



South Central
Ambulance Service
NHS Foundation Trust



Annual Report and Accounts

2025/
2026

**SOUTH CENTRAL AMBULANCE SERVICE NHS FOUNDATION TRUST
ANNUAL REPORT AND ACCOUNTS 2025/26**

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

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1 CHAIR'S INTRODUCTION

Welcome From Chair, Professor Sir Keith Willett

I am pleased to present the 2025/26 Annual Report for South Central Ambulance Service NHS Foundation Trust (SCAS).

This marks my fourth year as Trust Chair, and I continue to be deeply impressed by the commitment, professionalism and compassion demonstrated by our staff and volunteers.

They deliver exceptional care for our patients every day, often while working under sustained and significant pressure. It is for these reasons that, as a Board and senior leadership team, we must continue to listen carefully and place the wellbeing of our people at the heart of everything we do.

Across the ambulance sector, achieving high levels of operational performance has remained challenging throughout the year. However, strong and constructive collaboration with our NHS partners has made a meaningful difference. This has led to improvements in the timeliness of patient care, greater access to community treatment pathways, and more efficient handovers to our hospital colleagues when conveyance is required.

This year has been characterised by considerable change, as we have responded to performance demands while operating within a highly constrained financial environment and working to exit the recovery support programme and the associated level of scrutiny.

SCAS continues to modernise and adapt within a changing NHS landscape. We look forward to further development, shared learning and closer partnership with South East Coast Ambulance Service NHS Foundation Trust as we progress towards a group model under joint Chair and Chief Executive arrangements.

We have delivered on the objectives of our corporate and executive reviews and, through collective effort, successfully moved out of enhanced oversight while also achieving our three-year financial objective to break even.

The importance of accomplishing these milestones simultaneously should not be underestimated. They reflect the sustained focus, resilience and dedication of our staff and volunteers, and it is right that this commitment is acknowledged with pride.

As this reporting period draws to a close, we have seen a number of valued colleagues retire or step back from their roles across the organisation, including volunteers, staff, governors and Non-Executive Directors. I would like to extend my sincere thanks to all those leaving SCAS for their years of service and unwavering commitment to our patients, and I wish them every success for the future.

In particular, I wish to thank David Eltringham as he steps down as Chief Executive, for his passion, personal commitment and highly effective leadership. His visible, 'out and about' approach has been a defining feature of his tenure, especially as he led the organisation through the challenges of the last three years.

The year ahead will undoubtedly bring further challenges, both external and internal, as we continue our journey of modernisation. Nevertheless, I am confident that everyone at SCAS will remain focused on delivering our strategy, continuing to improve services for patients, and further enhancing the working environment, health and wellbeing of our staff.

A handwritten signature in black ink, appearing to read 'K. Willett', with a long horizontal flourish extending to the right.

Professor Sir Keith Willett CBE

2 PERFORMANCE REPORT

2.1 OVERVIEW OF PERFORMANCE

This section includes the reflections of the trust's chief executive for the period that 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 delivery.

Chief executive's foreword

This year has been one of consolidation, delivery, and preparing the organisation for its next phase. Across South Central Ambulance Service, our staff and volunteers have continued to provide high quality, compassionate care in the face of sustained operational and financial pressures, while also supporting significant organisational change.

Under the leadership of David Eltringham, Chief Executive Officer, the trust has continued to build on the strong foundations established in previous years. His leadership throughout this period has been instrumental in stabilising the organisation, strengthening governance, and delivering meaningful progress across performance, finance, and quality.

As we look forward, I am now honoured to be supporting the organisation as Interim Chief Executive Officer, as we move into the next phase of our development.

National context and planning for the future

Our focus is increasingly shaped by the national context and the need to plan over a longer horizon. Recently we have refined our Multi-Year Plan, setting out how we will align our workforce, operational delivery, and financial position across the next three years. This plan is central to ensuring we remain clinically effective, operationally resilient, and financially sustainable.

Our Financial Recovery Plan (2023–2026) has created strong and credible foundations for the future. The scale of delivery required to recover from a significant deficit to financial balance has been considerable, and I would like to recognise the commitment and effort of colleagues across the organisation in achieving this. While the financial environment remains highly challenging as we enter 2026/27, we are in a much stronger position to respond albeit recognising that difficult decisions will continue to be required.

At the same time, we have completed the second full year of our Fit for the Future Improvement Plan.

Operational performance

Operational delivery has remained under pressure, with demand continuing. Encouragingly, our Category 2 performance has remained around target in recent months and close to target for the year, reflecting the resilience and professionalism of our frontline teams.

However, challenges remain. Performance in Hear & Treat has been below target, driven in part by clinical workforce gaps and sickness absence. Addressing this is a priority, not only to improve performance, but to ensure patients receive appropriate care closer to home and to reduce unnecessary conveyance to Emergency Departments.

Fleet and infrastructure

Fleet continues to present a significant operational challenge, with Vehicle Off Road (VOR) levels remaining high. Through our Fleet Improvement Plan, we are taking focused action, including investment in replacement vehicles, improved maintenance planning, and changes to how our fleet is utilised.

The opening of a new workshop in Aylesbury represents an important step in increasing capacity and improving turnaround times for repairs and servicing.

The declaration of a Business Continuity Incident earlier in the year highlighted the fragility in some areas but also provided valuable organisational learning. Actions already implemented including changes to vehicle charging, utilisation, and logistics which will strengthen our resilience moving forward.

Our people and culture

The 2025 Staff Survey results, while disappointing, reflect the reality of the pressures facing our workforce. These results reinforce the need to continue our focus on culture, engagement, and staff experience.

Our “Building Trust Together” programme remains central to this effort. We are committed to ensuring our staff feel valued, heard, and supported, and to creating an environment where they can thrive. Delivering tangible improvements in this area will be a key priority over the coming year.

Collaboration and system working

Our collaboration with South East Coast Ambulance Service continues to develop, with strong oversight from both Boards. This partnership is central to our ambition to deliver high quality, consistent care across a wider geography and to build greater organisational resilience for the future.

Closing reflections

This year also marks the conclusion of David Eltringham’s tenure as Chief Executive. Over the course of his leadership, the trust has undergone significant transformation. We have exited national recovery programmes, improved regulatory ratings, restored financial balance, and strengthened both our leadership and governance arrangements.

He leaves behind a clearer, more stable organisation, with a strong strategic direction and a comprehensive improvement programme that positions SCAS well for the future. On behalf of the organisation, I would like to place on record our sincere thanks for his leadership, commitment, and service.

David often reflected on the professionalism, pride, and dedication of our staff and this is something that continues to define our organisation. Across frontline services, Emergency Operations Centres, 111, Patient Transport Services, and corporate and support teams, our people deliver extraordinary care every day, often in the most challenging circumstances.

We also recognise the invaluable contribution of our volunteers and the strength of our partnerships across the NHS and emergency services. Together, we provide a vital service to our patients and communities.

As Interim Chief Executive, I am committed to building on this legacy maintaining momentum, supporting our people, and ensuring we continue to improve the services we provide.

I would like to thank every member of Team SCAS for their continued dedication and professionalism. It is a privilege to serve alongside you, and I look forward to working together as we move into the next chapter.

A handwritten signature in black ink, appearing to read 'S. Rees', with a stylized flourish at the end.

Stuart Rees
Interim Chief Executive Officer
26 June 2026

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 4,400 staff who, together with around 850 volunteers, enable us to operate 24 hours a day, seven days a week.

What we do:

- Receive and respond to 999 calls using resources including: community first and co-responders, rapid response vehicles, ambulances, and air ambulances.
- Provide the NHS 111 services for the Thames Valley and for Hampshire
- Provide non-emergency Patient Transport Services across Hampshire & Isle of Wight, and Bedford, Luton & Milton Keynes

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 4.8 million people across four integrated care systems in 2025/26:

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

Our vision

Our vision is to deliver: The right care, first time, for our patients

Our values

Caring – compassion for our patients, ourselves and our partners

Innovation – continuously striving to create improved outcomes for all

Professionalism – setting high standards and delivering what we promise

Teamwork – delivering high performance through an inclusive and collaborative approach

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.

In 2025/26 we worked across five integrated care systems, with the Hampshire and Isle of Wight Integrated Care Board acting as our lead commissioner.

We engaged with partners in commissioning and provider organisations across all systems on a range of strategic and operational forums. We worked 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 worked 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).

On 1 April 2026 Surrey and Sussex ICB became the lead commissioners for SCAS. This change follows the merger of NHS Surrey Heartlands and NHS Sussex, creating a new Integrated Care Board (ICB) responsible for health and care services across the two counties. From this date SCAS will work in partnership with the following ICBs:

- Surrey and Sussex ICB
- Hampshire and Isle of Wight ICB
- Thames Valley ICB
- Central East ICB (which includes Milton Keynes)

Forming the South Central and South East Ambulance Group

Strengthening collaboration through 2025/26 and case for change

Throughout 2025/26, we have worked with South East Coast Ambulance Service (SECAMB) and have made substantial progress in developing our partnership, including the development of a Memorandum of Understanding which was signed in February 2025. Over the course of the year, the two organisations worked together across a range of functional areas, including clinical strategy, digital and technology, support services, sustainability, and operational planning. These joint workstreams enabled both trusts to identify shared priorities, reduce duplication, and begin building the foundations for a future group model.

Both trusts operate within a challenging environment. Demand for ambulance services across the South East is rising, with projections suggesting an increase of over 20 per cent in the next decade, driven in part by one of the fastest-growing older populations in the country. The number of people aged over 85 across our region is expected to rise by more than 60% by 2034. At the same time, both organisations face significant financial pressures, with national requirements to reduce overhead costs and return to generating a surplus over the coming years.

Board approval and group formation

On 8 October 2025, the Boards of both trusts formally approved the creation of the South Central and South East Ambulance Group, the first of its kind in the country. This decision marked the transition from collaborative intent to a structured group model, in which both organisations remain separate entities and retain their own identities and continue to deliver services to their local communities, while operating under shared strategic leadership.

The creation of a formal ambulance group between SCAS and SECamb represents deepening collaboration, shared strategic thinking, and recognises that the two organisations can deliver better by working together.

This work was underpinned by a shared case for change, developed jointly and published openly to engage staff, patients, and the public which can be accessed via <https://scseamb.info/>. The case sets out clearly why working closely together is the right course in the medium and long term to deliver more consistent good quality clinical care across the South East, reduce variation in patient outcomes, achieve financial sustainability, and build services that can meet the demands of the future.

The group model is designed to unlock joint efficiencies both across the organisation as well as support a consistent delivery against the NHS 10-year plan by aligned commissioning, developing standardised service provision, and better integration with the broader health system. Critically, the efficiencies are not an end in themselves — they represent capacity to invest more in frontline care, improved response times and outcomes for patients, and build a sustainable ambulance service for the South East.

Group leadership appointments

Following Board approval, both organisations moved swiftly to establish the Group's leadership structure. In March 2026, the Councils of Governors of both trusts appointed Colin Dennis as the inaugural joint Chair of both organisations, following a rigorous joint appointment process. Colin will take up his role in June 2026, providing unified leadership across both Boards at a pivotal moment of transition. His appointment reflects the ambition to form a Group model, and signals the beginning of a new chapter for ambulance services across the South East.

Simon Ashton has been appointed as the first joint Chief Executive and is expected to take up the post in Autumn 2026. Together, the joint Chair and joint Chief Executive will provide the strategic leadership needed to realise the full potential of the collaboration and to ensure that both organisations continue to deliver safe, high-quality care throughout the transition and beyond.

Looking ahead

With the leadership foundations now firmly in place, the year ahead will be defined by delivery. Key priorities include:

- standardising clinical pathways to reduce variation in patient outcomes and improve response times
- advancing shared digital and technology infrastructure, including joint procurement of control and patient record systems
- progressing functional integration across people services, finance, and estates
- developing a single strategic commissioning relationship across the South East region with Surrey and Sussex ICB.

Throughout this journey, both organisations remain committed to ensuring that staff are informed, engaged, and supported, and that patients and communities continue to receive the responsive, high-quality care they deserve. The formation of the group is not a change to the services people rely on — it is an investment in making those services better, more resilient, and fit for the future.

CQC rating and Improvement Programme

The improvement actions following previous Care Quality Commission (CQC) inspections continued during 2025/26.

Unannounced core service inspections of the Emergency Operations Centre (EOC) and Urgent and Emergency Care (UEC) services were undertaken by CQC in May 2025. The Well-led inspection was then undertaken in January 2026.

The EOC and UEC service assessment reports were published on 19 December 2025. The service rating for the EOC improved from 'requires improvement' in 2022 to 'good', while the rating for UEC improved from 'inadequate' in 2022 to 'requires improvement'.

Three breaches of the regulations were identified in UEC: Safe Care, Governance and Staffing.

How the regulation was not being met:

- Safe Care - Continued concerns regarding the storage of medicines and oversight of medicine management
- Governance - There was a lack of understanding regarding governance and risk management, with roles and responsibilities unclear.
- Staffing - There was a lack of clinical oversight to ensure staff were supported and had effective development, to consistently deliver safe care and treatment to patients.

Formal responses have been submitted to the CQC, and internal improvement actions are in place to address the issues identified. Updates are provided to relevant groups and committees.

The draft report for the Well-led inspection in January 2026 is awaited: once it has been published any areas identified as needing to be improved will be included in the trust's improvement plan.

The Well-led assessment is separate from core service reports but the outcome of it will impact the overall trust rating. When this is published the trust will receive an overall CQC rating.

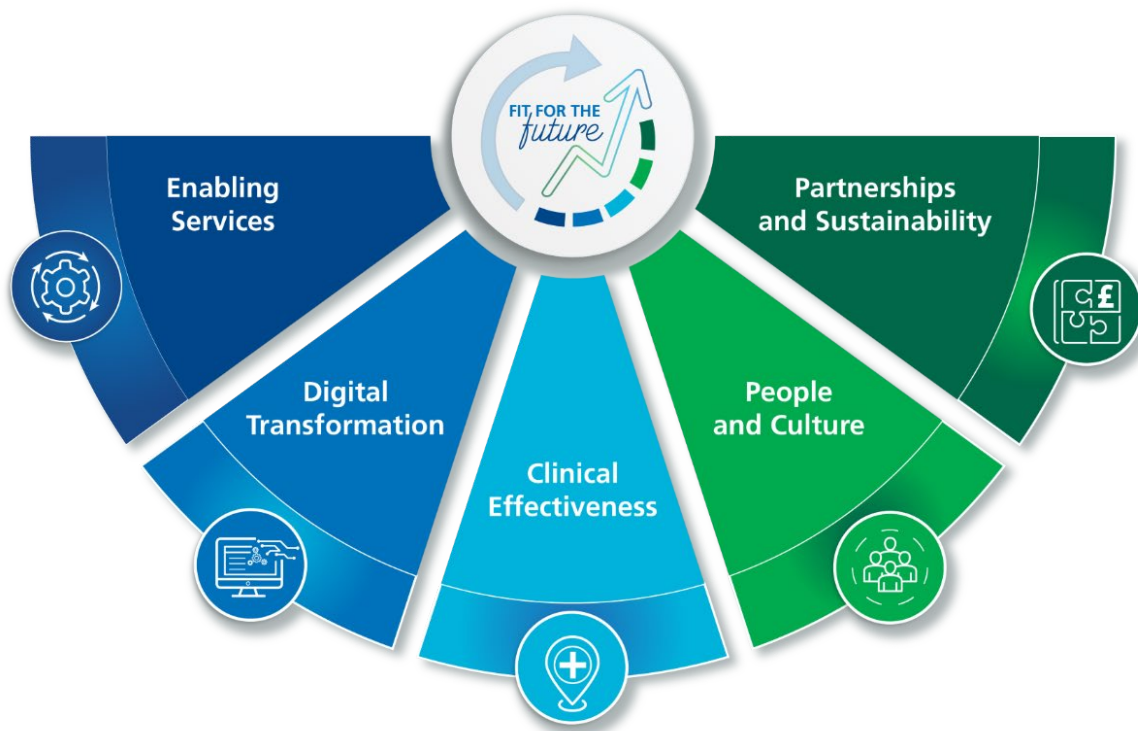
	Safe	Effective	Caring	Responsive	Well-led	Overall
Emergency operations centre (EOC)	Good ▲ May 2025	Good May 2025	Good May 2025	Good ▲ May 2025	RI ▲▲ May 2025	Good ▲ May 2025
Patient transport services	RI ▼ June 2020	Good June 2020	Good Jun 2020	Good June 2020	Good June 2020	Good June 2020
Emergency and urgent care	RI ▲ May 2025	Good May 2025	Good May 2025	Good May 2025	RI ▲ May 2025	RI ▲ May 2025
Resilience	Good Nov 2018	Good Nov 2018	Not rated	Good Nov 2018	Good Nov 2018	Good Nov 2018

Fit for the Future improvement

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

Our Board were engaged in developing the Fit for the Future Modernisation Plan into a longer term, more strategically focused Improvement Plan, and the Board and its committees will receive monthly reports demonstrating the progress that has been made.

Developing the Modernisation Programme into a more strategic approach also involved engagement across our organisation to help us develop our 5 strategic themes, set out below:



Delivery across the trust's five strategic themes

2025/26 was a challenging year, but we made significant progress against our five strategic themes which supported improvement in our performance:

- Improvements in patient care measures: Category 2 response times reduced, Hear & Treat rates increased, hospital handover times reduced significantly
- CQC: EOC improved from 'requires improvement' in 2022 to 'good', while UEC improved from 'inadequate' in 2022 to 'requires improvement'
- Education department Ofsted rating improved to 'Good'
- Finance: Achieved a £1.4m surplus, reflecting three years of continuous financial improvement from a £36m deficit position
- Governance: exited Recovery Support Programme, Fit for the Future Improvement plan developed, updated operational leadership structure developed
- Culture: Comprehensive plans developed to improve leadership and culture

Clinical Effectiveness: To deliver safe, high quality patient care improving measurable outcomes and reducing health inequalities.

Virtual care

- Hear and Treat rates improved through multiple targeted process improvements
- Single Point of Access (SPOA) successfully implemented resulting in stabilisation of call volumes
- 999 call answer time improved to well under targeted 10 second average
- 111 call handling time reduced with digital solutions: text messaging & Natural Language Processing

Clinical Operating Model

- Preparatory work undertaken with SECAMB
- Three core workstreams approved for next year: Clinical pathways, Clinical Workforce, Virtual Care

Operations structure

- Field operations restructure largely complete, Integrated Contact Centre due to complete June 2026

Digital Transformation: To utilise digital tools to augment our people's ability to be as productive and effective as possible when delivering care and developing services.

