



South Central
Ambulance Service
NHS Foundation Trust



2024/25 Annual Report



**SOUTH CENTRAL AMBULANCE SERVICE NHS FOUNDATION TRUST
ANNUAL REPORT AND ACCOUNTS 2024/25**

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

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WELCOME FROM CHAIR, PROFESSOR SIR KEITH WILLETT

I am pleased to introduce this 2024/25 annual report for the South Central Ambulance Service NHS Foundation Trust (SCAS). This has been my third year with SCAS as trust chair and I have continued to be impressed by the pride, ambitious attitude, and tremendous compassion 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 serve pay tribute to all those in SCAS for that enduring commitment. We must, and will, continue to listen to our staff and volunteers and focus on their wellbeing. As an organisation we must modernise and adapt to the changing NHS, patient and staff needs through improved listening, communication with effective and responsive governance at all levels.

Delivering high operational performance has been challenging across all ambulance services during 2024/25. We were again significantly 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. I'm delighted to see that in the later part of the year work in partnership with other NHS organisations has delivered a substantial improvement in this area which has had a significant positive impact on our performance.

Health inequalities in the communities that we serve have continued to be a focus for SCAS and the wider NHS in 2024/25. Throughout the year we have again 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.

2024/25 has seen some notable retirements and others stepping back in many parts of the organisation including volunteers, staff, governors, non-executive and executive board members. Patient Transport Service contract changes will also see colleagues move to other organisations. I would like to thank all those colleagues who are leaving SCAS for the commitment and service they have given to our patients over the years, and I wish them all the best for the future.

Undoubtedly the next year will again present challenges, both from the outside and within as we continue our modernisation journey. Everyone at the trust will endeavour to deliver the SCAS strategy and to make sure we are improving services for patients and the working environment and health and wellbeing for our staff.



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

This year has been an exceptionally challenging one. Staff and volunteers across our services worked incredibly hard with our partners to continue delivering high quality safe patient care, whilst simultaneously, significant changes were being made to modernise the trust. The environment we operate in continues to be very testing, but I am confident that we will continue to modernise and improve how we work to transform SCAS and

deliver the best possible service to the patients, families and communities we serve.

I would like to begin by recognising the significant service and valued contribution of around 400 of our colleagues from the Patient Transport Service in the Thames Valley and Sussex areas, who transferred over to a private provider at the end of March 2025. At a special Long Service presentation event, the exemplary commitment and dedication of staff in this service was applauded and I was left in no doubt that they will continue to deliver the same high levels of care and support for their patients going forward. The SCAS Board and I wish them every success both personally and professionally.

Working with partners

During the year we worked with our partners in the healthcare system to implement a variety of changes that have significantly improved our performance.

For several years handover delays at acute hospitals have had a significant impact on our ability to get to other patients in a timely way. In 2024/25 we worked with hospital trusts to introduce the **Release to Respond** policy to help our crews get back on the road more quickly. It means a crew will wait no longer than 45 minutes at an emergency department.

Patient safety remains a top priority and there are strong systems and processes in place to make sure patients are in a designated space within the department, with any key concerns passed to the hospital staff, and advice given to the patient/relative. In all cases an electronic copy of the ambulance patient record is transferred to the hospital. This approach is used by other ambulance trusts and the resulting reduced delays at hospitals and improved response times have been significant.

In addition, Queen Alexandra Hospital in Portsmouth opened their new emergency department in February 2025. We worked closely with the hospital through a collective leadership approach to maximise the benefits afforded by creating this new facility. Alongside the updated design, equipment and facilities, new processes were put in place to improve patient flow in the emergency department, onto wards and through to discharge.

After the opening we saw a significant decrease in hours lost in handover delays, which has helped us to significantly improve our performance - not just in Hampshire but more widely, as the impact has been felt across the trust.

Working with primary care partners we piloted a **Single Point of Access (SPOA)** in South East Hampshire. This is a multi-disciplinary team, including GPs, who provide advice to our crews on scene with patients and takes calls from the 999 call stack. The aim is to identify more appropriate care pathway for patients with less urgent needs, rather than sending an ambulance or giving the crew on scene alternatives to taking the patient to an emergency department. The pilot initially ran from October to December 2024 and was then extended to the end of the year. During December 2024 SPOA reviewed 249 calls, resulting in 120 ambulances being sent and 129 being managed through other care pathways.

In a further significant development, we worked with four other ambulance trusts to establish the **Southern Ambulance Services Collaboration (SASC)**. The collaboration includes ourselves, South Western, South East Coast, London, and East of England ambulance services. The collaboration is an opportunity to share best practice and learning, and to pool expertise in developing more efficient ways of working. We are focussed on three initial priorities:

- Developing shared procurement capability aimed at using purchasing power at scale to secure better value for money.
- Exploring use of Artificial Intelligence in Emergency Operations Centres, improving patient safety and supporting our staff through real-world training.
- Developing a best practice model for a Dual Crewed Ambulance shift, supporting our staff to achieve best practice in the care they offer to patients.

We also further strengthened our own collaboration with **South East Coast Ambulance Service**. In December 2024, following discussions between the two Boards, we announced our intention to work towards the creation of a Group model, where we can work together more formally whilst both organisations retain their independence. As a first step, we have appointed a strategic lead to work across both organisations to develop a joint Case for Change, which will explore how the group model could work, together with a roadmap setting out key milestones.

Service modernisation

Fit for the Future is our overall programme of modernisation and transformation. It is part of delivering our long-term strategy and making sure we can provide high quality patient care, achieve performance standards, and support staff wellbeing, whilst running within budget.

In 2024/25 we carried out a **corporate services review** as part of the Fit for the Future programme. This was a significant decision that will reduce costs by £7.1m. It directly impacted many staff and resulted in a reduction of 117 whole time equivalent posts.

It was not a decision we took lightly but is a core part of ensuring we are financially sustainable and are protecting funding for frontline services.

I also consulted on and implemented a **new executive structure**, with the new arrangements going live from 1 April 2025. The new structure formalises the role of Chief Paramedic as one of three clinical leaders on the Board. A move I believe is essential to ensure the voice of the paramedic

profession is represented at the highest level in the trust. We now have three clinical executive roles of Chief Paramedic, Chief Nurse, and Chief Medical Officer who will jointly lead an integrated clinical directorate.

Staff wellbeing and equality

I'm pleased to see important progress to support staff wellbeing and equality. There are a range of issues facing our staff and the wider NHS workforce, and we must maintain our focus on these.

To address the issue of **sexual safety** in the trust we have implemented a Sexual Safety Charter and are providing comprehensive training and support for all our staff. Training covers key topics such as recognising and preventing sexual harassment and assault, understanding reporting procedures, and managing disclosures of sexual safety incidents.

We have a number of staff networks which give voice and representation to different groups. In 2024/25 we launched a **Military Network** and a **Men's Network**. We are embedding a culture of awareness throughout the trust and are dedicated to creating a safe and supportive workplace, which is reinforced by the guidance of our Equality Diversity and Inclusion Lead and Freedom to Speak Up Guardians. We actively promote allyship and prioritise the wellbeing and safety of all employees.

As changes to the NHS nationally take effect, the next 12 months and beyond will undoubtedly bring further change. Whether working in frontline SCAS services or just as importantly, working in one of the supporting functions, everyone's contribution in the SCAS team is equally important as we travel together on this journey of improvement. In the past 12 months, we have cared for more patients than ever, whether face to face or virtually through our 111 services. None of that would be possible without all our amazing staff and volunteers, who deliver extraordinary care and dedication every day across all our clinical and non-clinical teams and of which I am incredibly appreciative and proud.



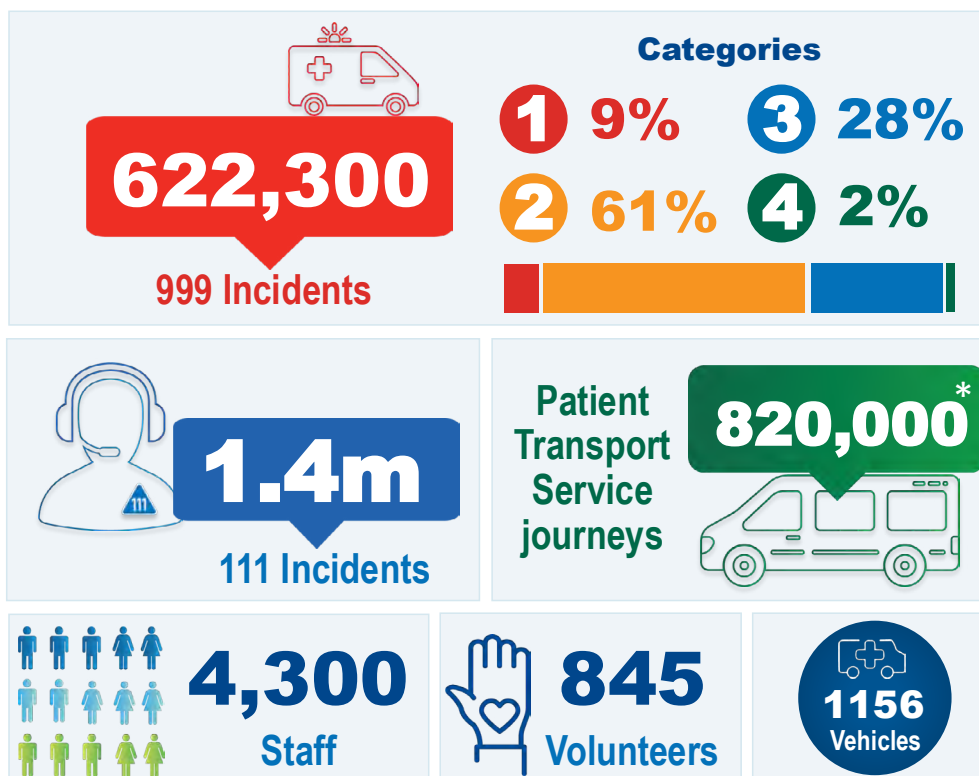
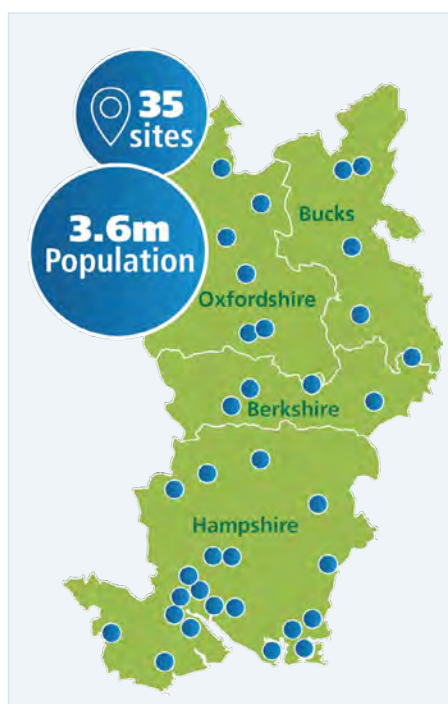
David Eltringham
Chief Executive Officer
27th June 2025

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 4,300 staff who, together with around 850 volunteers, enable us to operate 24 hours a day, seven days a week.

SCAS in numbers



Figures March 2024 to April 2025.

N.B * PTS Journey's including Thames Valley and Sussex

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 Hampshire & Isle of Wight, and Bedford, Luton & Milton Keynes.
- 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.

We serve a population of around 3.6 million people across four integrated care systems:

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

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

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 five 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, SCAS entered the national Recovery Support Programme (RSP) and placed into segment 4 of the NHS Oversight Framework in 2022/23 (known as NOF4). SCAS has remained in NOF4 during 24/25. This has provided us with support from NHS England (NHSE) and system partners, with regular oversight of our improvement activity.

The original Improvement Programme had four areas of focus: Governance, Operations, Culture and Patient safety. In the summer of 2024, the SCAS Improvement Programme entered a new phase following a review of the progress the organisation had made. This led to the issuing of a revised set of requirements (which covered the three areas described below rather than four) that will enable the organisation to exit the RSP programme in 2025/26.

In November 2024, an undertakings S106 assurance visit led by the ICB and NHSE colleagues took place. Following this, a compliance certificate was issued which covered some of the patient safety related 2022 undertakings. Revised undertakings under section 106 of the act were recorded, improvement programmes continue and SCAS continues to work with an NHSE improvement Director.

These new criteria reflect the material progress the organisation has now made to address key weakness in governance, patient safety, culture and performance, and focuses the organisation on the next phase of our improvement journey. As part of this review, the formal oversight of the patient safety domain was stepped down recognising the sustained culture change in this area.

Aligned to the new transition criteria, a revised approach to improvement delivery focused on using the breadth of the Executive Management Committee has been established.

The new programme of work is broken down into three areas:

- **Governance and well-led**, including a clearly defined and approved executive Team with substantive recruitment taken place and evidence of working effectively as a team; effective Governance systems and processes in place, with evidence of a developing culture of governance and a clearly defined and Board approved strategic direction of the organisation
- **Culture and Leadership Development**, including delivery of the performance and accountability framework; developing senior leader capacity and capability, improving engagement with stakeholders, patients and staff; developing our QI capability and learning from statutory reviews
- **Performance Improvement**, including delivery against our cat 2 mean operational plan trajectory; and delivering sustainable demand and capacity modelling including increasing the percentage of activity which is handled as Hear and Treat

Significant improvements have been achieved across the improvement programme in 2024/25 including:

Governance and well-led

- Stabilisation of the Executive Team through further permanent appointments
- Review and refresh of Board Committees, including revised terms of reference, membership and work plans
- A strengthened culture of governance, setting out clear expectations and processes for decision making performance and accountability, with further roll out planned in the coming year.
- A revised Board Integrated Performance Report, supported by board development on “Making Data Count”
- Undertaking a comprehensive corporate review releasing £7.2m in corporate costs, increasing productivity and efficiency

People and Culture

- Delivery of the SCAS People Promise initiative launched focused on addressing key issues such as flexible working, induction, reward and recognition and the establishment of a men’s health network
- Further work to embed the SCAS sexual safety charter and Freedom To Speak Up (FTSU) supported by a network of FTSU champions across all directorates
- Independent culture diagnostic received with the development of a new programme of work to deliver revised values and behaviours

Performance improvement

- Implementation of Release to Respond 45 initiative, working across the system to materially reduce lengthy ambulance handover times
- Increased the percentage of incidents handled as hear and treat to 14.3%
- Implementation of Single Point of Access in each of our ICBs designed to improve access to urgent community services as an alternative to ED conveyance
- Development of medium-term Fleet Improvement Plan which will increase the size and reduce the age of the fleet

Patient safety

- Implemented the new Patient Safety Incident Reporting Framework (PSIRF) and Learning from Patient Safety Events (LFPSE), including a thematic review into the effect of handover delays on patient safety
- As part of the above, undertaken thematic audits to support the focus of the organisation on patient safety issues, particularly in relation to safeguarding and the impact of ambulance delays on patient outcomes
- Implemented a patient panel to strengthen the patient voice within the organisation
- Ongoing work to strengthen safeguarding systems and processes

FIT FOR THE FUTURE PROGRAMME

The Fit for the Future Programme is the vehicle through which we are delivering our long-term strategy with far reaching ambitions to modernise our ways of working across operations, fleet estates and people.

In 2024/25 we have focused on two key programmes of work:

- The delivery of transformational change in our contact centres, significantly reducing our time to answer and variability in 999 calls and reducing our average handling time – that is the time it takes to decide on what care a person requires
- The second focus has been in front line operations with the creation of a “Proof of Concept” Ambulance Hub at North Harbour in Portsmouth. This is testing our long-term ambition to develop large scale ambulance hubs across the organisation and allows us to pilot changes prior to roll out more widely. This year we have focused on building QI capability in the local team and testing the potential for greater autonomy for leaders at hub level through PDSA cycles of change. Changes include improved working between local and corporate teams, such as scheduling; implementing the repair and maintenance of vehicles on station; and testing new approaches to local performance and accountability arrangements

This year we have started a far-reaching programme of work looking at the opportunities for collaboration with South East Coast Ambulance Service (SECamb), culminating the signing of a Memorandum of Understanding (MOU) committing the two organisations to explore closer working in February. Aligned to the MOU, we have appointed a joint strategic Board Advisor tasked with evaluating the potential benefits of closer working across the South East Region alongside establishing a number of smaller projects, such as sharing subject matter expertise, testing and showcasing the opportunity for alignment. During 25/26, the Board will assess the scale of the opportunity and agree a way forward between SCAS and SECamb.



SCAS also joined the newly formed Southern Ambulance Services Collaboration (SASC) in 24/25. SASC represents the five ambulance services in the southern half of England with ambitions to collaborate across areas offering efficiency, productivity and innovation at scale. The first three projects are in joint procurement opportunities, introduction of AI applications to support the call centres and the development of “best practice” in delivering a Double Crewed Ambulance work shift.

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 2024/25, the trust has continued to embed its risk management policy and framework.

Risks are reviewed regularly through the departmental meetings and groups and reported through 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

Whilst the risk remains a significant risk to the trust, the continuing improvement work has resulted in the risk meeting its target level during the year. The trust has developed a new medical equipment management application to help improve the tracking and management of the medical devices and consumables used within the trust to help ensure staff have safe and effective equipment. The trust has also built a new pharmacy hub to improve the trust's ability to manage and distribute controlled drugs and other medicine. The trust has also continued to develop alternative clinical pathways with system partners to help improve clinical outcomes for our patients. The trust has also continued to embed and improve its Patient Safety Incident Reporting Framework and has conducted thematic reviews on both safeguarding and handover delays.

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

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

The trust has worked with its partner trusts to develop and implement the Release to Respond initiative which provides a framework for crews to handover patients after 45 minutes. This has resulted in a materially significant improvement in the handover delays experienced by the trust at its hospitals.

The trust has also been involved in developing Single Point of Access points with our ICBs. These are designed to provide alternative access to emergency departments which will improve performance and the patients experience.

3 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. The trust has implemented strict controls to manage spend as well as monitoring the cost improvement programme. The trust has developed a Performance Management and Accountability Framework to set out the overarching principles and approach for delivering high performance. The trust has also developed a medium-term financial plan linked to the trust's annual plan.

4 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 the completion of the People Promise Exemplar programme, funded by NHS England. The organisation continues to offer high quality apprenticeship programmes and active recruitment, and retention plans. The trust undertook a significant corporate and executive restructure during the year to deliver cost improvements and efficiencies across the non-operational directorates.

5 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 is rated as a significant risk to the trust and has been managed through the work delivered as part of the culture and staff wellbeing workstream. Key deliveries have included improving access to support information through the new people portal and through the leadership directory. The trust has also implemented a comprehensive sexual safety training programme for staff and managers to support the sexual safety charter. A programme of work to review the trust's culture and leadership has started which aims to review the trust's values and behaviours and identify where further work needs to be done to support our staff.

6 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. The trust has made significant progress in confirming ownership of digital systems and processes as well as completing the implementation of ITIL. The digital team had a restructure as part of the trust's wider corporate restructure to which mitigates previously identified single points of failure.

7 Technology, IT applications and services are insufficiently robust, leading to a reduced ability to provide a safe service

This risk was added to the BAF during the annual refresh and has been continually rated high. To mitigate the risk, the trust has completed a number of projects and exercises to test and improve the trust's cyber resilience. This includes the implementation of Multi-Factor Authentication as detailed in the Data Security risks section of the Annual Governance Statement.

The CDO conducted a cyber awareness training session for the Board to increase their understanding of the cyber landscape.

Additionally, the has started to create a cyber strategy to direct further mitigation and maturity in the cyber space.

8 Inability to deliver the strategy for a modern sustainable ambulance service, leading to outdated and inadequate care for patients

This new risk, identified during the BAF refresh has been managed to target level during the year. Actions taken by the trust to manage the risk have included the alignment of the operations modernisation programme with the Southern Ambulance Collaboration activities, the design and delivery of the proof of concept for the ambulance hub model and the development of quality improvement capability across the organisation. Further details are in the Fit for the Future section of this report.

9 Failure to deliver our strategy and being an effective partner and care navigator on behalf of our systems, leading to poor patient experience and outcomes

This risk has increased slightly during the reporting period, following its initial assessment. The trust has joined the Southern Ambulance Collaboration, in partnership with East of England Ambulance Service, London Ambulance Service, South-East Coast Ambulance Service and South Western Ambulance Service, with the aim of collaborating in order to deliver efficiencies, improved productivity and innovation. The trust has also entered a moratorium of understanding with South East Ambulance Service to explore closer working between the trusts. The trust has also worked with the ICBs and systems to deliver improvements in care pathways and operational processes to deliver improved patient outcomes through reduced handover delays and increased treatment pathways.

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

Demand for 999 responses have increased by just over 2% from 2023/24 to 622,317 incidents. This has been especially challenging working within significant financial controls requiring us to closely manage operational hours in line with our agreed financial plan. Hospital handover delays had a significant impact on our ability to respond to patients from April to December and this impacted on all our response time targets. In December 2024 we implemented a new handover process called 'Release to Respond' (a process to reduce handover delays and increase resource availability). This process endeavours to not have any ambulance waiting more than 45 minutes to handover their patients into the care of the hospital. Through implementing this process across all hospitals, we improved category 2 performance by six minutes in quarter four.

For the majority of the year our services were running at our higher escalation levels of REAP 3 or 4 which required the operational teams to scale back on non-essential activities to maximise frontline capacity. The operational teams have continued to focus delivering the fastest and most effective care they can to our patients. The table below illustrates the performance measures delivered for the year.

Performance against national ambulance service response targets 2024/25

Standard	Demand	Measure	Target	SCAS 2023/24	SCAS 2024/25
Category 1	45,995	Mean average	7 mins	0:08:51	0:08:54
		90th percentile	15 mins	0:16:04	0:16:10
Category 2	313,753	Mean average	18 mins	0:34:14	0:31:58
		90th percentile	40 mins	1:08:22	1:03:31
Category 3	141,195	90th percentile	120 mins	5:22:31	2:35:02
Category 4	7,472	90th percentile	180 mins	6:44:13	6:27:37
Other*	113,902	* '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			
Total	622,317				

As part of our response to our CQC improvement plan, NHSE Transition Criteria, and 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. This ensures the patients get the right care in the right place at the right time whilst also supporting reducing demand into Emergency Departments (ED) – overall 1.3% less patients were conveyed to hospital, with 0.4% less being conveyed to ED.

Throughout the year as a category one responder we have also managed critical incidents and events within the trust which has required us to standup 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.

The 999 operations team 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 scored as 20 (inherent risk) which indicates a risk to patient harm and safety. Throughout the year with actions and control measures the risk has been reduced to 6.
- Ambulance turnaround delays at A&E departments – This is scored as 25 (inherent risk) which indicates that there is a risk to unanswered calls within our community resulting in harm or delayed response. Throughout the year with actions and control measures the risk has been reduced to 12 overall (higher at more challenges acute sites).

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 have supported our integrated care systems with the development of Single Points of Access (SPoA) across the four counties. SPOAs will support SCAS with ensuring only those patients who require an ambulance receive a response, and other services support patients who do not require an ambulance attendance. Having this as a permanent service would continue to support a reduction of avoidable conveyance to ED and continue to support SCAS clinicians to determine the most appropriate clinical destination, whether this be to an acute or community provider.

Emergency Preparedness, Resilience and Response (EPRR)

Our EPRR department has continued to enhance our interoperable capabilities and our specialist response. We continue to work with partners to ensure that our staff have been updated in the latest joint emergency services interoperability principles (JESIP), and our response to specific threats and risks are in line with the National Security Risk Assessment. We continue to learn and develop from incidents and events such as 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.

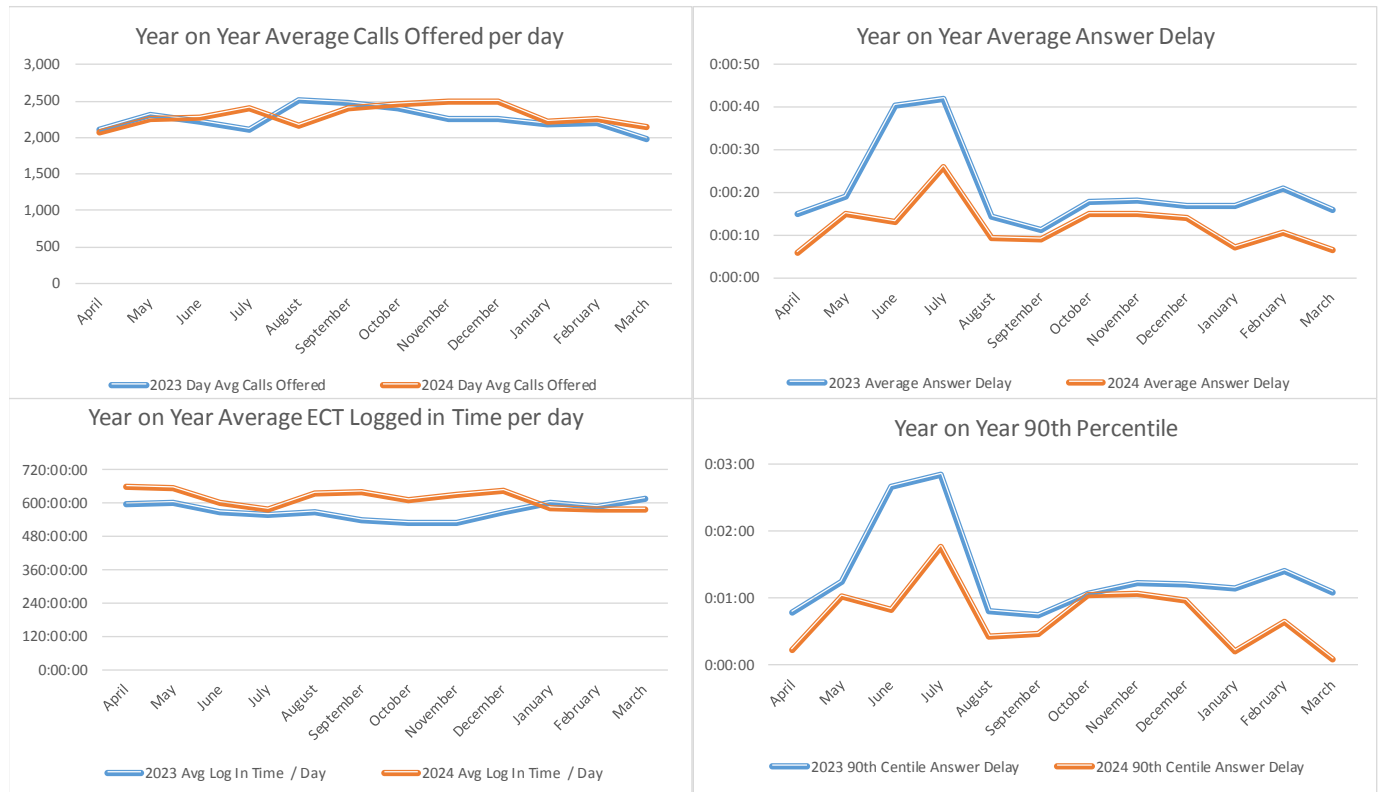
We continue to work with all our departments and our local resilience partners to ensure our business continuity plans are fit for purpose and our new systems are fully integrated and continue to ensure that SCAS has appropriate plans, training, and equipment in place to respond to major, critical and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

999 CALL CENTRES

EOC (Emergency Operations Centre)

Our 999 contact centres continued to experience pressure during 2024/25 and this impacted performance particularly in the first three quarters of the year. In 2024/25 there were 837,121 calls to our public and healthcare professional lines, an increase of 1.7% on the previous financial year. Our call answer mean was 12 seconds for 2024/25, which was 8 seconds (or 40%) faster than the 20 seconds for the previous financial year. 90th percentile for 2024/25 was 49 seconds, which was 29 seconds down on the previous year (1 minute 18 seconds) – a 37.2% reduction – both notably better than the previous year.