Artificial Intelligence

- Training proof of concept delivered successfully

Windows 11 rollout

- Completed across the organisation

Data Security and Protection Toolkit

- Compliance achieved
- External award in recognition of quality of the work and progress made

Major IT network remediation and outage prevention activity

- Completed safely, strengthening overall digital resilience

Enabling Services: To deliver high quality, timely and responsive support, enabling our front-line staff to respond effectively to patient demand.

Significant new fleet delivered

- Strengthening operational resilience

Aylesbury workshop development

- On track and supporting reduction in Vehicle Off Road rates
- Improved collaboration between Operations, Business Intelligence, and Fleet

Electric fleet rollout

- Progressing well, with supporting infrastructure aligned to future expansion needs

People and Culture: To create a culture where psychological safety, values, and leadership enable everyone to feel valued and thrive at work.

Values and Behaviours co-created with staff

- Due to launch in Q1 26/27

Sexual Safety improvements

- Awareness training 95% complete, Manager Sexual Safety training 83% complete
- 80 managers completed Sexual Safety for Investigators training
- Sexual Misconduct Policy created
- Cross function Sexual Safety Review Group established
- Collaboration with SECamb on a joint functional group
- Dedicated Sexual Safety role created

Leadership development programmes launched, covering four levels of leadership

- Early adopter aligning all programmes to the new NHSE Management and Leadership Framework
- Established new leadership forums involving wider pool of leaders to engage them in decision making, reaching solutions and strategic direction

Developed and implemented Digital Personal Development Review app

- Streamlining the process with appraisee feedback on quality of appraisal

Quality Improvement (QI)

- Training continued and appointed our first dedicated QI Facilitator

Partnerships and Sustainability: To become a sustainable organisation working effectively across systems and as part of an integrated NHS.

Delivered a breakeven financial position, supported by:

- Delivery of 96% of Cost Improvement Programme
- £3.8m in grant funding secured to support environmental sustainability
- £920k for partner Emergency Departments

Delivered a business case to move to the group model with SECamb

- Established joint programmes of work including Clinical Operating Model, CAD replacement and Strategic Estates plan
- Joint Chair and CEO appointed

Infrastructure and sustainability programmes progress

- Electrical supply improvements underway across four sites
- Funded charging upgrades enabling electric vehicle rollout
- Ongoing solar installations with futureproofing built in

Key issues and risks

This section details the trust's risk profile, and the impact of these risks on the delivery of our objectives during this year and into the future. We also include how risk has changed over the year as a result of the mitigating actions that we have taken.

Overall responsibility for risk management sits with the Chief Governance Officer, supported by the executive directors as risk owners and the Executive Management Committee. In 2025/26, 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 twelve principal strategic risks, which are shown below:

- **Failure to achieve required response times, leading to delays in patient treatment and an increased risk of avoidable harm or death**

The trust has embarked on a significant improvement journey to improve response times, including a restructure of the Operations Directorate and the management of call centres and front-line crews. The Single Point of Access is also operational, and we continue to work with our ICBs to improve clinical pathways.

- **Failure to modernise medicines administration and tracking systems, leading to regulatory non-compliance, enforcement action, and risks to patient safety and experience**

The trust has made significant progress in reducing Improving our medicines management practices and oversight throughout the year. This includes the safe and secure storage of drugs and the development of the pharmacy 5-year strategy. The trust has undertaken a peer review of its medicine management systems and identified a number of improvements that have been included in the strategy and plans.

- **Failure to implement a new operating model, leading to an inability to treat patients in the most appropriate setting, poorer patient experience, and unnecessary pressure on acute hospitals through avoidable conveyances**

The restructure of the Operations Directorate has culminated in the move from a 7-node model to a 6-sector model, with an integrated workforce plan to support service delivery. We have continued to develop clinical pathways and improve our triage processes.

- **Failure to reduce Vehicle Off Road rates in line with trajectory, leading to insufficient fleet availability and increased risk of patient harm**

This risk increased through the year leading to a business continuity incident being declared in January. This process enabled us to make quick and material improvements to fleet availability. A long-term plan to improve our fleet and reduce the impact on service delivery has been developed, which includes the opening of a new workshop. This will increase fleet availability and ensure that we have sufficient vehicles for our crews. Our strategy also involves the replenishment of our fleet which will reduce the average age and the likelihood of vehicle failure.

- **Failure to agree a strategic case for change in the estate, leading to lack of capital investment, increased backlog and compliance risks, and adverse impacts on operations and patient care**

Similarly to the fleet risk, this risk has also increased through the year. In order to effectively manage this risk, a phased estates plan has been developed following an evaluation of the condition of the existing estate. The plan is aligned to be the strategic objective, including sustainability goals and is being managed through estates working groups. The trust has also engaged with national initiatives to understand what collaborations and opportunities are available.

- **Failure to improve digital capability, leading to limited modernisation of working practices, reduced efficiency, and poor staff morale**

This year has seen the development of a 3-year annual plan for capital and revenue spend. Improved governance and reporting structures have been implemented to improve the digital maturity of the trust. The trust has also engaged with other organisations to explore opportunities for collaborative approaches to new and improved digital systems and platforms. Financial constraints have however impacted the ability to make significant progress and this will continue to be the case. The trust's current financial constraints have impacted its ability to make significant progress in managing this risk.

- **Failure to maintain safe and secure systems, leading to cyber incidents, loss of service, and regulatory scrutiny**

The trust has continued to build on the successful Data Security and Protection Toolkit (DSPT) assessment in the previous year with another compliant assessment against the new framework. A number of projects have been undertaken to improve cyber security resilience and a Cyber Security Strategy and programme has been developed.

Further details can be found in the Annual Governance Statement.

- **Failure to ensure staff feel heard and psychologically safe, leading to a lack of cultural change, increased sickness absence and staff attrition, and compromised patient services**

This risk has been mitigated over the year through the refresh of our values and behaviours developed of a linked behaviours framework. This piece of work was co-created with staff across the organisation and we are clear on the behaviours that we expect from each other, and those that we do not. This has been a programme of work that aims to co-develop with staff what the trusts values are and how they reflect in our expected behaviours. This has been complemented with a series of listening sessions aimed at building trust between staff and senior leaders, by allowing them to ask questions or raise concerns about any aspect of the organisation.

- **Failure to develop inclusive and compassionate leaders, leading to poor culture and psychological safety, patient harm, and increased staff attrition**

Similarly to the previous risk, this has been mitigated by the development of Leadership Development aligned to the NHS England Leadership Competency Framework. The framework is being implemented on a phased basis, starting with senior leaders and extending to managers and aspiring managers. This risk is also mitigated through the values and behaviours work covered in the risk articulated above.

- Failure to deliver agreed efficiency and productivity plans, leading to an inability to achieve financial balance and deliver high-quality care to our patients**
 This risk has fluctuated through the year and despite achieving a break even position at year end, this remains one of the most significant risks held by the trust. A significant amount of work has been completed in the year including the development of a trust wide multi-year transformation plan focused on sustainable efficient improvements. The trust has also implemented a performance management and accountability framework and report that focuses on delivering agreed efficiencies and agreed performance targets.
- Failure to secure sufficient funding to meet healthcare demand, leading to financial instability and failure to invest in sustainable infrastructure and achieve net zero objectives**
 This risk also fluctuated during the year and remains one of the highest risks. The trust has continued to develop and embed financial control measures. It conducted a comprehensive review of both pay and non-pay expenditure to identify savings and remove inefficiencies. Cost improvement schemes were identified across all directorates together with measures to control unnecessary spend, with robust monitoring mechanisms.
- Failure to agree a way forward with SECamb, leading to financial and operational instability, an inability to realise productivity and efficiency gains, and increased reputational damage and regulatory scrutiny of SCAS**
 This has been mitigated through regular joint board and executive meetings to ensure aligned decision making. A joint Chair and a joint CEO have been recruited and will lead the two Boards through the development and structure of the Group. Working groups for operations, including UEC, CCC and EPRR are in place as well as for digital systems, leading to the creation of a shared digital roadmap. Joint programme delivery board is in place to oversee transformation programmes.

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

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.

2.2 PERFORMANCE ANALYSIS

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

999 operations

Demand for 999 responses in 2025/26 increased by just over 2.5% from 2024/25 to 638,342 incidents.

This has been especially challenging as working within significant financial controls has required us to closely manage operational hours in line with our agreed planning assumptions which were to achieve a planned delivery time of 29.49 for Category 2 calls.

We ended the year at 30.02 which is a positive outcome given the pressure we encountered through the early part of 2026, which included having to declare a Business Continuity Incident due to severe delays partly driven by a significant lack of fleet availability.

We have successfully managed to maintain our compliance with hospital handover times and also improved our clear up time after incidents. Average hospital handover time improved by 7 mins from 25:06 in 2024/25 to 18:06 in 2025/26.

For the majority of the year our services were running at our higher escalation levels of Resource Escalation Action Plan (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 2025/26

Standard	Demand	Measure	Target	SCAS 2023/24	SCAS 2024/25	SCAS 2025/26
Category 1	45,537	Mean average	7 mins	0:08:51	0:08:54	0:08:29
		90th percentile	15 mins	0:16:04	0:16:10	0:15:25
Category 2	322,501	Mean average	18 mins	0:34:14	0:31:58	0:30:02
		90th percentile	40 mins	1:08:22	1:03:31	0:59:09
Category 3	123,094	90th percentile	120 mins	5:22:31	2:25:02	5:54:18
Category 4	6,979	90th percentile	180 mins	6:44:13	6:27:37	6:32:05
Other *	140,231					
Total	638,342					

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

The 999 operational team has maintained a focus on patient care and continued to improve the use of clinical care pathways as well as actively seeking how they can source alternative options for patients. This ensures our patients get the right care in the right place at the right time whilst also supporting our partners across the system by reducing demand into Emergency Departments (ED)

As a category one responder we have also managed critical incidents and events throughout the year, 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 collaborative approach using a defined command and control structure.

2025/26 has also seen significant work with South East Coast Ambulance Service with the alignment of our leadership structures where this could be agreed. Further work to align processes and operating models continues into 2026/27.

Following full consultation, the Operations directorate has been restructured into 6 sectors which align to the new ICB boundaries and within each sector we have implemented a new role that will provide senior clinical input and leadership.

The 999 operations team continue to focus on the 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.
- Failure to achieve targets for financial sustainability, performance and cost savings could result in regulatory action or interventions from NHS England, which would have a reputational impact. Whilst we exited the Recovery Support Programme in 2025/26, we are still operating in financially constrained environment that requires strict financial control measures.

Clinical Pathways

The Clinical Pathway Team is a core enabler of our organisational strategy to act as a care navigator within the urgent and emergency care system, to ensure that patients receive *the right care, first time, every time*. The team strengthens our clinical leadership model by supporting clinicians to make safe, evidence-based decisions at the earliest point of contact across NHS 111 and 999. This enables more patients to be treated safely at home and ensures those who require onward care are directed to the most appropriate service.

Through sustained partnership with acute, community, primary care and voluntary sector partners, the team has built and maintains a suite of over 180 clinically assured pathways.

These pathways support frontline clinicians to make direct referrals into services that can meet the specific needs of the patient, avoiding unnecessary conveyances to hospital and reducing pressure on emergency departments. Approximately 60,000 patients per year

benefit from this enhanced clinical navigation, improving patient experience and supporting system flow.

A key development has been the support provided to Integrated Care Systems (ICSs) in establishing Single Points of Access (SPoA) across the four counties we serve. SPoAs deliver a strategic function for both SCAS and system partners by ensuring:

- Ambulance resources are prioritised for patients with the highest clinical need
- Alternative system services provide timely support for patients who do not require ambulance attendance
- Avoidable emergency department conveyance is reduced through coordinated community-based responses
- Consistent clinical destination decisions are made across both acute and community pathways

Establishing SPoAs as a permanent, system-wide capability will provide a sustainable mechanism to improve patient flow, reduce unwarranted variation, and enhance our ability to act as an effective clinical gateway for urgent and emergency care.

The Clinical Pathway Team therefore remains a strategically important function, directly supporting improved patient outcomes, operational performance, ICS integration, and the long-term sustainability of emergency and urgent care services.

Emergency Preparedness, Resilience and Response (EPRR)

The Emergency Preparedness, Resilience and Response (EPRR) department has continued to strengthen the trust's preparedness, resilience and specialist response capability. A new Trust Incident Response Framework has been developed and implemented, providing a clear framework for the management of major, critical and business continuity incidents.

Interoperability has been enhanced through the implementation of new nationally mandated equipment, strengthening the trust's Hazardous Area Response Team (HART) and Specialist Operations Response Team (SORT) capability and ensuring effective joint working during complex incidents.

Planning and response arrangements remain aligned to the National Security Risk Assessment, with ongoing work alongside partners as national guidance evolves. The EPRR team continues to deliver high-quality training for commanders and staff and to mature business continuity arrangements, supported by testing and exercising.

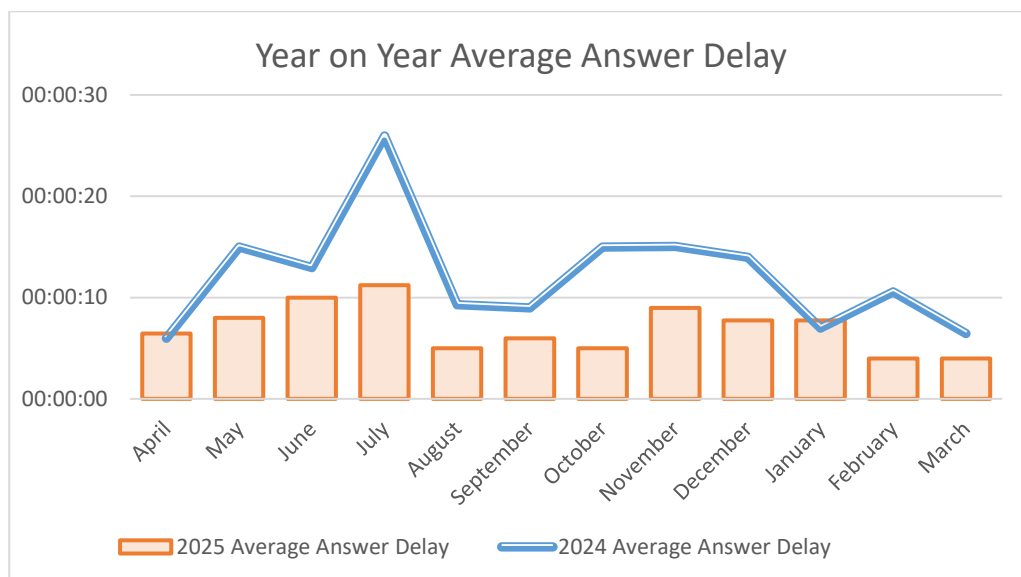
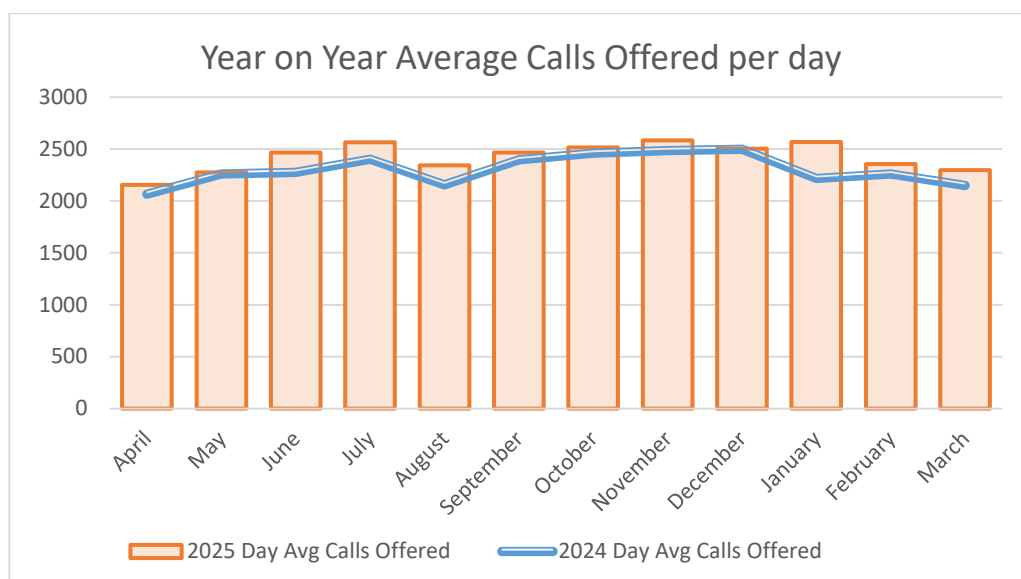
Clinical coordination centres

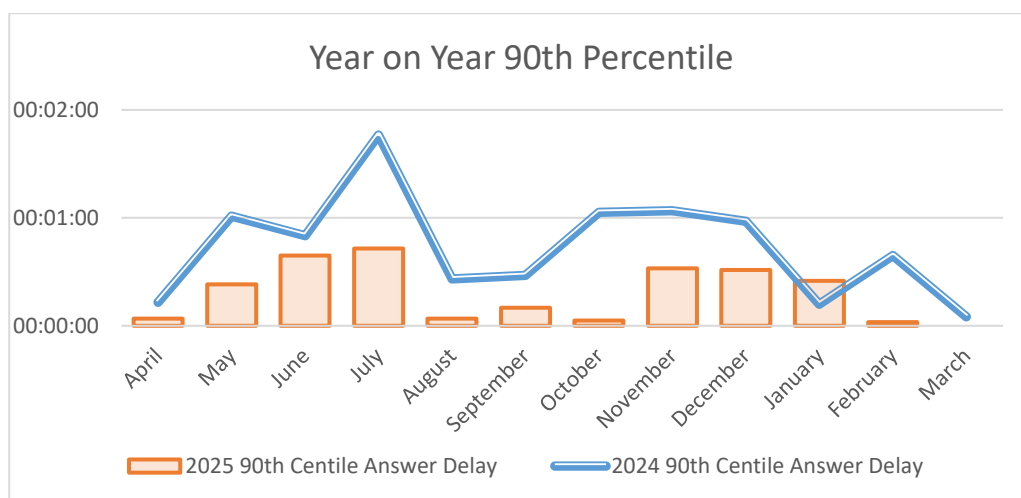
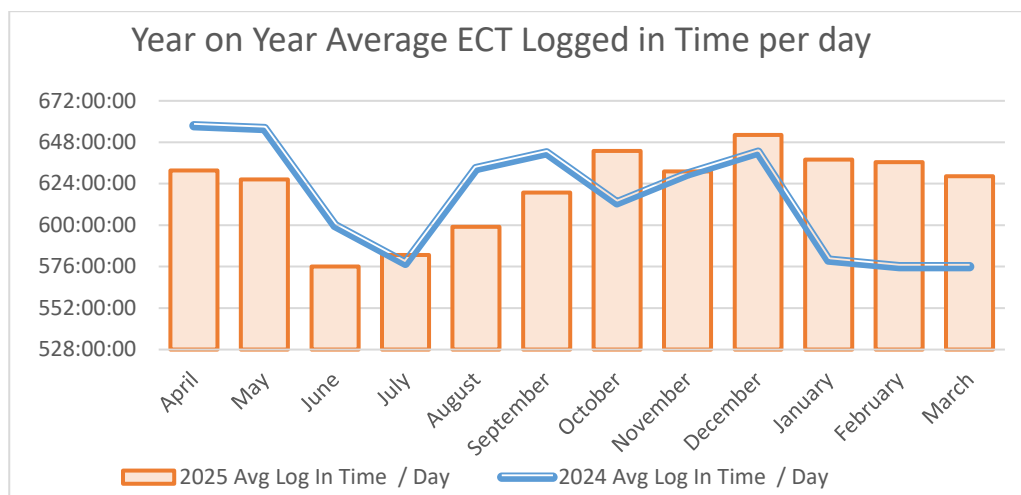
EOC (Emergency Operations Centre)

The 999 contact centres continued to experience an increase in year-on-year incoming call demand with 885,145 calls received from the public and through the Health Care Professional lines, representing an 5.7% increase on 2024/25 levels.

Despite some fluctuations in our mean call answer performance, the year ended at an average speed to answer of 7 seconds with a 90th percentile of 18 seconds. Against last year, this a 6 second improvement on our average speed to answer and a 31 second improvement against the 90th Percentile.

The charts below illustrate call volume demand, call answer time, and logged in time compared to 2024/25:





Throughout the course of the year, the support we received from the Intelligent Routing Telephone Platform (IRP) decreased significantly. IRP facilitates the safe and effective flow of calls according to predicted estimated wait times, nationally between 999 providers.

This was influenced by an agreement with South East Coast Ambulance Service NHS Foundation Trust (SECamb) starting at the end of July. SECamb agreed to answer calls earlier than the IRP threshold and when a defined number of Emergency Call Handlers were not on calls. However, in the final months of the year, our need to utilise the agreement has decreased which has resulted in just 1% of our calls being routed through SECamb and IRP.

Our dispatch teams have been working to ensure the resources available to them have been deployed in the most efficient way possible. Ambulance resource assignments are monitored against a response ratio (the number of resources attending a single event) target of 1.13. However, our teams have performed consistently at a response ratio of 1.08 meaning they are deploying fewer resources per incident than the expected benchmark while still maintaining safe and effective operational decision-making.

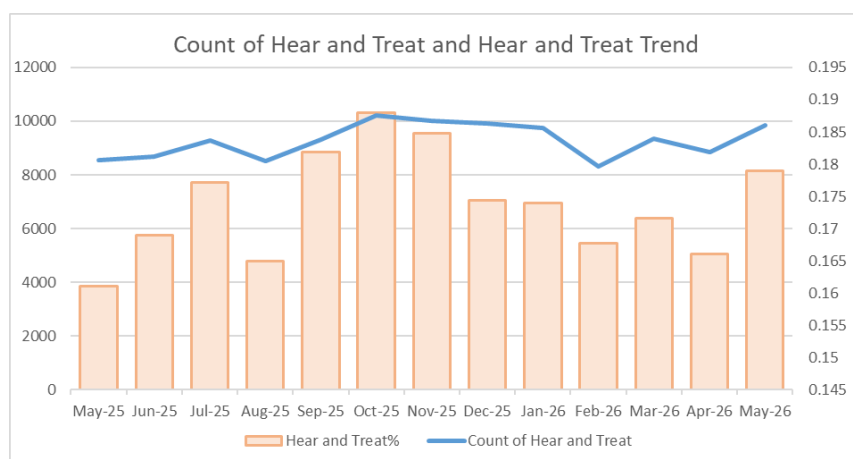
Delivering these performance improvements and efficiencies has been driven through the Virtual Care Improvement Steering Group which has robust improvement plans focused on aspects of call handling, dispatch and clinical functions.

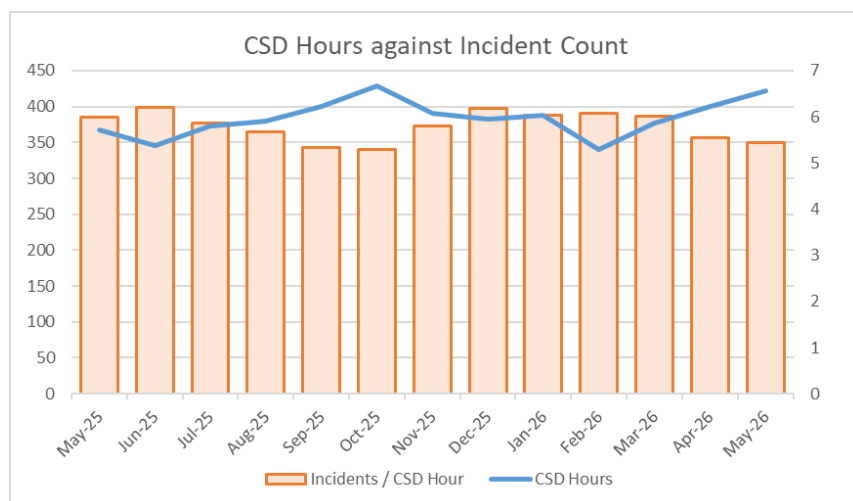
Initially working from recommendations provided by the Association of Ambulance Chief Executives (AACE), the Group has made many of the suggested practises into business as usual and has moved onto developing the next phases of system improvements. This includes refining operational processes, strengthening cross-site consistency, enhancing digital capabilities such as CAD optimisation, structured emergency preparedness, resilience and response (EPRR) practises and advancing workforce development initiatives to ensure the service continues to evolve and remain resilient.

In 2025 we commissioned a modelling program through a business management consultancy to support a five-year plan for our call handling and dispatch functions. Following the restructure of the department to the Integrated Contact Centre, 2026/27 will see the practical development of the modelling work with particular focus on recruitment and retention of the workforce that is needed to maintain performance levels. This will be further supported by a Recruitment and Retention taskforce, CAD enhancements, streamlining of standard operating procedures and further engagement with our SECamb colleagues.

Hear and Treat are those 999 calls which are taken 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.

	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026
Hear & Treat count	8535	8683	9283	8518	9329	10219	10027	9905	9751	8309	9335	8840
Incident Count	52957	51460	52401	51606	51289	54407	54281	56787	56125	49549	54393	53255
Hear & Treat %	16.1%	16.9%	17.7%	16.5%	18.2%	18.8%	18.5%	17.4%	17.4%	16.8%	17.2%	16.6%
CSD Hours	8833:15:18	8296:19:04	8951:16:20	9101:30:27	9597:25:38	10277:55:57	9374:51:25	9183:37:03	9294:04:55	8160:50:03	9045:20:39	9586:56:33
Incidents / CSD Hour	6.0	6.2	5.9	5.7	5.3	5.3	5.8	6.2	6.0	6.1	6.0	5.6





Hear and Treat continued to improve year on year, as detailed below:

	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	YTD 25/26
Hear & Treat % 2025/26	15.8	16.1	16.9	17.7	16.5	18.2	18.8	18.5	17.4	17.4	16.8	17.2	17.3
Hear & Treat % 2025/26	12.3	13.3	13.1	14.2	12.7	13.9	14.5	14.5	14.9	14.9	14.0	14.3	13.9
Improvement Year on Year	3.5 %	2.8 %	2.8 %	2.8 %	2.8 %	4.3 %	4.3 %	4.0 %	2.5 %	2.5 %	2.7 %	2.9 %	3.4 %

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

- Focussed validation of category 3 and 4 non-emergency ambulance dispositions
- Category 2 segmentation, whereby a clinical intervention is allowed for specific symptom groups
- The successful recruitment of clinical staff since November 2025, which continues
- Rota design to support demand

NHS 111 / Integrated Urgent Care (IUC)

In 2025/26 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.

We continue to see a shift in our demand, as experienced post Covid, especially ‘in hours’ due to the challenges faced with GP access, increasing demand from patients needing to access healthcare.

Our performance is as follows:

- 1,524,586 patient calls answered
- 74.6% of these calls answered in 120 seconds, against a target of 95%
- 4.6% calls were abandoned after 30 seconds, against a target of 3%
- Average Speed to Answer was 105 seconds

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 2025 until March 2026:

- 151,924 patients were provided with self-care advice either by clinician or health advisor
- 92.4% of Cat 3 or 4 ambulance dispositions validated (target 50%) with a downgrade rate of circa 58.3%.
- 64.6% of Emergency dispositions validated (target 50%) with a downgrade rate of 32.4%.

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 is 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.

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 on weekday mornings causing significant increase in demand at these times.

Along with this change in demand, challenges were experienced in the second part of the year with the recruitment of Health Advisors which led to a reduction in logged in hours, affecting performance from November 2025.

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

- 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 average handling time delivering a more efficient, accessible service for our patients with the introduction of SMS Care Advice and the anticipated introduction of NHSE natural language processing in April/May 26.
- Revision of our Dental Service to address the increasing demand

Patient transport service (PTS)

Patient Transport Services

During 2025/26, following the handover of the PTS contracts across Sussex, Berkshire, Buckinghamshire, and Oxfordshire, the focus for PTS was concentrated on continuing to deliver safe, dignified and timely access to healthcare across our remaining contract areas of Bedford, Luton, Milton Keynes (BLMK) and Hampshire & Isle of Wight (HIOW). These services continue to play a vital role within the wider urgent, planned and community care system, supporting some of the most vulnerable patients and helping to maintain flow across acute, community and mental health pathways.

Performance

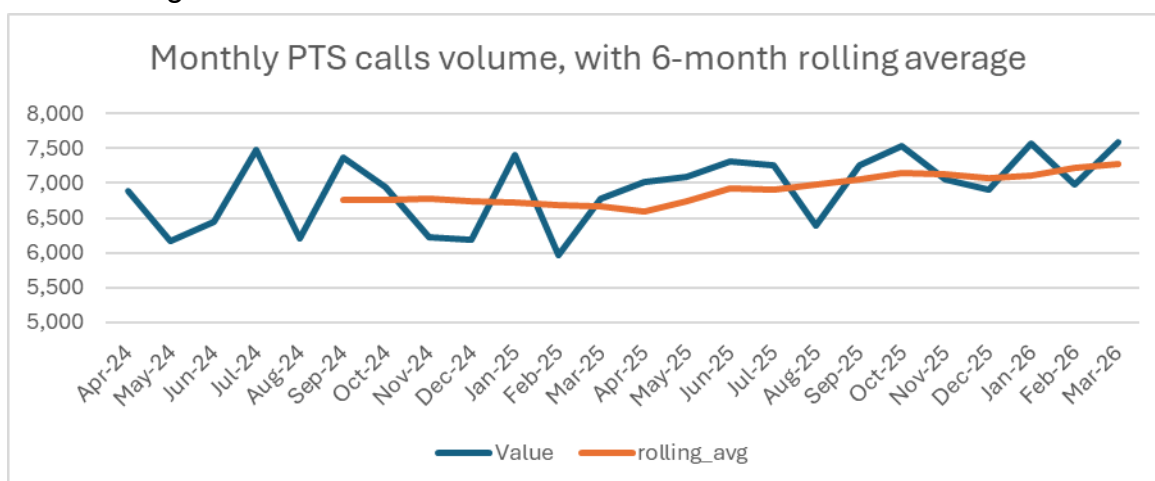
Due to the large number of individual Key Performance Indicators (KPIs) monitored within the service, this report presents performance using aggregated KPI statistics. The aggregated KPIs are a measure of the number of KPIs passed or failed and as such they are most affected by the volume of failures rather than the severity of the fail, meaning that dropping off a patient 1 minute too early counts the same as arriving an hour late. This approach provides a clear, high-level view of overall performance trends while maintaining clarity and readability.

Call volumes and demand trends

Throughout 2025/26, PTS experienced sustained and consistently high levels of call demand and with peak call volumes similar to 2024/25 but with fewer quiet months, so the variation in monthly call volumes reduced resulting in a more consistently pressured contact centre throughout the year.

From August 2025 onwards, monthly call volumes remained close to, or above, 7,000 calls per month, reflecting both increased service utilisation and improved stability in demand patterns.

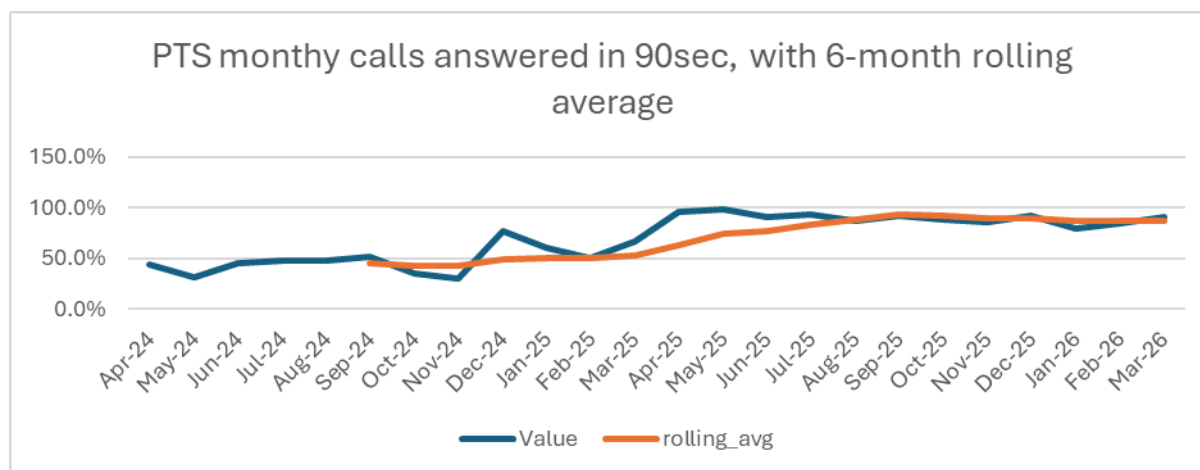
The six-month rolling average for call volumes illustrates a clear upward trend over the course of the year, increasing from 6,599 calls in April 2025 to 7,270 calls by March 2026. This steady rise indicates sustained growth rather than short-term spikes, requiring a continued focus on workforce planning, scheduling and resilience within the booking and call-handling functions.



Call answering performance (90 seconds)

Average call answering performance improved significantly during 2025/26, with a marked step-change evident from March 2025 onwards. From April 2025, performance remained consistently high, demonstrating the positive impact of operational stabilisation, staffing improvements and refined call-handling processes implemented earlier in the year.

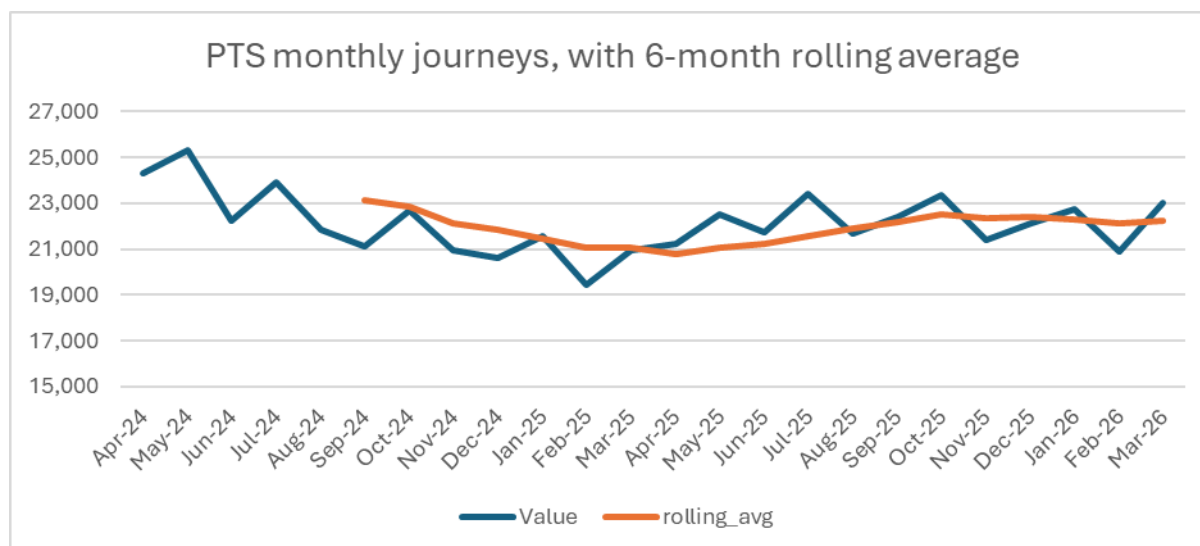
Performance peaked at 93.1% in September 2025, before moderating slightly in the latter months of the year, closing March 2026 at 86.8%. Despite this modest softening, call answering performance remained strong overall and significantly above 2024/25 levels. The sustained improvement across most of the year reflects an increased ability to absorb higher call volumes while maintaining timely access for patients and referrers.



Journey volumes and activity levels

Journey volumes increased steadily across 2025/26, with the six-month rolling average rising from April through to October 2025, before stabilising in the second half of the year. This increase primarily reflects the removal of the journey cap on the BLMK contract, which allowed latent demand to be met and improved access for eligible patients.