The charts below illustrate call volume demand, Call answer time, and logged in time compared to 2023/24:



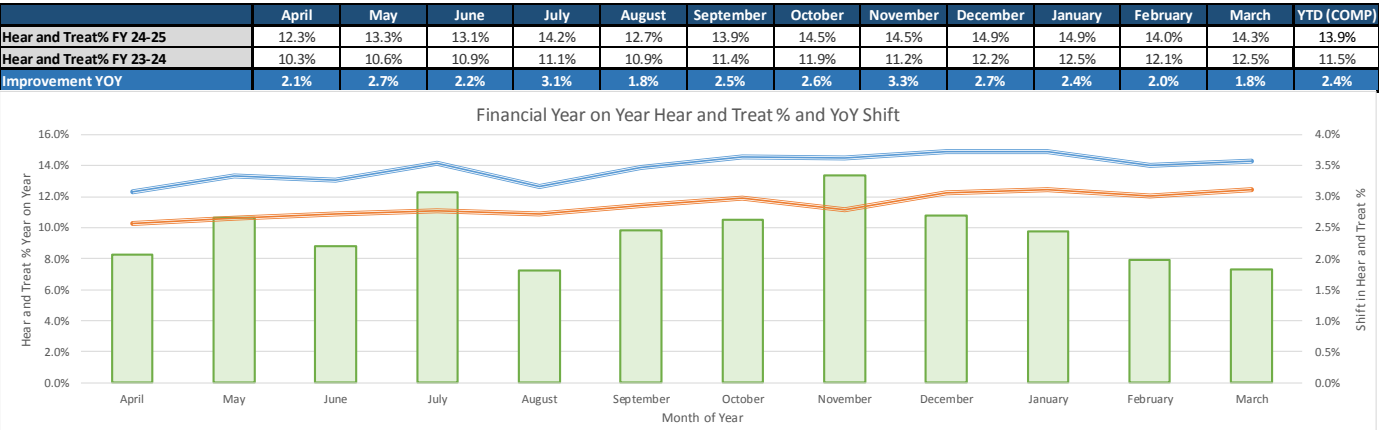
In the first half of the year, we continued to have support from West Midlands Ambulance Service via the national intelligent routing telephony platform (IRP). The dedicated support stopped in the summer, but we have continued to be supported via IRP which facilitates the safe and effective flow of calls according to predicted estimated wait times, nationally between 999 providers.

The performance improvements delivered have been driven by a robust EOC improvement plan, supported by AACE (Association of Ambulance Chief Executives) which focussed initially on our call handling and dispatch model in EOC but also encompassed our clinical model to increase the volume of patients that are clinically assessed. This plan has included an external review of our demand and capacity across call handling and dispatch with outputs planned for May 2025.

The focus has been very much on ensuring we have the required staffing level, that we have the management and leadership structure in place to support staff to deliver the performance required, whilst ensuring their wellbeing and reducing attrition. We have improved EOC processes as well as providing further training and development to the emergency call takers and the call taking team leaders to improve the quality of call handling, seeking technical solutions wherever possible.

As a result, we have seen a considerable drop in average handling time of cases from 9 minutes and 26 seconds March of 2024 to 7 minutes and 57 seconds in March of 2025, a 15.8% efficiency improvement. This has supported our ability to answer more calls in line with target timeframes without further increasing staff numbers. Our work on this plan will continue through 2025/26 so that we can consistently deliver 10 second mean call answer whilst ensuring that patients get access to the right care pathway.

Hear and Treat are those 999 calls which are completed by a clinician within the contact centre without the need to dispatch an ambulance vehicle response; this may include self-care advice or referral to other urgent or primary/community care services. Hear and treat improved through the year, hitting internal target of 14% in the last quarter, out-turning at 13.92% for the full year, up from 11.5% for 2023-2024. The reduction in requirement for ambulance resource is also supported by the ongoing GP (General Practitioner) validation of category 3/4 ambulance dispositions in 111.



Within EOC the various workstreams supporting the hear and treat improvement include:

- ➔ Focussed validation of category 3/4 non-emergency ambulance dispositions
- ➔ Category 2 segmentation, whereby a clinical intervention is allowed for specific symptom groups
- ➔ The successful recruitment of internationally trained nurses

NHS 111/INTEGRATED URGENT CARE

In 2024/25 SCAS continued to deliver the NHS 111 & IUC service to Hampshire, Surrey Heath and across Thames Valley for patients/callers in Oxfordshire, Berkshire, and Buckinghamshire.

Emerging from COVID the service has continued to face several challenges, and we have seen a shift in our demand especially 'in hours' with the challenges faced with GP access, increasing demand from patients looking to access healthcare.

Logged in time has dropped in line with calls offered yet performance is up in terms of both call answer and abandoned rate from 2023/24.

Key performance information:

1,404,606	81.7%	3.35%	0.01:16
patient calls answered	of these calls answered in 120 seconds, against a target of 95%	calls were abandoned after 30 seconds, against a target of 3%	call answer delay

Public awareness of NHS 111 has continued to grow with national campaigns promoting NHS 111 Online as the point of contact for the NHS particularly in periods of high demand across the whole system.

Over the past year we have continued to work closely with our partners providing Clinical Assessment Services (CAS) across the Thames Valley and Hampshire Surrey Heath utilising a breadth of clinical expertise from doctors, registered nurses (general and paediatrics), advanced nurse practitioners and specialist paramedics, mental health practitioners, paramedics, and pharmacists. The team use either NHS Pathways or PaCCs (Pathways Clinical Consultation Support) to facilitate and support onward referrals for patients following a clinical assessment.

Figures below demonstrate outcomes from April 24 until March 2025:

147,558
patients were provided with self-care advice either by clinician or health advisor
92.6%
of Cat 3 or 4 ambulance dispositions validated (target 50%) with a downgrade rate of circa 57.2%.
69.1%
of Emergency dispositions validated (target 50%) with a downgrade rate of 53.4%.

We continue to work across the systems to improve the patient journey seeking seamless transfer of care to other providers working closely with Urgent Community Response (UCR) and Same Day Emergency Care (SDEC) teams to increase referrals into these services. Work has started and continuing around SPOA in both contract areas.

Both mental health teams (Southern Health and Oxford Health) who are co-located with the 111 team have continued to see demand increases. Taking calls from both 999 and 111 call handlers both teams continue to deliver high rates of self-care with rates at circa 40%.

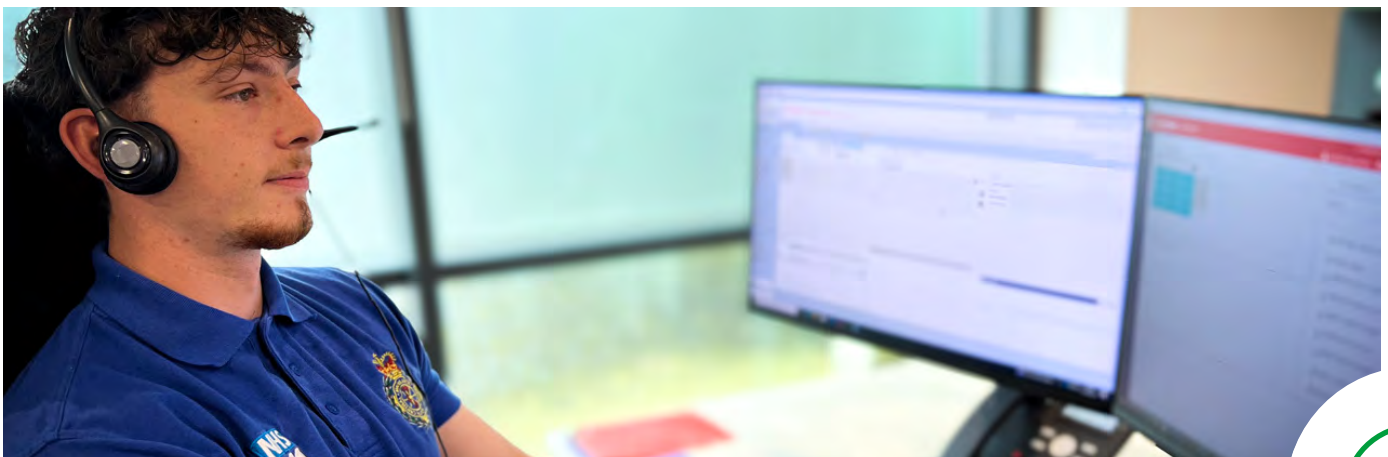
The dental service covering Hampshire and Dorset also continues to see high demand handling circa 10,000 cases per month booking into appointments but, of course, challenged by the availability of those.

The main challenge over the year has been the change in the demand profile of the 111 service around the 'in hours' period with patients struggling to access GP services during this period. We have seen an increase of GP Practices going into 'red' status early in the weekday mornings causing significant increase in demand at these times.

With the change in demand, challenges were experienced in the second part of the year with the recruitment of Health Advisors led to a reduction in logged in hours being seen, affecting performance from November 2024.

To meet our key performance indicators increasing and maintaining a talented workforce remains our priority. A number of projects are underway to support improvements:

- Increasing our Home Working Clinicians and Health Advisors following pilot
- Recruitment and retention improvement plans
- Review of rotas to meet with the changing demand profile
- Development of career progression pathway for health advisors
- Leadership and management training for Team Leaders and Clinical Shift Managers
- 'AI' development across call handling to improve AHT delivering a more efficient, accessible service for our patients
- Revision of our Dental Service to address the increasing demand
- 'Pharmacy First' initiatives to promote the use of the service by both staff and patients



PATIENT TRANSPORT SERVICE (PTS) AND LOGISTICS

Contracts

Over 2023/24 and into 2024/25 there have been competitive procurement processes for the Oxfordshire Logistics and the Sussex, Thames Valley PTS contracts. SCAS did not tender for the Logistics or the Sussex PTS contracts due to financial viability. SCAS did tender for the Thames Valley PTS contract but were unsuccessful. The Oxfordshire Logistics contract was awarded to DHL from September 2024 and both the Thames Valley and Sussex PTS contracts were awarded to EMED Group from 1 April 2025.

Due to these contract losses a significant portion of 2024/25 has been focussed on the transition of team members, and to manage the transitions a team was established with various SME's such as Estates/ICT/HR. The main focus was on the TUPE transfer of colleagues which totalled 420, with Logistics team members transferring in September 2024 and PTS colleagues 1 April 2025.

2024/25 to 2025/26 impact;

	24/25	25/26
Fleet	359	148
Call Handlers	36.88	18.23
Bases/Ops and Contact Centre's	29	7
ACA's	595.36 WTE (not including bank)	261.4 WTE (not including bank)
Journey totals	Circa 820,000 active, aborted and ECR's	237,249 HLOW and MK contracts if run rate remain static.
Telephony Calls	Circa 410,000	120,000

Performance

Over 2024/25 due to the financial control measures placed across the Trust PTS has resourced to budget across contracts, this has required a 'cap' process implemented whereby quotas are allowed for different journey types, this process ensures essential demand such as renal, discharges (for system flow) are conveyed but non-essential outpatients may be declined due to PTS reaching the 'cap' figures. A full Quality Impact Assessment process and review was undertaken alongside ICB colleagues.

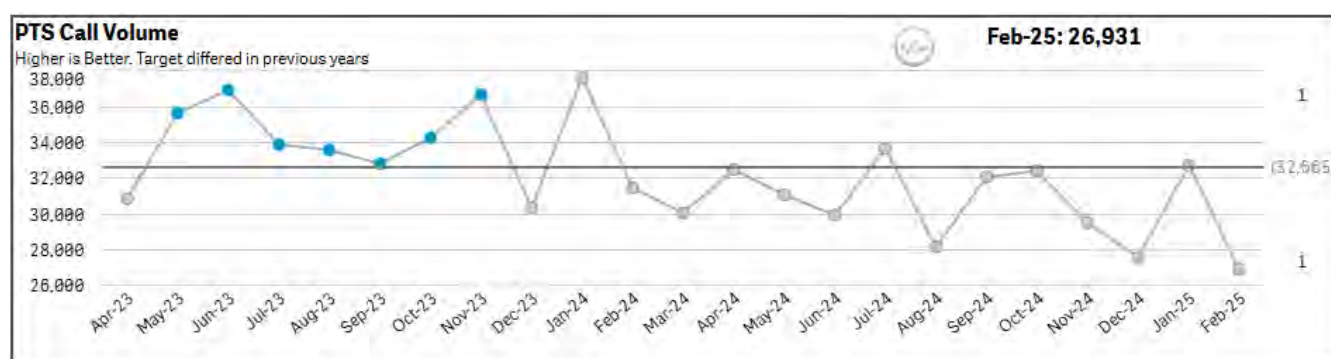


Integrated Quality Performance Report Data

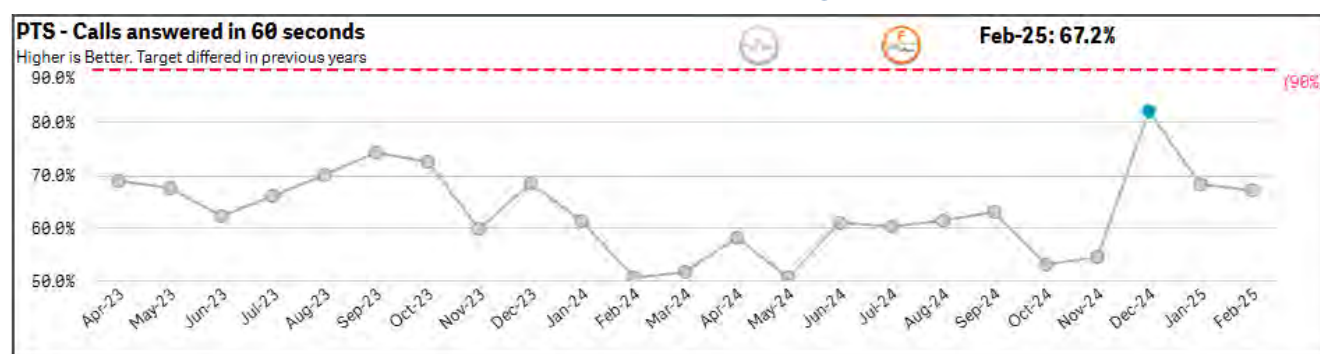
*Some of the YTD and 12 Months figures are based on aggregated data see data quality sheet for more information.

Metric	Monthly Plan/Target	Feb-25	YTD	12 Months
PTS Call Volume		26,931	336,730	366,808
Complaints -PTS % per 1,000 Incidents		11%	11.5%	12.0%
Patients Arrived within time	87%	86%	86%	86.2%
PTS-Calls answered in 60 seconds	90%	67.2%	61.9%	61.1%
PTS Volume-No. of Journeys	79,379	56,994	730,751	807,891
PTS Volume - No. of Patients Transported		15,607	199,282	221,374
PTS Complaints response-agreed timescale %	95%		62.9%	66%
Patients Collected within time	87%	85.6%	86.1%	86.3%
PTS PHSO cases-upheld/partially upheld	0%		-0.2%	-0.2%

Telephony Call volumes



Calls answered in 60 sec (N.B. this isn't the target in all contracts)



Comparing by removing Surrey from the figures for FY23/24 shows:

→ 8,000 more calls overall (net)

→ 6,500 more Dispatch calls, 12,100 more HCP booking calls, 9,500 less HCP cancellation calls

Over 2024/25 Sussex has had very good call answer performance, but BOB, Hampshire and MK have dropped off significantly due to significant absence rates across the CC's.

Journey KPI performance

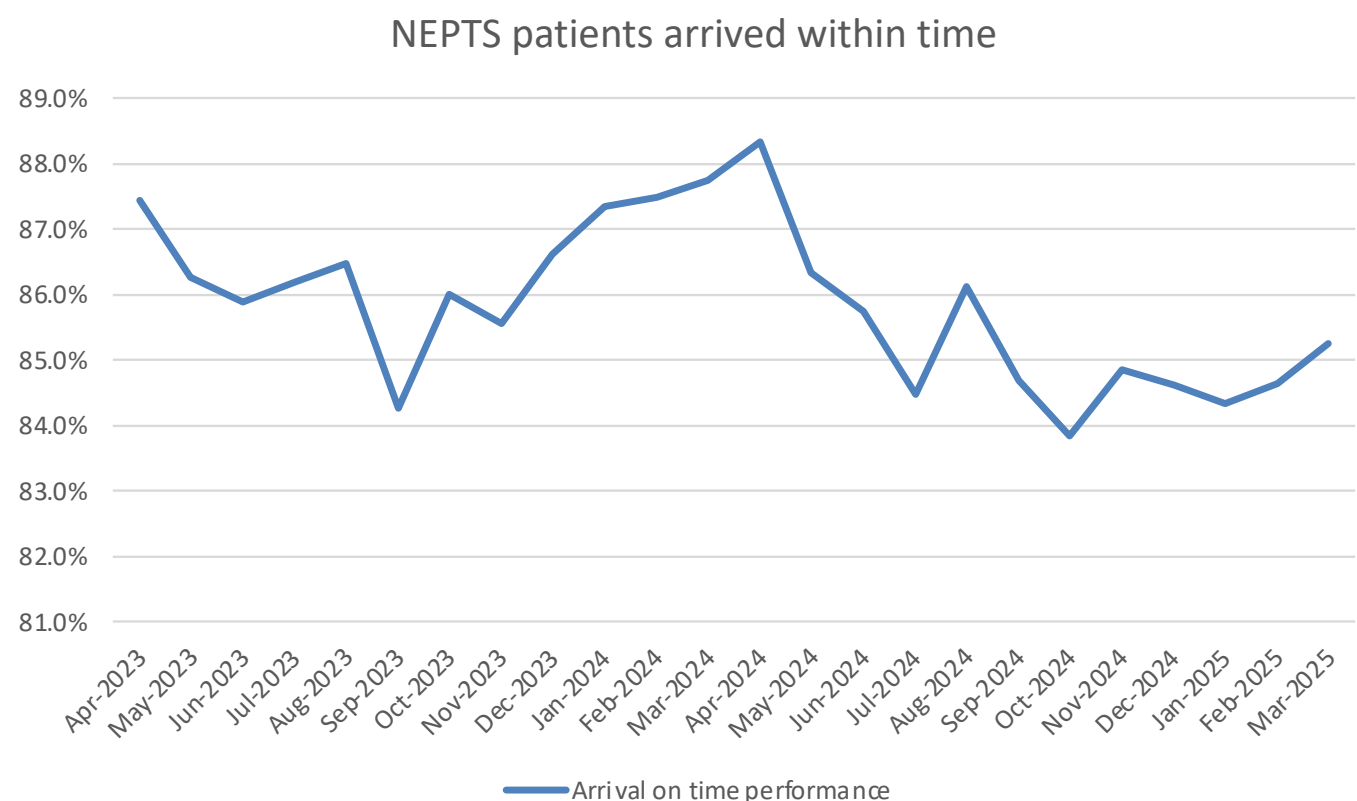
SCAS level performance KPIs are based on an aggregation of KPIs across all contracts for planned, outpatient journeys only.

Context

The aggregated SCAS KPIs are a measure of the number of KPIs/passed failed and as such they are most affected by the volume of failures rather than the severity of the fail, i.e. dropping off a patient 1 minute too early counts the same as arriving an hour late.

Aggregated KPI performance is also mostly affected by the most common type of journey, which is often renal outpatients.

Inward (drop-off) performance



Hampshire

- Inward planned renal patient performance has been in the mid to high 80% throughout FY24/25, with a particularly strong finish to the year. However, the sheer volume of renal patients means that the roughly 15% of journeys that failed a KPI contribute strongly to reducing the aggregated SCAS KPI performance

Milton Keynes

- Milton Keynes performance continued to be solid in FY24/25 and the contract contributes positively to the overall SCAS performance figure

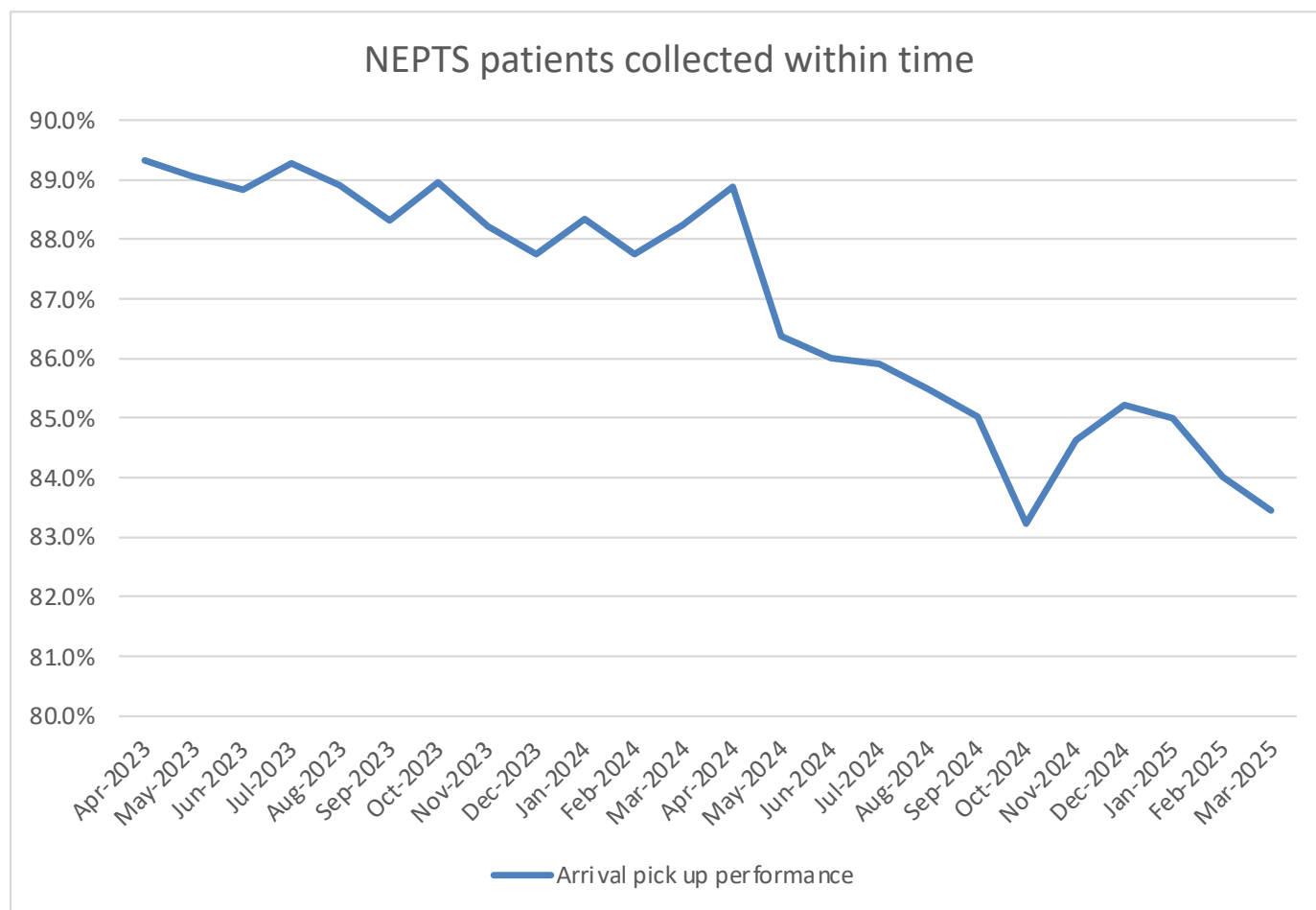
BOB

- Renal & neuro arrival performance remained poor this year at around 77%
- KPI12, inward outpatients, was regularly hit in FY23/24 but not in recent months

Sussex

- Renal inward (and outward) performance was reasonably strong in Sussex this year at around 83% but, as mentioned in the context section, because of the volume of journeys the failures associated with the 17% missed impact strongly on the SCAS aggregated KPI

Outward, (pick-up) performance



Hampshire

- Planned pickup of renal patients has been the single largest fall affecting outward performance in Hampshire. Due to the volume of journeys this affects the overall SCAS KPI, despite performance on these measures averaging in the mid 80% through the year

Milton Keynes

- Milton Keynes performance continued to be solid in FY24/25 and the contract contributes positively to the overall SCAS performance figure

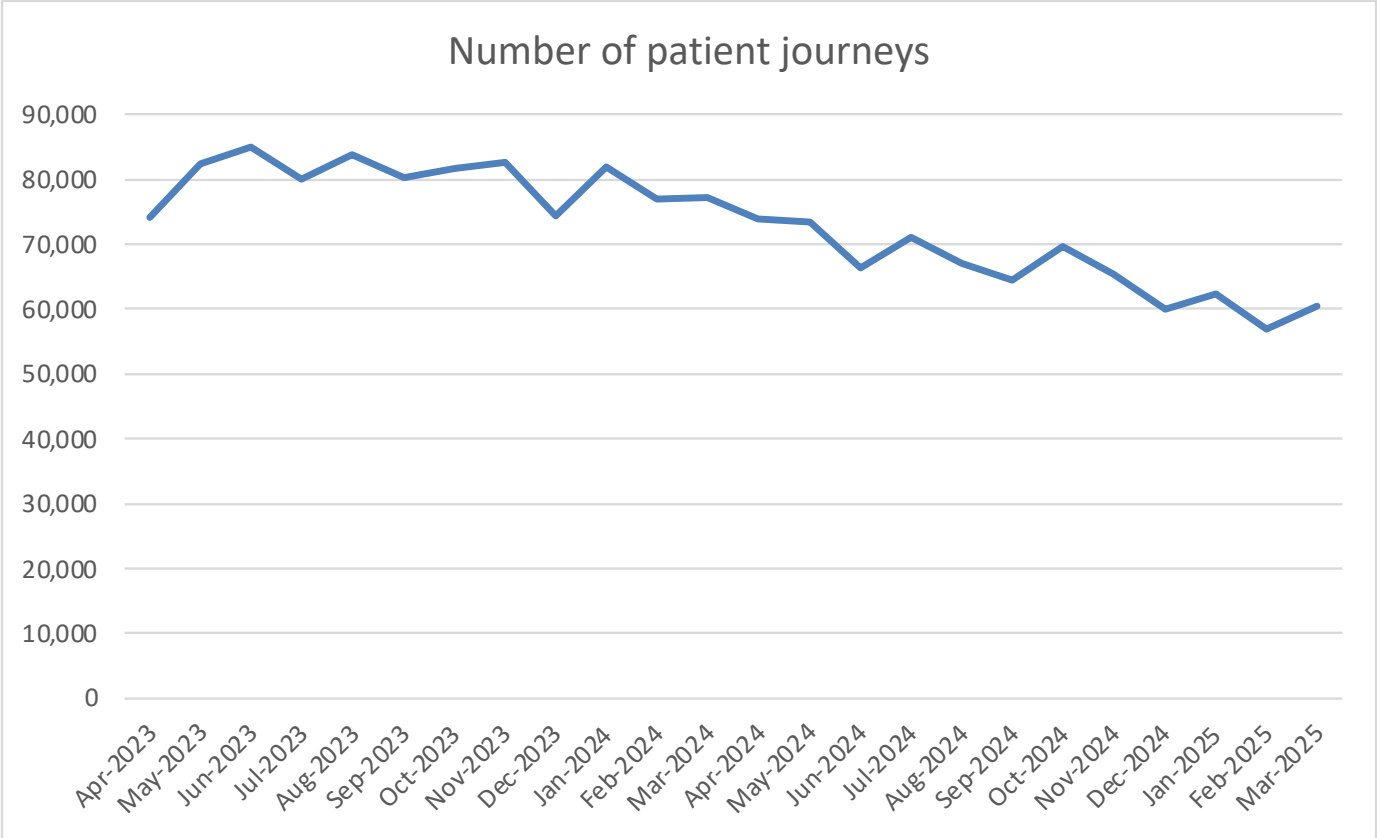
BOB

- Pick-up performance for urgent patients was excellent at an average of ~ 95%
- Notable, but not included in the aggregate KPI, was D&T planned pick up with 180min at over 90%

Sussex

- Renal outward performance was reasonably strong in Sussex this year at around 85% but, as mentioned above, because of the volume of journeys the failures associated with the 15% missed impact strongly on the SCAS aggregated KPI

Demand for PTS journeys



- Hampshire non-renal demand has been falling since before June 2024
- Recent drops may be due to the introduction of the demand “cap” to manage costs
- It does appear that demand was falling before the cap was introduced

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 790 active community first responders (CFRs) and co-responders utilising 460 primary medical response kits. This is a 10% increase on the previous year. We will usually deploy a volunteer responder within a three-mile radius of their location however, we will also look to deploy them proactively to cover an area within SCAS in a response vehicle (scheme vehicle) depending on where our clinical coordination centres need them the most. Throughout 2024/25 our CFRs and co-responders from the military, police and fire and rescue services have attended 33,890 emergency 999 incidents which is over 3,000 more than the previous year.