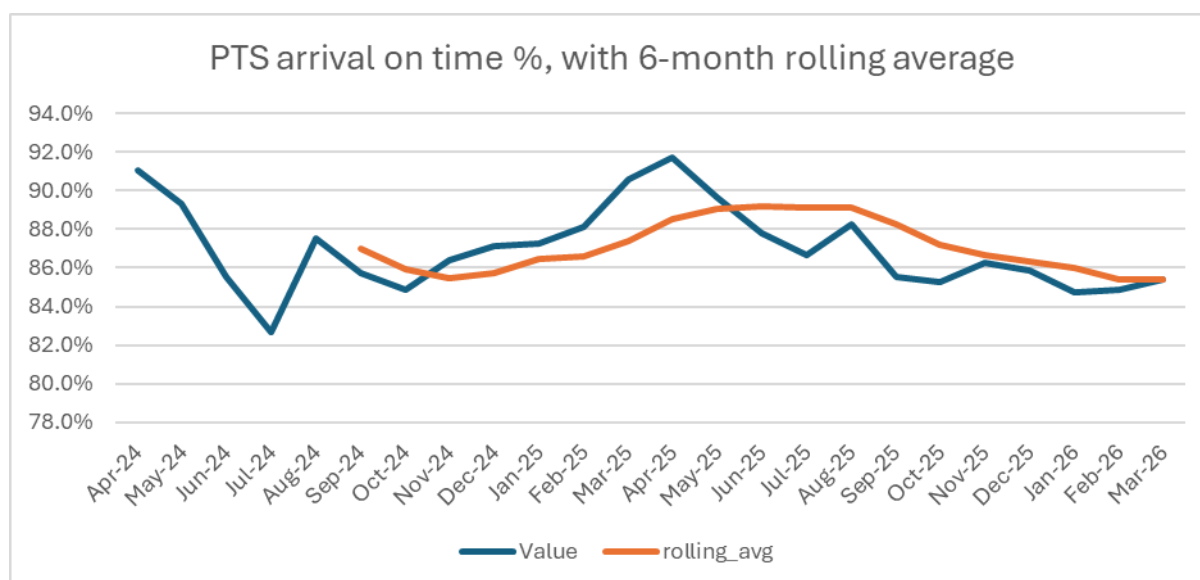
Following this adjustment, journey activity settled at a consistently higher baseline rather than continuing to escalate, suggesting that demand has now stabilised at a new operating level. This pattern demonstrates that the service successfully adjusted to increased throughput while maintaining operational control and service continuity. The ability to accommodate higher volumes without significant volatility indicates improved demand management and system maturity across planning and dispatch functions.



Arrival punctuality

Arrival punctuality remained largely stable during the early part of 2025/26, with the six-month rolling average peaking at 89.25% in June 2025, before gradually declining to 85.4% by March 2026. This softening coincided with increased journey volumes and wider system pressures, including tighter appointment windows and external factors impacting traffic and hospital access.

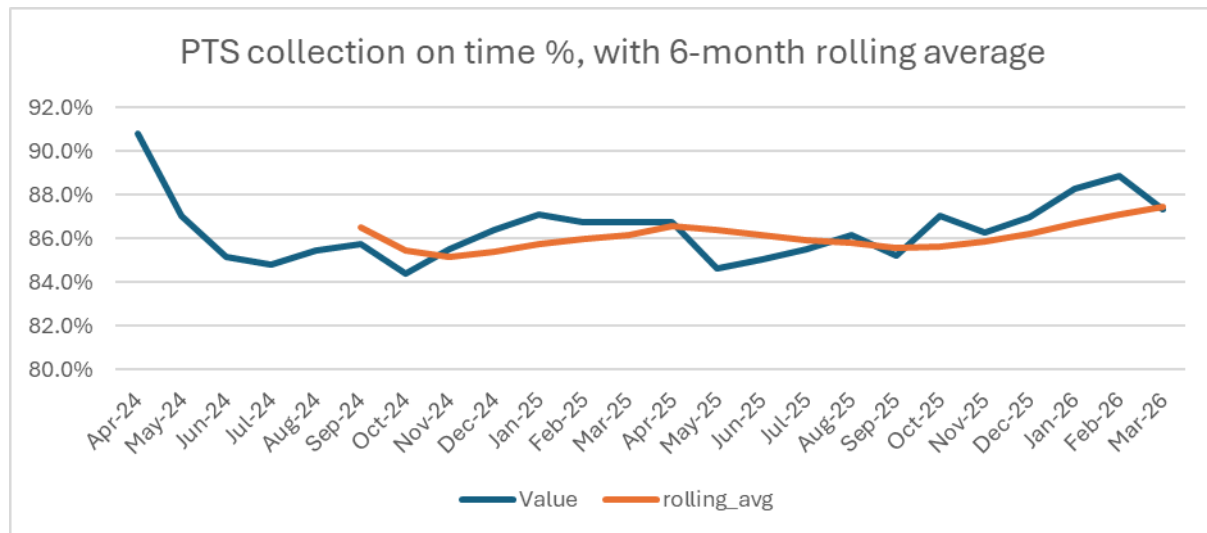
Importantly, further analysis shows that the majority of late arrivals were no more than 15 minutes beyond the scheduled appointment time, reducing the overall clinical impact for most patients. While the downward trend is recognised, punctuality remained within an acceptable operational range, and targeted actions continue to focus on schedule optimisation, route planning and hospital interface improvements.



Collection punctuality

Collection punctuality performance was stable throughout the year, with six-month average performance showing minimal volatility despite increased journey volumes. From September 2025 onwards performance improved steadily, reaching a peak six-month rolling average of 87.5% in March 2026.

In-month performance was at or close to target in five of the final six months of the year, demonstrating good control of discharge and collection activity during a period of sustained demand. This consistency reflects effective coordination between crews, control functions and provider partners, particularly in managing end-of-day collections and responding to late-running clinics.



Looking ahead, in order to continue achieving our key performance indicators and attract and retain a skilled workforce, a number of initiatives are currently underway:

- Rota reviews across operational and contact centre teams to align workforce capacity with changing demand patterns
- Development of AI across our call-handling platform to improve efficiency and staff experience
- Engagement, recruitment, and retention improvement plans
- Ongoing fleet mix optimisation to meet changing patient mobility requirements
- Workforce wellbeing and fatigue management initiatives
- Flexible working and alternative workforce deployment models

Feedback, complaints and patient experience

The rate of complaints reduced significantly between 2024/25 and 2025/26, representing a marked improvement in patient experience relative to journey activity.

This reduction is primarily attributable to:

- Improved journey planning and clearer communication with patients and healthcare partners
- Learning from historic complaint themes, resulting in targeted operational improvements
- Increased resolution of issues at the point of contact, preventing escalation to formal complaints

In 2025/26, seven formal complaints were recorded compared to 116 in 2024/25. All PTS complaints, concerns, compliments and feedback continue to be managed in accordance with trust policy, with a strong focus on responding within agreed timescales and providing clear, patient-centred responses. There were no Parliamentary and Health

Service Ombudsman (PHSO) cases upheld or partially upheld, indicating effective local resolution of concerns.

Patient safety incidents remained consistently low, accounting for approximately 0.1% of total journey activity in 2025/26. While incidents are appropriately reported and investigated to ensure learning, this low rate demonstrates that PTS continues to provide a safe and reliable service for patients.

	2024/25	2025/26
PTS complaints received (% of journey activity)	0.01%	0.003%
PTS complaints response-agreed timescale %	98%	100%
PTS PHSO cases upheld/ partially upheld	0	0
PTS patient safety incidents recorded (% of journey activity)	0.1%	0.1%

Patient experience by type:

	2024/25	2025/26
Gave a compliment	38	44
Raised concern	420	146
HCP Feedback	1221	519
Raised a complaint	116	7
Total	1795	716

Contact originator:

	2024/25	2025/26
Patient	586	208
Staff	285	157
Visitor, Contractor or Member of the Public	166	59
Organisation	59	30
Total	1096	454

Charity and volunteer services

SCAS continues to provide healthcare and allied health services to the communities it serves and has a strong commitment to investing in its local areas to help build a better, more resilient society. Investment in our communities is achieved 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.

Community first responders and co-responders

Early emergency care is provided by its network of 708 volunteer community first responders (CFRs) and co-responders from the armed forces and fire and rescue services. These volunteers remain an important part of the trust's response to patients experiencing medical emergencies and they continue to work side by side with frontline ambulance staff to deliver timely care across the region.

During 2025/26, 157 new volunteers joined the service, with 204 leaving during the same period. The most commonly cited reason for leaving the scheme continued to be family and personal commitments, reflecting the significant voluntary commitment undertaken by responders in supporting their local communities.

Throughout 2025/26, community first responders and co-responders attended 33,740 emergency incidents. This included 5,157 Category 1 incidents, 23,619 Category 2 incidents and 4,790 Category 3 and 4 incidents.

Of the Category 1 incidents attended, responders were the first and only resource on scene within seven minutes in 74% of cases, highlighting the significant contribution volunteers continue to make in providing early life-saving interventions prior to the arrival of ambulance resources.

Our community first responders and co-responders are trained to respond to a range of medical emergencies including cardiac arrest, chest pain, breathing difficulties and stroke. Their ability to arrive quickly and begin immediate treatment can have a significant impact on patient outcomes and experience, particularly in time-critical emergencies such as out-of-hospital cardiac arrest. In many rural and semi-rural areas, volunteer responders may arrive several minutes ahead of ambulance crews, allowing critical interventions such as cardiopulmonary resuscitation (CPR) and defibrillation to commence earlier.

During the last year, the trust has continued to work closely alongside the South Central Ambulance (SCA) Charity to support the ongoing development and modernisation of the responder scheme. This has included a defibrillator replacement programme which has enabled some of the oldest responder defibrillators to be retired and replaced with newer models. In addition, the trust is nearing completion of a new responder kit bag rollout programme across all schemes, ensuring responders are equipped with modern, fit-for-purpose wipe-clean bags which support both infection prevention and operational resilience.

During 2025, SCAS also launched the GoodSAM cardiac arrest alerting system across the trust, with support from the SCA Charity and NHS Charities Together. Since launch, 542 volunteers have registered with SCAS as their verifying organisation and GoodSAM responders have attended 1,743 reported cardiac arrest incidents. The introduction of GoodSAM represents a significant step forward in strengthening community response to

cardiac arrest by enabling nearby trained volunteers to be alerted rapidly and begin early CPR prior to the arrival of ambulance resources.

Alongside this work, the Community Engagement and Training team has continued to work with responder volunteers, local communities and the SCA Charity to deliver CPR and defibrillator awareness sessions across the region.

The trust has also now fully migrated all publicly accessible defibrillators to the British Heart Foundation national defibrillator network known as “The Circuit”. This system provides ambulance control rooms with real-time visibility of registered public access defibrillators, enabling members of the public to be directed quickly to the nearest available device during a cardiac arrest. The trust currently has 7,411 defibrillators showing as “rescue ready”.

The continued development of public access defibrillators, community training initiatives and the GoodSAM alerting system strengthens the early links in the chain of survival for patients suffering cardiac arrest. Evidence demonstrates that early CPR and defibrillation significantly improve the likelihood of survival, with chances of survival reducing rapidly for every minute that passes without intervention. Through continued partnership working with volunteers, local communities and the SCA Charity, the trust remains committed to improving early access to life-saving care across the communities it serves.

South Central Ambulance Charity

The SCA Charity had a good year in 2025/26 with income exceeding budget by £50,000. There are still challenges going forward with expenditure outweighing income, but all efforts continue to be made to reach a sustainable end of year break even position.

Expenditure continues to be carefully managed, and successful grant funding has enabled us to push forward with key equipment replacement for our community first responders. Our Volunteer Manager continued to work with teams on volunteer recruitment and support. During the year we recruited 181 new volunteers across a number of disciplines contributing 224,512 hours.

The successful application to NHS Charities Together Community Resilience programme together with grants from James Cowper Kreston Foundation and our designated CFR defib fund enabled us to purchase 105 new Zoll defibrillators. Along with support from SCAS to identify Lifepak defibs no longer being used by our crews, we have been able to replace all older defibs no longer being supported by the manufacturer. We have also been able to replace older kitbags with new, wipe clean bags.

During the year, we had to make the difficult decision to reduce the number of the fleet of vehicles in use by our volunteer responders. Charity funds, along with grant funding from NHS Charities Together enabled us to purchase ten of the lease vehicles as they came to the end of their lease. This has reduced our fleet to eighteen vehicles which are now successfully being used as pool cars across our counties, each one being used on a full-time basis by a number of different volunteers who book on for shifts in these marked cars. With the support of this grant, the Charity was able to invest over £386,000 in our community first responder programme.

Since the age of 16 Les Heyhoe has served his local community of Gosport and during that time has raised over £12m. This year, Les choose South Central Ambulance Charity, specifically the Gosport and Lee-on-Solent Community First Responders as his charity of

the year. In January this year Les presented us with a cheque for an incredible £24,910. Our sincere thanks to Les and all those who supported the many quiz nights and race evenings during the year.

We are grateful for the legacy received from the Estate of the Late Stephen Skurray, a long-time supporter of the Charity whose generous gift has enabled us to further support our staff and volunteers. As always, our sincere thanks to all those who have supported us this year and to our volunteers who continue to fundraise in their local communities.

Research and clinical trials

The trust 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 trust took delivery of 138 new Fiat Double Crewed Ambulances (DCAs) during the 2025/26 financial year, completing the current Wilker and O&H Vehicle Conversions build programmes.

As part of this same cycle, a further 105 MAN DCAs have been procured for build and delivery during 2026/27. These will be the trust's first box-body DCAs since the transition away from Mercedes to Fiat and represent a positive step forward for frontline operations.

The new vehicles will be equipped with the Stryker Pro-Load stretcher system, supporting improved patient handling and contributing to safer, more efficient methods of loading patients, while helping to reduce physical strain on frontline staff.

In addition, the trust has invested in 65 new Toyota Corolla Solo Response Vehicles (SRVs), which have now been built and are in the process of being commissioned into service. This investment introduces a standardised response vehicle platform across frontline operations, including use by operational crews, Specialist Paramedics, and Research Paramedics. The vehicles feature a bespoke internal layout for equipment and consumables, alongside a factory-fitted bulkhead to enhance crew safety.

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

The trust continues to use *GreenInsight* software to analyse the carbon footprint of all the goods and services it purchases. This established an accurate baseline for supply chain emissions and enables the identification of measures to prioritise for emissions reduction, whilst helping track progress against targets.

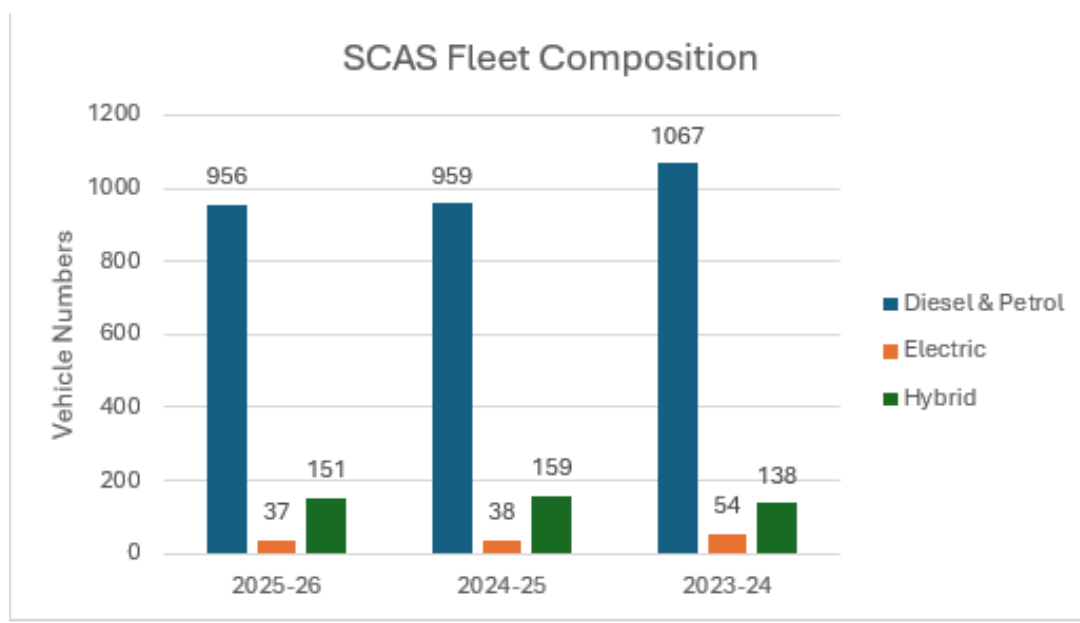
The analysis indicated that the supply chain accounts for 76% of the total Carbon Footprint Plus for the trust. Supply chain emissions have fallen significantly on the previous year, a result of exiting from Patient Transport Services contracts.

This validates the existing strategy of focusing on reducing the carbon emissions of transport activities.

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. Essential electrical supply upgrading work necessary for electric vehicle charging has now commenced, which 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 account for 17% of the Fleet.

SCAS Fleet Composition 2025/26



Significant developments:

- Completion of new “daylight harvesting” LED systems across 6 sites, designed to improve the quality of internal lighting to create a better working environment for staff, whilst reducing electricity consumption and carbon emissions. This was funded by a £494k grant awarded by the National Energy Efficiency Fund.
- Completion of 5 major Solar PV projects across SCAS Resource Centres, funded by a £1.2 million grant from the Great British Energy Solar Fund. This helps SCAS generate its own electricity, saving an anticipated £130k per annum, boosting resilience and contributing towards lower carbon emissions.
- The solar projects have been augmented with Battery Energy Storage Systems funded by a £180k grant from the NHS Decarbonisation Fund. This will help optimise the solar systems, storing surplus electricity for use overnight, contributing towards financial savings and lower carbon emissions, whilst increasing resilience.
- SCAS is expecting delivery of nine fully electric Double Crewed Ambulances, as part of its plans to transition to a fully electric fleet by 2040. This transition envisages significant reductions in fuel costs, maintenance and air pollution.