Community first responders	25,897
Fire co-responders	2,941
Military and police co-responders	5,052
Total incidents	33,890*

*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. More recently they have been deployed to other low acuity calls and have been successful in utilising the GoodSam on scene live link where the clinician within the control room can see the patient via a video link. They instruct the responder to take a full set of observations and are then able to determine whether ongoing care is required and deploying the correct resource if need be. From 1 April 2024 to 31 March 2025, those trained attended 4,585 low acuity calls. This deployment model assists the trust and our patients by only sending a frontline resource if necessary.

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.

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.

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 7350 PADs registered and ready to deploy across Berkshire, Buckinghamshire, Hampshire, and Oxfordshire. In 2024/25 there were 555 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

This has been a challenging year for the SCAS Charity. The economic climate has impacted fundraising across the UK and like many other charities our income has not grown as in previous years. This has been evident this year with the drop in fundraised income by 11% on the previous year. We are therefore having to make difficult decisions around future expenditure. Significant legacy gifts were also received in 2024-2025 which enabled the Charity to build its reserves and ensures we are able to continue funding essential projects to support SCAS staff and volunteers into the future.

Our priority continues to be supporting the Volunteer Responders providing vital patient care across SCAS and all equipment, vehicles, uniform and other items are solely funded by voluntary donations to the Charity. This year we invested £280,000 in directly maintaining our Volunteer Responder programme. This is an increase on the previous year mainly due to the higher costs of equipment and increased number of new volunteers. We were unable to increase the number of new defibrillators we could make available to our volunteer responders so this programme will continue into next year to upgrade essential equipment used by our first responders.

During the year we onboarded 280 new volunteers, an increase of 55 on the previous year and introduced two new volunteer programmes. These volunteers have taken on a variety of roles as volunteer responders; patient transport drivers; patient panel volunteers; charity ambassadors and patient safety volunteers.

The Charity continued to fund the CAD development work to integrate the GoodSam alerting system to support bystander intervention in the case of out of hospital cardiac arrest.



The receipt of significant legacy income last year enabled us to award a number of internal grants to staff across SCAS. These grants included new training equipment for staff at High Wycombe and Adderbury; various kit bags for our SCAS BASICs team; funding for our SCAS Staff Networks and support for the SCAS Running Club. In total we awarded grants of over £50,000 for staff projects.

Our SCAS BASICs volunteers were also able to secure a grant of £28,589 from Helipad Help. The Charity also supported our frontline staff with welfare refreshments during the year and vouchers for those staff working over the Christmas and New Year bank holidays.

We continued to invest in developing corporate partnerships in order to diversify our income streams and build resilience for the future. Our corporate partnership work was able to secure pro bono support from Carter Jonas to work with SCAS's Sustainability Team to create a feasibility study to support the Trust in moving towards net zero. We were also delighted to receive funding from the James Cowper Kreston Foundation for the purchase of three new defibrillators and grateful to the Reading Professional for supporting us at their annual fundraising Christmas lunch.

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 <https://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.

Fleet

The delivery of new ambulances to the Trust has been delayed during the year due to supply issues where the quality of ambulance builds have been well below expectations. The first batch of the delayed 2023/24 cohort contained over 100 defects per vehicle when they were first delivered. The Trust has worked with the supplier involved to improve the production quality however this has resulted in further delays in the Trust receiving its new ambulance fleet.

The Trust received a total of 70 new frontline ambulances and 6 specialist HART vehicles in the 2024/25 year.

Sustainability

Information about environmental matters, including the impact of the trust's business on the environment

During this financial year the trust has used GreenInsight software for the first time to analyse the carbon footprint of all the goods and services it purchases. This established an accurate baseline for supply chain emissions and enabled the identification of measures to prioritise for emissions reduction.

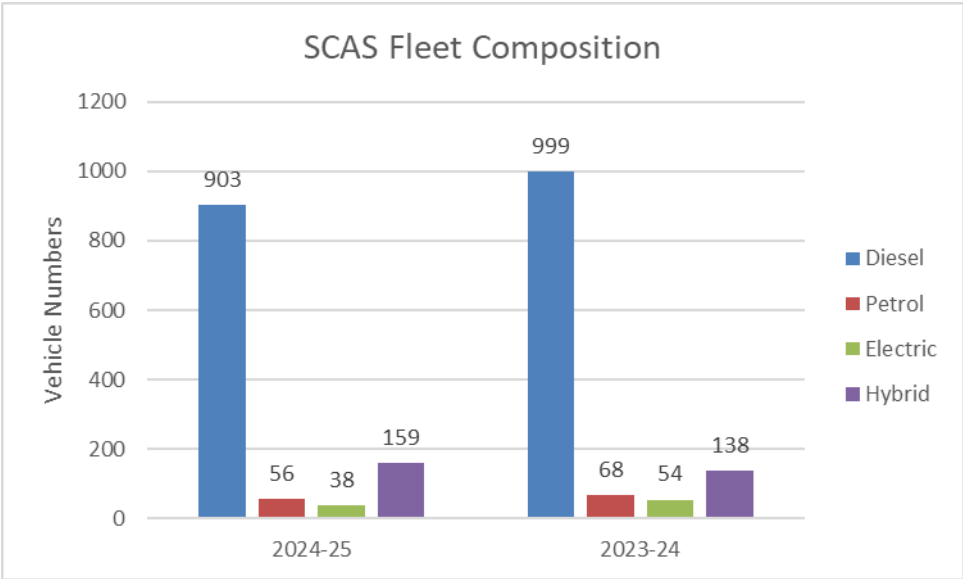
The analysis indicated that the Supply Chain accounts for 85% of the total Carbon Footprint Plus for the trust, far more than originally estimated, and that these emissions have risen sharply since the baseline year of 2019/20. However, further investigation reveals that this is entirely due to the growth in outsourced transport activities, which account for 70% of all trust emissions.

Consequently, this validates the existing strategy of focusing on reducing the carbon emissions of transport activities. A detailed Green Action Plan of measures has been developed to achieve progress in those areas and work has already commenced on implementing them.

Switching to ultra-low or zero emission vehicles is essential to meet the carbon reduction targets for ambulance services, as identified in the NHS Travel & Transport Strategy 2023. The essential electrical supply upgrading work necessary for electric vehicle charging will also support the longer-term objectives of decarbonising the heating of the estate.

The move to electric vehicles is a core component of the Green Plan, in line with the NHS Travel & Transport Strategy 2023 which maps out the route to an entirely zero emission fleet by 2040. Low or zero emission vehicles now account for 17% of the Fleet, an increase from 15% the previous year.

SCAS Fleet Composition 2024/25



Significant Developments:

- Solar PV installation at Winchester & Eastleigh Resource Centre: 626 Solar PV panels have been installed on the roof of Winchester & Eastleigh Resource Centre, supported by a 345kWh battery system to store surplus energy for use overnight. It will provide all the site’s electricity needs for over 6 months a year, resulting in significant savings anticipated to be over £35k per annum
- A £494k grant was awarded to SCAS by the National Energy Efficiency Fund to invest in cutting edge “daylight harvesting” LED systems across multiple sites, expecting to yield large electricity savings and improve the quality of working environments for staff
- £1.2million in grants was awarded to SCAS by the newly formed Great British Energy Solar Fund to invest in Solar PV installations across the estate during the next financial year
- SCAS will receive delivery of 8 fully electric Double Crewed Ambulances in the autumn, following London Ambulance Service’s success with launching the world’s first electric ambulance in January 2024.
- SCAS has participated in the NHS Zero Emissions Electric Vehicle (ZEEV) Pathfinder programme, with 2 fully electric Mercedes e-Vito Mental Health Rapid Response Vehicles entering service and performing well. The programme demonstrated the importance of expanding the electric vehicle charging infrastructure to support frontline service provision.
- To support the ongoing electrification of vehicles, Phase 4 of the electric vehicle charging infrastructure programme completed, with 44 new 22kW chargepoints installed across the estate, bringing the total to 93 chargepoints. A new EV chargepoint management software system is being implemented to govern access and collect data, whilst a more resilient dedicated WiFi / Ethernet network is being installed to support their operation.

- A new interceptor was installed at Winchester & Eastleigh Resource Centre to significantly reduce the risk of bunkered fuel contaminating water courses
- A wastewater management project is underway across the Trust to mitigate its impact on the environment
- Trials of Acetech and VMS Sturdy vehicle management technology to reduce idling emissions and unnecessary acceleration/speeding have concluded successfully, demonstrating a clear reduction in emissions and fuel consumption from the existing diesel fleet
- The Trust continues to purchase zero carbon electricity

Task force on climate-related financial disclosures (TCFD)

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

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

Governance

Board oversight of climate-related issues

The Board approved the trust's Green Plan 2023-2028 on 28th March 2024. This plan superseded the Sustainable Development Management Plan approved in 2020. A refreshed Green Plan for 2025-2030 has been prepared and is anticipated to receive Board approval ahead of the 31 July 2025 deadline advised by NHS England.

The Green Plan is augmented with a Green 'Action Plan' which clarifies the trust's Strategic Objectives for climate-related issues and identifies a series of key deliverables essential for realising those objectives. Each of the key deliverables is reduced to a set of specific actions and initiatives, and allocated to the relevant workstream leads. A summary of progress against these actions is compiled in a quarterly report to the Net Zero Committee, presented by the Head of Sustainability. The Net Zero Committee reports to the Board's Finance & Performance Committee, which is authorised "to monitor the progression of the achievement of the trust's Estates and Environmental Sustainability Plan" (Finance & Performance Committee Terms of Reference 5.4.1).

The Chief Finance Officer is the Senior Responsible Officer for Sustainability; a Non-Executive Director holds the portfolio for Sustainability. Both are members of the Finance and Performance Committee and the Net Zero Committee.

Management's role in assessing and managing climate-related issues

As part of the trust's Corporate Review, a new position of Head of Sustainability was created to manage the trust's response to national performance systems including the Annual Report and the Greener NHS Data Collection. This includes coordinating the collection of energy and environmental information, with specific responsibility for the analysis of such information and data and production of a range of management reports.

The approved Green Plan recommended the establishment of a Net Zero Committee to supersede the Sustainable Development Management Plan Committee. The new committee is comprised of the various stakeholders and workstream leads responsible for delivering elements of the Green Plan in alignment with its strategic objectives. The Terms of Reference were approved in February 2025 and made provision for subcommittees to be formed to deal with specific activities. One such example is the reconvened Vehicle Review Group which is working on the acquisition of zero emission vehicles, a key objective of the Green Plan.

The Green Plan recommends that a Programme Manager be appointed to coordinate the workstreams and monitor progress against targets. They will be assisted with input from the Head of Sustainability, who will report to the Chief Finance Officer on a regular fortnightly basis as well as keeping the workstream leads informed about climate-related issues.

The Net Zero Committee will also serve to identify risks in the delivery of climate-related measures and ensure that the Board is appraised of them. An organisational structure is provided within the Green Plan and the Net Zero Committee Terms of Reference.

Risk Management

Processes for identifying and assessing climate-related risks

The trust's approach to identifying and assessing risks is set out in the trust's Risk Management Framework v1.2. Within this framework, climate-related risks are considered in so far as they impact on financial sustainability, as reported by the Finance & Performance Committee, to which the Net Zero Committee will highlight risks, and this is the mechanism by which the trust recognises climate related financial risk in its overall Board Assurance Framework.

Sustainability has now been included in the Capital Expenditure Risk Matrix used by the Estates Department to evaluate and prioritise projects. The Estates Department also includes Sustainability Impact Assessments in its business cases.

At present, the trust's Resilience & Business Continuity Plans reference the consequences of climate risks such as flooding and the impact of severe weather. The Green Plan refers to the need to develop a Climate Adaptation Plan. It is anticipated this will be developed during the next financial year (2025/26), in accordance with Greener NHS requirements.

Specific climate-related risks have been identified and quantified in detail within the Green Plan, including some of the following:

Type	Climate-related Risks	Potential financial impacts
Transition Risks	Policy & Legal	
	Enhanced emissions reporting requirements	Increased operating costs, more human resources required
	Mandates on products and services e.g. Zero Emissions Vehicle Mandate and NHS Travel & Transport Strategy mandating the shift to zero emission vehicles	Upfront investment in EV charging infrastructure and improvements to buildings is required.
	Technology	
	Substitution of existing products and services with lower emissions options	Write-offs and early retirement of existing assets e.g. fluorescent lighting, gas boilers and heaters
	Unsuccessful investment in new technologies	Abortive costs from testing new technologies which may not come to fruition or work as intended.
	Costs to transition to lower emissions technologies	Capital investments in new technologies such as solar PV, smart LED systems, battery energy storage systems, electric vehicles Costs to adopt / deploy new processes and practices, e.g. training
Physical Risks	Reputation	
	Increased stakeholder concern or negative stakeholder feedback	Reduction in availability of allocated capital budgets, financial sanctions for missing climate change targets
	Acute	
	Increased severity of extreme weather events, e.g. heatwaves and flooding, such as the Didcot PTS station twice in one year	Damage to property and other assets in flood affected areas, increased repair costs Increased demands on services Reduced ability of staff to respond due to increased absenteeism and sickness
	Chronic	
	Changes in precipitation patterns, higher average rainfall in the SCAS region predicted by climate researchers Rising mean temperatures	Building adaptation costs

Processes for managing climate-related risks

Risks identified by the organisation which require management are added to a corporate risk register. Managers are responsible for managing risks which impact their objectives within the organisation; the risk owner is identified on the register. The risk register assesses and scores the risk based on the likelihood and impact (1-5, with the highest risk score of 25). Each risk must have controls identified and planned steps to reduce the risk score associated wherever possible.

Risk registers are carefully managed within the organisation. Oversight of the risk register is conducted by the appropriate director. The risk registers are reviewed monthly and presented for challenge and assurance at relevant committees on a quarterly basis. Risks which score 16 or above are specifically discussed within this assurance process.

The Corporate Risk Register identifies risks associated with maintaining compliance with environmental legislation, and the consequences of climate-related risk such as flooding.

No external risk frameworks are employed in relation to climate-related risks.

The financial consequences of climate-related risk are included in the financial impact category of risk analysis in the Business Assurance Framework, whilst the principal mechanism of identifying and assessing climate-related risk involves the preparation and annual review of the Green Plan and consideration of the management of these risks by the Net Zero Committee.

Metrics and Targets

Metrics used to assess climate-related risks and opportunities

The key metric is the carbon footprint of the trust, using energy and fuel and other primary consumption data to calculate Scope 1, 2 and 3 emissions.

The trust also submits reports to the Greener NHS Data Collection portal on a quarterly basis, providing data on carbon accounting, travel schemes, electricity sources, nitrous oxide, procurement requirements for carbon reduction plans and social value, and climate-related risk adaptation planning.

Data on fleet composition is submitted to the Greener NHS Fleet Data Collection on an annual basis, the number of low and zero emission vehicles being of considerable importance in assessing climate related opportunities.

Targets used to manage climate-related risks and opportunities and performance against targets

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 controlled directly (the NHS Carbon Footprint), achieve net zero by 2040, with an ambition to reach an 80% reduction by 2028 to 2032
- For the emissions we can influence (our NHS Carbon Footprint Plus), achieve net zero by 2045, with an ambition to reach an 80% reduction by 2036 to 2039

However, these targets related to 1990 as a baseline, for which SCAS had no comparable data as it did not exist in its current form. 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 have been adopted as the trust's strategic objectives in the approved Green Plan.

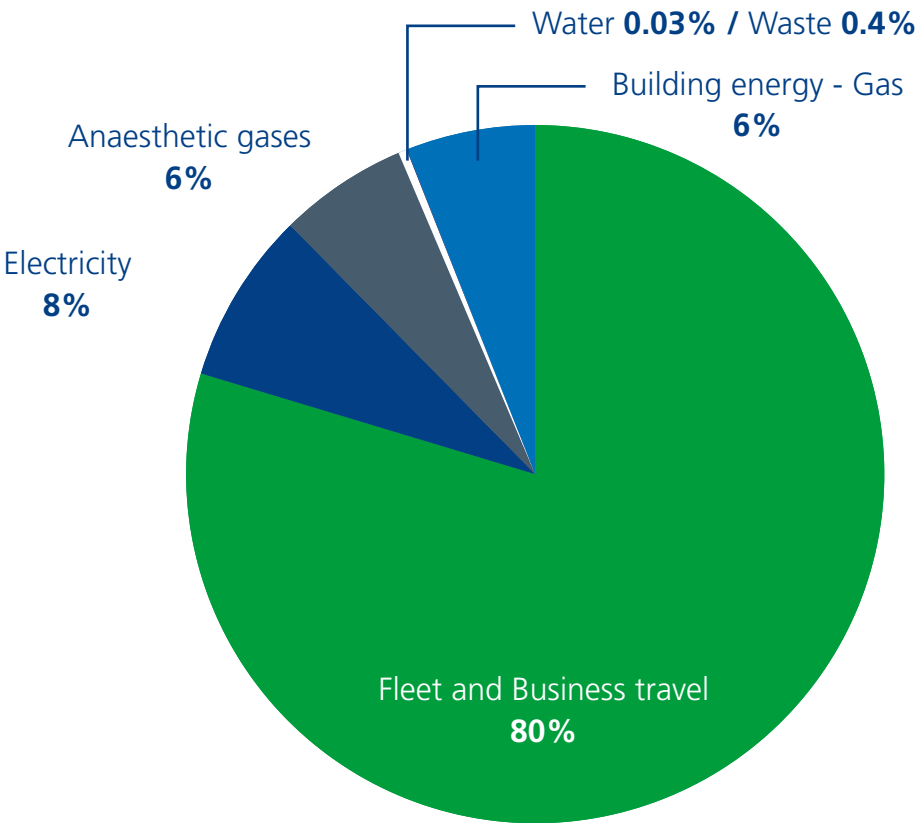
Although publishing Scope 1, 2 and 3 emissions is not required by TCFD, the trust has found it necessary to calculate and disclose these to assess progress against targets.

Following a change in methodology, the trust has materially restated its Carbon Footprint and Carbon Footprint Plus. Emissions from private provider PTS have been moved from the Carbon Footprint and are now included in the Carbon Footprint Plus.

GreenInsight® software was used to calculate the trust's Scope 3 emissions for the first time, using purchase order data and cross referencing to Multi-Regional Input Output databases to calculate emissions where products could be identified, and applying carbon intensity factors for spending categories to other products and services. This resulted in a considerable increase in the Carbon Footprint Plus compared to the previous figures, which were only estimated.

		NHS England Baseline Year					
Carbon Footprint	Sub-category	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	SCOPE 1						
	Building Energy - Gas	599	534	615	621	1,077	882
	Fuel - Ambulance & PTS Fleet	12,185	11,586	11,372	10,447	9,858	10,361
	Anaesthetic Gases - N ₂ O	1,765	1,436	1,508	1,278	1,105	995
	Total Scope 1:	14,548	13,556	13,495	12,347	12,040	12,238
	SCOPE 2						
	Electricity	1,134	941	888	800	1,099	920
	Total Scope 2:	1,134	941	888	800	1,099	920
	SCOPE 3 (Indirect emissions arising from activities directly controlled by SCAS)						
	Business Mileage	634	371	347	398	349	297
	Upstream Fuel - Well to Tank	2,900	2,784	2,768	2,506	2,413	2,538
	Upstream Electricity	254	212	316	266	359	303
	Upstream Gas - Well to Tank	72	66	99	103	178	146
	Water - Supply & Treatment	27	17	8	8	7	5
	Waste	-	-	-	44	70	66
	Total Scope 3:	3,887	3,450	3,538	3,325	3,377	3,355
	SCAS Carbon Footprint:	19,570	17,948	17,920	16,472	16,515	16,512

SCAS Carbon Footprint 2024/25 by Source:

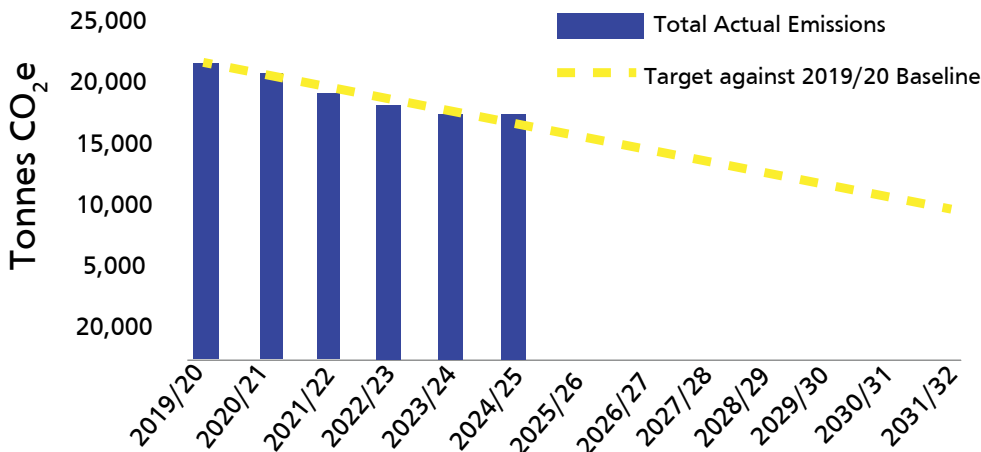


The proportion of carbon emissions attributed to Fleet and Business Travel has increased from 76% to 80%, reflecting the increase in fossil fuel consumption.

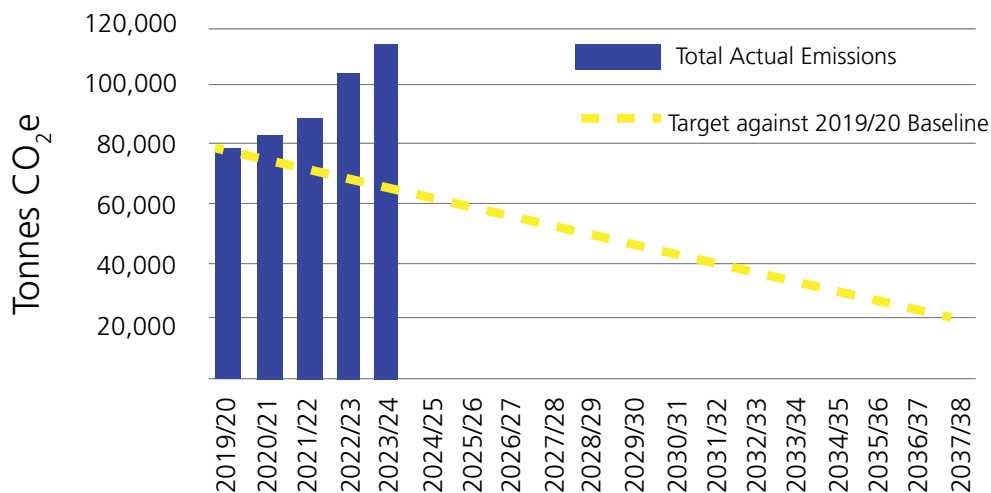
Performance against targets

For the last three years, the SCAS Carbon Footprint has remained largely static, with an increase in fleet emissions being offset by reductions in other categories. As a result, emissions for the financial year 2024/25 are slightly higher than the target trajectory, which requires annual reductions averaging 5.9% of the 2019/20 baseline. The trust will move back on target as more electric vehicles are acquired per NHS England guidelines.

SCAS Carbon Footprint



SCAS Carbon Footprint PLUS



The Carbon Footprint PLUS, which includes the carbon footprint plus the emissions we can influence in the supply chain, is completely off target. It has increased significantly on an annual basis since 2019/20. As of April 2025, the supply chain data for 2024/25 is still being processed, but analysis for previous years indicates that the increase is entirely due to transport-related services purchased by the Trust, particularly patient transport services. As these fleets also electrify, their emissions will fall. SCAS can influence this via the procurement process. The ZEV Mandate will also ensure an increased volume of electric vehicles enter the market. As a result, it is anticipated that the Carbon Footprint PLUS will meet its target in later years.

INTERNATIONAL OPERATIONS

SCAS has continued to support our partnership with Aurobindo Pharma Foundation (APF) who through Aurobindo Emergency Medical Services (AEMS), to 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 the course of 2024/25, AEMS have continued their adoption of the SCAS created bespoke EMS Guidelines for India and the role out of the associated education support to the majority of the Emergency Medical Technicians.

Additionally, SCAS supported the AEMS and local government response to the devastating floods in Vijayawada in 2024 following the severe cyclone that affected 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 are systematic and avoidable disparities in health status, life expectancy, and access to healthcare, observed between different groups within a population. These disparities stem from social and economic factors - known as the social determinants of health - that shape people's living conditions, work environments, and overall life circumstances. They are reflected in variations in life expectancy, disease prevalence, healthcare quality, and patient experiences. Marginalized groups, including those in poverty, ethnic minorities, disabled individuals, and people with long-term health conditions, often face worse health outcomes.

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. Guidance issued by NHS England in response to the COVID-19 pandemic has been refined to five key priority areas which underpin the work of the National Healthcare Inequalities Improvement Programme (HiQIP):

- restoring NHS services inclusively
- mitigating against digital exclusion
- ensuring datasets are complete and timely
- accelerating preventative programmes
- strengthening leadership and accountability

Our aims

SCAS wants to understand the diversity of populations across our area and how people access our services. We are building relationships and exploring opportunities for partnerships and collaboration to support engagement in these areas. This has been the focus of engagement so far and we are mapping and recording outtakes and outcomes.

Data analysis

Our business information team has correlated data on demand in 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 equity of access to our services. We have data on 999, 111 and PTS and healthcare requirements. There are seven places within SCAS that are within the 10% of the most deprived areas out of 28 local authorities. The areas with the highest deprivation are within the southeast of Hampshire which 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.

Foundation Trust membership

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).

Governor working group

The CoG set up a working group, led by our lead governor and community first responder (CFR) governor, to address health inequalities, build partnerships in their communities and across the integrated care systems. Governors endeavour to engage with people from inclusion groups and deprived areas to help determine their views to key healthcare inequalities questions and provide insights to help SCAS address healthcare inequalities. The working group produced a self-assessment of SCAS services, developed by Association of Ambulance Chief Executives (AACE), to gauge our progress against key objectives in reducing health inequalities and produced a thematic analysis of engagement thus far.

Core20Plus5

We take 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. Our head of equality, diversity and inclusion and our stakeholder and engagement manager are both Core20Plus5 ambassadors.

Partnership working

SCAS is working with NHS Trusts, healthcare providers and local authorities, in partnership across integrated care systems, and in collaboration with organisations such as the Association of Ambulance Chief Executives (AACE) and Resuscitation Council UK (RCUK) and places of worship, charities, community groups, food banks and food larders, to identify areas of inequalities and target engagement.