- To support the ongoing electrification of vehicles, Phase 5 of the electric vehicle charging infrastructure programme completed, with 25 new 22kW chargepoints installed across the estate, bringing the total to 114. This was funded by a grant of £287k from the Office of Zero Emission Vehicles as part of the National Chargepoint Accelerator Scheme.
- A separate grant of £183k was secured from the NHS Decarbonisation Fund to purchase 7 mobile EV chargers which will be deployed across workshop sites.
- To solve problems with electrical supply capacity, SCAS is proceeding with new substation installations at 3 resource centres, upgrading the supply capacity to support a significant increase in EV charging and future heat decarbonisation. This will add an additional 49 chargepoints, taking the total to 163 by the end of the project, whilst future-proofing the sites and supporting the roll out of electric ambulances and response vehicles. These significant upgrades were funded with a £1.5million grant from the Return to Constitutional Standards fund as it will help support meeting response times for the electric fleet. This project will also help reduce air pollution, contributing towards efforts to tackle health inequalities across the region.
- SCAS has implemented 'Fuuse' EV chargepoint management system to govern access, collect data, and facilitate collaboration and inter-operability with SECAMB, which uses the same system.
- A dedicated Waste, Utilities and Energy Manager has joined the trust and is implementing correct waste streaming measures to maintain compliance with environmental legislation and NHS guidance, whilst identifying efficiency savings across waste, water, electricity and gas.
- 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.

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 Refreshed Green Plan 2025-2032 on 31 July 2025, in accordance with the NHS England mandated deadline. This plan superseded the Green Plan approved in 2024.

The Green Plan is supplemented 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. These are 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".

The Head of Sustainability produces monthly highlight reports for the Transformation Oversight Group, which reports directly to the Executive Board.

The Chief Finance Officer is the Senior Responsible Officer for Sustainability.

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

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 Net Zero 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 Refreshed Green Plan recommends the appointment of a Programme Manager to coordinate the workstreams and monitor progress against targets, assisted with input from the Head of Sustainability, who will keep the workstream leads informed about climate-related issues.

The Net Zero Committee will serve to identify risks in the delivery of climate-related measures and ensure that the Board is apprised of them. An organisational structure is provided within the [Refreshed Green Plan](#) and the Net Zero Committee Terms of Reference.

Strategy

Climate-related risks and opportunities the organisation has identified over the short, medium and long term

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.
Physical Risks	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
	Reputation	
	Increased stakeholder concern or negative stakeholder feedback	Reduction in availability of allocated capital budgets, financial sanctions for missing climate change targets
Physical Risks	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

The impact of climate-related risks and opportunities on the organisation's operations, strategy and financial planning and how these may materialise over the short, medium and long term, when considered against a global warming pathway of 2°C or lower

The trust has already experienced flooding twice in one year at Didcot PTS, resulting in a flood mitigation scheme being implemented by the landlord. The trust will develop a Climate Adaptation Plan to review all its sites and identify which buildings are most at risk then consider methods and costs of mitigation schemes, and planning for alternative routes in the event highways are obstructed by flooding, which would have a serious impact on operations.

The trust has started investing in electrical supply upgrades which will support the transition to electric vehicles and heat decarbonisation, in addition to meeting increased cooling demands during heatwaves. These schemes are entirely funded from external grant sources; should the grants not materialise, this will place the financial burden back on the trust, directly impacting financial planning in the short and medium term.

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. 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 Refreshed Green Plan refers to the need to develop a Climate Adaptation Plan. It is anticipated this will be developed during the next financial year (2026/27), in accordance with Greener NHS requirements.

Specific climate-related risks have been identified and quantified in detail within the trust's Green Plan.

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.

How processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management

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 by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process

The key metric is the carbon footprint of the trust, using electricity, 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 by the organisation to manage climate-related risks and opportunities and performance against targets.

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 Refreshed 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 2028-2032 to reach Net Zero NHS Carbon Footprint by 2040

- Reducing emissions by at least 73% by 2036-2038 to reach Net Zero NHS Carbon Footprint Plus by 2045

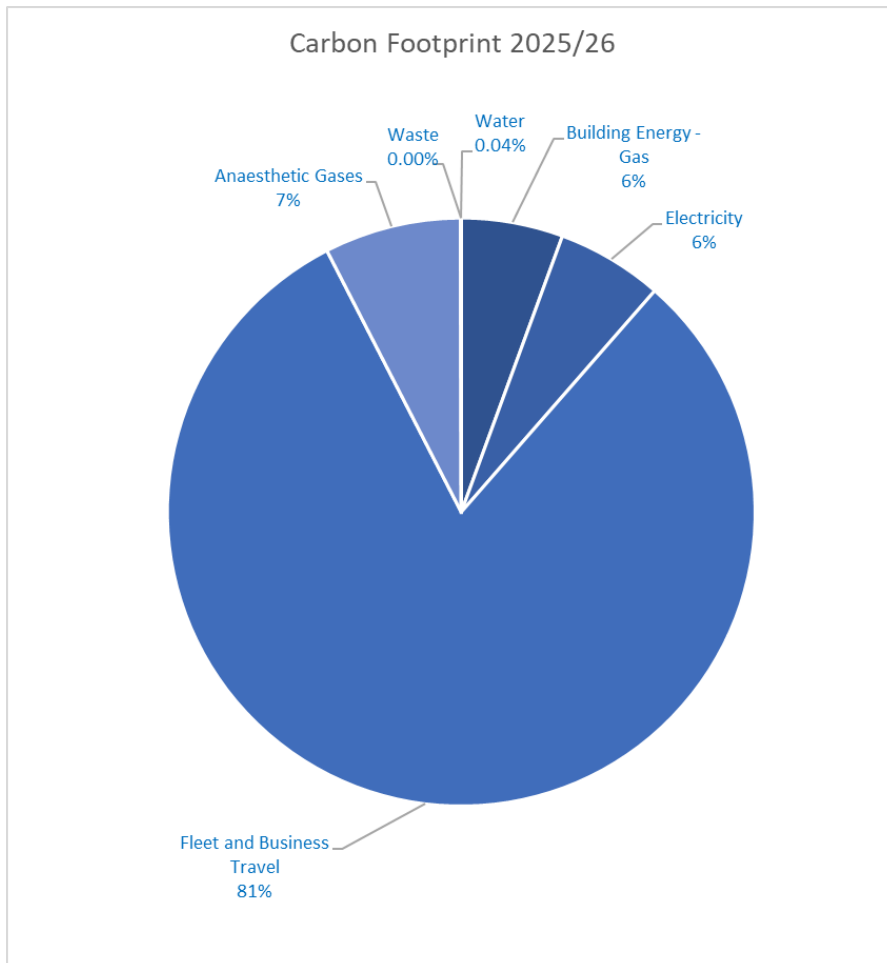
These have been adopted as the trust's strategic objectives in the approved Green Plan. Although publishing Scope 1, 2 and 3 emissions is not required by TCFD, the trust has found it necessary to calculate and disclose these to assess progress against targets, and to identify key sources of emissions.

The trust continues to use GreenInsight® software to calculate the trust's Scope 3 supply chain emissions. Purchase order data is cross referenced to Multi-Regional Input Output databases to calculate emissions where products could be identified, whilst carbon intensity factors are applied to spending categories for other products and services.

Carbon Footprint 2025/2026

		NHSE Baseline Year						
	Sub-category	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Carbon Footprint	SCOPE 1							
	Building Energy - Gas	599	534	615	621	1,077	882	681
	Fuel - Ambulance & PTS Fleet	12,185	11,586	11,372	10,447	9,858	10,361	9,106
	Anaesthetic Gases - N O	1,765	1,436	1,508	1,278	1,105	995	1,066
	Total Scope 1:	14,548	13,556	13,495	12,347	12,040	12,238	10,853
	SCOPE 2							
	Electricity	1,134	941	888	800	1,099	911	598
	Total Scope 2:	1,134	941	888	800	1,099	911	598
	SCOPE 3 (Indirect emissions arising from activities directly controlled by SCAS)							
	Business Mileage	634	371	347	398	349	297	193
	Upstream Fuel - Well to Tank	2,900	2,784	2,768	2,506	2,413	2,538	2,185
	Upstream Electricity	254	212	316	266	359	300	231
	Upstream Gas - Well to Tank	72	66	99	103	178	146	112
	Water - Supply & Treatment	27	17	8	8	7	5	6
	Waste	-	-	-	44	70	66	32
	Total Scope 3:	3,887	3,450	3,538	3,325	3,377	3,352	2,759
	SCAS Carbon Footprint:	19,570	17,948	17,920	16,472	16,515	16,501	14,210

SCAS Carbon Footprint 2025/26 by Source:

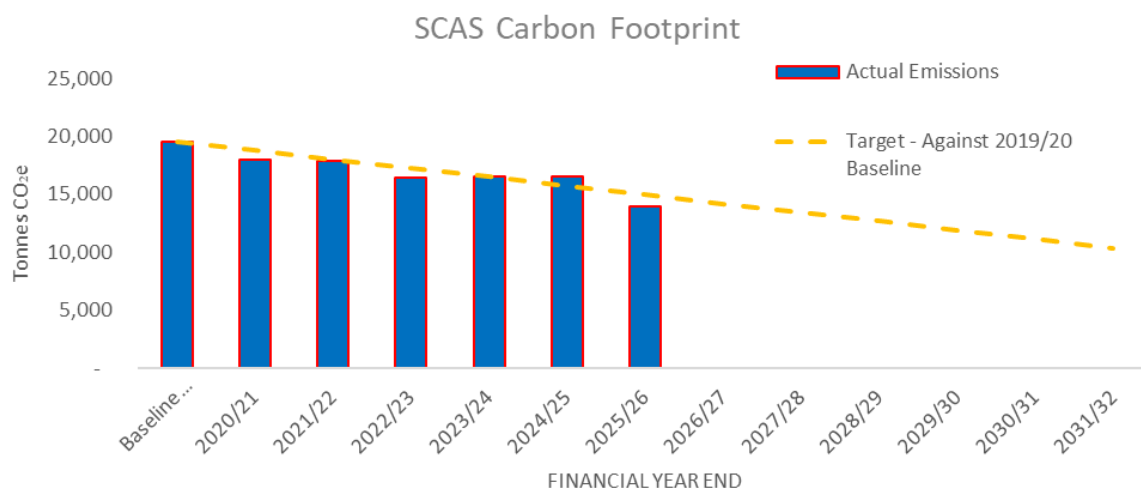


The proportion of carbon emissions attributed to Fleet and Business Travel has risen slightly from 80% to 81%, though this is in the context of overall falling emissions.

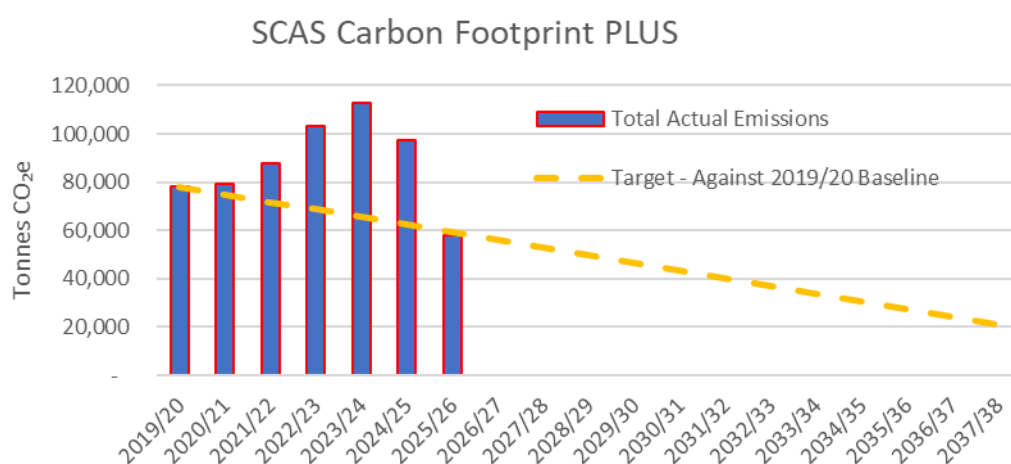
Performance against targets

Carbon Footprint

Having stabilised over the previous 3 years, the SCAS Carbon Footprint has fallen by 14%, mainly due to a decrease in fleet emissions, which in turn reflect reduced activity. The target trajectory requires annual reductions averaging 5.9% of the 2019/20 baseline. The trust will meet this by adopting more electric vehicles per the NHS England Travel & Transport roadmap to net zero targets.



Carbon Footprint PLUS



The Carbon Footprint PLUS, which includes the carbon footprint *plus* the emissions we can influence in the supply chain, has fallen significantly. This can be attributed to a loss of PTS contracts, reducing the amount of transport-related services purchased by the trust.

Transportation services still account for 41% of the supply chain emissions. As these fleets also electrify, their emissions will fall. SCAS can influence this via the procurement process. The ZEV Mandate is ensuring an increased volume of electric vehicles are entering the market. As a result, it is anticipated that the Carbon Footprint PLUS will meet its target in later years.

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 eradicating any unfair treatment, promoting equal opportunities, and fostering good relationships.

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 on page 77.

Health inequalities

Understanding and reducing Health Inequalities

Health inequalities are avoidable differences in people's health and access to healthcare. They are often linked to factors such as income, housing, employment, and environment. People living in more deprived areas or from inclusion groups can experience poorer health outcomes and face greater barriers in accessing services. Reducing health inequalities is a national priority for the NHS and is central to improving outcomes for patients and communities. This is reflected in national frameworks such as CORE20PLUS5, which focuses on improving outcomes for the most deprived populations, inclusion health groups, and key clinical areas including cardiovascular disease.

Our approach

SCAS plays an important role in reducing health inequalities through the services we provide and the way we work as an organisation. This includes delivering services that meet the needs of our diverse communities, as well as contributing more broadly through employment, partnerships, and community engagement. Our approach is aligned with national priorities, including the CORE20PLUS5 framework, ensuring a focus on the most deprived 20% of the population, inclusion health groups, and locally identified communities, alongside key clinical priorities such as cardiovascular disease and early intervention.

During 2025/26, we have focused on strengthening our understanding of local need, increasing targeted engagement, and embedding health inequalities into our planning and decision-making. This includes using data and insight to identify priority populations and supporting equitable access to services, including improving awareness of when and how to access urgent care (e.g. 999 and NHS 111), and building community capability in life-saving interventions such as CPR and defibrillator use.

Using data and insight

Our Business Information team continues to analyse service demand and deprivation data to identify communities most affected by health inequalities, in line with the CORE20PLUS5 approach:

- Seven areas within the SCAS region fall within the 10% most deprived nationally
- Highest deprivation identified in south-east Hampshire, alongside urban centres including Milton Keynes, Oxford, Southampton and Portsmouth
- Data analysed across 999, NHS 111 and Patient Transport Services (PTS)

This analysis is being used to target engagement, prioritise underserved populations, and better understand barriers to accessing care, including variation in awareness, confidence, and response to medical emergencies such as cardiac arrest.

Alongside quantitative data, we are capturing qualitative insight from community engagement:

- Engagement themes identified (e.g. access to services, education and empowerment; how to deliver CPR and use a defibrillator, when to call 999 or 111)

- Insights logged and tracked to inform service improvement
- This combined insight supports a population health management approach, enabling us to focus interventions where they are most needed and align with both local and national health inequalities priorities.

Engagement and partnership working

We are working with a wide range of partners, including Integrated Care Systems (ICSs), local authorities, charities, and community organisations, to better understand and address health inequalities and support delivery of shared priorities under the CORE20PLUS5.

During the year:

- Engagement activity was delivered across community groups and organisations
- Targeted engagement with inclusion health groups, including faith groups, food banks, and underserved populations
- Partnerships strengthened with ICSs, local authorities and voluntary sector organisations

This includes collaborative work to improve prevention, early recognition of illness, and access to urgent care services, as well as increasing awareness and confidence in responding to emergencies such as cardiac arrest.

Governors play a key role in this work through:

- Regular engagement activity in areas of deprivation or with inclusion groups
- Feedback gathered and shared through a central insight log

This work is helping us better understand how people access healthcare, identify gaps in knowledge and access, and inform targeted interventions that reduce unwarranted variation in outcomes.

Foundation trust membership

Our foundation trust membership continues to provide valuable insight into the communities we serve:

- A membership database is actively managed through a CRM system
- Ongoing focus on improving representation of under-represented groups, in line with CORE20PLUS5 population groups
- Members represented through the Council of Governors, supporting two-way engagement

This supports a more inclusive approach to engagement and ensures that diverse community voices inform service development and improvement.

Building capability

We are strengthening our internal capability to address health inequalities and embed this work across the organisation.

During 2025/26:

- A cross-organisational staff group was established to support the integration of health inequalities into day-to-day business and decision-making
- Following completion of a capability self-assessment in partnership with the Association of Ambulance Chief Executives (AACE), a health inequalities tracker has been developed to monitor progress across key workstreams, improve visibility, and support collaborative working across teams
- MECC (Make Every Contact Count) or Healthy Conversations training is being rolled out to governors and staff to support behaviour change and prevention
- Collaboration with ICS partners to align with CORE20PLUS5 priorities, including cardiovascular disease and early intervention
- Progress has been made towards developing a trust-wide approach to health inequalities

This work supports a shift towards prevention, early intervention, and equity, ensuring that staff are equipped to contribute to reducing health inequalities and improving outcomes across the populations we serve.

Key health inequality achievements:

Health and Wellbeing

When at work, staff are provided with support to manage physical and mental health conditions:

- Access to a comprehensive Health & Wellbeing Hub aligned to the six pillars of wellbeing, with regular updates and high staff engagement
- Significant growth in the Viva Engage Health & Wellbeing community (over 2,100 members; >95% active engagement)
- Expanded financial wellbeing support, including HSBC webinars, Affinity Connect courses, and fully booked pension 1:1 sessions
- Continuation of Period Dignity at Work initiative with free access to menstrual products for staff across 24 key locations in SCAS
- Continuation of Tommy's Platform to support pregnancy loss, aligned with national baby loss frameworks
- Strong Occupational Health and Employee Assistance Programme (EAP) utilisation, with highest EAP usage in over five years and clear return-to-work benefits
- Well-established Stress Risk Assessor network (114 trained assessors) and dedicated stress support resources
- Active Trauma Risk Management (TRiM) provision supporting staff exposed to traumatic incidents
- Targeted physical health support, including physiotherapy access and discounted gym memberships
- Robust use of management information (MI) to monitor trends, ensure timely referrals, and improve workforce wellbeing outcomes

Staff have access to independent support and advice when experiencing stress, abuse, bullying, or harassment

- Established and growing Health & Wellbeing Champions network (56 champions across the trust)
- Regular monthly Champions Chats and shared learning sessions to promote wellbeing and peer support
- Ongoing promotion and monitoring of Ambulance Service Crisis Line (TASC) with anonymised usage data review
- Commitment to strengthening a formal Mental Health First Aider (MHFA) network, with refresher training funded
- Universal access to Occupational Health and EAP via the Wellbeing Hub
- Managers and leaders trained through Wellbeing Conversations e-learning, supporting a Just and Learning Culture
- Clear, resourced Health and Wellbeing strategy and preparedness plan to ensure consistent and effective staff support
- Forward plan to introduce a therapy dogs pilot across multiple trust sites to enhance wellbeing support

Education

- ALL front-line operational staff received a dedicated Health Inequalities education session, as part of the 2025/26 Statutory & Mandatory educational package
- That session continues to be delivered all new starters on either the Corporate Induction Day, or as part of their clinical course

Community resilience grant

- Public engagement supported by funding secured by SCA Charity through a Community Resilience Grant, aimed at reducing health inequalities in out-of-hospital cardiac arrest (OHCA)
- The grant supports delivery of free community Basic Life Support (BLS) training sessions, with a focus on addressing health inequalities and engaging youth groups, alongside wider community audiences. The programme is running in 2026 with an intended delivery rate of approximately three sessions per month
- While priority is given to areas experiencing health inequalities, sessions will also be offered to youth groups and other community settings to maximise reach and impact. The key locations identified within the application include Portsmouth, Southampton, Gosport, Havant, Milton Keynes, and Oxford

Defibrillators Awareness Training (DAT)

The trust has taken a proactive approach to addressing health inequalities through alignment with the national Core20PLUS5 framework, with specific work and research. The Community Engagement & Training Team (CET) delivered Defibrillators Awareness Training (DAT) to community groups. This has supported a more targeted focus on underserved populations and those at risk of poorer health outcomes

Sustainability and estates

Details of the steps taken to make our estates more sustainable are included in the Sustainability section of this report on page 36.

Equality, Diversity and Inclusion (ED&I)

ED&I helps reduce health inequalities by improving access, experience, safety, and outcomes for underserved populations, while also addressing inequalities within the workforce that influence patient care.

- **Workforce inequalities (NHS England ED&I Plan – High Impact Action 4):**
Focus on reducing bullying, improving civility, and supporting career development to create a fairer workplace, which helps staff wellbeing and improves quality of care for diverse populations
- **Bullying and harassment (Workforce Race & Disability Equality Standards (WRES/WDES):**
There are specific actions and campaigning addressing negative behaviours from colleagues, managers, and patients particularly supporting staff from underrepresented or vulnerable groups, reducing workforce inequalities that can impact patient care
- **Patient access & experience (Equality Delivery System – Domain 1):**
Aims to reduce barriers to healthcare access and improve patient experience that directly targets health inequalities in service use and outcomes. In 2025 the Equality Delivery System (EDS) highlighted 2 service areas:
 1. **Targeted community interventions (CET Defibrillator Awareness Training):**
Focused on underserved and high-risk groups (Core20Plus5) aiming to improve health knowledge and emergency response in populations with poorer health outcomes
 2. **Inclusive patient safety approach (PSIRF):**
Provides patient and family engagement with meaningful involvement and consideration of individual needs ensuring care is equitable and responsive to diverse populations. The PSIRF also Analysed service use by protected characteristics and inclusion groups (e.g. homeless patients), ensuring reasonable adjustments and accessible information, this helps to identify and addresses unequal care experiences
- **Equality Impact Analysis (EIA) in decision-making:**
Embedded in Board and committee processes, EIA ensures policies and services consider and reduce impacts on disadvantaged groups (both with a protected characteristic and those who are in Inclusion groups such as socio-economic deprived groups, Carers, veterans, geographical area inequality, income, resident status, migrants and asylum seekers)

ED&I helps reduce health inequalities by improving access, experience, safety, and outcomes for underserved populations, while also addressing inequalities within the workforce that influence patient care.

Patient Experience

Patient experience and feedback data (e.g. Friends and Family Test (FFT), Patient survey, Patient panel, NASPEG, Patient surveys and PSIRF) are increasingly being analysed by protected characteristics, including age, disability, ethnicity, and gender. While overall satisfaction levels remain high, the trust recognises that further work is required to improve

the completeness, consistency, and utilisation of this data to identify and address any variation in experience or outcomes between groups.

Research

- DESTIGMATISE, a study focused on understanding and reducing stigma as a barrier to engagement with cancer awareness, screening, and diagnostic pathways, within the black population
- Genes & Health Study, which is explicitly designed to improve the representation of people from Pakistani and Bangladeshi backgrounds in a large-scale genomic research study, addressing a well-recognised imbalance in existing datasets
- ACCESS-D (Advancing Community Collaboration and Engagement Strategies in Dementia), a community-based feasibility study recruiting adults aged 50–90 years, including people with a diagnosis of mild cognitive impairment or dementia and those with subjective memory concerns, with a specific focus on reaching individuals who are underserved by conventional research routes, such as those with little or no prior research experience or limited digital confidence. These studies are supported operationally through the CEDAR programme (Community Engagement Increasing Diversity and Accessibility in Research), which provides a non-study infrastructure for engaging and working with a wide diversity of communities. CEDAR has established links with faith groups, community organisations, workplaces, and geographically dispersed communities, enabling research delivery in accessible, non-clinical settings or participants' homes. By reducing reliance on fixed research sites and standardised pathways, SCAS supports more inclusive participation and helps ensure that research better reflects the populations most affected by health inequality

Next steps

In 2026/27, we will further strengthen this work through the development of a data-driven heat map to identify and correlate areas of high service demand with deprivation, protected characteristics, and population health need. This will support a targeted, population health management approach aligned to the CORE20PLUS5 framework, enabling a more systematic focus on those at greatest risk of poor outcomes.

This will enable:

- More targeted and proportionate engagement in communities experiencing the highest levels of deprivation
- Strengthened and expanded partnerships to better reach inclusion health groups and under-represented populations
- More sophisticated use of data and insight to inform equitable service design, delivery, and evaluation
- The embedding of health inequalities as a core consideration across strategy, operations, and workforce development

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 2025/26 with a summary in the Operational and Financial Review (section 3.11). Overall, the trust delivered a reportable surplus of £1.4m, with a total operating expenditure of £335.9m (including £86k of impairment on leases and £1.1m of donated asset depreciation and peppercorn rent).

Performance report sign-off

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

A handwritten signature in black ink, appearing to read 'S. Rees', with a stylized flourish at the end.

Stuart Rees
Interim Chief Executive Officer
26 June 2026

3 ACCOUNTABILITY REPORT

3.1 DIRECTORS' REPORT

Background

The trust's board of directors (the board) held five meetings 'in public' between 1 April 2025 and 31 March 2026. 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 a report on the trust in August 2022, following a comprehensive inspection focused on the well-led domain, 999 call centres and frontline services. The report also took account of findings from a targeted inspection undertaken in November 2021 in response to safeguarding concerns.

As a result of this inspection, the trust's overall CQC rating was reduced from *good* to *inadequate*. Non-emergency patient transport services and NHS 111 services were not inspected as part of the 2022 inspection and therefore retained their previous ratings of *good*. The CQC also identified areas of outstanding practice, particularly recognising the commitment and dedication of frontline staff to patient care.

The trust fully acknowledges the issues identified in the CQC report and remains committed to addressing all required improvements through targeted actions aimed at bringing about improvements. This work continued throughout 2025/26 and includes actions aligned to the NHS England well-led framework, alongside board and wider leadership development plans. Progress made during 2025/26 is outlined in the Performance Report section of this Annual Report.

During 2025/26, the CQC undertook inspections of the Emergency Operations Centre (EOC) and Emergency and Urgent Care services in May 2025. The service rating for the EOC improved from *requires improvement* to *good*, while the rating for Emergency and Urgent Care improved from *inadequate* to *requires improvement*.

In January 2026, the CQC undertook a three-day well-led inspection of the trust. The trust is awaiting publication of the inspection report.

Compliance with cost allocation and charging guidance

The trust has complied with the cost allocation and charging guidance issued by HM Treasury.

Political donations

The trust did not make any political donations during 2025/26.

Better Payment Practice Code

The trust has fully complied with the requirements of the Better Payment Practice Code in 2025/26. 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

As a unitary board, 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 the committees that it has established (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 comprised eight Non-Executive Directors (NEDs), including the Chair, and nine Executive Directors, including the Chief Executive. Danny Hariram was appointed as Chief People Officer and joined the organisation and the Board in June 2025.

In line with the trust's constitution, the Board comprised fifteen voting members and two non-voting members during 2025/26.

Board of directors performance evaluation and review

The Board routinely reviews its functioning and overall performance throughout the year as part of its commitment to effective governance, learning and continuous improvement. In addition, the trust, in common with all NHS providers, is subject to ongoing oversight by NHS England in line with its regulatory framework.

Following the Care Quality Commission's inspection in August 2022, which rated the trust as *inadequate* in the well-led and safe domains and resulted in an overall rating of *inadequate*, the trust was placed in Segment 4 of the NHS Oversight Framework in October 2022.

In response, the trust implemented a comprehensive and detailed improvement plan, developed and delivered with the support of NHS England's intensive support team through the national Recovery Support Programme. The Board maintained oversight of progress against this plan and received regular assurance on delivery and impact. As a result of the sustained improvements made, the trust exited recovery support during 2025/26.

Information on the actions taken and progress made during 2025/26 is set out in the Performance Overview section of this Annual 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 were three non-executive director and joint Chair appointments in 2025/26

The board also adopts additional mechanisms to assess its collective performance, including a formal performance appraisal process. For example, the 2025/26 appraisals of the Chair and Non-Executive Directors were informed by comprehensive feedback gathered from the trust's governors, board members and key stakeholders through a structured survey approach. The Non-Executive Director appraisal for 2025/26 was conducted wholly in line with, and fully aligned to, the NHS Leadership Competency Framework.

The trust has embedded robust arrangements for the review of board committee effectiveness. The effectiveness of each of the trust's key board committees (including audit, finance and performance, quality and safety, charitable funds, and remuneration) is considered routinely, with committee effectiveness a standing item on committee agendas. In addition, a formal and comprehensive annual effectiveness review of each board committee is undertaken to support continuous improvement and to provide assurance to the board on the effectiveness of its committee structure and operation.

Governance

The board assesses its compliance with the NHS Provider Trust Code of Governance on an Annual basis. Furthermore, the effectiveness of the trust's risk and control arrangements is regularly assessed, including through internal audit. The trust was compliant with most aspects of the Code of Governance during 2025/26. Minor areas of non-compliance were reported to the Audit Committee in March 2026 and trust board by June 2026.

During 2025/26, the trust continued to implement, action and embed the agreed improvement plan through delivery of its *Fit for the Future* Improvement Programme, ensuring that actions to strengthen governance, leadership and organisational effectiveness were fully integrated into its strategic priorities and business-as-usual arrangements.

The trust was compliant with its constitution at all times during 2025/26.

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:

[Registers of interests | South Central Ambulance Service](#)

The Board continues to adhere to the Fit and Proper Person regulations in line with the NHS England Fit and Proper Person Framework issued in August 2023, ensuring that all current and newly appointed Board members meet the required standards. At each Board meeting held in public, members are asked to declare whether any new factors have arisen that may affect 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 hold the executive directors to account for so doing, as well as contributing to the development of the strategy and setting the tone for the organisation. They have four specific areas of responsibility – setting strategic direction and monitoring progress, organisational performance and ensuring that risk is managed and mitigated and setting organisational culture and tone.

NEDs have a particular duty to ensure that they constructively challenge and seek assurance and that they act in the best interests of the public. They should:

- Bring independence, external skills and perspectives, and constructively challenge the strategic direction and delivery
- Scrutinise the performance of, and hold to account, the executive directors in meeting agreed objectives, receive adequate information, and monitor the reporting of performance
- Satisfy themselves as to the integrity of financial, performance 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 2025/26 the trust had eight serving and voting non-executive directors, all of whom are independent.

Profiles of Board members can be found: [SCAS Board Members | South Central Ambulance Service](#)

NED	Date appointed to Board	Current term of office	Term
Prof Sir Keith Willett (Chair)	1 April 2020	term originally due to end March 2027; stepped down on 5 June 2026 following the appointment of a Group Chair	Second
Colin Dennis (Group Chair)	1 June 2026	Until 30 May 2029	First
Sumit Biswas	1 July 2016	Until 30 June 2025	Third
Les Broude (Senior Independent Director)	1 February 2018	1 July 2026	Third (extended for 6 months)
Ian Green (Deputy Chair)	1 July 2020	1 August 2026	Second (extended for 3 months)
Michael McEnaney	1 January 2023	18 December 2028	Second
Katie Kapernaros	1 July 2024	31 June 2027	First
Ruth Williams	1 May 2025	30 April 2028	First
Harbhajan Brar	1 June 2025	30 May 2028	First
Gary Ford	1 July 2025	30 June 2028	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/ and [Registers of interests | South Central Ambulance Service](#)

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 2025/26 financial year, the trust Board comprised seven voting executive directors and two non-voting executive directors. The Chief Strategy Officer of South East Coast Ambulance Service held an advisory, non-voting role within both the Executive Team and the Board.

Executive Director	Position
David Eltringham	Chief Executive (until 17 April 2026) Stepped down as Chief Executive Officer and from the Trust Board on 17 April 2026
Jon Bell	Interim Chief Finance Officer (from 20 April 2026)
Dr John Black	Chief Medical Officer
Natasha Dymond	Interim Director of People (until stepping down from the Board prior to 1 June 2025; role subsequently transitioned during 2025/26)
Paul Kempster	Chief Operating Officer
Kate Hall	Acting Deputy Chief Executive (from 6 May 2025 – 31 December 2025)
Craig Ellis*	Chief Digital Officer
Stuart Rees	Chief Finance Officer (until 16 April 2026) and was appointed Interim Chief Executive (with effect from 17 April 2026)
Danny Hariram	Chief People Officer & Deputy Chief Executive (from 1 June 2025)
Prof Helen Young	Chief Nurse & Executive Director of Patient Care
Mark Ainsworth	Director of Operations
Duncan Robertson*	Chief Paramedic Officer
Rebecca Murray*	Chief Governance Officer
<i>*non-voting</i>	

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 standing 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 mechanisms are robust. Its members at the end of 2025/26 were Michael McEnaney (Chair), Katie Kapernaros and Les Broude and six meetings were held during 2025/26.

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 2025/26 were Katie Kapernaros (Chair), Ruth Williams and Gary Ford. Five meetings were held during 2025/26.

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

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), Harbhajan Brar and Gary Ford. Overall responsibility for the trust's finances is vested in the board of directors. 12 meetings and one extraordinary meeting, and one joint meeting with the people and culture committee were held during 2025/26.

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 2025/26 were Ian Green (Chair), Harbhajan Brar, Katie Kapernaros and Professor Sir Keith Willett. Seven meetings were held during 2025/26.

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 2025/26 were Ruth Williams (Chair), Sir Keith Willett, Michael McEnaney and Gary Ford. Four meetings and one extraordinary meeting were held during 2025/26.

The board also established a **Collaboration Committee** which meets with the SECamb Collaboration Committee as a Committee in Common. Its role is to oversee the functional workstreams that are underway and ensure that decision taking is timely and effective.

Board member attendance at meetings

The attendance at meetings during 2025/26 of those who have served on the board, and reflecting their membership of the various committees, is as follows:

	Trust Board	Audit Committee	Quality and Safety Committee	People and Culture Committee	Finance and Performance Committee	Remuneration Committee	Charitable Funds Committee
Total meetings	5 + 3 Extraordinary meeting (total 8)	6	5	6	12 + 1 Extraordinary meeting, 1 Joint meeting with People & Culture Committee (total 14)	7	4 + 1 Extraordinary meeting (total 5)
Non-Executive Directors							
Prof Sir Keith Willett (Chair)	7/8	n/a	2/2	1/1	8/8	7/7	3/3
Sumit Biswas	1/1	n/a	1/1	1/1	n/a	1/1	n/a
Les Broude	7/8	5/6	n/a	n/a	14/14	n/a	n/a
Ian Green	7/8	n/a	n/a	5/6	5/5	7/7	n/a
Katie Kapernaros	6/8	5/6	5/5	1/1	1/1	5/7	n/a
Mike McEnaney	7/8	6/6	n/a	n/a	n/a	n/a	4/5
Ruth Williams	6/8	n/a	5/5	6/6	2/2	n/a	3/3
Harbhajan Brar	7/7	n/a	n/a	5/5	12/12	4/6	n/a
Gary Ford	7/7	n/a	4/4	n/a	6/10	n/a	2/3
Executive Directors							
David Eltringham	8/8	n/a	1/1	n/a	3/3	4/7	n/a
Stuart Rees	8/8	5/6	n/a	n/a	14/14	n/a	4/5

Dr John Black	6/8	n/a	3/5	n/a	1/1	n/a	n/a
Paul Kempster	6/8	n/a	n/a	n/a	2/2	n/a	n/a
Prof Helen Young	8/8	n/a	5/5	5/6	2/2	n/a	n/a
Craig Ellis	6/6	n/a	5/5	n/a	9/9	n/a	0/1
Natasha Dymond	0/1	n/a	2/2	3/3	2/2	1/1	n/a
Duncan Robertson	6/8	n/a	5/5	5/6	7/7	n/a	n/a
Mark Ainsworth	7/8	n/a	4/5	5/6	8/14	n/a	n/a
Rebecca Murray	7/8	5/6	4/5	4/6	11/14	4/7	1/5
Kate Hall	5/5		1/1	3/4	10/10	n/a	n/a
Danny Hariram			n/a	5/5	3/3	6/6	n/a

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 2025 to 31 March 2026 therefore represented the fourteenth full year of working for the council of governors.

CoG meetings were all hybrid meetings during 2025/26. 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 elected Rest of England

Governor elections commenced in autumn 2025 with the results being declared March 2026. All vacant seats and seats for re-election were filled (7 public, 1 Rest of England, 1 Community First Responder, and 2 Staff).

Due to governors leaving at the end of their terms an election process was undertaken for Lead and Deputy Lead Governor, for a 1-year term, with David Wesson and Chas McGill achieving the roles respectively.