In addition, SCAS attended events, with the specific intent to engage with local populations and under-represented communities, to educate and empower people on use of our emergency services and get feedback and insight into access to our services to reduce health inequalities

Recruitment

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 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 joint working with The Kings Trust, Job Centres and our own Staff Network groups and communities has helped established a better understanding of support required within the application and interview process for our staff. In addition, we offer training and educational activities, volunteering and apprenticeships.

Our staff networks represent our colleagues on topics of disability, race, LGBT+, veterans, women, faith and men's mental health. Teams across the trust work with the networks when developing new pathways or processes, to ensure we have a diversity of voice and experience. This year this has included reviewing the application and interview process and reasonable adjustments for staff.

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 and reviewing accessibility of these applications with our Patient Panel.

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 charities.

Education

We have developed training on health inequalities for frontline clinicians which is being rolled out in face-to-face training next year. In addition, we are introducing staff to Make Every Contact Count (MECC) at induction and offering e-learning and face-to-face training to staff.

Patient Panel

The SCAS Patient Panel was established in February 2024 to help tackle health inequalities in learning disability and mental health by giving patients the opportunity to gain insight and have a say on service developments and improvements where these patient's voices have not previously been considered. The Patient Panel have also been working on producing 'easy read' documents to improve accessibility and help patients understand how to access SCAS services. The trust now has a page of accessible information including a video of our ambulances <https://www.scas.nhs.uk/about-scas/accessible-information/>

Learning disabilities

Our Learning Disability Specialist has been working to support patients with a learning disability and our neurodivergent patients, through hearing their voices at our patient panel and other partnership boards across the region. We have created a communication booklet and social story to support people with communicating their needs while being assessed by the ambulance service.

In our partnership work with our ICBs, we have created an additional form for autistic patients for the Message in a Bottle scheme, and in Hampshire, we have piloted the 'My Everything I need Hospital Bag', to support patients when being admitted to hospital.

The trust's first co-produced Learning Disability and Neurodiversity policy was co-written with members of the Patient Panel and staff disability network. There has also been work done to support the national LeDeR project (learning from deaths of people with a learning disability and autism) and playing our part in reducing health inequalities for these patient groups.

Community and Engagement Training

Based on the AACE Out of Hospital Cardiac Arrest and Health inequalities report we are implementing several workstreams that align with the recommendations. We have been Integrating GoodSAM into our control rooms which, once fully set up, will widen our ability to ensure those that can respond to cardiac arrest are able to do so.

We continue to support the British Heart Foundation (BHF) in promoting their Community Defibrillator Grant scheme. We are actively doing this via engagement events, our social media platforms and direct communication with known community contacts and faith leaders in differing areas, especially those as being identified as having health inequalities.

Each year we provide Basic Life Support (BLS) training to children in schools as part of Restart a Heart Day. In 2024 100 volunteers took part, delivering BLS in 41 schools to 7619 young people.

We are now supporting that all AED cabinets in communities should be unlocked, which ensures that should an AED be required it can be accessed in the fastest possible time.

We are utilising BHF data to identify Lower Super Output Areas (LSOA) that have no registered AEDs. These areas then become a focus for our engagement teams to approach and provide Basic Life Support and Defib awareness training (DAT).

We are also creating a feedback survey that can be utilised following our DAT events to monitor the usefulness of the course and evidence what we are doing. We want to understand the attendees course experience, who they are and where they live and if the course has provided an educational experience and given them the knowledge, confidence, skills to help someone in the event of a cardiac arrest.

Estates

Our built environment shapes and informs the success of our activities as well as our culture and behaviours. SCAS Asset Management Strategy will embed a number of core principles.

In doing so the estate will engender a culture of flexibility, agility, and cooperation both within the Trust and with our external partners and community. The estates team are actively developing a responsive, engaging, and proactive approach to planning and in the development and implementation of business cases, with staff needs, value for money, wellbeing and community engagement, and sustainability as top considerations.

We will comply with Health Building Note 00-08 Part A: Strategic framework for the efficient management of healthcare estates and facilities. The estate will be developed and operated in line with the principles of The Carter Report and the recommendations contained within it, and the Model Ambulance Service metrics.

In developing a modern fit for purpose estate, we will be looking at options for co-location with other NHS services, other blue light services and public bodies. The subsequent disposal and development of the aged estate effected to realise maximum social value.

The overriding principle is that all the Trust's estate will be compliant with legislation, be fit for purpose and safe and promote inclusivity in the support of clinical services.

Sustainability

The Trust aims to reduce environmental impact through energy management and by implementing green initiatives, including the use of electric vehicles. The Environmental Policy outlines commitments to continually reduce the environmental impacts of operations, focusing on greenhouse gas emissions from vehicles and energy use, as well as waste production. Details are outlined elsewhere in this report.

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 2024/25 with a summary in the Operational and Financial Review (section 3.10). Overall, the group delivered a reportable surplus of £4.6m, with a total operating expenditure of £381.7m (including £5.0m of impairments and £0.7m of donated asset depreciation and peppercorn rent).

PERFORMANCE REPORT SIGN-OFF

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



David Eltringham
Chief Executive Officer

27 June 2025



ACCOUNTABILITY REPORT

3.1 DIRECTORS' REPORT

Background

The trust's board of directors (the board) held six meetings 'in public' between 1 April 2024 and 31 March 2025. 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 2024/25. 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 2024/25 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 2024/25. 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. Duncan Robertson joined the organisation and board in September 2024. Rebecca Southall, chief governance officer joined the organisation and board in December 2024.

There were fifteen voting members and two non-voting members on the board in 2024/25.

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 2024/25 is provided in the performance overview section of this report.

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 was one new non-executive director appointment in 2024/25.

The board also has further approaches to assess its collective performance, including through the performance appraisal system. As an example, the 2024/25 appraisals of the chair and NEDs included comprehensive feedback from the trust's governors, board members and stakeholders through a survey approach. The appraisal also incorporated the NHS Leadership Competency Framework.

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. The Trust will restart the annual effectiveness reviews of board committees in 2025/26.

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 most aspects of the code of governance during 2024/25. Areas of non-compliance were reported to the Audit Committee and trust board in March 2025.

During 2024/25, the trust continued to action and embed the overall improvement plan.

The trust was compliant with its constitution at all times during 2024/25.

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 remains compliant with the NHS England Fit and Proper Person Framework issued in August 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 2024/25 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
Michael McEnaney	1 January 2023	19 December 2025	First
Dr Dhammika Perera	1 February 2023	Stepped down by 31 March 2025	First
Katie Kapernaros	1 July 2024	31 June 2027	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 2024/25 financial year there were seven voting executive directors on the trust board.

Executive Director	Position
David Eltringham	Chief Executive
Dr John Black	Chief Medical Officer
Paul Kempster	Chief Operating Officer
Craig Ellis*	Chief Digital Officer
Mike Murphy	Chief Strategy Officer (until 30 September 2024)
Aneel Pattni	Chief Finance Officer (until 31 December 2024)
Stuart Rees	Interim Director of Finance
Melanie Saunders	Chief People Officer (Board member until 30 November 2024)
Prof Helen Young	Chief Nurse & Executive Director of Patient Care
Daryl Lutchmaya*	Chief Governance Officer (Until 30 September 2024)
Mark Ainsworth	Director of Operations
Natasha Dymond	Interim Director of People (from 1 May 2024)
Jamie O'Callaghan*	Interim Chief Governance Officer (from July 2024 - 16 December 2024)
Duncan Robertson*	Chief Paramedic Officer (from 16 September 2024)
Rebecca Southhall*	Chief Governance Officer (from 16 December 2024)

* 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 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 2024/25 were Michael McEnaney (Chair), Dr Dhammika Perera and Les Broude and six meetings were held during 2024/25.

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 2024/25 were Dr Dhammika Perera (Chair), Sumit Biswas and Katie Kapernaros. Six meetings were held during 2024/25.

The **people and culture committee** (which met on six 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 Katie Kapernaros.

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 (until February 2025) and Ian Green. Overall responsibility for the trust's finances is vested in the board of directors. 11 meetings and eight extraordinary meetings were held during 2024/25.

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 2024/25 were Sumit Biswas (Chair), Ian Green, Katie Kapernaros and Professor Sir Keith Willett. Five meetings and three extraordinary meetings were held during 2024/25.

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 2024/25 were Nigel Chapman (Chair) until 28 February 2025, Sir Keith Willett (from 1st March 2025), Michael McEnaney and Dr Dhammika Perera. Four meetings and one extraordinary meeting were held during 2024/25.

	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	11 + 8 Extraordinary meetings (total 19)	5 + 3 Extraordinary meetings (total 8)	4 + 1 Extraordinary meeting (total 5)
NON-EXECUTIVE DIRECTORS							
Prof Sir Keith Willett (Chair)	6/6	n/a	3/3	1/1	9/9	7/8	2/2
Sumit Biswas	6/6	n/a	5/6	6/6	n/a	8/8	n/a
Les Broude	6/6	6/6	n/a	n/a	17/19	1/1	n/a
Nigel Chapman	5/5	n/a	n/a	n/a	16/17	0/1	3/5
Ian Green	6/6	n/a	n/a	6/6	15/19	5/8	n/a
Katie Kapernaros	3/5	n/a	5/5	6/6	n/a	5/7	n/a
Mike McEnaney	6/6	6/6	n/a	n/a	n/a	1/1	4/5
Dr Dhammika Perera	5/6	6/6	6/6	n/a	n/a	1/1	5/5
EXECUTIVE DIRECTORS							
David Eltringham	6/6	n/a	n/a	n/a	5/5	8/8	n/a
Stuart Rees	6/6	6/6	n/a	n/a	18/19	n/a	2/5
Dr John Black	5/6	n/a	4/6	n/a	0/1	n/a	n/a
Paul Kempster	1/6	n/a	n/a	0/6	n/a	n/a	n/a
Mike Murphy	1/3	n/a	n/a	n/a	3/4	n/a	1/1
Daryl Lutchmaya	0/3	0/3	n/a	0/3	0/7	0/3	0/2
Melanie Saunders	0/4	n/a	n/a	0/4	n/a	0/4	n/a
Prof Helen Young	6/6	n/a	6/6	3/5	n/a	n/a	n/a
Craig Ellis	6/6	n/a	5/6	n/a	13/19	n/a	3/4
Natasha Dymond	6/6	n/a	2/6	6/6	6/7	8/8	n/a
Duncan Robertson	3/3	n/a	3/3	1/1	1/1	n/a	n/a
Mark Ainsworth	6/6	n/a	5/6	6/6	14/19	n/a	n/a
Rebecca Southall	2/2	2/2	3/3	1/1	6/6	2/2	n/a
Jamie O'Callaghan	2/3	3/3	1/3	2/3	7/8	0/2	0/2

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 2024 to 31 March 2025 therefore represented the thirteenth full year of working for the council of governors.

Council of governors meetings were all hybrid meetings during 2024/25. 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 its composition of 27 governors, is as follows:

- 15 elected public governors across four constituencies (Hampshire, Berkshire, Oxfordshire and Buckinghamshire)
- 6 elected staff governors
- 3 appointed local authority partner governors
- 1 appointed partner governor representing the air ambulance charities
- 1 elected community first responder (CFR) governor
- 1 Rest of England

During the year, elections for the Lead Governor were held with Helen Ramsay being successfully re-appointed for a second 1-year term. Mark Davis held the post of Deputy Lead Governor until the end of February when the term ended. Elections will be held for a new Deputy Lead Governor for the period 2025-2026.

In April 2025 the Council of Governors had 23 governors in post with 4 vacancies. Further elections to the council will be held in autumn 2025 to fill the vacant seats.

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

Formal meetings of the council

Four formal meetings of the council were held during 2024/25, including two extraordinary meetings:

- In April 2024 for approval of the appointment of Katie Kapernaros, non-executive director who commenced post on 1 July 2024
- In March 2025 to approve the extension of Keith Willett's non-executive director and trust Chair term for 2 years from 1 April 2025

All formal meetings were held in public, and in accordance with the trust's constitution (i.e. were fully quorate). Meetings were chaired by the trust chair, except one when Sumit Biswas, non-executive director acted as chair. Meetings were well attended by board members, including NEDs.

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

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

- October 2024 – Culture and Cyber training

Attendance at meetings for all governors who served in 2024/25

Governor	Constituency	Current term of office	4 Formal Council meetings + 2 Extraordinary meetings (total 6)
Mike Appleyard	Public – Buckinghamshire	01.03.23 - 28.02.26	4
Rachael Cook	Staff – 999 EOC	01.03.21 - 29.02.27	5
Anne Crampton	Partner – Local Authority	01.04.24 - 31.03.27	5
Mark Davis	Public – Berkshire (Deputy Lead Governor)	01.03.23 – 28.02.26	4
Lloyd Day	Staff – 999 Operations (North)	01.03.24 – 29.02.27	4
Claire Dobbs	Partner Charity	01.10.23 – 31.04.24	2
Timothy Ellison	CFR Governor	01.03.23 – 28.02.26	5
Hilary Foley	Public – Hampshire	01.03.23 – 28.02.26	4
Graeme Hoskin	Partner – Local Authority	01.03.23 – 28.02.26	1
Tony Jones	Public - Berkshire	01.03.24 – 29.02.27	4
Chris Jenner	Staff – PTS and Logistics	01.03.24 – 29.02.27	3
Paul Kelly	Public - Buckinghamshire	01.03.24 – 29.02.27	4
Tariq Khan	Staff Governor- NHS111	01.03.23 – 28.02.26	1
David Luckett	Public – Hampshire	01.03.24 – 28.02.27	6
Charles McGill	Public – Hampshire	01.03.24 – 28.02.27	6
Tony Nicholson	Public – Hampshire	01.03.24 – 28.02.27	4
Huw Pateman	Public - Buckinghamshire	01.03.24 – 29.02.27	3
Mark Potts	Public - Berkshire	01.03.24 – 29.02.27	6
Helen Ramsay	Public – Oxfordshire (Lead Governor)	01.03.23 – 28.02.26	5
Ian Sayer	Staff – 999 Operations North	01.06.24 – 31.05.27	2
Alan Weir	Staff Governor: Corpo-rate/Support/Other	01.03.23 – 28.02.26	6
David Wesson	Public – Oxfordshire	01.03.24 – 28.02.27	1
Heather Wicks	Public – Oxfordshire	01.06.24 – 31.05.27	1
Barry Wood	Partner – Local Authority	01.07.22 – 30.06.25	5
Chris Wood	Public - Hampshire	01.03.24 – 29.02.27	6

DUTIES AND FUNCTIONS

Delivery of specific statutory duties

The governors have a range of specific statutory duties, and most 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 October 2024 council of governors meeting held in public
External audit	-	The External Audit findings were not available in the appropriate timescale for submission to the Council of Governors meeting. This duty was not satisfactorily discharged
Directors must have regard to governors' views when preparing the forward plan	✓	A 'Fit for the Future' update was provided at the April 2024 Council of Governors meeting. Governors were updated via the Chief Executive Officer at Council of Governor meetings in relation to the Trust re-structure as part of the 'Fit for the Future' programme
Appoint and, if appropriate, remove the other non-executive directors (NEDs)	✓	2024/25 Katie Kapernaros, NED was appointed. Keith Willett, NED and Chair's term was extended
Decide remuneration and terms of conditions for the chair and other NEDs	N/A	There were no changes to the terms and conditions for the chair and NEDs made in 2024/25
Approve significant transactions	N/A	There were no significant transactions re-quiring approval in 2024/25
Approve an application by the trust to enter into a merger, acquisition, separation or dissolution	N/A	No such applications occurred in 2024/25
Decide whether the trust's non-NHS work would significantly interfere with its 'principal purpose'	N/A	There was no requirement for decisions to be made around non-NHS work during 2024/25

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. The committee encourages governors in their engagement with trust members and members of the public in order to ascertain their views on 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 twice during 2024/25 and considered:

- The appoint of new NED Katie Kapernaros
- An extension of term for Keith Willett

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 9 members, comprising five public governors, one community first responder governor, and three staff governors.

The committee met on four occasions during 2024/25 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
- issued regular briefings and bulletins on SCAS and the wider NHSFit for the Future Programme update
- Fit and Proper Test Framework, April 2024
- Reducing Health Inequalities, by BOB ICB
- Hampshire & Isle of Wight Health Inequalities

CONCLUSIONS AND PRIORITIES FOR 2024/25

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 a new non-executive director and term extension of the Trust Chair.

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 2025

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

The objective of NHS foundation trusts is to work more closely with local communities to ensure services meet their needs. SCAS NHS FT was established in 2012 and our membership is an asset that ensures 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 members and the wider public and provides opportunities for our governors to communicate and engage with them to understand their views and improve diversity in its membership.

Trust membership

Public Constituency	2024/25
Berkshire	842
Buckinghamshire	694
Hampshire	1679
Oxfordshire	859
Rest of England and Wales	341
Out of Trust area	11
Total public members	4426
STAFF CONSTITUENCY	
Total staff members	4453
Total	8879

Engagement with trust membership and public

The trust uses a customer relationship management (CRM) system which enables us to analyse and monitor our membership and send out communications. We strive 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 set up a monthly briefing to governors, to ensure that they have the latest information to support their community engagement.

We run a series of talks called “Your Health Matters” for our members and the wider public:

- On 7 May, we ran an online talk in collaboration with University Hospitals Southampton NHS FT on choosing the right care for your child, with 125 delegates registering.
- On 18 November, we ran an in person talk in collaboration with Oxford University Hospitals NHS FT on heart health, with 80 delegates registering.
- On 4 March, we ran an online talk in collaboration with Association of Ambulance Chief Executives (AACE), with 105 delegates registering.



We attended 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, our recruitment and patient experience teams, and our learning disability specialist.

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 set up a governor working group to address health inequalities.

Governors' engagement with people from inclusion groups and deprived areas to understand their views on key issues can provide valuable insights for SCAS to help address healthcare inequalities.

Engagement with these parts of the population can provide key insights for SCAS to help with addressing healthcare inequalities. The working group drove forward a self-assessment of SCAS services, developed by AACE, to gauge our progress against key objectives in reducing health inequalities and produced a thematic analysis of our engagement.

SCAS has set up a bi-monthly forum for staff from foundation trusts who are responsible for public and membership communication and engagement, to improve networking, collaboration, share ideas and overcome challenges together.

Contacting a SCAS governor or board director

It is possible to contact the governors or directors at SCAS in the following ways:



By email: company.secretary@scas.nhs.uk



By phone: **01869 365000**



By post: **FAO Company Secretary**

South Central Ambulance Service NHS Foundation Trust
7-8 Talisman Business Centre
Talisman Road
Bicester
Oxfordshire
OX26 6HR

3.4 STAFF REPORT

Our workforce

2024/25 has been a period of transformation in the trust, as we continue to balance performance and financial sustainability through our modernisation programme, building an ambulance service fit for the future.

We saw some shrinkage in our workforce during 2024/25, as we reduced our substantive WTE staff from 4,331 in March 2024 to 4,258 in March 2025. In line with national modelling guidance, we further reduced our temporary resourcing, with monthly bank WTE falling from 153 to 90, and agency usage from 27 to 8 WTE. Our corporate WTE as a percentage of our overall workforce fell from 28% to 24.6%, with further reductions to 23% in Q1 2025/26.

In 2024/25 our contracts with PTS Thames Valley, PTS Sussex, and our Commercial Logistics Service ended, with staff going through TUPE transfer on 1 April 2025. Despite the period of change, our staff turnover (excluding TUPE transfer) remained at 17.5% and our staff retention rate held at 85%. Sickness rates increased in 2024/25 to 6.8% compared to 2023/24.

We also saw a year of investment, positive recruitment, and the development of key strategic areas of the organisation. We welcomed 720 new starters and finished the year 10 WTE better than plan. Our clinical WTE as a percentage of our overall workforce improved from 35% to 37% as we expanded our Paramedic and Nursing staff in 999 Front-Line and Emergency Operations Centre (EOC). In 2025/26 we expect this to increase to 44% through our recruitment and successful apprenticeship programme.

Our focus in 2025/26 is to lower sickness absence, reduce our staff turnover rate, and improve staff retention rates, through improved control processes and further staff engagement.

WORKFORCE STATISTICS FOR KEY SERVICES:

999 Frontline

The development of our workforce and the recruitment of additional people to our 999 frontline services continued to be a key challenge in 2024/25. Over the year, we welcomed 270 new 999 frontline recruits. Through a combination of investment in our apprentice paramedic scheme, direct hires of newly qualified paramedics, and international recruitment, we have continued to increase our clinical workforce, which has risen from 48% to 53% of our total 999 workforce.

Staff turnover in 999 frontline service on 31 March 2025 held at the same rate as 2024 (13.5%). The average vacancy rate in 2024/25 was 16%, an improvement compared to 21% in 2023/24.

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 2024/25 we welcomed 141 new recruits to NHS 111. Annual staff turnover in NHS 111 on 31 March 2024 improved to 48%, having been at 59% as of 31 March 2024; the average vacancy rate was 12% (28% 31 March 2023). In 2025/26 the trust is making a significant investment in our NHS111 workforce, as part of our continued drive to improve patient care.

Patient Transport Service (PTS)

2024/25 was a challenging year for our Patient Transport Service, with the loss of contracts with Thames Valley and Sussex. In 2024/25 we welcomed 150 new PTS recruits. Annual staff turnover (excluding TUPE) in PTS stayed at the 2023/24 levels (30% 31 March 2025); the vacancy rate as of 31 March 2025 was 16% (23% 31 March 2024).

Service	Headcount	%	Headcount	%
	31/03/2024		31/03/2025	
999 Frontline	2,053	43.3%	2,292	49.2%
EOC	518	10.9%	425	9.1%
NHS 111	566	11.9%	524	11.3%
Operational Support Services	279	5.9%	218	4.7%
Patient Transport Services	787	16.6%	743	16.0%
Commercial Logistics	27	0.6%	0	0.0%
Corporate Support Services	510	10.8%	453	9.7%
Total	4,740		4,655	

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	2023/24		2024/25	
	Permanent WTE	Other WTE	Permanent WTE	Other WTE
Medical and dental	2	0	4	0
Ambulance staff	2,910	0	2,908	1
Administration and estates	1,236	12	1,188	9
Healthcare assistants / other support staff	4	0	0	0
Nursing, midwifery and health visiting staff	135	11	188	1
Nursing, midwifery & health visiting learners	0	0	0	0
Scientific, therapeutic and technical staff	10	1	10	0
Healthcare science staff	0	0	0	0
Social care staff	0	0	0	0
Other	0	0	0	0
Total average numbers	4,298	24	4,298	11

Average staff numbers for the trust's subsidiary, South Central Fleet Services Limited, as of 31 March 2025 was 41 (40 in 2023/24).

Sickness absence

At 6.8%, sickness absence increased in 24/25, compared to 6.6% in 2024/25. This equated to 23 days lost per person (18 days lost in 2023/24).

The long-term sickness rate for 2024/25 was 3.9% (3.7 % in 2023/24), 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 and infectious diseases). Improving attendance at work will remain a focus for the coming year.

Service	Sickness Rate %	
	2023/24	2024/25
999 Frontline	7.2%	6.9%
EOC	6.3%	6.8%
NHS 111	7.1%	7.8%
Operational Support Services	4.7%	4.7%
Patient Transport Services	8.0%	8.9%
Commercial Logistics	3.3%	2.9%
Corporate Support Services	3.2%	3.1%
Trust Total	6.6%	6.8%

Workforce diversity and inclusion profile

As of 31 March 2025, the trust employed a total of 4655 staff of those:

- 57.4% of our workforce are women (Table 1 male & female (declared) headcount)
- 8.3% of our staff are from Black, Asian, or Ethnic (BAME) and mixed heritage backgrounds (Table 2)
- 91.0% of our staff are aged between 20 and 60 years old (Table 3)
- 10.5% of our staff declare a disability at the point of recruitment (Table 4)
- 9.1% of our staff are Lesbian, Gay, Bisexual, Transsexual (LGBT+) (Table 5)
- 84.4% of staff follow a religion/belief (including atheism) (Table 6)
- Men have a greater mean hourly pay rate than women by a gap of 6.17% and the median hourly pay is also slightly greater for men by a gap of 2.19% (Table 7)

Gender (male/female)

Gender	31/03/2024		31/03/2025	
	Headcount	%	Headcount	%
Female	2,507	54.1%	2,691	57.4%
Male	2,126	45.9%	1,964	41.6%
Total	4,633		4,655	

The proportion of female workforce has gradually increased over the last five years, rising from 51.2% in 2020/21 to 57.4% in 2024/25, having overtaken the male staff population in 2020.

The gender split of non-executive directors at the end of 2024/25 was:

Female: 1 (14%)

Male: 6 (86%)

The gender split of executive directors at the end of 2024/25 was:

Female: 3 (30%)

Male: 7 (70%)

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 2024/25 was:

Female: 4 (24%)

Male: 13 (76%)

Ethnicity

Ethnic group	31/03/2024		31/03/2025	
	Headcount	%	Headcount	%
A White - British	3,887	84.0%	3,807	81.8%
B White - Irish	247	5.3%	305	6.6%
C White - Any other				
D Mixed - White & Black Caribbean	74	1.6%	109	2.3%
E Mixed - White & Black African				
F Mixed - White & Asian				
G Mixed - Other mixed background				
H Asian or Asian British - Indian	85	1.8%	104	2.2%
J Asian or Asian British - Pakistani				
K Asian or Asian British - Bangladeshi				
L Asian or Asian British – Any Other				
M Black or Black British - Caribbean	74	1.6%	141	3.0%
N Black or Black British - African				
P Black or Black British – Any Other				
R Chinese	18	0.4%	32	0.7%
S Any Other Ethnic Group				
Z Not Stated	248	5.4%	157	3.4%
Total	4,633		4,655	

There has been a significant increase in relation to the Black, Asian & Minority Ethnic (BAME) staff from 5.4% last year to 8.3% this year.

Age

Age profile	31/03/2024		31/03/2025	
	Headcount	%	Headcount	%
<20	85	1.8%	92	2.0%
20-30	1,154	24.9%	1,331	28.6%
31-40	1,095	23.6%	1,136	24.4%
41-50	986	21.3%	853	18.3%
51-60	997	21.5%	914	19.6%
61-70	303	6.5%	316	6.8%
71+	13	0.3%	13	0.3%
Total	4,633		4,655	

Most of our staff are aged between 20 – 60, with the highest proportion in the 20 – 30 age brackets. Since 2024, the mean average age of the workforce has reduced, with < 40 rising from 50.3% to 55.0%.

Disability

Disability	31/03/2024		31/03/2025	
	Headcount	%	Headcount	%
Yes	357	7.7%	491	10.5%
No	3745	80.8%	3817	82.0%
Not declared	531	11.5%	347	7.5%
Total	4,633		4,655	

The declaration rate for disability has increased (by 2.8%) from 7.7% in 2023/24 to 10.5% in 24/25. The total number of staff not declaring a disability has continued to decrease (by 4.0%) from 11.5% in 2023/24 to 7.5% in 2024/25.

Sexual orientation

Sexual orientation	31/03/2024		31/03/2025	
	Headcount	%	Headcount	%
Heterosexual or straight	3743	80.8%	3818	82.0%
Gay or lesbian	221	4.8%	238	5.1%
Bisexual	119	2.6%	170	3.7%
Other orientation not listed	12	0.3%	16	0.3%
Undecided	7	0.2%	15	0.3%
Not stated	531	11.5%	398	8.5%
Total	4,633		4,655	

The majority of staff are heterosexual/straight (82.0%), an increase from 80.8% from 2023/24. The number of LGBT+ staff has increased from 7.7% to 8.8% in 2024/25. The number of people not stating their sexual orientation has fallen from 11.5% to 8.5% in 2024/25.