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 2025/26, including three extraordinary meetings:

- In September 2025 for review of the Annual Report and Accounts
- In February 2026 to approve the extension of Les Broude's non-executive director term for 6 months; and to approve Mike McEnaney's second term for 3 years from December 2025
- In March 2026 to approve the Group Chair appointment

All formal meetings were held in public, and in accordance with the trust's constitution (i.e. were fully quorate). All formal meetings were chaired by the trust chair. Meetings were well attended by NEDs and executive board members when required.

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

Attendance at meetings for all governors who served in 2025/26

<u>Governor</u>	<u>Constituency</u>	<u>Current term of office</u>	<u>4 Formal Council meetings + 2 Extraordinary meetings (total 6)</u>
Mike Appleyard	Public – Buckinghamshire	01.03.24 - 28.02.27	3/7
Marina Bang	Public - Oxfordshire	01.03.26 – 28.02.29	2/2
Adrian Black	Public - Oxfordshire	01.03.26 – 28.02.29	2/2
Rebecca Blackwell-Slade	Air Charities Partner	01.03.26 – 28.02.29	2/2
Rachael Cook	Staff – 999 EOC	01.03.24 - 28.02.27	5/7
Anne Crampton	Partner – Local Authority	01.04.24 - 31.03.27	7/7
Mark Davis	Public – Berkshire (Deputy Lead Governor to February 2026))	01.03.23 – 28.02.26	3/5
David Drew	Public Governor - Hampshire	01.03.26 – 28.02.29	1/2
Lloyd Day	Staff – 999 Operations (South)	01.03.24 – 28.02.27	5/7
Lynn Dove-Dixon	Public Governor - Hampshire	01.03.26 – 28.02.29	2/2
Timothy Ellison	CFR Governor	01.03.23 – 28.02.26	5/5
Hilary Foley	Public – Hampshire	01.03.23 – 28.02.26	4/5
Jeremy Green	Community First Responder	01.03.26 – 28.02.29	2/2
Graeme Hoskin	Partner – Local Authority	01.03.24 – 28.02.27	3/7
Tony Jones	Public - Berkshire	01.03.24 – 29.02.27	4/7
Chris Jenner	Staff – PTS and Logistics	01.03.24 – 28.02.27	6/7
Paul Kelly	Public - Buckinghamshire	01.03.24 – 28.02.27	5/7
Tariq Khan	Staff Governor- NHS111	01.03.26 – 28.02.29	4/7
Janet Lamont	Public - Hampshire	01.03.26 – 28.02.29	1/2

David Lockett	Public – Hampshire	01.03.24 – 28.02.27	5/7
Charles McGill	Public – Hampshire (Deputy Lead Governor from March 2026)	01.03.24 – 28.02.27	7/7
Nathan Mounsey	Public - Hampshire	01.03.26 – 28.02.29	1/2
Tony Nicholson	Public – Hampshire (stepped down)	01.03.24 – 28.02.27	1/2
Huw Pateman	Public - Buckinghamshire	01.03.24 – 28.02.27	5/7
Mark Potts	Public - Berkshire	01.03.24 – 28.02.27	3/7
Helen Ramsay	Public – Oxfordshire (Lead Governor to February 2026))	01.03.23 – 28.02.26	5/5
Ian Sayer	Staff – 999 Operations North	01.06.24 – 31.05.27	3/6
Sandra Treacher	Rest of England	01.03.26 – 28.02.29	2/2
Alan Weir	Staff Governor: Corpo- rate/Support/Other	01.03.26 – 28.02.29	6/7
David Wesson	Public – Oxfordshire (Lead Governor from March 2026)	01.03.24 – 28.02.27	5/7
Barry Wood	Partner – Local Authority	01.07.22 – 28.04.26	4/7
Chris Wood	Public – Hampshire (stepped down)	01.03.24 – 29.02.27	2/3

3.3 MEMBERSHIP AND PUBLIC ENGAGEMENT

The objective of NHS foundation trusts is to work closely with local communities to ensure that services meet their needs. Since its establishment in 2012, South Central Ambulance Service NHS Foundation Trust (SCAS) has recognised its membership as a vital asset, ensuring that the voices of local communities are heard and reflected in how the trust is run and how services are delivered.

The trust remains committed to meaningful engagement with its members and the wider public. It provides opportunities for governors to communicate and engage with communities, enabling them to understand public views and support improvements in the diversity and inclusivity of trust membership.

Trust membership

Public Constituency	2025/2026
Berkshire	940
Buckinghamshire	694
Hampshire	1,676
Oxfordshire	880
Rest of England and Wales	348
Out of Trust area	10
Total public members	4,548
Staff constituency	
Total staff members	3,889
Total	8,437

Engagement with trust membership and the public

The trust uses a customer relationship management (CRM) system to analyse, monitor, and communicate with its membership. This supports targeted engagement and helps ensure that membership is as representative as possible of the communities served.

Members receive a monthly e-bulletin featuring the latest news, service updates, and opportunities to get involved. In 2024, the trust also introduced a monthly briefing for governors, ensuring they are equipped with up-to-date information to support their engagement activities within local communities.

The trust continues to deliver its 'Your Health Matters' programme— a series of public talks for members and the wider community—covering a range of health and wellbeing topics. In 2025/26 these were:

- June 2025 Falls and Frailty (online)
- December 2025 The Challenge of Trauma (in person)

Throughout the year, the trust has actively participated in a wide range of engagement events. These included visits to community groups, partnerships with third sector organisations, and the coordination of larger emergency services engagement days. These events are supported by staff volunteers alongside Community First Responders, recruitment teams, patient experience teams, and specialist roles.

Reducing health inequalities through engagement

The trust, working in partnership with its governors, is committed to engaging with local communities to better understand the needs of the populations it serves, particularly those from inclusion groups and areas of deprivation.

Through this engagement, valuable insights are gathered on the challenges and barriers faced by different communities in accessing healthcare services. These insights help to inform how SCAS can respond more effectively and contribute to reducing healthcare inequalities.

By actively listening to under-represented groups, the trust is able to shape its services, communication, and outreach activities to better reflect the diverse needs of its communities, supporting more equitable access to care.

Wider stakeholder engagement and partnership working

The trust recognises the importance of working collaboratively with a broad range of stakeholders to improve services and deliver better outcomes for patients and communities. During the year, SCAS has continued to strengthen its engagement across key partnerships, including integrated care systems, local authorities, emergency services, voluntary and community sector organisations, and other NHS providers.

To support a more structured and strategic approach to engagement, the trust has developed a stakeholder mapping framework. This enables SCAS to better understand its stakeholder landscape, identify key relationships, and ensure that engagement activity is targeted, coordinated, and aligned to organisational priorities. The mapping also supports the identification of under-represented or less engaged groups, helping to broaden the trust's reach and influence.

In addition, the trust has introduced a stakeholder newsletter to improve communication and transparency with partners. The newsletter provides regular updates on trust developments, priorities, service changes, and opportunities for collaboration. It supports stronger relationships with stakeholders and ensures they are informed and able to contribute to the ongoing development of services.

Through these approaches, SCAS continues to build effective partnerships, strengthen system working, and ensure that stakeholder insight informs decision-making and service improvement.

Collaboration and sector engagement

SCAS has established a bi-monthly forum for staff across NHS foundation trusts who are responsible for public and membership engagement. This forum supports networking, collaboration, and the sharing of best practice, enabling participants to exchange ideas and collectively address common challenges.

3.4 STAFF REPORT

Our workforce

2025/26 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.

As of March 31 2026 the substantive workforce was 227 (5.5%) below budget establishment, at 3,733. This was a net reduction of 525 Whole Time Equivalent (WTE) compared to March 31 2025. In line with national modelling guidance, we further reduced our temporary resourcing, with the average monthly bank falling from 121 WTE in 2024/25 to 63 in 2025/26. Our agency usage reduced from 8 WTE in March 2025 to zero in March 2026.

Our corporate workforce had an in-year reduction of 19 WTE (10.4% of total workforce), whilst the percentage of non-patient roles in March 2026 was 18%, compared to 24.5% in March 2025.

In March 2025 our contracts with PTS Thames Valley, PTS Sussex, and our Commercial Logistics Service ended, with staff going through TUPE transfer on 1 April 2025. Our staff turnover (15.1%) was positive against plan (17.9%) and was an improvement on the 2024/25 turnover rate (17.7%). Our staff retention rate increased from 85.7% to 88.3%. Sickness rates increased in 2025/26 to 7.0% compared to 6.8% in 2024/25.

We also saw a year of investment, positive recruitment, welcoming 517 new starters, targeted towards patient facing roles. Our clinical WTE as a percentage of our overall workforce improved from 37% in March 2025 to 42% in March 2026, as we expanded our Paramedic and Nursing staff in 999 Front-Line, NHS111, and the Emergency Operations Centre (EOC).

Our focus in 2026/27 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 2025/26. During the year, the trust moved some clinician positions from 999 front-line to our Emergency Operations Centre, as part of our long-term strategy to increase the volume of 'hear-and-treat' calls. This will provide patients with faster access to clinical advice, whilst helping to reduce the costs of hospital conveyancing and the demand on A&E services within our healthcare community.

Over the year, we welcomed 194 new 999 frontline recruits, through a combination of direct hires of newly qualified paramedics and the graduation of students through our clinical apprentice programme. We have continued to increase our clinical workforce, which has risen from 53% to 56% of our total 999 workforce.

Staff turnover in 999 frontline service on 31 March 2026 held at the same rate as 2025 (8.7%). The vacancy rate in 2025/26 was 8 WTE above the budget establishment, compared to 87 vacancies in 2024/25.

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 2025/26. Over the year, we welcomed 176 new EOC recruits, including the continued expansion of our clinical support desk practitioners, helping to improve our 'hear-and-treat' rate. Annual staff turnover in EOC improved from 37% in 2024/25 to 35% as of 31 March 2026; the vacancy rate in 2025/26 finished the year at 36 WTE (10%). Recruitment and retention of EOC staff is a priority for the organisation in 2026/27 as we reduce our vacancy gaps in all areas.

NHS 111

In 2024/25 we welcomed 228 new recruits to NHS 111. Annual staff turnover in NHS 111 in 2025/26 was 36%, a significant improvement from 48% in 2024/25. The vacancy rate in 2025/26 finished the year at 52 WTE (14%). Recruitment and retention of 111 staff is a priority for the organisation in 2026/27 as we reduce our vacancy gaps in all areas.

Patient Transport Service (PTS)

2025/26 was a challenging year for our Patient Transport Service, following the ending of the Thames Valley and Sussex contracts, and the cost and quality of our service delivery model being reviewed. In 2025/26 we did not recruit staff into PTS, making efficiency gains through improvements in the service. Annual staff turnover in PTS in 2025/26 was 17%, improving from 24% in 2024/25. The vacancy rate as of 31 March 2026 was 42 WTE (15%). In 2026/27 PTS will be recruiting 100 new staff, reducing our vacancies.

SERVICE LINES	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
999 - Frontline	2292	49.24%	2303	55.00%
999 - EOC	425	9.13%	407	9.72%
NHS 111	524	11.26%	549	13.11%
Operational Support Services	218	4.68%	202	4.82%
Patient Transport Services	743	15.96%	292	6.97%
Corporate Support Services	453	9.73%	434	10.37%
Total	4655		4187	

Further data on the NHS workforce, including data by trusts, can be found at:

<https://digital.nhs.uk/data-and-information/publications/statistical/nhs-workforce-statistics>

Average number of employees (WTE basis) (Audited)

Staff group	2024/25	2024/25	2025/26	2025/26
	Permanent WTE	Other WTE	Permanent WTE	Other WTE
Medical and dental	4	0	2	3
Ambulance staff	2908	1	2666	29
Administration and estates	1188	9	1058	21
Healthcare assistants / other support staff	4	0	0	0
Nursing, midwifery and health visiting staff	188	1	196	0
Nursing, midwifery & health visiting learners	0	0	0	2
Scientific, therapeutic and technical staff	10	0	15	11
Healthcare science staff	0	0	0	0
Social care staff	0	0	0	0
Other	0	0	0	0
Total average numbers	4298	11	3937	66

Average FTE for the trust's subsidiary, South Central Fleet Services Limited, as of 31 March 2026 was 50 (41 in 2024/25).

Sickness absence

At 7.0%, sickness absence increased in 25/26, compared to 6.8% in 2024/25. This equated to 27 days lost per person (23 days lost in 2024/25).

The long-term sickness rate for 2025/26 was 3.9% (also 3.9% in 2024/25), with the short-term rate being 3.1% (2.8% in 2024/25). 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 LINES	% Sickness Rate	
	2024/25	2025/26
999 Frontline	6.90%	7.70%
EOC	6.80%	6.90%
NHS 111	7.80%	7.80%
Operational Support Services	4.70%	5.90%
Patient Transport Services	8.90%	7.90%
Corporate Support Services	3.10%	3.20%
Trust Total	6.80%	7.00%

Recruitment summary 2025/26

999 frontline workforce

Recruitment activity within the 999 frontline workforce reduced during quarters two and three, reflecting improved retention and the successful onboarding of Private Provider staff through TUPE arrangements.

Internal progression continued to be a key strength, with a strong pipeline of student apprentices qualifying as Newly Qualified Paramedics, complemented by the recruitment of graduate Paramedics from university partners during quarters one and four.

Overall, the trust welcomed just over 193 Whole Time Equivalent (WTE) staff, with recruitment focused on non-clinical Emergency Care Assistants to support a balanced clinical to non-clinical workforce model.

Emergency Operations Centre (EOC)

Maintaining a resilient Emergency Operations Centre workforce remained a priority throughout 2025/26. Recruitment activity supported service demand through the onboarding of Emergency Call Takers, Emergency Dispatch Assistants and Clinical Support Desk staff, placing over 150 WTE across these roles. This activity ensured service resilience while supporting workforce growth aligned to demand pressures.

NHS 111

Recruitment into NHS 111 remained a key focus to support workforce stability and service delivery. Activity was primarily concentrated on Health Advisor and Clinical Advisor roles, contributing to reduced vacancy levels and planned service growth.

Attraction activity was strengthened through open days across multiple sites, sponsored recruitment campaigns and enhanced digital engagement, broadening reach and supporting the development of sustainable talent pipelines. Over 150 WTE were recruited into NHS 111 roles during the year.

Attraction and candidate experience

During 2025/26, recruitment attraction activity expanded significantly, incorporating open days, site tours, targeted digital campaigns, university partnerships and attendance at external recruitment and community events. Increased use of digital engagement and clearer promotion of career pathways improved candidate understanding and application quality.

Recruitment teams also worked closely with operational colleagues to enhance the candidate journey, including clearer role messaging, realistic job previews and improved pre-employment support. A rotational Paramedic to Clinical Support Desk role was also trialled, supporting workforce flexibility and development.

Collectively, these initiatives strengthened talent pipelines, improved candidate engagement and enhanced the trust's visibility as an employer of choice.

Patient Transport Service (PTS)

Recruitment activity within Patient Transport Services remained intentionally low during 2025/26 following significant workforce changes in the previous year.

Looking ahead to 2026/27, a proactive and structured recruitment approach is planned, supported by an emerging talent pipeline and aligned closely to service demand and establishment controls, ensuring workforce stability while avoiding over-recruitment.

Staff costs

	2025/26	2024/25		
	Total Continuing Operations	Continuing Operations	Discontinued Operations	Total
	£000	£000	£000	£000
Salaries and wages	163,244	157,109	11,827	168,936
Social security costs	22,167	16,644	1,176	17,820
Apprenticeship levy	841	809	57	866
Employer's contributions to NHS pensions	35,746	34,327	2,426	36,753
Temporary staff (including agency)	5,602	7,996	236	8,232
Sub-Total	227,600	216,885	15,722	232,607
Redundancy	206	4,386	-	4,386
	206	4,386	-	4,386
Total gross staff costs	227,806	221,271	15,722	236,993

Expenditure on consultancy was £14k (2024/25 £743k) (see Note 5.1 in the Accounts section).

Reporting of compensation schemes

The Group had forty-four compensation packages worth £1.3 million in 2025/26 (2024/25: four, £203k).

Current Year 2025/26			
Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	12	3	15
£10,000-£25,000	8	5	13
£25,001-£50,000	6	3	9
>£50,001	7	0	7
Total number of exit packages by type	33	11	44
Total resource cost (£'000s)	1,139	206	1,345

Prior 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 eleven other non-compulsory departure costs worth £206k in 2025/26 (2024/25: 4, £203k).

	Number of Agreements	Total value of Agreements £000
Voluntary redundancies including early retirement contractual costs		
Mutually agreed resignations (MARS) contractual costs	11	206
Early retirements in the efficiency of the service contractual costs		
Contractual payments in lieu of notice		
Exit payments following employment tribunals or court orders		
Non-contractual payments requiring HMT approval (special severance payments)*		
Total	11	206
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 2025/26 (2024/25: nil).

Payments for loss of office (Audited)

The Group had one payment for loss of office amounting to £169k in 2025/26 (2024/25: 2, £182k). The payment related to the Chief People Officer who left the trust in 2025/26. In 2024/25 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

A refreshed approach has been developed and implemented to ensure Human Resources, subject matter experts and managers work and consult with union colleagues to update people policies, procedures and guidance, ensuring they are reflective of a just and learning culture and changing employment law. This allows managers to support their people under guiding principles and according to relevant circumstances rather than by policy.

A timetable over a rolling 3-year period is in place to ensure policies are developed, consulted upon and agreed in a timely manner.

All updated policies, procedures and guidance are communicated when changed via existing communications channels and made available to all employees via our intranet.

Formal consultation takes place monthly between management and union colleagues via the Joint Consultative Committee. This dialogue is supplemented by local Partnership Forum meetings and weekly and bi-weekly informal meetings.

A dedicated Health and Wellbeing team within the People and Wellbeing Directorate works closely with our Occupational Health service provider to ensure contract KPIs are being managed, met and appropriate support is in place for staff. This support helps employees to remain healthy while at work and provides assistance with returning to work following periods of illness.

Full and fair consideration to applications for employment by disabled persons

We are a Disability Confident employer and committed to ensuring disabled applicants receive full and fair consideration throughout the recruitment process. Applicants who declare a disability and meet the minimum criteria for a role are guaranteed an interview under the Disability Confident scheme.

Reasonable adjustments are actively offered to candidates who disclose a disability, and all applicants, regardless of disclosure, are given the opportunity to request adjustments at any stage of the recruitment process.

All Hiring Managers receive Recruitment & Interview Skills training, which includes best practices for interviewing disabled candidates.