Religion and belief

Religious Belief	31/03/2024		31/03/2025	
	Headcount	%	Headcount	%
Christianity	1,936	41.8%	1,836	39.4%
Atheism	1,262	27.2%	1,490	32.0%
Islam	39	0.8%	61	1.3%
Hinduism	21	0.5%	22	0.5%
Buddhism	18	0.4%	15	0.3%
Sikhism	9	0.2%	8	0.2%
Judaism	11	0.2%	6	0.1%
Other	478	10.3%	489	10.5%
Not declared	859	18.5%	728	15.6%
Total	4,633		4,655	

Over 84.4% of staff held a religious or philosophical belief, an increase (by 3.0%) from 81.4% in 2024/25.

Gender pay analysis

As of 31 March 2025, there were 42% (1,964 staff) male employees and 58% (2,691 Staff) female employees.

Mean and median pay gap (hourly rate)

	Male	Female	% Gap
Mean Gender Pay Gap (hourly rate)	£19.97	£18.74	6.17%
Median Gender Pay Gap (hourly rate)	£ 17.31	£16.94	2.19%

The table above shows that men have a greater mean hourly pay rate than women by a gap of 6.17%. This means that the gap had increased by 1.29% from the previous year when the gap was 4.88%.

The median hourly pay is also greater for men by a gap of 2.19%. This is an increase from the previous year by 1.41% when the median gap was 0.78%.

The changes over a five-year period are shown below. After the Covid affected period, ending in 2021, the overall pay gap between male and female staff has widened.

Mean and median pay gap over five-year period

	2021	2022	2023	2024	2025
Mean Gender Pay Gap (hourly rate)	-9.7	2.41	5.79	4.88	6.17
Median Gender Pay Gap (hourly rate)	-2.19	0.7	0.5	0.78	2.19

STAFF COSTS

Employee benefits (Group)	2024/25			2023/24
	Continuing Operations £000	Discontinued Operations £000	Total £000	Continuing Operations £000
Salaries and wages	157,109	11,827	168,936	158,218
Social security costs	16,644	1,176	17,820	17,958
Apprenticeship levy	809	57	866	873
Employer's contributions to NHS pensions	34,327	2,426	36,753	30,563
Temporary staff (including agency)	7,996	236	8,232	9,283
Sub-Total	216,885	15,722	232,607	216,895
Redundancy	4,386	-	4,386	466
	4,386	-	4,386	466
Total gross staff costs	221,271	15,722	236,993	217,361

Expenditure on consultancy was £743k (2023/24 £1,115k) (see Note 5.1 in the Accounts section).

Reporting of compensation schemes (Audited)

The Group had four compensation packages worth £203k in 2024/25 (2023/24: 17, £466k).

Prior 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

Current Year 2024/25			
Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000		1	1
£10,000-£25,000		1	1
£25,001-£50,000		0	0
>£50,001		2	2
Total number of exit packages by type	0	4	4
Total resource cost (£'000s)	0	203	203

The Group had four other non-compulsory departure costs worth £203k in 2024/25 (2023/24: 17, £466k).

	Agreements Number	Total value of Agreements £000
Voluntary redundancies including early retirement contractual costs		
Mutually agreed resignations (MARS) contractual costs	2	182
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)*	2	21
Total	4	203
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 (Audited)

The Group had nil payments to past senior managers in 2024/25 (2023/24: nil).

Payments for loss of office (Audited)

The Group had two payments for loss of office amounting to £182k in 2024/25 (2023/24: nil, £nil). The payments related to the Chief finance Officer £103k and the Chief Strategy officer £79k who left the Trust in the 2024/25 year.

STAFF POLICIES AND ACTIONS

Human resources, managers from across the trust and union colleagues continue to work together on refreshing the people policies, procedures and guidance to ensure that they are reflective of a just and learning culture. The aim is to ensure managers are able to support their people under a set of guiding principles, reviewing the situation and according to the relevant circumstances and people rather than managing by checklist.

To date, 24 policies, procedures and guidance documents have been through the process and have been launched since 2022, with a further 20 being in various stages of the refresh process, many of which are very close to being launched. Further work continues to streamline the recording and monitoring of the policy review cycle and to improve the people experience on the employee portal.

Trade Union Facility Time Disclosures

The total number of SCAS employees who were relevant union officials during the 2024/25 period was 55 (Full-time equivalent 51.43).

Percentage of time spent on facility time:

Percentage of time	Number of employees
0%	10
1-50%	41
51%-99%	4
100%	0

Percentage of pay bill spent on facility time:

Total cost of facility time	£288,557
Total pay bill	£209,106,945
Percentage of total pay bill spent on facility time	0.141%

Paid trade union activities

The hours spent by relevant union officials during 2024/25 on paid trade union activities, as a percentage of total paid facility time hours, was 16.5%.

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

South Central Ambulance Service recognises that our people are our greatest asset. It is our priority as an organisation to ensure that we are a “place where people want to work” and we recognise that we will achieve this by creating a positive culture that supports, values, and develops our people.

In February 2024 SCAS commenced taking part in cohort 2 of the People Promise Exemplar Programme in collaboration with NHSE national retention team.

The programme aimed to increase overall retention and people engagement across the trust by implementing targeted interventions identified through a process of self-assessment and analysis of organisational activity to support operational improvement and change.

To test the assumption exemplar sites were asked to:

- Undertake initial analysis of retention and staff survey data highlighting any key themes
- Complete a People Promise self-assessment in collaboration with key stakeholders

- Develop retention improvement plans and key actions
- Deliver the retention improvement plans across the organisation
- Measure impact of retention improvement interventions
- Embed activity as business as usual

SCAS completed the People Promise Exemplar self-assessment, conducted a detailed analysis of current organisational activity aligned to the People Promise key themes, reviewed leaver and staff survey data, socialised outcomes with key stakeholders for input and agreed a programme focus with senior leaders.

In completing the self-assessment gaps were highlighted when reviewing our local offers against national people promise best practice that included:

- Flexible working
- Leadership development
- Employee engagement
- Reward and recognition

A programme plan was devised in April 2024 and over the past year the following work has taken place:

We each have a voice that counts – Quality Improvement strategy

Work continues in this area to agree the best approach for the trust including setting up an internal working group to drive forward the next phase. This will include implementing a short SECamb in house training package and consideration of what in the organisation will need to change to embed a QI approach to problem solving.

We each have a voice that counts – FTSU and sexual safety

Operational capacity and priorities have impacted progress on the FTSU deep dive, but this is still an item the Trust wants to progress with, and this work will continue. Manager sexual safety training has been created in the form of both an e-learning module, face to face training as part of staffs' mandatory training and an enhanced leadership sexual safety awareness training. Approximately 68% of staff have received sexual safety training in SCAS.

We are always learning - Leadership Directory

A Leadership directory has been created in SharePoint and is now live on the SCAS People Portal as a support tool for leaders. The feedback from leaders who reviewed the tool was that it would be incredibly useful and was easy to navigate.

We are always learning - a modular leadership development program is currently being designed which aligns to the NHS leadership framework and will provide a suite of targeted development opportunities for aspiring, junior, middle and senior management. This will be piloted as part of the proof-of-concept work in June. The trust's induction program has been fully reviewed and is being redesigned to make it more relevant and engaging for new starters.

We are recognised and rewarded – Men's Health Network

Men's Health Network has been launched with leads for the network secured. A hub page has been created and terms of reference drafted. The initial session was recorded in a podcast style and has been published for listening. Session plans and content ideas have been created, and further recordings have also taken place for future releases. Local management teams are also reviewing local recognition approaches.

As an alternative to the buy/sell leave policy, approval has been given to trial a revised annual leave cycle for new starters. A task and finish group are being created to roll out the process.

We work flexibly – Flexible working process

A revised process has been implemented in Operations to ensure there is consistency in the decision making across all flexible working requests. This involves a panel of key stakeholders meeting on a regular basis to review the requests that have been received. Planning is in place to trial a self-rostering team within the front-line operations directorate, with a plan to go live with the pilot in September.

The trust is in the process of rolling out ESR manager self-serve which will allow us to fully report on flexible working.

Trust Engagement Plans

A trust engagement plan has been created to track action progress, successes and learnings moving forward. Actions are derived from a variety of feedback sources including People Voice, National Staff Survey and business KPIs data and feedback. Plans are progressing to create a continuous feedback loop to ensure staff are aware of the actions that are being taken based on the feedback they have given. There is a governance process in place to provide assurance at the necessary levels.

As part of the trust's corporate restructure a new role has been added to the People and Wellbeing directorate of a People engagement and Experience Manager. Part of this role will be to continue with elements of the People Promise Programme that are still inflight as well as the overarching trust engagement plans. To further enhance the trust engagement plans an engagement cycle is in development. This will allow all data and feedback to be analysed to ensure that the actions align and that a regular feedback cycle is in place for staff.

Communicate

Regular team brief/
team meeting
agenda item

Feedback

People Voice hub
page. "You said,
we did" approach

Governance

Quarterly updates
reporting into local
IWP or equivalent and
People and Culture
Development Group



Data/Feedback

Sources include NSS,
People Voice, HR,
FTSU, Patient Safety,
Patient Experience

Analysis and Theming

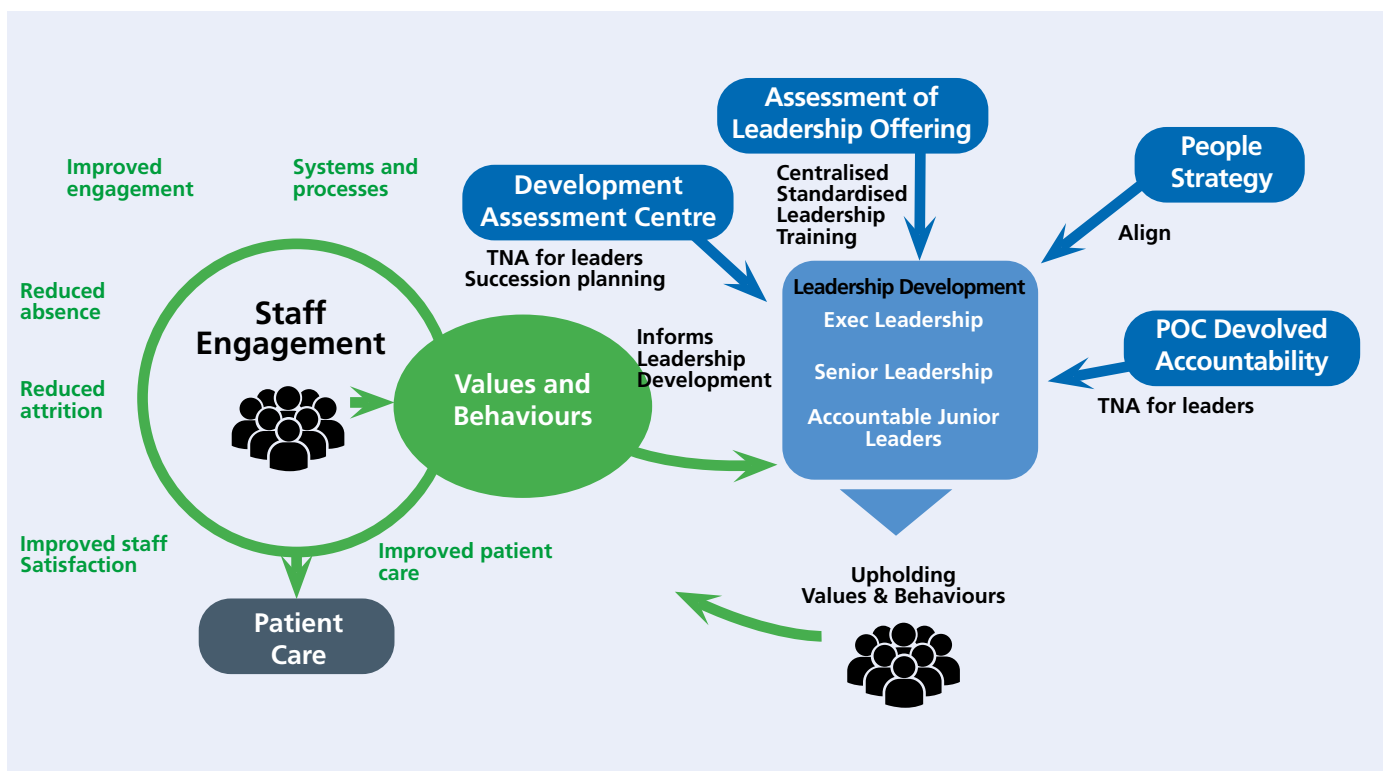
Identify trends in
feedback and align
to People Promise
themes

Engagement Plans

Engage with leads
to ensure feedback
and actions align

The Staff Survey's overall Engagement score was 5.8. It is recognised that engaged staff positively correlates with improved patient outcomes (West, M.). Detailed plans are being developed to define the culture SCAS will need to foster and embrace so support the modernisation of SCAS and Fit for the Future. SCAS's values will be refreshed, and leadership offerings will be developed as outlined above. This will result in enhanced staff engagement and ultimately improved patient care.

Values led Culture and Leadership

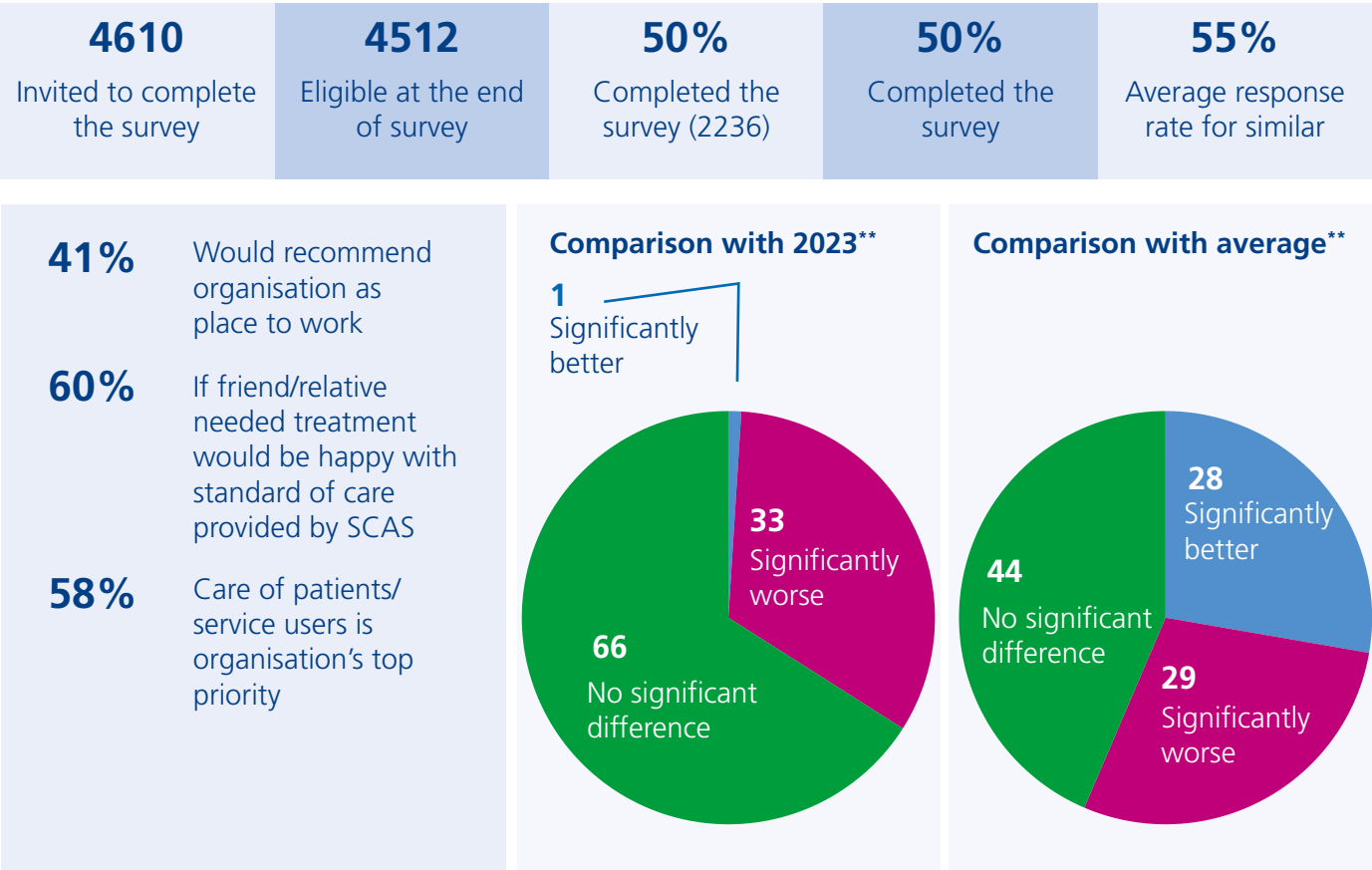


Staff survey report – disclosure for NHS staff survey

The 2024 Staff survey was managed by our third-party survey provider, Picker-Europe. The field study took place in October and November 2024, with the results (under embargo) released in January 2025. These results were upwardly reported to NHS England and were included in the official NHSE Staff Survey report, released to the public on 13 March 2025.

2,236 eligible substantive staff took part in the survey, which produced a response rate of 50%, down from 52% in 2023. This also continues a four-year reduction, compared to previous returns of 60-65%. As part of our people strategy, and trust engagement plan, the staff survey will include trust-wide and localised action plans in 2025, as we work hard to improve our response rates.

The initial staff survey results and the subsequent action plans for improvement is overseen by the executive management committee and reported to trust board via the bi-monthly people and culture committee.



Of the 100 questions asked, compared to the SCAS results in 2023, the trust saw a statistically significant deterioration in 33 questions, an improvement in 1, and no movement in 66 questions in our 2024 results.

When benchmarked against the trusts who utilised Picker-Europe (7 Trusts), SCAS scored positively on 28 questions, negatively on 29 questions and no difference on 44 questions.

The Survey took place during a time of significant organisational change (TUPE of PTS staff and corporate review), which may have impacted our results. However, the trust will be engaging with staff groups across the trust to gain further understanding of local and trust-wide issues, improving the work experience of our staff, and the quality of care we deliver to our patients.

Staff Survey - People Promise

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, where 10 is the most positive result

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

People Promise Indicators	2024		2023		2022	
	Trust	Ave Amb	Trust	Ave Amb	Trust	Ave Amb
Compassionate and inclusive	6.84	6.84	7.02	6.90	6.90	6.70
Recognised and rewarded	5.25	5.25	5.46	5.39	5.20	5.00
Each have a voice that counts	5.77	5.98	5.99	5.99	5.90	5.80
Safe and healthy	5.38	5.65	5.45	5.57	5.30	5.40
Always learning	4.84	4.98	4.99	4.87	4.90	4.60
Work flexibly	5.08	5.45	5.32	5.32	5.00	5.00
We are a team	6.45	6.25	6.49	6.22	6.40	6.00
Staff engagement	5.74	6.01	6.03	6.03	5.90	5.90
Morale	5.19	5.63	5.41	5.57	5.20	5.20

The results of the survey are currently being reviewed at a trust and local departmental level and will form part of our overall Trust engagement plans.

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 mandated by NHS England and by law.

Key achievements 2024-2025

- Developed our 'Disability in Employment' policy to define a pathway/flowchart and provide specific guidance on reasonable adjustments
- Continued with regular meetings of the ED&I Steering Group to endorse reports and programmes and enable feedback and guidance from the membership including Staff Networks and Unions

- Achieving over 95% compliance with the ED&I mandatory training
- Refreshed and continue with the 'Good start' Induction training
- Sexual safety Toolkit has been developed and includes a Harassment and Sexual safety Disclosure checklist for managers developed that can be applied to any discrimination disclosure
- The SCAS Sexual Safety Campaign continues to be publicised and to identify measurable impacts
- The Sexual Safety training has been developed and mandated for all managers
- Completed EQIA's for functions, policy, and procedures and uploaded onto the (ED&I) intranet page
- Provided evidence and successfully passed the BDO (external) Audit for ED&I
- Rolled out the Equality Delivery System (EDS) in active conversations with patients, public, staff, staff networks, community groups and trade unions - to review, score and develop our approach in addressing health inequalities through three domains: Services, Workforce and Leadership. It is driven by data, evidence, engagement, and insight
- Continued to develop collaborative partnerships to reduce Health inequalities and use the Core20PLUS5 approach (national NHS England approach) to inform action to reduce healthcare inequalities at both national and system level. We have 2 Core20Plus Ambassadors
- We have met all the NHS statutory and mandatory obligations (WRES, WDRES, EDS, Equality Objectives & Gender Pay Analysis) have completed and published on the [website](#)
- We additionally carried out a detailed analysis of directorate and departmental data of Gender pay differentials
- We have also for the first time produced an Ethnicity Pay Analysis report that is not required to be published and are awaiting guidance from NHS England but will be used as a benchmark
- 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)
- 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 have a working group whose purpose is to consider how to incorporate more flexible working options into rotas
- We have highlighted reasonable adjustment requests at Capability hearings
- Staff Networks as all have Executive level sponsors and will be undergoing specific induction as to their supportive roles
- The Head of ED&I is working with the Staff Networks to arrange SCAS's first 'Staff Network and EDI' event on 15 May 2025, Unity in Diversity: Empowering Every Voice and is encouraging SCAS managers to attend

Workforce profile

As of 31 March 2025, the trust employed a total of 4,655 staff. Of those:

- 55% of our workforce are women (declared headcount). This represents a 1% increase from last year.
- 6.7% of our staff are from Black, Asian, or Ethnic (BAME) and mixed heritage backgrounds. This represents an increase of 1.3% from last year. Based on the 2021 Census data, the average proportion of ethnic minority populations (i.e., non-White groups) across Oxfordshire, Buckinghamshire, Berkshire, and Hampshire is approximately 17.5%. To reach this over the next 5 years will require a year-on-year increase of 2.16%, to reach this target over a 10 period will require a year-on-year increase of 1.08%
- 91.3% of our staff are aged between 20 and 60 years old
- 8.5% of our staff declare a disability at the point of recruitment. This represents an increase of 2.1% from last year. Based on the 2021 Census data, the average proportion of disabled individuals (including those with long term conditions) aged 16 to 64 (working population) across Oxfordshire, Buckinghamshire, Berkshire, and Hampshire is approximately 13.7%. To reach this over the next 5 years will require a year-on-year increase of 1.04%, to reach this target over a 10 period will require a year-on-year increase of 0.52%
- 7.7% of our staff are 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%. To reach this over the next 5 years will require a year-on-year increase of 0.46%, to reach this target over a 10 period will require a year-on-year increase of 0.23%
- 81.5% of staff follow a religion/belief (including atheism)
- Men have a greater Mean hourly pay rate than women by a gap of 4.88%. This is a reduced gap from the previous year when the Mean gender hourly pay gap was 5.79% greater for men (a change of 0.91%). We are ranked 3rd best in comparison with the 11 (England & Wales) Ambulance services. The Median hourly pay is also slightly greater for men by a gap of 0.78%. However, this is a shift (an increase of 0.2.8%) from the previous year when Median hourly rate figure for men was greater at 0.50%. We are ranked 2nd best in comparison with the 11 (England & Wales) Ambulance services

Next steps

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

- Update our ED&I strategy for the next 4 year period (2026-2030)
- To adopt and work to meet the NHS England 6 High Impact Actions (HIA)
- Feature the experiences and share life stories from staff highlighting and educating inappropriate and unacceptable behaviours and support an inclusive culture

- To develop a 'sexual misconduct' policy
- Staff Network Executive sponsors to fully engage and work with their Networks on a regular basis
- To complete the induction training for all Staff Network Sponsors
- Continue to get feedback and guidance from Staff Networks from their membership of the ED&I Steering Group
- Continue to support and celebrate diversity events (e.g. Black history & Pride)
- Further provision of developmental support for staff networks
- Roll out of Equality Delivery System including identifying SCAS service provisions that will be graded internally and externally
- To publish the Gender Pay Analysis
- To start to publish the Ethnicity Pay analysis report
- To start to publish the Disability Pay analysis report
- To publish the Workforce Race Equality Standard report (WRES)
- To publish the Workforce Disability Equality Standard report (WDES)
- Support Flexible working options available particularly for disabled staff
- Continue to seek to improve advertising our campaigns for diversity and challenge ourselves to do better
- To develop collaborative partnerships to reduce Health inequalities and use the Core20PLUS5 approach (national NHS England approach) to inform action to reduce healthcare inequalities at both national and system level



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

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

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, during 2024/25 the trust agreed a set of 'transition criteria' with NHS England and local commissioners to move out of segment 4. The trust continues to receive intensive support from 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 2024/25 is provided in the performance overview section.

This segmentation information is the trust's position on 31 March 2025. Current segmentation information for NHS trusts and foundation trusts is published on the NHS England website: www.england.nhs.uk/nhs-oversight-framework/segmentation-and-league-tables

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.

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
A 2.1	The board of directors should assess the basis on which the trust ensures its effectiveness, efficiency and economy, as well as the quality of its healthcare delivery over the long term, and contribution to the objectives of the ICP and ICB, and place-based partnerships. The board of directors should ensure the trust actively addresses opportunities to work with other providers to tackle shared challenges through entering into partnership arrangements such as provider collaboratives. The trust should describe in its annual report how opportunities and risks to future sustainability have been considered and addressed, and how its governance is contributing to the delivery of its strategy.	Comply The board has regularly reviewed the economy, efficiency and effectiveness of resources through the regular Integrated Performance Report and finance reports, and quality and safety reports which are considered at each meeting. Further assurance is provided via internal and external auditors via the Audit Committee. The Trust as a system partner is actively engaged across the four Integrated Care Boards and has developed a Memorandum of Understanding with SECamb to share knowledge and resources and explore opportunities for collaboration. SCAS is also a part of the Southern Ambulance Services Collaboration (SASC), a partnership between: → East of England Ambulance Service NHS Trust (EEAST), → London Ambulance Service NHS Trust (LAS), → South Central Ambulance Service NHS Foundation Trust (SCAS), → South East Coast Ambulance Service NHS Foundation Trust (SECamb) and → South Western Ambulance Service NHS Foundation Trust (SWAST).

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
A 2.1		The collaboration was launched in May 2024 to enable member trusts to support each other more effectively, share best practice, and work together to provide high quality, sustainable care across the sector. In September 2024, the collaboration partners took an update paper to their Trust Board meetings: <u>Collaboration manifesto board paper and poster</u>. The Trust describes in its annual report how opportunities and risks to future sustainability have been considered and addressed, and how its governance contributes to delivery of the overall Trust strategy.
A 2.3	The board of directors should assess and monitor culture. Where it is not satisfied that policy, practices or behaviour throughout the business are aligned with the trust's vision, values and strategy, it should seek assurance that management has taken corrective action. The annual report should explain the board's activities and any action taken, and the trust's approach to investing in, rewarding and promoting the wellbeing of its workforce.	Comply The board monitors culture through a number of mechanisms and reports including the staff survey, FTSU Guardian Reports, pulse surveys and Employee Relations Reports. The board has also considered the findings and recommendations of the national ambulance culture review. Whilst corrective actions have been outlined in regular reports to the People & Culture Committee (PCC), we have used these sources of intelligence to develop a of broader set of strategic priorities and actions relating to leadership and culture; this being one of the 5 strategic themes in FFF. This also links to our Recovery Support Programme (RSP) Transition Criteria, our CQC must and should do actions and our enforcement undertakings. In addition to assurance being provided to the PCC around the health and wellbeing of our workforce, the Trust's annual report explains its approach to investing in, rewarding and promoting this.

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
A 2.8	The board of directors should describe in the annual report how the interests of stakeholders, including system and place-based partners, have been considered in their discussions and decision-making, and set out the key partnerships for collaboration with other providers into which the trust has entered. The board of directors should keep engagement mechanisms under review so that they remain effective.	Comply The Board describes the requirements of this provision in its annual report. The trust employs engagement mechanisms with stakeholders as outlined above and specifically with our patients, via our Patient Engagement Panel. The trust works closely with system partners in the provision and development of services across the Southeast. It has a range of agreed collaborations in place as outlined above to pilot new ways of working, or implement best practice working between providers, largely managed via MOU's, SLAs and formal contracts, which are regularly reviewed through our governance and assurance mechanisms.
B 2.6	The board of directors should identify in the annual report each non-executive director it considers to be independent. Circumstances which are likely to impair, or could appear to impair, a non-executive director's independence include, but are not limited to, whether a director: → has been an employee of the trust within the last two years → has, or has had within the last two years, a material business relationship with the trust either directly or as a partner, shareholder, director or senior employee of a body that has such a relationship with the trust → has received or receives remuneration from the trust apart from a director's fee, participates in the trust's performance-related pay scheme or is a member of the trust's pension scheme	Comply The trust can confirm the following with regards to the Non-Executive Directors: → None have been an employee of the Trust within the last two years → None receive personal remuneration in the form of performance related pay and they are not members of the NHS pension scheme → None has close family ties with any of the Trust advisors, directors or senior employees as evidenced in the declaration of interest register → Two Non-Executive Directors have served on the Board for more than six years, which were approved by the Trust's Council of Governors. Their terms ended in 2024/25. → All Non-Executive Directors can therefore be considered to be independent

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
B 2.6	→ has close family ties with any of the trust's advisers, directors or senior employees I holds cross-directorships or has significant links with other directors through involvement with other companies or bodies → has served on the trust board for more than six years from the date of their first appointment → is an appointed representative of the trust's university medical or dental school. Where any of these or other relevant circumstances apply, and the board of directors nonetheless considers that the non-executive director is independent, it needs to be clearly explained why.	
B 2.13	The responsibilities of the chair, chief executive, senior independent director if applicable, board and committees should be clear, set out in writing, agreed by the board of directors and publicly available. The annual report should give the number of times the board and its committees met, and individual director attendance.	Comply The annual report sets out the number of times the Board and its committees met, and individual director attendance. The roles of the Chair, Chief Executive and Senior Independent Director are available on the SCAS Board Members I South Central Ambulance Service and these will be further refined by 31 March 2025. The Annual Report provides a summary of individual director attendance at board and committee meetings.

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
B 2.17	All members of the board of directors have joint responsibility for every board decision regardless of their individual skills or status. This does not impact on the particular responsibilities of the chief executive as the accounting officer. The board of directors should meet sufficiently regularly to discharge its duties effectively. A schedule of matters should be reserved specifically for its decisions. For foundation trusts, this schedule should include a clear statement detailing the roles and responsibilities of the council of governors. This statement should also describe how any disagreements between the council of governors and the board of directors will be resolved. The annual report should include this schedule of matters or a summary statement of how the board of directors and the council of governors operate, including a summary of the types of decisions to be taken by the board, the council of governors, board committees and the types of decisions that are delegated to the executive management of the board of directors.	Comply The Board operates as a unitary Board with all directors being equally responsible for decisions taken. The Board meets in public on a bi-monthly basis, with Board Seminars taking place in the intervening month. Individual Director attendance at board meetings is set out in the annual report. Explain In addition to the provisions outlined in the Trust's constitution, a schedule of matters reserved for the Board has been developed and is subject to Audit Committee and Board approval in March 2025.
C 2.5	Open advertising and advice from NHS England's Non-Executive Talent and Appointments team is available for use by nominations committees to support the council of governors in the appointment of the chair and non-executive directors. If an external consultancy is engaged, it should be identified in the annual report alongside a statement about any other connection it has with the trust or individual directors.	Comply The Nominations Committee of the Council of Governors is aware of this support. The trust has utilised external consultancies to run an open and competitive process for executive and non-executive director appointments during 2024/25 and this will be referenced in the annual report.

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
C 2.8	The annual report should describe the process followed by the council of governors to appoint the chair and non-executive directors. The main role and responsibilities of the nominations committee should be set out in publicly available written terms of reference.	Explain The trust is undertaking a review of its webpages for the Board and Council of Governors. As part of that, the terms of reference of the committees will be published once the annual cycle of review has concluded and the terms of reference are approved by the board. We will be compliant with this provision by May 2025.
C 4.2	The board of directors should include in the annual report a description of each director's skills, expertise and experience. Alongside this, the board should make a clear statement about its own balance, completeness and appropriateness to the requirements of the trust. Both statements should also be available on the trust's website.	Comply Annual report - SCAS Annual Report 2023/24 Board member profiles are publicly available on the trust's website SCAS Board Members South Central Ambulance Service
C 4.7	All trusts are strongly encouraged to carry out externally facilitated developmental reviews of their leadership and governance using the Well-led framework every three to five years, according to their circumstances. The external reviewer should be identified in the annual report and a statement made about any connection it has with the trust or individual directors or governors.	Explain The last externally facilitated developmental review of the trust leadership using the well-led review framework was between 2019 and 2020 with the report issued in January 2020. The trust subsequently underwent a CQC well-led inspection in 2022 and has taken action in response to the findings, including the executive team and corporate restructure and foundation work to improve the trust's overall governance arrangements. As part of the Recovery Support Programme, NHSE undertook a governance review in 2024 and will undertake a further well-led review in June 2025 ahead of the Trust's planned exit.

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
C 4.13	The annual report should describe the work of the nominations committee(s), including: → the process used in relation to appointments, its approach to succession planning and how both support the development of a diverse pipeline → how the board has been evaluated, the nature and extent of an external evaluator's contact with the board of directors, governors and individual directors, the outcomes and actions taken, and how these have or will influence board composition → the policy on diversity and inclusion, including in relation to disability, its objectives and linkage to trust strategy, how it has been implemented and progress on achieving the objectives → the ethnic diversity of the board and senior managers, with reference to indicator nine of the NHS Workforce Race Equality Standard and how far the board reflects the ethnic diversity of the trust's workforce and communities served → the gender balance of senior management and their direct reports.	Comply The Annual Report includes reference to the role of the Nominations Committee of the Council of Governors and the Remuneration Committee of the Board, including the detail required to meet this provision.
C 5.15	Foundation trust governors should canvass the opinion of the trust's members and the public, and for appointed governors the body they represent, on the NHS foundation trust's forward plan, including its objectives, priorities and strategy, and their views should be communicated to the board of directors. The annual report should contain a statement as to how this requirement has been undertaken and satisfied.	Comply Governors undertake a variety of ways of working to engage with staff and members and this is reported via the Membership and Engagement Committee of the Council of Governors. Commentary will be provided in the Annual Report.

Summary of requirement	Disclosure / Additional information	SCAS Comply or Explain
D 2.4	The annual report should include: → the significant issues relating to the financial statements that the audit committee considered, and how these issues were addressed → an explanation of how the audit committee (and/or auditor panel for an NHS trust) has assessed the independence and effectiveness of the external audit process and its approach to the appointment or reappointment of the external auditor; length of tenure of the current audit firm, when a tender was last conducted and advance notice of any retendering plans → an explanation of how auditor independence and objectivity are safeguarded if the external auditor provides non-audit services.	Comply The trust's annual report includes all of the matters listed in this provision. The trust external auditors do not provide non-audit services.
D 2.6	The directors should explain in the annual report their responsibility for preparing the annual report and accounts, and state that they consider the annual report and accounts, taken as a whole, is fair, balanced and understandable, and provides the information necessary for stakeholders to assess the trust's performance, business model and strategy.	Comply The trust's annual report includes such a statement.
D 2.7	The board of directors should carry out a robust assessment of the trust's emerging and principal risks. The relevant reporting manuals will prescribe associated disclosure requirements for the annual report.	Comply The board proactively reviews and assesses emerging and principal risks via the Board Assurance Framework and is supported to do so by the Audit Committee. The relevant disclosures are made in the trust's annual report.

D 2.8	The board of directors should monitor the trust's risk management and internal control systems and, at least annually, review their effectiveness and report on that review in the annual report. The monitoring and review should cover all material controls, including financial, operational and compliance controls. The board should report on internal control through the annual governance statement in the annual report.	Comply This requirement is reflected in the Trust's annual report. The Board regularly reviews the Board Assurance Framework, and the Audit Committee is responsible for seeking assurance on behalf of the Board on the effectiveness of the trust's overall risk management framework. This includes receiving the Head of Internal Audit Opinion on an annual basis.
D 2.9	In the annual accounts, the board of directors should state whether it considered it appropriate to adopt the going concern basis of accounting when preparing them and identify any material uncertainties regarding going concern. Trusts should refer to the DHSC group accounting manual and NHS foundation trust annual reporting manual, which explain that this assessment should be based on whether a trust anticipates it will continue to provide its services in the public sector. As a result, material uncertainties over a going concern are expected to be rare.	Comply The trust's annual report and accounts includes an explicit statement on going concern.
E 2.3	Where a trust releases an executive director, e.g. to serve as a non-executive director elsewhere, the remuneration disclosures in the annual report should include a statement as to whether or not the director will retain such earnings.	Comply This situation has not arisen at SCAS. The trust will follow all NHS best practice and guidance if required.
Additional Appendix B, para 2.3 (not in Schedule A)	The annual report should identify the members of the council of governors, including a description of the constituency or organisation that they represent, whether they were elected or appointed, and the duration of their appointments. The annual report should also identify the nominated lead governor.	Comply Included in the membership and engagement section.

Additional Appendix B, para 2.14 (not in Schedule A)	The board of directors should ensure that the NHS foundation trust provides effective mechanisms for communication between governors and members from its constituencies. Contact procedures for members who wish to communicate with governors and/or directors should be clear and made available to members on the NHS foundation trust's website and in the annual report.	Comply Governors' information and contact are available on the trust website.
Additional Appendix B, para 2.15 (not in Schedule A)	The board of directors should state in the annual report the steps it has taken to ensure that the members of the board, and in particular the non-executive directors, develop an understanding of the views of governors and members about the NHS foundation trust, eg through attendance at meetings of the council of governors, direct face-to-face contact, surveys of members' opinions and consultations.	Comply Non-Executive Directors attend council of governors' meetings where they respond to questions address any concerns raised by governors. There is a buddy system in place, non-executive directors are paired up with governors with frequent face to face or virtual contact.
Additional requirement of FT ARM resulting from legislation	If, during the financial year, the Governors have exercised their power* under paragraph 10C** of schedule 7 of the NHS Act 2006, then information on this must be included in the annual report. This is required by paragraph 26(2)(aa) of schedule 7 to the NHS Act 2006, as amended by section 151 (8) of the Health and Social Care Act 2012. * Power to require one or more of the directors to attend a governors' meeting for the purpose of obtaining information about the foundation trust's performance of its functions or the directors' performance of their duties (and deciding whether to propose a vote on the foundation trust's or directors' performance). ** As inserted by section 151 (6) of the Health and Social Care Act 2012)	Comply Concerns can be raised through the Senior Independent Director, or through the Chief Governance Officer.

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 mostly compliant throughout the year to 31 March 2025 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 Code of Governance for NHS provider trusts was published in October 2022 and has been applicable since 1 April 2023. It replaces the previous NHS foundation trust code of governance issued by Monitor. Providers must comply with each of the provisions of the code or, where appropriate, explain in each case why the provider has departed from the code.

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

27 June 2025

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 2025 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 Financial 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 and policy group, chaired by the chief governance officer and containing the chief digital officer, chief finance officer, chief nurse and the chief paramedic, reviews the trust's high rated risks, and receives a deep dive into directorates risk registers to ensure that departments and directorates are appropriately managing their risks. The group also has oversight of the trust's policy management framework

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 Trust launched an e-learning module on risk management during the 2024-2025 year which covers topics such as the risk management process, risk assessment,

risk mitigations and management and risk appetite. This training is freely available to all staff and recommended for all risk owners. It is available via the trust's SCAS bookings platform and listed as part of the SCAS leader programme.

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

The Trust has continued to improve on its internally developed digital risk management platform with the development of automated email notifications being sent to risk owners where risks meet the following criteria:

- Risks that are due to be reviewed in 7 days
- Risks that are overdue their review
- Risks that have actions due in 7 days
- Risks that have overdue actions.

These automated notifications are intended to improve the accuracy of risks held on the risk platform and ensure that risk owners are reviewing their risks in a timely manner. It also aims to ensure that the Trust delivers its risk treatment (actions) on time and thereby reduce its overall risk exposure.

Risk management policy

The trust has a risk management policy in place which 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

The trust has a Risk Management Framework which operates in conjunction with and supports 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.

Management of risk

The Trust uses the 4Ts for risk response:

- Tolerate (accept the risk at the current level)
- Treat (take action to reduce the level of risk to acceptable levels)
- Transfer (share the risk with a third party)
- Terminate (stop the activity which gives rise to the risk)

In practice, the majority of risks are either tolerated as they are at their target risk rating or treated until they are reduced to the target level. The Trust transfers some risks to third parties through contractual arrangements or through insurance, however these must be in line with NHS rules and regulations as well as the Trust's Constitution and Standing Financial Instructions.

Internal review

Following the internal audit of the trust's risk maturity, conducted in the 2023-2024 year, the risk management team completed the closure of all actions associated with the 10 identified recommendations on time. These were reported to the Audit Committee via the Internal Audit progress reports.

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 trust board holds ultimate responsibility for the quality of care. Quality governance is overseen through a robust structure including:

- Quality and Safety Committee (a Board sub-committee)
- Clinical Review Group receiving upward reports from Divisional Clinical Governance Meetings
- Patient Safety and Experience Group
- Engagement with staff, patients, and system partners

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).

The Trust self-assesses ensuring alignment with regulatory expectations including Care Quality Commission (CQC) domains and reports the Ambulance Quality Indicators (AQIs).

Information is key to ensuring delivery of quality, and processes are in place to ensure the accuracy of data. These include internal checking mechanisms, internal and external audit reviews. A significant project to further improve the Integrated Quality Performance Report has continued in 2024/25. This is linked to our improvement programme, which saw a refreshed report for use at board and its committees in year.

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.

The trust conducted a significant project to ensure that it was compliant with the NHS England Multi Factor Authentication Policy (MFA), which resulted in 97 systems having MFA implemented, 28 systems exempt under one of the listed exemptions and 67 systems not requiring MFA under the requirements of the policy.

Implementing MFA across the Trust's systems significantly enhances our cyber security posture by adding crucial layers of protection beyond traditional password-based security. MFA requires users to verify their identity through multiple verification methods, typically something they know (password), something they have (mobile device or security token), and sometimes something they are (biometric verification), creating a robust defence against unauthorised access. This approach effectively mitigates the risks associated with compromised credentials, which remain one of the primary vectors for data breaches. Even if malicious actors obtain a user's password through phishing, social engineering, or data breaches, they will still need access to the secondary authentication factor, substantially reducing the likelihood of successful account compromise.

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 2024/25 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 2024/25 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 2024/25 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 People and Culture Development Group 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.

The trust provides assurance through workforce returns and continued dialogue with key external stakeholders. Weekly and monthly workforce returns are submitted to the Hampshire and Isle of Wight Integrated Care board (HIOW ICB), whilst the monthly Provider Workforce Returns (PWR) are submitted to NHS England. The Trust also attend weekly community at practice, sharing good practice and collaborating with workforce planners across the HIOW ICB system.

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 \(cqc.org.uk\)](https://www.cqc.org.uk/public/nhs-foundations/south-central-ambulance-service)

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

'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 2024/25 the trust delivered savings of £29.0million against a target of £32.4million. Robust arrangements are in place to ensure that cost improvement programmes do not compromise the quality of services
- 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 and governance 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 Information Security & Governance Steering Group on a bi-monthly basis. The trust has a suite of Digital policies and procedures in place which help shape our approach to ensuring good data security and information governance.

The trust's Information Security and Governance Steering Group, chaired by the Deputy Senior Information Risk Owner (DSIRO) met during the year. The group is responsible for monitoring information security and governance risks and incidents, along with any notifications with the Information Commissioners Office and the monitoring of the trust's compliance with the Data Security & Protection Toolkit (DSPT).

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. Any significant incidents are reported to the Information Security & Governance Steering Group.

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 well as enabling the trust to introduce digital efficiencies.

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 2023/24 DSPT assessment was declared as standards met, and the trust has a project team set up to ensure that the Trust retains that standard for the 2024/25 period.

The 2024/25 assessment is required to be submitted by 30 June 2025; and details will be reported in the 2025/26 annual governance statement.

In regard to incidents logged on the Data Security Incident Reporting tool, the trust registered three incidents during this period, which resulted in either an ICO notification or a DHSC notification or both.

The first incident declared related to a member of staff who enquired if anyone had accessed their sickness records. An initial investigation indicated that several members of staff had accessed it, however once the investigation was complete, it confirmed that no unauthorised access was committed, and the additional views were in line with process and expectation. The ICO consider the case closed with no further action required.

The second incident was where a student paramedic took a selfie in the back of their ambulance and posted it in a Snapchat group (10 people) with a caption of “just went to (name of character) from (name of TV show) on placement. I can now say I have officially met a celebrity ahahah”. Action was taken to remove the photo and social media guidelines were reiterated. The ICO did not suggest any further action and consider the case closed with no further action to be taken against either the trust or the individual.

The third incident is regarding safeguarding referrals, where 72 referrals had not been processed correctly following a system outage and the business continuity plan being enacted. The process reverted to paper based and the identified referrals were sent directly to scanning and archive rather than being actioned. The Safeguarding team reviewed all referrals and no harm was identified. The ICO consider the case closed with no additional action required. This incident was also declared to DHSC however the Trust has not received any further response from them.

INTERNAL AUDIT 2024/25 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:

- [Medical Devices](#)
- [Data Security and Protection Toolkit 2023/24 – Follow Up](#)
- [Business Continuity and Disaster Recovery](#)
- [Freedom to Speak Up](#)
- [CIP Delivery Control](#)
- [Key Financial Systems – Fixed Asset Register](#)
- [Mandatory Training](#)
- [Data Security and Protection Toolkit 2024/25](#)

We have detailed the opinions of each report and key findings on pages 5 to 9 of our report. Our internal audit work for the period 1 April 2024 to 31 March 2025 was carried out in accordance with the internal audit plan approved by management 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:

- An assessment of the design and operation of the underpinning Board Assurance Framework and supporting processes
- An assessment of the range of individual opinions arising from risk-based audit assignments contained within internal audit risk-based plans that have been reported throughout the year; this assessment has taken account of the relative materiality of these areas and management's progress in respect of addressing control weaknesses
- Any reliance that is being place upon third party assurance.

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

In forming our view, we have taken into account that:

- We completed a total of eight reviews (six assurance audits and two advisory reviews).
- The advisory reviews related to follow up of the recommendations made on the Data Security Protection Toolkit 2023/24 review and the Data Security Protection Toolkit 2024/25 and did not carry an opinion.
- For the six assurance audits, three were rated substantial and three moderate in the design of the controls. This is an improvement on the prior year when two were rated substantial and four moderate in the design of the controls.
- Five were rated moderate and one limited in their operational effectiveness. This is in line with the previous year.
- The limited opinion related to Medical Devices. This was because it was identified that data on the asset management system was incomplete, inaccurate and requires update before being transferred onto the new asset management system. We also found that devices more than ten years old were still in use, which is against the trust's policy. As of April 2025, the responsible officers have implemented all recommendations, including the High recommendation, for this review. This demonstrates the trust's commitment to improving and is reflective of the improved relationship with Internal Audit.
- Our eight reports for the year resulted in a total of 19 recommendations (High: 1, Medium: 13 and Low: 5), compared to 25 recommendations the year before (Medium: 18 and Low: 7). The decrease is reflective of the improved opinion ratings in the year, however one High recommendation was issued in 2024/25, whereas no High recommendations were issued in 2023/24. The High recommendation related to the Medical Devices review which had a Limited opinion for the operational effectiveness of controls.
- The trust has performed satisfactorily in implementing our audit recommendations within the specified timeframes. As at the end of April 2025, there are two recommendations in progress, both Medium and no recommendations overdue. Over the past 12 months, the Trust has significantly improved in its implementation of recommendations.

→ As is the case across the NHS, the trust has faced significant financial and operational challenges during the year. Despite this, it has forecasted a surplus of £4.6m for the year, compared to its planned deficit of £10.1m. This surplus includes £6m of deficit funding and £7.5m in brokerage funding. In the year the trust has also gone through a corporate restructure, which has had an impact on staff and operations. The trust will continue to experience financial and operational challenges over the coming years following the loss of two NEPTS contracts and the as yet unknown impact of the abolition of NHS England and the overhaul of the function and purpose of integrated care boards (ICBs) following fast-paced cuts to their operating costs.

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 no significant control weaknesses identified and has a generally sound system of internal control that supports the achievement of its policies, aims and objectives.



David Eltringham

Chief Executive Officer

27 June 2025

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 (to March 2025); 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 £207,600 (2023/24: £159,000).

Significant issues

The audit committee reviewed and approved the draft unaudited accounts and associated matters relating to the 2024/25 accounts at a meeting on 23 April 2025. No significant issues were noted for 2024/25.

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
27 June 2025



Approved by: David Eltringham

Chief Executive Officer
27 June 2025

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 surplus in 2024/25 of £4.6 million.

Capital expenditure was £19.8 million (£11.5 million in 2023/24) this includes a net £4.0 million of capital expenditure on right of use assets under the IFRS16 accounting standard.

The year-end cash balance was £28.0 million which was an increase of £3.0 million when compared to the previous year. The main movement in cash resulted from the surplus position.

The trust managed to achieve £29.0 million of cost improvements in 2024/25, equivalent to 7.4% of operating expenditure.

Total revenue income to meet pay and other day-to-day running costs was £380.8 million, 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 £104.4million (£112.0 million in 2023/24), 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 £48,000 for the year ending 31 March 2025.

Analysis of income

The trust's reported income was £380.8 million for the year end 31 March 2025 (2023/24: £353.2 million).

The trust's principal source of income is from local NHS commissioning contracts for the provision of the emergency services. This income totalled £297.1 million (2023/24: £267.6 million) which represented 78.0% of the Trust turnover (2023/24: 75.8%).

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 2024/25 was £377.9 million representing 99.2% of total income.

Analysis of operating expenditure

Total operating expenditure for the group (excluding depreciation, amortisation and impairments) was £355.5 million for the year ended 31 March 2025 (2023/24: £354.8 million). This represents a year-on-year increase of 0.2%.

Staff costs represent 60.9% of total operating expenditure (2023/24: 57.4%).

Capital investment

Investment in capital resources for 2024/25 was £19.8 million (2023/24: £11.5 million). This includes a net £4.0 million of capital expenditure on right of use assets under the IFRS16 accounting standard.

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 2024 with review due at May 2025 meeting.

From April 2024 – March 2025, eight 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, Katie Kapernaros and Ian Green as members.

Committee work programme 2024/2025

- Oversight of Executive Team/VSM Appointments
 - Chief Governance Officer
 - Chief People Officer
 - Chief Paramedic
 - Interim Recovery Programme Director
 - Executive Director of Operations
 - Chief Finance Officer
- General
 - First all NEDS meetings
 - Gender Pay Gap report year ending March 2024
 - MARS payments
 - CRS Redundancies
 - Review of Executive Portfolios under the corporate restructure

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 settlement and employment-related legal claims, MARS payments and review of restructure of the executives portfolios and restructure consultation.

The committee has overseen operation of the Trust Remuneration Policy, and the pay to executive directors and eligible Very Senior Manager (VSM) contract holders for 2024/25.

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 the progression and delivery of the corporate structure.

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 and Executive Director appointments and there were two VSM completed, Chief Governance Officer and Chief Paramedic Officer and currently overseeing Chief People Officer and Chief Financial Officer appointments. Along with the interim appointment of Recovery Programme Director.

Administration

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

Signature:



Sumit Biswas

Remuneration Committee Chairman
27 June 2025



Approved by: David Eltringham

Chief Executive Officer
27 June 2025

Remuneration Committee – Attendance List 2024/25

Date	Committee Members				In Attendance		
	Sumit Biswas	Katie Kapernaros	Sir Keith Willett	Ian Green	Natasha Dymond	David Eltringham	Rebecca Southall
25.04.24	Yes	N/A	Yes	Yes	Yes	Yes	N/A
23.05.24	Yes	N/A	Yes	No	Yes	Yes	N/A
27.06.24	Yes	N/A	Yes	Yes	Yes	Yes	N/A
22.08.24	Yes	Yes	Yes	Yes	Yes	Yes	N/A
25.09.24	Yes	Yes	Yes	Yes	Yes	Yes	N/A
21.11.24	Yes	Yes	Yes	Yes	Yes	Yes	N/A
16.12.24	Yes	Yes	Yes	No	Yes	Yes	Yes
10.02.25	Yes	Yes	Yes	No	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	2024/25						2023/24					
	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)	40-45					40-45	45-50					45-50
Mr Les Broude (Non - Executive Director)	10-15					10-15	10-15					10-15
Mr Nigel Chapman (Non - Executive Director) ¹	10-15					10-15	15-20					15-20
Mr Sumit Biswas (Non - Executive Director)	10-15					10-15	10-15					10-15
Dr Anne Stebbing (Non - Executive Director) ²	0					0	15-20					15-20
Mr Ian Green (Non - Executive Director)	15-20					15-20	15-20					15-20
Dr Dhammika Perera (Non-Executive Director)	15-20					15-20	10-15					10-15
Mr Michael McEnaney (Non-Executive Director)	15-20					15-20	15-20					15-20
Ms Katie Kapernaros (Non-Executive Director) ³	5-10					5-10						
Mr David Eltringham (Chief Executive)	200-205				22.5-25	225-230	190-195				257.5-260	450-455
Mr Paul Kempster (Chief Operating Officer)	135-140					135-140	135-140				75-77.5	210-215
Mr Mike Murphy (Chief Strategy Officer) ⁴	195-200					195-200	135-140					135-140

Name and title	2024/25						2023/24					
	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
Mrs Melanie Saunders (Chief People Officer)5	90-95				5-7.5	100-105	130-135					130-135
Dr John Black (Chief Medical Director)6	160-165				40-42.5	200-205	140-145					140-145
Professor Helen Young (Chief Nurse)	140-145				12.5-15	155-160	135-140					135-140
Mr Aneel Pattni (Chief Finance Officer)7	185-190				0-2.5	185-190	130-135					130-135
Mr Daryl Lutchmaya (Chief Governance Officer)8	60-65				2.5-5	65-70	120-125				32.5-35	150-155
Mrs Jill Lanham (Chief Digital Officer)							40-45				2.5-5	45-50
Mr Craig Ellis (Chief Digital Officer)	135-140				30-32.5	165-170	35-40					35-40
Mr Mark Ainsworth (Director of Operations)9	135-140				17.5-20	155-160	60-65				420-422.5	480-485
Mrs Natasha Dymond (Interim Director of People)10	100-105				232.5-235	335-340						
Mr Jamie O'Callaghan (Acting Chief Governance Officer)11	60-65					60-65						
Mrs Rebecca Southall (Chief Governance Officer)12	35-40				12.5-15	50-55						
Mr Stuart Rees (Interim Director of Finance)13	190-195					190-195	160-165					160-165
Mr Duncan Robertson (Chief Paramedic)14	80-85				65-67.5	150-155						
Mid Point Band of highest paid Director's Total						202.5						192.5
Median Total Remuneration (£000)						32.84						27.89
Highest Paid Director as a proportion of the median						6.17						6.90

Notes:

1. Nigel Chapman left the Trust on 28 February 2025.
2. Dr Anne Stebbing left the Trust on 28 March 2024.
3. Katie Kapernaros joined the Trust on 1 July 2024.
4. Mike Murphy left the Trust on 30 September 2024.
5. Melanie Saunders left her role as Chief People Officer on 30 November 2024 and is currently on a secondment.
6. 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.
7. Aneel Pattni left his post as Chief Finance Officer on 30 June 2024 and left the Trust on 31 December 2024, he was replaced by Stuart Rees who joined the Trust on 1 July 2023.
8. Daryl Lutchmaya joined the Trust as Chief Governance Officer on 17 April 2023 and left the Trust on 30 September 2024.
9. Mark Ainsworth's pension benefit as included in the 2023/24 report included the total value of pension rather than the in year accrued value and was therefore overstated.
10. Natasha Dymond joined the Board on 1 May 2024 as Interim Director of People.
11. Jamie O'Callaghan joined the Trust on 2 July 2024 as Acting Chief Governance Officer replacing Daryl Lutchmaya, Jamie left the Board on 31 December 2024 following the appointment of Rebecca Southall.
12. Rebecca Southall joined the Trust on 16 December 2024 replacing Jamie O'Callaghan as Chief Governance Officer.
13. Stuart Rees joined the Trust in July 2023 as interim Director of Finance whilst Aneel Pattni Chief Finance Officer was absent. Stuart is a full board member.
14. Duncan Robertson joined the Trust on 16 September 2024 as Chief Paramedic.

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 2024/25 was £200-205k, an increase of 5.00% (2023/24; £190-195k, -3.75%). Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind, but not severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

For employees of the trust as a whole, the range of remuneration in 2024/25 was from £24k to £204k (2023/24; £22k to £194k). 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 12.93% (2023/24; 0.58%). No employee received annualised remuneration in excess of the highest-paid director in 2024/25 (2023/24: no 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.

2024/25	25th percentile	Median	75th percentile
Salary component of pay	26,530	32,844	44,962
Total pay and benefits excluding pension benefits	26,530	32,844	44,962
Pay and benefits excluding pension: pay ratio for highest paid director	8:1	6:1	5:1

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

PENSIONS FOR THE YEAR ENDED 31 MARCH 2024 (Audited)

Pension Benefits of Senior Managers 2024/25(12 months to 31 March 2025)								
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 2025 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2025 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2024	Real Increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2025	Employer's contribution to stakeholder pension
	£000	£000	£000	£000	£000	£000	£000	£000
Michael Murphy (Chief Strategy Officer)	0-2.5	0	30-35	0	492	0	537	0
Melanie Saunders (Chief People Officer)	0-2.5	0	50-55	130-135	1074	10	1187	0
Professor Helen Young (Chief Nurse)	0-2.5	0	65-70	175-180	1421	25	1559	0
Paul Kempster (Chief Operating Officer)	0	0	15-20	0	275	0	293	0
David Eltringham (Chief Executive)	2.5-5	0	85-90	225-230	1886	35	2073	0
Aneel Pattni (Chief Finance Officer)	0-2.5	0	35-40	0	535	1	594	0
Dr John Black (Chief Medical Director)	2.5-5	0-2.5	80-85	225-230	80	26	127	0
Craig Ellis (Chief Digital Officer)	2.5-5	0	0-5	0	9	13	42	0
Daryl Lutchmaya (Chief Governance Officer)	0-2.5	0	15-20	0	223	4	261	0
Natasha Dymond (Interim Director of People)	10-12.5	25-27.5	40-45	105-110	649	178	900	0
Rebecca Southall (Chief Governance Officer)	0-2.5	0-2.5	35-40	95-100	732	14	843	0
Stuart Rees (Interim Director of Finance)	0-2.5	0	50-55	135-140	1131	12	1226	0
Duncan Robertson (Chief Paramedic)	2.5-5	5-7.5	40-45	100-105	695	68	881	0
Mark Ainsworth (Director of Operations)	0-2.5	0	40-45	105-110	877	21	974	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:

	2024/25			2023/24		
	Total Number in Office	Total Number Recieving Expenses	Aggregate Sum of Expenses paid (£00)	Total Number in Office	Total Number Recieving Expenses	Aggregate Sum of Expenses paid (£00)
Governors	22	4	4	22	5	6
Directors	22	17	198	21	12	225

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 2025	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 2024 and 31 March 2025, 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 any off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025:

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 2025

Foreword to the accounts

South Central Ambulance Service NHS Foundation Trust

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

Consolidated Statement of Comprehensive Income (Group)

		Group			
		2024/25			2023/24
		Continuing Operations	Discontinued Operations	Total	Continuing Operations
	Note	£000	£000	£000	£000
Operating income from patient care activities	3	330,280	44,873	375,153	344,067
Other operating income	4	4,341	1,327	5,668	9,088
Operating expenses	5	(343,195)	(38,505)	(381,700)	(378,437)
Operating surplus/(deficit) from continuing and discontinued operations		(8,574)	7,695	(879)	(25,282)
Finance income	10	1,411	-	1,411	2,141
Finance expenses	10	(654)	-	(654)	(556)
PDC dividends payable		(1,665)	-	(1,665)	(1,491)
Net finance costs		(908)	-	(908)	94
Other gains / (losses)	10	777	-	777	194
Corporation tax expense		(74)	-	(74)	(60)
Operating surplus/(deficit) from continuing and discontinued operations		(8,779)	7,695	(1,084)	(25,054)
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations		-	7,695	7,695	-
Surplus / (deficit) for the year		(8,779)	7,695	(1,084)	(25,054)
Surplus/ (deficit) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(8,779)	7,695	(1,084)	(25,054)
TOTAL		(8,779)	7,695	(1,084)	(25,054)
Other comprehensive income					
Will not be reclassified to income and expenditure:					(13,599)
Impairments		(2,020)	-	(2,020)	(13,599)
Revaluations		901	-	901	10,062
Other recognised gains and losses		(954)	-	(954)	-
Other reserve movements		-	-	-	5
Total comprehensive income / (expense) for the period		(10,852)	7,695	(3,157)	(28,586)
Total comprehensive income/ (expense) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(10,852)	7,695	(3,157)	(28,586)

Consolidated Statement of Comprehensive Income (Trust)

		Group			
		2024/25			2023/24
		Continuing Operations	Discontinued Operations	Total	Continuing Operations
	Note	£000	£000	£000	£000
Operating income from patient care activities	3	330,851	44,873	375,724	344,067
Other operating income	4	3,178	1,327	4,505	9,007
Operating expenses	5	(342,747)	(38,505)	(381,252)	(379,831)
Operating surplus/(deficit) from continuing operations		(8,718)	7,695	(1,023)	(26,757)
Finance income	10	1,403	-	1,403	2,141
Finance expenses	10	(612)	-	(612)	(622)
PDC dividends payable		(1,665)	-	(1,665)	(1,491)
Net finance costs		(874)	-	(874)	28
Other gains / (losses)	10	767	-	767	183
Corporation tax expense		-	-	-	-
Surplus / (deficit) for the year from continuing operations		(8,825)	7,695	(1,130)	(26,546)
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations		-	7,695	7,695	-
Surplus / (deficit) for the year		(8,825)	7,695	(1,130)	(26,546)
Surplus/ (deficit) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(8,825)	7,695	(1,130)	(26,546)
TOTAL		(8,825)	7,695	(1,130)	(26,546)
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments		(2,020)	-	(2,020)	(13,599)
Revaluations		901	-	901	10,062
Other recognised gains and losses		(954)	-	(954)	-
Other reserve movements		-	-	-	5
Total comprehensive income / (expense) for the period		(10,898)	7,695	(3,203)	(30,078)
Total comprehensive income/ (expense) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(10,898)	7,695	(3,203)	(30,078)
TOTAL		(10,898)	7,695	(3,203)	(30,078)

The group deficit for the 2024-25 year includes an impairment on peppercorn leases of £4,992k and £688k of depreciation on donated and peppercorn leased assets that are included in the financial position. The Trust has an adjusted surplus of £4,596k 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 group deficit for the 2023-24 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 142 to 197 form part of these accounts.

All income and expenditure is derived from continuing operations.

Statements of Financial Position

		Group		Trust	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Note	£000	£000	£000	£000
Non-current assets					
Intangible assets	12	960	2,010	960	2,010
Property, plant and equipment	13	77,271	75,192	61,977	66,968
Right of use assets	15	26,199	34,784	26,779	37,180
Receivables	20	14	13	14	13
Other investments / financial assets	21	-	-	678	1,524
Total non-current assets		104,444	111,999	90,408	107,695
Current assets					
Inventories	19	1,955	1,657	1,489	1,186
Receivables	20	16,948	18,253	18,871	17,927
Other investments / financial assets	21	-	-	9,994	8,542
Cash and cash equivalents	23	28,039	25,089	26,012	24,583
Total current assets		46,942	44,999	56,366	52,238
Current liabilities					
Trade and other payables	24	(30,357)	(35,086)	(24,846)	(34,872)
Borrowings	25	(7,127)	(7,582)	(8,646)	(9,663)
Provisions	27	(9,335)	(3,462)	(9,003)	(3,424)
Total current liabilities		(46,819)	(46,130)	(42,495)	(47,959)
Total assets less current liabilities		104,567	110,868	104,279	111,974
Non-current liabilities					
Borrowings	25	(18,427)	(21,553)	(17,460)	(21,893)
Provisions	27	(3,119)	(3,910)	(3,040)	(3,872)
Total non-current liabilities		(21,546)	(25,463)	(20,500)	(25,765)
Total assets employed		83,021	85,405	83,779	86,209
Financed by					
Public dividend capital		67,391	66,618	67,391	66,618
Revaluation reserve		21,877	23,950	21,877	23,950
Other reserves		(350)	(350)	(350)	(350)
Income and expenditure reserve		(5,897)	(4,813)	(5,139)	(4,009)
Total taxpayers' equity		83,021	85,405	83,779	86,209

The primary financial statements on pages 136 to 141 and the notes on pages 142 to 197 were approved by the Trust's Board of Directors on 27/06/2025 and signed on its behalf by David Eltringham, Chief Executive Officer.

 **David Eltringham** | Chief Executive Officer | 27 June 2025

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

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 2024 - brought forward	66,618	23,950	(350)	(4,813)	85,405
Surplus/(deficit) for the year	-	-	-	(1,084)	(1,084)
Impairments	-	(2,020)	-	-	(2,020)
Revaluations	-	901	-	-	901
Other recognised gains and losses	-	(954)	-	-	(954)
Public dividend capital received	773	-	-	-	773
Taxpayers' and others' equity at 31 March 2025	67,391	21,877	(350)	(5,897)	83,021

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
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

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 PDC 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 IFRS16 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 IFRS16 (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 2025

Trust	Public dividend capital £000	Revaluation reserve £000	Other reserves £000	Income and expenditure reserve £000	Total £000
Taxpayers' and others' equity at 1 April 2024 - brought forward	66,618	23,950	(350)	(4,009)	86,209
Surplus/(deficit) for the year	-	-	-	(1,130)	(1,130)
Impairments	-	(2,020)	-	-	(2,020)
Revaluations	-	901	-	-	901
Other recognised gains and losses	-	(954)	-	-	(954)
Public dividend capital received	773	-	-	-	773
Taxpayers' and others' equity at 31 March 2025	67,391	21,877	(350)	(5,139)	83,779

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

Trust	Public dividend capital £000	Revaluation reserve £000	Other reserves £000	Income and expenditure reserve £000	Total £000
Taxpayers' and others' equity at 1 April 2023 - brought forward	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
Other recognised gains and losses	571	-	-	-	571
Public dividend capital received	-	5	-	-	5
Taxpayers' and others' equity at 31 March 2024	66,618	23,950	(350)	(4,009)	86,209

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 PDC 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	
		2024/25	2023/24 Restated	2024/25	2023/24 Restated
		£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		(879)	(25,282)	(1,023)	(26,757)
Non-cash income and expense:					
Depreciation and amortisation	5	20,885	17,988	21,336	18,790
Net impairments	5	5,338	5,557	5,279	5,557
Income recognised in respect of capital donations	4	(15)	(2,758)	(15)	(2,758)
(Increase) / decrease in receivables and other assets		1,100	4,475	(1,149)	4,757
(Increase) / decrease in inventories		(298)	(210)	(303)	(167)
Increase / (decrease) in payables and other liabilities		(13,489)	(6,812)	(13,047)	(6,940)
Increase / (decrease) in provisions		5,052	(930)	4,717	(957)
Tax (paid) / received		(363)	(180)	-	-
Net cash flows from / (used in) operating activities		17,331	(8,152)	15,795	(8,475)
Cash flows from investing activities					
Interest received		1,441	2,152	1,433	2,152
Purchase and sale of financial assets / investments		-	-	(606)	1,235
Purchase of intangible assets		(404)	(752)	(404)	(752)
Purchase of PPE and investment property		(13,838)	(11,905)	(6,923)	(10,776)
Sales of PPE and investment property		7,363	2,616	3,615	2,382
Lease termination fees paid (lessee)		-	(128)	-	(128)
Net cash flows from / (used in) investing activities		(5,438)	(8,017)	(2,885)	(5,887)
Cash flows from financing activities					
Public dividend capital received		773	571	773	571
Capital element of lease liability repayments		(7,658)	(7,209)	(10,181)	(9,109)
Other interest		-	(3)	-	-
Interest paid on lease liability repayments		(567)	(454)	(582)	(523)
PDC dividend (paid) / refunded		(1,491)	(1,671)	(1,491)	(1,671)
Net cash flows from / (used in) financing activities		(8,943)	(8,766)	(11,481)	(10,732)
Increase / (decrease) in cash and cash equivalents		2,950	(24,935)	1,429	(25,094)
Cash and cash equivalents at 1 April - brought forward		25,089	50,024	24,583	49,677
Cash and cash equivalents at 31 March	23	28,039	25,089	26,012	24,583

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

NHS England has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2024/25 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts.

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 2025 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 2025 are included in the related party transactions note (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 £441k of share capital and £10,231k 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 after the completion of the group accounts, the audit adjustments posted into the subsidiary in 2023/24 are included within the 2024/25 consolidated accounts and 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 Statement of Comprehensive Income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

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

Note 1.6 Expenditure on employee benefits

Pension costs

NHS Pension Scheme

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

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

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 2025. 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.

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

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

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 notes 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 £nil (2023/24: £0.113m). 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 leasing arrangements 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 and a financing income or expense. In the case of loans held from the Department of Health and Social Care, the effective interest rate is the nominal rate of interest charged on the loan.

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.

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

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

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

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.

The Trust as a lessee

Recognition and initial measurement

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

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

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

Where an implicit rate cannot be readily determined, the Trust's incremental borrowing rate is applied. This rate is determined by HM Treasury annually for each calendar year. A nominal rate of 4.72% applied to new leases commencing in 2024 and 4.81% to new leases commencing in 2025.

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

Subsequent measurement

As required by a HM Treasury interpretation of the accounting standard for the public sector, the Trust employs a revaluation model for subsequent measurement of right of use assets, unless the cost model is considered to be an appropriate proxy for current value in existing use or fair value, in line with the accounting policy for owned assets. Where consideration exchanged is identified as significantly below market value, the cost model is not considered to be an appropriate proxy for the value of the right of use asset.

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

The Trust as a lessor

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

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

Finance leases

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

Operating leases

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

Note 1.13 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 2025:

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

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2025:

	Inflation rate	Prior year rate
Year 1	2.60%	3.60%
Year 2	2.30%	1.80%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's post-employment benefits discount rate of 2.40% in real terms (prior year: 2.45%).

Restructuring Provision

Under IAS 37 Provisions, Contingent Liabilities and Contingent Assets a restructuring provision is recognised when the following conditions are met:

- * There is a detailed formal plan for the restructuring; and
- * The Trust has raised a valid expectation in those affected that the plan will be implemented.

Under IAS 37, restructuring provisions include only direct costs arising from the restructuring – e.g. employee termination benefits and consulting fees that relate directly to the restructuring, onerous contract provisions, contract termination costs and expected costs from when operations cease until final disposal.

Costs associated with ongoing activities are not included in restructuring provisions. For example, the costs of retaining or relocating employees, administration or marketing costs and investment in new systems are not recognised as part of a restructuring provision.

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 28 but is not recognised in the Trust's accounts.

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.

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 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 by the Department of Health and Social Care.

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

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

Note 1.17 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 £50k.

The subsidiary company, South Central Fleet Services Limited made a Corporation Tax payment on account of £379k during 2024/25 and recognised an additional £306k Deferred Tax asset with the resulting £73k Corporation Tax being charged to the Income and Expenditure Account. There is a Deferred Tax asset of £426k (2023/24: £120k) and a Corporation Tax liability of £17k (2023/24: £180k). The £73k Corporation Tax charge in these Group Accounts relate to the subsidiaries 2023/24 year due to the timing difference between filing the Group accounts in July and the Limited company accounts in December.

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 2024/25.

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 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 2024/25. 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 2025. IFRS 17 is yet to be adopted by the FReM, therefore early adoption is not permitted.

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

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 2024/25 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 2025, buildings (excluding leasehold improvements) have a net book value of £16,259k (2023/24: £16,706k) and land has a net book value of £20,389k (2023/24: £20,389k).

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 valuer included a useful economic life assessment, management are satisfied that the useful economic lives are appropriate. 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 decrease in buildings valuation of £447k and nil increase on the value of land. Management are satisfied that the valuation for 2024/25 is appropriate.

Redundancy - Restructuring

The restructuring provision has been determined based on management's best estimate of the expected costs, which include key assumptions such as employee's length of service and average annual salary levels. The provision has been calculated in line with NHS Employers guidance on redundancy pay.

Note 1.26 Discontinued operations

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

Note 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 Continuing includes Patient Transport Services (NEPTS). Non-Emergency Services - Discontinuing includes NEPTS and Logistics contracts that have been lost as at 31st March 2025.

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.

2024/2025	Emergency Services	Non Emergency Services - Continuing	Non Emergency Services - Discontinued	Corporate	Sub-Total	* NHS Pension	NHS England Inventory	NHS England Donated Assets	Peppercorn Lease Revaluation	Total
	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000
Income	297,062	19,181	46,200	3,833	366,276	14,530	-	-	15	380,821
Direct Costs	(232,928)	(18,439)	(38,505)	(3,833)	(293,705)	(14,530)	-	-	-	(308,235)
Contribution Operational Activities	64,135	742	7,695	-	72,571	-	-	-	15	72,586
Total overheads					(47,793)					(47,793)
Depreciation and amortisation					(20,885)					(20,885)
Impairments					(4,992)					(4,992)
Total Overhead, Depreciation and Amortisation Costs					(73,670)					(73,670)
Operating Surplus (Deficit)					(1,099)				15	(1,084)

* See Note 3.1 and Note 7.

2023/2024	Emergency Services	Non Emergency Services - Continuing	Non Emergency Services - Discontinued	Corporate	Sub-Total	*NHS Pension	NHS England Inventory	NHS England Donated Assets	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	-	353,155
Direct Costs	(222,673)	(71,545)	-	(4,162)	(298,380)	(9,284)	(113)	-	(5,461)	(313,238)
Contribution Operational Activities	44,943	(2,323)	-	-	42,620	-	-	2,758	(5,461)	39,917
Total overheads					(46,983)					(46,983)
Depreciation and amortisation					(17,988)					(17,988)
Total Overhead, Depreciation and Amortisation Costs					(64,971)					(64,971)
Operating Surplus (Deficit)					(22,351)	-	-	2,758	(5,461)	(25,054)

Note 3 Operating income from patient care activities (Group)

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

Note 3.1 Income from patient care activities (by nature)

	2024/25			2023/24
	Continuing Operations	Discontinued Operations	Total	Continuing Operations
	£000	£000	£000	£000
A & E income*	291,022	-	291,022	261,065
Patient transport services income	18,797	44,873	63,670	67,069
Other income	5,931	-	5,931	6,649
Sub-total	315,750	44,873	360,623	334,783
Additional pension contribution central funding**	14,530	-	14,530	9,284
Total income from activities	330,280	44,873	375,153	344,067

* Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2024/25 NHS Payment Scheme documentation. <https://www.england.nhs.uk/pay-syst/nhs-payment-scheme/>

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

Note 3.2 Income from patient care activities (by source)

	2024/25			2023/24
	Continuing Operations	Discontinued Operations	Total	Non-contract income
	£000	£000	£000	£000
Income from patient care activities received from:				
NHS England	17,374	-	17,374	14,182
Integrated care boards	309,772	42,863	352,635	323,352
Department of Health and Social Care	90	-	90	264
Other NHS providers	2,360	2,010	4,370	4,807
Local authorities	146	-	146	151
Injury cost recovery scheme	338	-	338	396
Non NHS: other	200	-	200	915
Total income from activities	330,280	44,873	375,153	344,067
Of which:				
Related to continuing operations	330,280	-	330,280	344,067
Related to discontinued operations	-	44,873	44,873	-
	330,280	44,873	375,153	344,067

Note 4.1 Other operating income (Group)

	2024/25					2021/22		
	Continuing Operations			Discontinued Operations		Continuing Operations		
	Contract income	Non-contract income	Sub-Total	Contract income	Total	Contract income	Non-contract income	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Education and training	1,751	424	2,175	-	2,175	1,751	416	2,167
Non-patient care services to other bodies	-	-	-	1,241	1,241	2,163	-	2,163
Income in respect of employee benefits accounted on a gross basis	88	-	88	-	88	380	-	380
Receipt of capital grants and donations*	-	-	-	-	-	-	2,758	2,758
Peppercorn lease additions	-	15	15	-	15	-	-	-
Charitable and other contributions to expenditure	-	-	-	-	-	-	113	113
Other income**	-	2,063	2,063	86	2,149	-	1,507	1,507
Total other operating income	1,839	2,502	4,341	1,327	5,668	4,294	4,794	9,088
Of which:								
Related to continuing operations	1,839	2,502	4,341	-	4,341			9,088
Related to discontinued operations	-	-	-	1,327	1,327			-
	1,839	2,502	4,341	1,327	5,668			9,088

* Donated equipment received from DHSC £nil (2023/24: £2,758k).

** Other income includes income from third parties within South Central Fleet Services Ltd £591k (2023/2024: £389k).

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:

	Note	2024/25			2023/24
		Continuing Operations	Discontinued Operations	Total	Continuing Operations
		£000	£000	£000	£000
Income from services designated as commissioner requested services		291,022	-	291,022	261,065
Income from services not designated as commissioner requested services		24,728	44,873	69,601	73,718
Total	3.1	315,750	44,873	360,623	334,783

Note 5.1 Operating expenses (Group)

			2024/25	2023/24
	Continuing Operations	Discontinued Operations	Total	Continuing Operations
	£000	£000	£000	£000
Purchase of healthcare from NHS and DHSC bodies	1,783	-	1,783	1,785
Purchase of healthcare from non-NHS bodies - Accident & Emergency	20,871	-	20,871	20,897
Purchase of healthcare from non-NHS bodies - Patient Transport	1,047	16,700	17,747	30,310
Purchase of healthcare from non-NHS bodies - Other	17,388	-	17,388	18,481
Staff and executive directors costs	216,885	15,722	232,607	216,895
Remuneration of non-executive directors	317	-	317	308
Supplies and services - clinical (excluding drugs costs)	4,621	34	4,655	5,439
Supplies and services - general	2,106	54	2,160	2,110
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	565	-	565	333
Donated Personal Protective Equipment (PPE)	-	-	-	113
Consultancy costs	743	-	743	1,115
Establishment	5,424	129	5,553	5,703
Premises	6,375	8	6,383	8,740
Information Technology	6,814	-	6,814	7,056
Transport (excluding patient travel)	17,582	2,700	20,282	18,112
Depreciation on property, plant and equipment	19,417	234	19,651	17,456
Amortisation on intangible assets	1,234	-	1,234	532
Net impairments	5,338	-	5,338	5,557
Movement in credit loss allowance: contract receivables / contract assets	(52)	-	(52)	72
Change in provisions discount rate(s)	(13)	-	(13)	(123)
Fees payable to the external auditor; audit services- statutory audit	208	-	208	159
other auditor remuneration (external auditor only)	39	-	39	39
Internal audit costs	120	-	120	90
Clinical negligence	2,033	-	2,033	2,635
Legal fees	208	1	209	555
Insurance	1,338	413	1,751	2,668
Education and training	927	-	927	1,561
Expenditure on short term leases	3,606	2,510	6,116	7,609
Redundancy	4,386	-	4,386	466
Hospitality	4	-	4	18
Other services, eg external payroll	1,685	-	1,685	1,574
Other	196	-	196	172
Total	343,195	38,505	381,700	378,437
Related to continuing operations	343,195	-	343,195	378,437
Related to discontinued operations	-	38,505	38,505	-
	343,195	38,505	381,700	378,437

Redundancy costs relate to the restructuring work undertaken during the year, see also, Note 27.1.

Note 5.2 Other auditor remuneration (Group)

	2024/25 £000	2023/24 £000
Other auditor remuneration paid to the external auditor:		
Audit of accounts of any subsidiary of the trust	39	39
Total	39	39

Note 5.3 Limitation on auditor's liability (Group)

The limitation on auditor's liability for external audit work is £1m (2023/24: £1m).

Note 6 Impairment of assets (Group)

	2024/25 £000	2023/24 £000
Net impairments charged to operating surplus / deficit resulting from:		
Loss or damage from normal operations	346	-
Changes in market price	-	96
Other - IFRS16 Peppercorn Properties	4,992	5,461
Total net impairments charged to operating surplus / deficit	5,338	5,557
Impairments charged to the revaluation reserve	2,020	13,599
Total net impairments	7,358	19,156

The impairments were in respect of buildings £279k, vehicles £59k and software £8k. The £4,992k is in respect of revalued peppercorn leases which was valued by our valuers Savills and the £2,020k is in respect of owned properties impaired during the annual revaluation by our valuers. In 2023/24 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)

			2024/25	2023/24
	Continuing Operations	Discontinued Operations	Total	Continuing Operations
	£000	£000	£000	£000
Salaries and wages	157,109	11,827	168,936	158,218
Social security costs	16,644	1,176	17,820	17,958
Apprenticeship levy	809	57	866	873
Employer's contributions to NHS pensions	34,327	2,426	36,753	30,563
Temporary staff (including agency)	7,996	236	8,232	9,283
Sub-Total	216,885	15,722	232,607	216,895
Redundancy	4,386	-	4,386	466
	4,386	-	4,386	466
Total gross staff costs	221,271	15,722	236,993	217,361
Included Within Operating Expenditure, Note 5.1				
Staff and executive directors costs	216,885	15,722	232,607	216,895
Redundancy	4,386	-	4,386	466
	221,271	15,722	236,993	217,361

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 £14,530k (2023/24: £9,284k) and related £14,530k (2023/24: £9,284k) funding have been recognised in these accounts.

During the year to 31 March 2025 the highest paid director was the Chief Executive who was paid a salary between £200k and £205k (2023/24: £190k and £195k).

In the year ended 31 March 2025, seven directors (2023/24: ten) accrued benefits under a defined benefits pension scheme.

Note 7.1 Retirements due to ill-health (Group)

During 2024/25 there were 3 early retirements from the trust agreed on the grounds of ill-health (4 in the year ended 31 March 2024). The estimated additional pension liabilities of these ill-health retirements is £96k (£419k in 2023/24).

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 2024/25.

Note 8 Pension costs

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2025, is based on valuation data as at 31 March 2023, updated to 31 March 2025 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

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

b) Full actuarial (funding) valuation

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

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

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

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 9 Discontinued operations (Group)

	2024/25	2023/24
	£000	£000
Operating income of discontinued operations	46,200	-
Operating expenses of discontinued operations	(38,505)	-
Total finance income	7,695	-

Discontinued operations relate to the loss of Patient Transport Services (NEPTS) at 31st March 2025 for Berkshire, Oxfordshire, Buckinghamshire and Surrey. The discontinued operations also relates to the loss of the Logistic Services contract at 30th September 2024.

Note 10 Finance income (Group)

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

	2024/25	2023/24
	£000	£000
Interest on bank accounts	1,411	2,141
Total finance income	1,411	2,141

Note 10.1 Finance expenditure (Group)

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

	2024/25 £000	2023/24 £000
Interest expense:		
Interest on lease obligations	624	454
Interest on late payment of commercial debt	-	3
Total interest expense	624	457
Unwinding of discount on provisions	30	99
Total finance costs	654	556

Note 10.2 The late payment of commercial debts (interest) Act 1998

	2024/25 £000	2023/24 £000
Amounts included within interest payable arising from claims made under this legislation	-	3

Note 10.3 Other gains / (losses) (Group)

	2024/25 £000	2023/24 £000
Gains on disposal of assets	954	194
Losses on disposal of assets	(177)	-
Total interest expense	777	194

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 made a Corporation Tax payment on account of £379k during 2024/25 and recognised an additional £306k Deferred Tax asset with the resulting £73k Corporation Tax being charged to the Income and Expenditure Account. There is a Deferred Tax asset of £426k (2023/24: £120k) and a Corporation Tax liability of £17k (2023/24: £180k). The £73k Corporation Tax charge in these Group Accounts relate to the subsidiaries 2023/24 year due to the timing difference between filing the Group accounts in July and the Limited company accounts in December.

Note 12.1 Intangible assets - Group 2024/25

Group	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2024 - brought forward	11,459	1,376	12,835
Additions	58	346	404
Impairments	(8)	-	(8)
Reclassifications	1,066	(1,275)	(209)
Disposals / derecognition	(10,079)	-	(10,079)
Valuation / gross cost at 31 March 2025	2,496	447	2,943
Amortisation at 1 April 2024 - brought forward	10,825	-	10,825
Provided during the year	1,234	-	1,234
Disposals / derecognition	(10,076)	-	(10,076)
Amortisation at 31 March 2025	1,983	-	1,983
Net book value at 31 March 2025	513	447	960
Net book value at 1 April 2024	634	1,376	2,010

Note 12.2 Intangible assets - Group 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
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 12.3 Intangible assets - Trust 2024/25

Trust	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2024 - brought forward	11,459	1,376	12,835
Additions	58	346	404
Impairments	(8)	-	(8)
Reclassifications	1,066	(1,275)	(209)
Disposals / derecognition	(10,079)	-	(10,079)
Valuation / gross cost at 31 March 2025	2,496	447	2,943
Amortisation at 1 April 2024 - brought forward	10,825	-	10,825
Provided during the year	1,234	-	1,234
Disposals / derecognition	(10,076)	-	(10,076)
Amortisation at 31 March 2025	1,983	-	1,983
Net book value at 31 March 2025	513	447	960
Net book value at 1 April 2024	634	1,376	2,010

Note 12.4 Intangible assets - Trust 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 - as previously stated	11,379	-	11,379
Provided during the year	532	-	532
Disposals / derecognition	(1,086)	-	(1,086)
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 13.1 Property, plant and equipment - Group 2024/25

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 2024 - brought forward	20,389	43,533	14,294	20,932	24,491	9,805	1,989	135,433
Additions	-	534	19,788	1,037	1,053	231	244	22,887
Impairments	-	(2,299)	-	-	(59)	-	-	(2,358)
Revaluations	-	3	-	-	-	-	-	3
Reclassifications	-	5,326	(12,987)	190	6,654	806	220	209
Disposals / derecognition	-	(9,351)	-	(3,867)	(9,973)	(2,079)	(985)	(26,255)
Valuation/ gross cost at 31 March 2025	20,389	37,746	21,095	18,292	22,166	8,763	1,468	129,919
Accumulated depreciation at 1 April 2024 - brought forward	-	17,518	-	12,479	22,112	6,536	1,596	60,241
Provided during the year	-	4,854	-	3,476	1,827	1,685	181	12,023
Revaluations	-	(898)	-	-	-	-	-	(898)
Disposals / derecognition	-	(9,287)	-	(3,836)	(2,535)	(2,075)	(985)	(18,718)
Accumulated depreciation at 31 March 2025	-	12,187	-	12,119	21,404	6,146	792	52,648
Net book value at 31 March 2025	20,389	25,559	21,095	6,173	762	2,617	676	77,271
Net book value at 1 April 2024	20,389	26,015	14,294	8,453	2,379	3,269	393	75,192

Included within buildings is a closing cost of £21.488m (2023/24: £26.844m) for leasehold improvements, accumulated depreciation amounted to £12.187m (2023/24: £17.325m).

During 2023/24 equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery, net book value £1.978m (2023/24: £2.529m).

Disposals in year for discontinued operations include: £558k Buildings, Plant & Machinery £156k, Transport Equipment £16k and Furniture & Fittings £13k. The remaining disposals are all within continuing operations.

Note 13.2 Property, plant and equipment - Group 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

Note 13.3 Property, plant and equipment financing - Group 31 March 2025

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	19,279	24,841	21,095	4,195	762	2,617	676	73,465
Owned - donated/ granted	1,110	718	-	1,978	-	-	-	3,806
NBV total at 31 March 2025	20,389	25,559	21,095	6,173	762	2,617	676	77,271

Note 13.4 Property, plant and equipment financing - Group 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
NBV total at 31 March 2024	20,389	26,015	14,294	8,453	2,379	3,269	393	75,192

Note 13.5 Property, plant and equipment - 2024/25

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 2024 - brought forward	20,389	42,871	9,892	18,254	9,684	9,466	1,990	112,546
Additions	-	534	7,733	1,037	165	231	244	9,944
Impairments	-	(2,299)	-	-	-	-	-	(2,299)
Revaluations	-	3	-	-	-	-	-	3
Reclassifications	-	5,326	(6,313)	170	-	806	220	209
Disposals / derecognition	-	(9,351)	(3,700)	(3,867)	(2,134)	(2,079)	(985)	(22,116)
Valuation/ gross cost at 31 March 2025	20,389	37,084	7,612	15,594	7,715	8,424	1,469	98,287
Accumulated depreciation at 1 April 2024 - brought forward	-	17,279	-	10,909	9,548	6,246	1,596	45,578
Provided during the year	-	4,810	-	3,179	116	1,661	181	9,947
Revaluations	-	(898)	-	-	-	-	-	(898)
Disposals / derecognition	-	(9,287)	-	(3,836)	(2,134)	(2,075)	(985)	(18,317)
Accumulated depreciation at 31 March 2025	-	11,904	-	10,252	7,530	5,832	792	36,310
Net book value at 31 March 2025	20,389	25,180	7,612	5,342	185	2,592	677	61,977
Net book value at 1 April 2024	20,389	25,592	9,892	7,345	136	3,220	394	66,968

Included within buildings is a closing cost of £20.825m (2023/24: £26.181m) for leasehold improvements, accumulated depreciation amounted to £11.904m (2023/24: £17.281m).

During 2023/24 equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery, net book value £1.978m (2023/24: £2.529m).

Disposals in year for discontinued operations include: £558k Buildings, Plant & Machinery £156k, Transport Equipment £16k and Furniture & Fittings £13k. The remaining disposals are all within continuing operations.

Note 13.6 Property, plant and equipment - Trust 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 - as previously stated	-	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

Note 13.7 Property, plant and equipment financing - Trust 31 March 2025

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	19,279	24,462	7,612	3,364	185	2,592	677	58,171
Owned - donated / granted	1,110	718	-	1,978	-	-	-	3,806
Total net book value at 31 March 2025	20,389	25,180	7,612	5,342	185	2,592	677	61,977

Note 13.8 Property, plant and equipment financing - Trust 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 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 - Group 2024/25

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2024 - brought forward	32,096	814	15,744	48,654	78
Additions	1,187	189	6,505	7,881	127
Remeasurements of the lease liability	(606)	-	(787)	(1,393)	-
Impairments	(5,528)	-	-	(5,528)	-
Reclassifications	-	-	-	-	5
Disposals / derecognition	(3,371)	(124)	(318)	(3,813)	-
Valuation/gross cost at 31 March 2025	23,778	879	21,144	45,801	210
Accumulated depreciation at 1 April 2024 - brought forward	6,685	546	6,639	13,870	78
Provided during the year	3,084	292	4,252	7,628	24
Impairments	(536)	-	-	(536)	-
Reclassifications	-	-	-	-	(66)
Disposals / derecognition	(1,035)	(114)	(211)	(1,360)	-
Accumulated depreciation at 31 March 2025	8,198	724	10,680	19,602	36
Net book value at 31 March 2025	15,580	155	10,464	26,199	174
Net book value at 1 April 2024	25,411	268	9,105	34,784	-
Net book value of right of use assets leased from other NHS providers					174
Net book value of right of use assets leased from other DHSC group bodies					-

Note 15 Right of use assets - Group 2023/24 Restated

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
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	-
Impairments (Restated)	(5,461)	-	-	(5,461)	-
Disposals / derecognition	(329)	(69)	(435)	(833)	(21)
Valuation/gross cost at 31 March 2024	32,096	814	15,744	48,654	78
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 (Restated)	-	-	-	-	-
Disposals / derecognition	(329)	(69)	(307)	(705)	(21)
Accumulated depreciation at 31 March 2024	6,685	546	6,639	13,870	78
Net book value at 31 March 2024	25,411	268	9,105	34,784	-
Net book value at 1 April 2023	32,661	569	11,568	44,798	-
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 - Trust 2024/25

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2024 - brought forward	30,574	814	23,955	55,343	78
Additions	1,187	189	7,491	8,867	127
Remeasurements of the lease liability	(606)	-	(910)	(1,516)	-
Impairments	(5,528)	-	-	(5,528)	-
Reclassifications	-	-	-	-	5
Disposals / derecognition	(3,371)	(124)	(733)	(4,228)	-
Valuation/gross cost at 31 March 2025	22,256	879	29,803	52,938	210
Accumulated depreciation at 1 April 2024 - brought forward	6,403	546	11,214	18,163	78
Provided during the year	2,949	292	6,914	10,155	-
Impairments	(536)	-	-	(536)	24
Reclassifications	-	-	-	-	-
Disposals / derecognition	(1,035)	(114)	(474)	(1,623)	(66)
Accumulated depreciation at 31 March 2025	7,781	724	17,654	26,159	36
Net book value at 31 March 2025	14,475	155	12,149	26,779	174
Net book value at 1 April 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 - Trust 2023/24 Restated

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
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	-
Impairments (Restated)	(5,461)	-	-	(5,461)	-
Disposals / derecognition	(329)	(69)	(435)	(833)	(21)
Valuation/gross cost at 31 March 2024	30,574	814	23,955	55,343	78
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 (Restated)	-	-	-	-	-
Disposals / derecognition	(329)	(69)	(307)	(705)	(21)
Accumulated depreciation at 31 March 2024	6,403	546	11,214	18,163	78
Net book value at 31 March 2024	24,171	268	12,741	37,180	-
Net book value at 1 April 2023	31,368	569	17,490	49,427	-
Restatement: In the 2023/24 accounts the £5,461k impairment was included within the depreciation section, it has now been re-stated to appear in the cost section above.					-
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 16 Reconciliation of the carrying value of lease liabilities

Lease liabilities are included within borrowings in the statement of financial position. A breakdown of borrowings is disclosed in note 25.

	Group		Trust	
	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000
Carrying value at 1 April	29,135	33,292	31,556	37,713
Lease additions	7,866	1,874	8,852	1,774
Lease liability remeasurements	(1,393)	1,306	(1,516)	1,306
Interest charge arising in year	624	454	582	523
Early terminations	(2,453)	(128)	(2,605)	(128)
Lease payments (cash outflows)	(8,225)	(7,663)	(10,763)	(9,632)
Carrying value at 31 March	25,554	29,135	26,106	31,556

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 2025

	Group		Trust	
		Of which leased from DHSC group bodies:		Of which leased from DHSC group bodies:
	Total 31 March 2025 £000	31 March 2025 £000	Total 31 March 2025 £000	31 March 2025 £000
Undiscounted future lease payments payable in:				
- not later than one year;	7,708	28	9,204	28
- later than one year and not later than five years;	14,903	92	14,301	92
- later than five years.	5,155	82	4,669	82
Total gross future lease payments	27,766	202	28,174	202
Finance charges allocated to future periods	(2,212)	(24)	(2,068)	(24)
Net lease liabilities at 31 March 2025	25,554	178	26,106	178
Of which:				
Leased from other NHS providers		178		178
Leased from other DHSC group bodies		-		-

Note 17.1 Maturity analysis of future lease payments at 31 March 2024

	Group		Trust	
		Of which leased from DHSC group bodies:		Of which leased from DHSC group bodies:
	Total 31 March 2024 £000	31 March 2024 £000	Total 31 March 2024 £000	31 March 2024 £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 2025	29,135	72	31,556	72
Of which:				
Leased from other NHS providers	29,135	72	31,556	72
Leased from other DHSC group bodies	-	-	-	-

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 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Consumables	1,812	1,538	1,346	1,067
Energy	143	119	143	119
Total inventories	1,955	1,657	1,489	1,186

Inventories recognised in expenses for the year were £0k (2023/24: £193k). Write-down of inventories recognised as expenses for the year were £0k (2023/24: £0k).

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2023/24 the Trust received £113k of items purchased by DHSC. Distribution of inventory by the Department ceased in March 2024.

These inventories were recognised as additions to inventory at deemed cost with the corresponding benefit recognised in income. The utilisation of these items is included in the expenses disclosed above.

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	31 March	31 March	31 March
	2025	2024	2025	2024
	£000	£000	£000	£000
Current				
Contract receivables	5,785	7,817	5,219	7,722
Capital receivables	-	-	4,440	-
Allowance for impaired contract receivables / assets	(435)	(487)	(435)	(487)
Prepayments (non-PFI)	8,133	9,039	8,084	8,950
Interest receivable	117	147	117	147
PDC dividend receivable	150	324	150	324
VAT receivable	2,258	663	788	641
Corporation and other taxes receivable	425	120	-	-
Other receivables	515	630	508	630
Total current receivables	16,948	18,253	18,871	17,927
Non-current				
Other receivables	14	13	14	13
Total non-current receivables	14	13	14	13
Of which receivable from NHS and DHSC group bodies:				
Current	3,726	5,765	152	5,765
Non-current	14	13	14	13

Non-current receivables totalling £14k (2023/24: £13k) are in respect of the 2019/20 Pension Allowance Charge Compensation Scheme (PACCS).

The majority of trade receivables are due from integrated care boards, 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 - 2024/25

	Group		Trust	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
Allowances as at 1 Apr 2024 - brought forward	487	-	487	-
Changes in existing allowances	(52)	-	(52)	-
Allowances as at 31 Mar 2025	435	-	435	-

Note 20.3 Allowances for credit losses - 2023/24

	Group		Trust	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
Allowances as at 1 Apr 2023 - brought forward	415	-	415	-
New allowances arising	72	-	72	-
Allowances as at 31 Mar 2024	487	-	487	-

Note 21 Other assets

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Current				
Loans and receivables	-	-	9,994	8,542
Total other current assets	-	-	9,994	8,542
Non-current				
Share Capital	-	-	441	441
Loans and receivables	-	-	237	1,083
Total other non-current assets	-	-	678	1,524

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 12 active loans amounting to £29,972k. The terms range from on demand to 10 years, all attracting interest of between 3.5% and 8.5% and as at 31 March 2025 an amount of £10,231k was outstanding (2023/24: £9,625k).

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 March 2025 (31 March 2024: £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	
	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000
At 1 April	25,089	50,024	24,583	49,677
Net change in year	2,950	(24,935)	1,429	(25,094)
At 31 March	28,039	25,089	26,012	24,583
Broken down into:				
Cash at commercial banks and in hand	2,027	506	-	-
Cash with the Government Banking Service	26,012	24,583	26,012	24,583
Total cash and cash equivalents as in SoFP	28,039	25,089	26,012	24,583
Total cash and cash equivalents as in SoCF	28,039	25,089	26,012	24,583

Note 24.1 Trade and other payables

	Group		Trust	
	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000
Current				
Trade payables	1,627	5,672	1,519	6,659
Capital payables	10,575	1,526	3,343	322
Accruals	11,091	20,763	13,013	20,829
Social security costs	2,141	2,318	2,107	2,291
Other taxes payable	1,849	1,820	1,825	1,799
Pension contributions payable	2,967	2,912	2,960	2,905
Other payables	107	75	79	67
Total current trade and other payables	30,357	35,086	24,846	34,872

Of which payables from NHS and DHSC group bodies:

Current	731	1,071	731	1,071
Non-current	-	-	-	-

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 2025 Number	March 2025 £000	March 2024 Number	March 2024 £000
Non-NHS Payables;				
Total Non-NHS Trade Invoices Paid in the Year	31,957	209,380	39,003	212,510
Total Non-NHS Trade Invoices Paid Within Target	30,583	206,061	37,208	207,321
Percentage of Non-NHS Trade Invoices Paid Within Target	95.7%	98.4%	95.4%	97.6%
NHS Payables;				
Total NHS Trade Invoices Paid in the Year	743	6,022	808	7,178
Total NHS Trade Invoices Paid Within Target	726	5,983	774	7,149
Percentage of NHS Trade Invoices Paid Within Target	97.7%	99.4%	95.8%	99.6%

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 25 Borrowings

	Group		Trust	
	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000
Lease liabilities	7,127	7,582	8,646	9,663
Total current borrowings	7,127	7,582	8,646	9,663
Non-current				
Lease liabilities	18,427	21,553	17,460	21,893
Total non-current borrowings	18,427	21,553	17,460	21,893

**Note 26.1 Reconciliation of liabilities
arising from financing activities**

	Group 2024/25		Trust 2024/25	
	Lease liabilities	Total	Lease liabilities	Total
	£000	£000	£000	£000
Carrying value at 1 April 2024	29,135	29,135	31,556	31,556
Cash movements:				
Financing cash flows - payments and receipts of principal	(7,658)	(7,658)	(10,181)	(10,181)
Financing cash flows - payments of interest	(567)	(567)	(582)	(582)
Non-cash movements:				
Additions	7,866	7,866	8,852	8,852
Lease liability remeasurements	(1,393)	(1,393)	(1,516)	(1,516)
Application of effective interest rate	624	624	582	582
Early terminations	(2,453)	(2,453)	(2,605)	(2,605)
Carrying value at 31 March 2025	25,554	25,554	26,106	26,106

	Group 2023/24		Trust 2023/24	
	Lease liabilities	Total	Lease liabilities	Total
	£000	£000	£000	£000
Carrying value at 1 April 2023	33,292	33,292	37,713	37,713
Cash movements:				
Financing cash flows - payments and receipts of principal	(7,209)	(7,209)	(9,109)	(9,109)
Financing cash flows - payments of interest	(454)	(454)	(523)	(523)
Non-cash movements:				
Additions	1,874	1,874	1,774	1,774
Lease liability remeasurements	1,306	1,306	1,306	1,306
Application of effective interest rate	454	454	523	523
Early terminations	(128)	(128)	(128)	(128)
Carrying value at 31 March 2024	29,135	29,135	31,556	31,556

Note 27.1 Provisions for liabilities and charges analysis (Group)

	Pensions: injury benefits £000	Pensions: early departure costs £000	Legal claims £000	Redundancy £000	Other* £000	Total £000
At 1 April 2024	1,994	24	72	466	4,816	7,372
Change in the discount rate	(10)	(1)	-	-	(1)	(12)
Arising during the year	176	21	-	7,453	338	7,988
Utilised during the year	(208)	(23)	-	(434)	(422)	(1,087)
Reversed unused	-	-	(8)	(32)	(1,796)	(1,836)
Unwinding of discount	28	1	-	-	-	29
At 31 March 2025	1,980	22	64	7,453	2,935	12,454
Expected timing of cash flows:						
- not later than one year;	198	22	64	7,453	1,598	9,335
- later than one year and not later than five years;	599	-	-	-	724	1,323
- later than five years.	1,183	-	-	-	613	1,796
Total	1,980	22	64	7,453	2,935	12,454

* Other provisions include £11k (2023/24: £1,544k) ongoing costs arising from the management of closure activities, £688k (2023/24: £1,619k) staff related costs, £1,889k (2023/24: £1,592k) property dilapidations and £335k (2023/24: £nil) provision for rent review.

	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.

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 2024	1,994	24	72	466	4,740	7,296
Change in the discount rate	(10)	(1)	-	-	(1)	(12)
Arising during the year	176	21	-	7,453	3	7,653
Utilised during the year	(208)	(23)	-	(434)	(422)	(1,087)
Reversed unused	-	-	(8)	(32)	(1,796)	(1,836)
Unwinding of discount	28	1	-	-	-	29
At 31 March 2025	1,980	22	64	7,453	2,524	12,043
Expected timing of cash flows:						
- not later than one year;	198	22	64	7,453	1,266	9,003
- later than one year and not later than five years;	599	-	-	-	724	1,323
- later than five years.	1,183	-	-	-	534	1,717
Total	1,980	22	64	7,453	2,524	12,043

*Other provisions include £11k (2023/24: £1,544k) ongoing costs arising from the management of closure activities, £688k (2023/24: £1,619k) staff related costs and £1,810k (2023/24: £1,592k) property dilapidations.

	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.

Note 28 Clinical negligence liabilities

At 31 March 2025, £50,164k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of South Central Ambulance Service NHS Foundation Trust (31 March 2024: £61,698k).

Note 29 Contingent assets and liabilities

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Value of contingent liabilities				
NHS Resolution legal claims	(24)	(15)	(24)	(15)
Gross value of contingent liabilities	(24) -	(15)	(24) -	(15)
Amounts recoverable against liabilities	-	-	-	-
Net value of contingent liabilities	(24) -	(15)	(24) -	(15)

Note 30 Contractual capital commitments

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Property, plant and equipment	21,723	8,656	1,936	5,048
Intangible assets	107	65	107	65
Total	21,830	8,721	2,043	5,113

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 ICBs 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 2025 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

	Group			Trust		
Carrying values of financial assets as at 31 March 2025	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000
Trade and other receivables excluding non financial assets	3,589	-	3,589	3,589	-	3,589
Trade and other receivables with other bodies excluding non financial assets	2,390	-	2,390	6,262	-	6,262
Other investments / financial assets	-	-	-	10,673	-	10,673
Cash and cash equivalents	28,039	-	28,039	26,012	-	26,012
Total at 31 March 2025	34,018	-	34,018	46,536	-	46,536

	Group			Trust		
Carrying values of financial assets as at 31 March 2024	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000
Trade and other receivables 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
Total at 31 March 2024	33,183	-	33,183	42,649	-	42,649

Note 31.3 Carrying values of financial liabilities

	Group			Trust		
Carrying values of financial liabilities as at 31 March 2025	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000
Obligations under leases	25,554	-	25,554	26,106	-	26,106
Trade and other payables excluding non financial liabilities	23,369	-	23,369	17,866	-	17,866
Provisions under contract	2,922	-	2,922	2,511	-	2,511
Total at 31 March 2025	51,845	-	51,845	46,483	-	46,483

	Group			Trust		
Carrying values of financial liabilities as at 31 March 2024	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000
Obligations under finance leases	29,135	-	29,135	31,556	-	31,556
Non financial liabilities	1,071	-	1,071	1,071	-	1,071
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
Restated Total at 31 March 2024	57,551	-	57,551	59,001	-	59,001

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 2025	31 March 2024	31 March 2025	31 March 2024
	£000	£000	£000	£000
In one year or less	32,795	35,006	28,338	36,116
In more than one year but not more than five years	15,624	17,038	15,022	17,837
In more than five years	5,756	7,324	5,191	6,897
Total	54,175	59,368	48,551	60,850

Note 32 Losses and special payments

	2024/25		2023/24	
Group and trust	Total number of cases Number	Total value of cases £000	Total number of cases Number	Total value of cases £000
Losses				
Cash losses	-	-	2	3
Stores losses and damage to property	48	7	8	3
Total losses	48	7	10	6
Special payments				
Special severance payments	2	21	-	-
Total special payments	2	21	-	-
Total losses and special payments	50	28	10	6

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
- University Hospital Southampton NHS Foundation 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 Sussex ICB
- 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;

Following the submission of the 23/24 group accounts to Parliament South Central Fleet Services Limited underwent its own limited company audit. A copy of the audited accounts can be found on the Companies House website.

In 2023/24 the subsidiary treated the purchase of ambulances as inventory and therefore accounted for any assets under construction as inventory resulting in £4.4m more inventory held and -£4.4m assets under construction within fixed assets. This treatment differs to the group accounts where the purchase and subsequent sale of ambulances are not deemed to be a trading activity. In 2024/25 the inventory in the subsidiary will be £13.3m higher than the consolidated accounts with the Assets Under Construction balance being £13.3m lower in the subsidiary accounts.

A Corporation Tax charge was recognised in the subsidiary accounts and therefore £73k is recognised in the group accounts as a Corporation Tax charge in the 2024/25 year. Corporation Tax liability increased in the subsidiary by £379k and this was off-set by a £306k increase to Deferred Tax Asset.

IFRS16 liability in the subsidiary was increased by £38k with a corresponding charge to the profit and loss account of £38k.

Provisions were decreased by £4k with a corresponding decrease to costs within the profit and loss account.

Depreciation in the 2023/24 subsidiary accounts were £48k more than reported in the group accounts.

The total additional charge against the subsidiary's profit and loss account was £155k in 2023/24, these adjustments have been made to the group accounts in the 2024/25 year. These adjustments are not deemed to be of a material nature and therefore no prior period adjustment is required.

Payments to South Central Fleet Services Ltd £15,434k (2023/24: £11,409k).

Receipts from South Central Fleet Services Ltd £2,336k (2023/24: £415k).

Amounts owed to South Central Fleet Services Ltd as at 31st March 2025 £3,754k (31st March 2024: £1,999k).

Amounts owed from South Central Fleet Services Ltd as at 31st March 2025 £4,440k (31st March 2024: £nil).

During the year South Central Ambulance Service loaned South Central Fleet Services Ltd £900k with an interest rate of 8.5% and £9,102k with an interest rate of 8% (2023/24: £2,500k with an interest rate of 8.5%). During the year repayments of £9,395k (2023/24: £3,235k) were made. At the end of the year South Central Fleet Services owed South Central Ambulance NHS Foundation Trust £10,231k in outstanding loans (2023/24: £9,625k).

The SCA Charity had total gross assets of £886k as at 31 March 2025 (31 March 2024: £1,186k). During the 2024/25 year the Charity received income of £314k (2023/24: £1,589k) and incurred expenditure of £584k (2023/24: £817k). The results for 2024/25 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.



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 2025, 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 2024 to 2025.

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 2025 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 2024 to 2025; 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 the date 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 2024/25; 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 2024/25 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 2024 to 2025.

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 2024 to 2025.

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 building valuation and redundancy provision for indicators of potential bias;

- Other audit procedures responsive to the risk of fraud, non-compliance with laws and regulation or irregularity including testing the occurrence and accuracy of patient care income, the existence of receivables, the completeness of non pay expenditure and the completeness of accruals; 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 audit team members had the necessary skills and knowledge needed to perform work on the significant risks identified and therefore no audit specialists were engaged for audit work on significant risks however, we did engage IT audit specialists to perform a review of the design and implementation of key IT general controls.

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 2025.

We have nothing to report in this respect.

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 November 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 Service NHS Foundation Trust for the year ended 31 March 2025 in accordance

with the requirements of the National Health Service Act 2006 and the Code of Audit Practice (the “Code”) until we have completed all our responsibilities mandated by the Code.

We have completed our Consolidated NHS Provider Accounts (CPA) group audit work for the year ended 31 March 2025, as mandated under the Part 1 of the National Audit Office’s group instructions, but the National Audit Office has yet to confirm whether this audit will be selected as an additional sample for their group audit testing.

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 2025.

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

27 June 2025

PRODUCED BY

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