A Reasonable Adjustments Passport has been introduced to enable candidates and employees to document and carry forward agreed adjustments between roles and departments, reducing the need for repeated disclosure and ensuring consistency of support.

Anti-bribery and anti-slavery statement

The trust has a duty to ensure that public funds are utilised appropriately. SCAS has established a robust framework of policies to prevent fraud and corruption, including Standing Financial Instructions, Standards of Business Conduct, and an Anti-Fraud and Bribery Policy.

The trust receives its counter-fraud services from RSM. An annual work plan is developed in alignment with the NHS Counter Fraud Authority's Anti-Fraud Strategy and the requirements of the Government Functional Standards. This plan, together with the annual report on counter-fraud activities, is presented to the trust's Audit Committee.

There have been no significant fraud issues or identified threats impacting the trust during the year. The trust’s Local Counter Fraud Specialist continues to work closely with the organisation to highlight potential risk areas, enabling the trust to implement appropriate mitigating actions.

The Modern Slavery Act 2015 introduced legislative reforms in the United Kingdom aimed at enhancing transparency within supply chains, with the objective of ensuring that they are free from modern forms of slavery, including slavery, servitude, forced or compulsory labour, and human trafficking.

The trust adheres to recognised best practice and undertakes all reasonable measures to prevent slavery and human trafficking, as outlined in our Modern Slavery statement, published on the trust’s website.

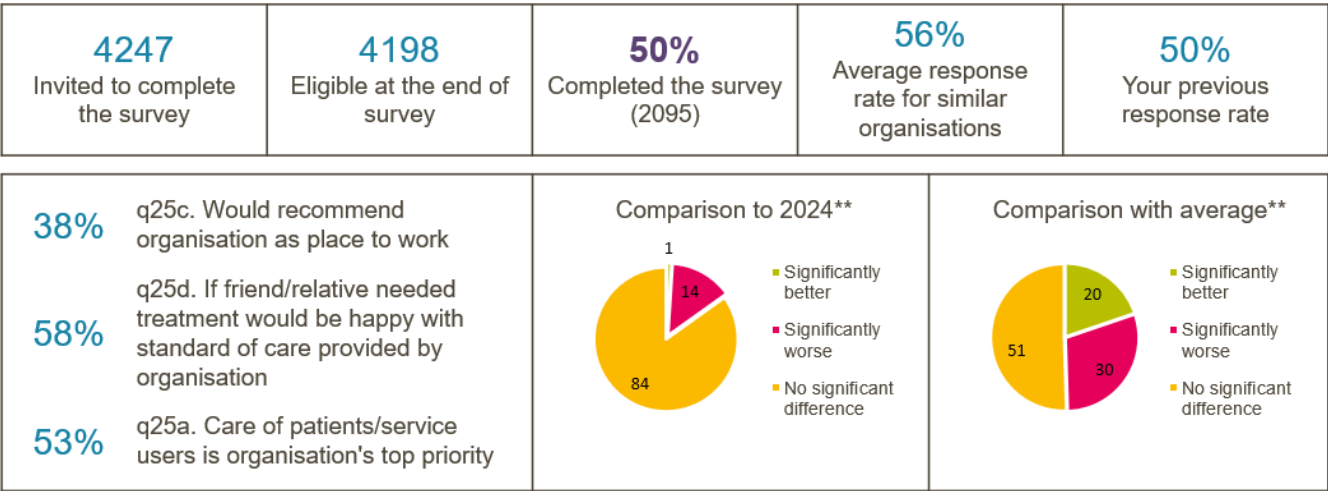
Staff engagement and annual NHS staff survey

NHS staff survey

The 2025 Staff survey was managed by our third-party survey provider, Picker-Europe. The field study took place in October and November 2025, with the results (under embargo) released in January 2026. These results were upwardly reported to NHS England and were included in the official NHSE Staff Survey report, released to the public in March 2026.

2095 eligible substantive staff took part in the survey, which produced a response rate of 50%, the same as 2024. As part of our people strategy, and trust engagement plan, the staff survey now includes trust-wide and localised action plans in 2025, as we work hard to improve our response rates and improve the working experience for our staff and the delivery of care to our patients.

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 2024, the trust saw a statistically significant deterioration in 14 questions, an improvement in 1, and no movement in 84 questions in our 2025 results.

When benchmarked against the trusts who utilised Picker-Europe (7 trusts), SCAS scored positively on 20 questions, negatively on 30 questions and no difference on 51 questions.

The Survey took place during a time of significant organisational change, following the TUPE of PTS staff, the corporate review and ongoing operations review, which may have impacted our results. The trust will be engaging with unions and 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 9 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	2023		2024		2025	
	Trust	Ave Amb	Trust	Ave Amb	Trust	Ave Amb
Compassionate and inclusive	7.02	6.90	6.84	6.84	6.82	6.93
Recognised and rewarded	5.46	5.39	5.25	5.25	5.15	5.37
Each have a voice that counts	5.99	5.99	5.77	5.98	5.64	5.91
Safe and healthy	5.45	5.57	5.38	5.65	5.35	5.65
Always learning	4.99	4.87	4.84	4.98	4.77	4.92
Work flexibly	5.32	5.32	5.08	5.45	4.96	5.55
We are a team	6.49	6.22	6.45	6.25	6.42	6.23
Staff engagement	6.03	6.03	5.74	6.01	5.6	5.93
Morale	5.41	5.57	5.19	5.63	5.19	5.54

Staff Survey - People Promise (overall assessment)

Between 2023 and 2025, People Promise results show a consistent decline in trust across almost all indicators, while Average Ambition remains relatively stable. This growing gap suggests colleagues continue to care deeply about the People Promise, but confidence in consistent delivery is weakening. Without targeted action, this presents a risk to engagement, morale, and retention.

Staff Survey - People Promise (key strengths)

- Compassionate and Inclusive remains the strongest indicator, with trust above 6.8 across all three years
- We Are a Team shows consistently high and stable scores, providing a strong cultural foundation
- Ambition levels remain resilient, indicating staff still believe positive change is possible

Staff Survey - People Promise (areas of concern)

- **Recognised and Rewarded**
Trust has declined steadily (5.46 → 5.15). One of the lowest-scoring indicators, presenting a clear and persistent engagement risk.
- **Always Learning**
Lowest trust scores overall (4.99 → 4.77). This suggests limited confidence in access to development, progression, or skills investment.
- **Work Flexibly**
Trust has fallen sharply (5.32 → 4.96), while ambition has increased (5.32 → 5.55). This indicates a widening gap between expectations and lived experience.
- **Having a Voice That Counts**
Gradual erosion of trust (5.99 → 5.64). Risk of disengagement if staff do not see tangible outcomes from feedback.

Engagement, morale and wellbeing

- **Staff Engagement trust scores** declined year-on-year (6.03 → 5.60).
- **Morale trust scores** dropped and then plateaued at a lower level (5.41 → 5.19).
- **Safe and Healthy** ambition has improved, but trust has not kept pace, suggesting rising expectations around wellbeing support.

Together, these trends indicate increasing emotional fatigue and reduced confidence in organisational follow-through.

SCAS retains a strong values base, but trust is eroding faster than ambition. Targeted, high-impact action in a small number of priority areas will be critical to restoring confidence and sustaining engagement over the next year. The results of the survey are currently being reviewed at trust and local departmental levels and will form part of our overall trust engagement plans.

Equality, Diversity and inclusion

Statement of commitment

The trust remains fully committed to fulfilling its statutory duties under the Public Sector Equality Duty (PSED) as set out in the Equality Act 2010. In doing so, the trust has had due regard to the need to eliminate unlawful discrimination, advance equality of opportunity, and foster good relations between people who share a protected characteristic and those who do not.

Equality, diversity and inclusion (ED&I) are embedded across governance, strategic planning and operational delivery. This is supported through Board oversight, a defined ED&I governance structure, Equality Impact Assessments (EQIAs), and the systematic use of workforce and service data to inform decisions. During this reporting period, the trust met all statutory and mandatory equality reporting requirements, including WRES, WDES, Equality

Delivery System (EDS), Equality Objectives, Gender Pay Gap reporting, and for the first time, Ethnicity and Disability Pay Analysis reports.

Equality of service delivery

The trust has continued to strengthen its approach to equitable service delivery, drawing on national frameworks, local intelligence, and engagement with patients, staff, staff networks, communities and trade unions.

The Equality Delivery System (EDS) scoring was informed through structured engagement with the patient panel, staff, community partners and Union representatives. We have engaged and consulted with staff to develop our Sexual Misconduct & Harassment policy and sexual safety charter to ensure that our staff are heard with compassion within a 'safe space'. Our Disability at work policy has been developed to further ensure non-discriminatory and equitable treatment of staff through providing 'reasonable workplace adjustments'.

Patients experience feedback (including FFT, patient surveys, NASPEG, patient panels and PSIRF insights) is increasingly analysed by protected characteristics such as age, disability, ethnicity and gender. While overall satisfaction remains high, the trust recognises that further work is required to improve data completeness and consistency, particularly to better understand differential experiences or outcomes between groups.

Our approach to tackling health inequalities integrates workforce, service, and community actions. Through the NHS England ED&I Improvement Plan (High Impact Action 4) and WRES/WDES, the trust focuses on reducing bullying, improving workplace culture, and supporting fair career development—recognising the impact of workforce equality on patient care.

Using EDS Domain 1, we improve access and patient experience through targeted initiatives, including CET Defibrillator Awareness Training for Core20Plus5 and high-risk groups. Under PSIRF, we ensure inclusive patient safety by analysing service use across protected and inclusion groups, involving patients and families, and providing reasonable adjustments and accessible information, supported by community engagement to address inequalities in OHCA.

Equality Impact Analysis is embedded within Board and committee decision-making processes. This ensures that policies, service changes and investments proactively consider impacts on disadvantaged groups, including those affected by socio-economic deprivation, geography, caring responsibilities, migration or residency status.

Overall, the trust can demonstrate robust systems to support equitable service delivery. Work continues to strengthen the evidence base and ensure identified inequalities consistently translate into measurable improvement.

Equality performance and assurance

The trust maintains a comprehensive framework for ED&I performance monitoring and assurance. This includes statutory workforce indicators (WRES and WDES), gender, ethnicity and disability pay gap analysis, EDS scoring, ED&I training compliance, and completion of EQIAs for all relevant policies and service changes.

Mandatory ED&I training compliance exceeded 95% during 2024–2025. Analytical maturity has improved through directorate-level gender pay analysis and the publication of the first Ethnicity

and Disability Pay Analysis reports, establishing a baseline for future monitoring. External assurance was achieved through an independent audit of ED&I arrangements via the ICB and completion of an ED&I maturity matrix for the Association of Ambulance Chief Executives, providing confidence in the robustness of the trust's approach.

Workforce diversity and inclusion profile

As of 31 March 2026, the trust employed a total of 4187 staff, of which:

- 58.8% of our workforce are women (Table 1 male & female (declared) headcount)
- 9.1% of our staff are from Black, Asian, or Ethnic (BAME) and mixed heritage backgrounds (Table 2)
- 92.7% of our staff are aged between 20 and 60 years old (Table 3)
- 13.3% of our staff declare a disability at the point of recruitment (Table 4)
- 9.6% of our staff are Lesbian, Gay, Bisexual, Transsexual (LGBT+) (Table 5)
- 85.6% of staff follow a religion/belief (including atheism) (Table 6)
- Men have a greater mean hourly pay rate than women by a gap of 6.09% and the median hourly pay is also slightly greater for men by a gap of 2.16% (Table 7)

Gender (male/female)

1 - GENDER	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
Female	2691	58.08%	2462	58.80%
Male	1964	42.39%	1725	41.20%
Total	4633		4187	

The proportion of female workforce has gradually increased over the last five years, rising from 52% in 2021/22 to 58.8% in 2025/26, having overtaken the male staff population in 2020.

Executive / Non-Executive gender split

The gender split of non-executive directors at the end of 2025/26 was:

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

The gender split of executive directors at the end of 2025/26 was:

Female: 2 (20%)
Male: 8 (80%)

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 (22%)
Male: 14 (78%)

Ethnicity

2 - ETHNIC GROUP	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
A White - British	3807	81.78%	3431	81.94%
B White - Irish	305	6.55%	283	6.76%
C White - Any other				
D Mixed - White & Black Caribbean	109	2.34%	104	2.48%
E Mixed - White & Black African				
F Mixed - White & Asian				
G Mixed - Other mixed background				
H Asian or Asian British - Indian	104	2.23%	108	2.58%
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	141	3.03%	140	3.34%
N Black or Black British - African				
P Black or Black British – Any Other				
R Chinese	32	0.69%	29	0.69%
S Any Other Ethnic Group				
Z Not Stated	157	3.37%	92	2.20%
Total	4655		4187	

There has been a significant increase in relation to the Black, Asian & Minority Ethnic (BAME) staff from 8.3% last year to 9.1% this year. The trust has a ten-year target (year-on-year increase of 1.08%) to raise our BAME workforce to reach approximately 17.5%, the SCAS regional average.

Age

3 - AGE PROFILE	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
<20	92	1.98%	49	1.17%
20-30	1331	28.59%	1246	29.76%
31-40	1136	24.40%	1078	25.75%
41-50	853	18.32%	777	18.56%
51-60	914	19.63%	782	18.68%
61-70	316	6.79%	244	5.83%
71+	13	0.28%	11	0.26%
Total	4655		4187	

92.7% of our staff are aged between 20 – 60, with the highest proportion (29.8% in the 20 – 30 age brackets. The mean average age of our workforce is 39 (same % as 2024/25)

Disability

4 - DISABILITY	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
Yes	491	10.55%	557	13.30%
No	3817	82.00%	3391	80.99%
Not declared	347	7.45%	239	5.71%
Total	4655		4187	

The declaration rate for disability has increased (by 2.7 percentage point increase) from 10.6 in 2024/25 to 13.3% in 25/26. The total number of staff not declaring a disability has continued to decrease (by 1.8 percentage points) from 7.5% in 2024/25 to 5.7% in 2025/26.

The trust has a five-year target (year-on-year increase of 1.04%) to raise the number of staff declaring as disabled to approximately 13.7%, the SCAS regional average.

Sexual orientation

5 - SEXUAL ORIENTATION	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
Heterosexual or straight	3818	82.02%	3454	82.49%
Gay or lesbian	238	5.11%	237	5.66%
Bisexual	170	3.65%	164	3.92%
Other orientation not listed	16	0.34%	13	0.31%
Undecided	15	0.32%	10	0.24%
Not stated	398	8.55%	309	7.38%
Total	4655		4187	

Most staff are heterosexual/straight (82.5%), a small increase from 82% in 2024/25. The number of LGBT+ staff has increased from 8.8% in 2024/25 to 9.6% in 2025/26.

The number of people not stating their sexual orientation is 7.4%, a reduction of 1.1 percentage points, compared to 8.5% in 2024/25.

Religion & belief

6 - RELIGIOUS BELIEF	31/03/2025		31/03/2026	
	Headcount	%	Headcount	%
Christianity	1836	39.44%	1603	38.29%
Atheism	1490	32.01%	1434	34.25%
Islam	61	1.31%	60	1.43%
Hinduism	22	0.47%	20	0.48%
Buddhism	15	0.32%	13	0.31%
Sikhism	8	0.17%	10	0.24%
Judaism	6	0.13%	6	0.14%
Other	489	10.50%	438	10.46%
Not declared	728	15.64%	603	14.40%
Total	4655		4187	

85.6% of staff held a religious or philosophical belief, an increase (by 1.2 percentage point) from 84.4% in 2024/25

Pay analysis

Gender pay

As of 31 March 2026, there were 42% (1,964 staff) male employees and 58% (2,691 Staff) female employees.

7 - Mean & median pay gap (hourly rate)	Male	Female	% Gap
Mean Gender Pay Gap (hourly rate)	£19.98	£18.76	6.09%
Median Gender Pay Gap (hourly rate)	£17.34	£16.96	2.16%

The table above shows that men have a greater mean hourly pay rate than women by a gap of **6.09%**. This means that the gap had reduced by 0.08% from the previous year when the gap was 6.17%.

The median hourly pay is also greater for men by a gap of **2.16%**. This is an increase from the previous year by 0.03% when the median gap was 2.19%

Mean & median pay gap (5-year period)	2022	2023	2024	2025	2026
Mean Gender Pay Gap (hourly rate)	2.41	5.79	4.88	6.17	6.09
Median Gender Pay Gap (hourly rate)	0.7	0.5	0.78	2.19	2.16

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.

Ethnicity pay

This year marked the first publication of an Ethnicity Pay Analysis. As of 31 March 2026, 381 (9.1%) employees were BAME, 3714 (88.7%) were White, and 92 (2.2%) did not disclose their ethnicity.

8 - Mean & median pay gap (hourly rate)	BAME	WHITE	% Gap
Mean Gender Pay Gap (hourly rate)	£19.82	£19.27	2.77%
Median Gender Pay Gap (hourly rate)	£18.21	£17.00	6.64%

Findings show

that BAME staff have a higher mean hourly pay than White staff by **2.77%**, and a higher median hourly pay by **6.64%**. These results reflect the current role and grade distribution and provide a baseline for future trend analysis.

Disability pay

This year marked the first publication of the Disability Pay Analysis. As of 31 March 2026, 557 (13.3%) employees declared that they had a disability, 3391 (81%) has no disabilities, and 239 (5.7%) did not disclose their disability status.

8 - Mean & median pay gap (hourly rate)	DISABLED	NO DISABILITY	% Gap
Mean Gender Pay Gap (hourly rate)	£19.92	£20.78	-4.31%
Median Gender Pay Gap (hourly rate)	£19.92	£19.87	0.27%

The first Disability Pay Analysis shows that non-disabled staff have a higher mean hourly pay than disabled staff by **4.31%**, but a lower median gap of **0.27%**. This highlights the need for continued focus on progression, adjustments and retention for disabled staff.

Key achievements 2025/2026

Key achievements during the year included:

- Introduction of a Sexual Misconduct and Harassment Policy, strengthening clarity and safety for staff
- Revision of the Disability in Employment Policy, improving consistency and timeliness of reasonable adjustments
- Strengthened ED&I governance through updated Terms of Reference for the ED&I Steering Group
- Sustained high levels of ED&I mandatory training compliance
- Delivery and reporting against the NHS England ED&I Improvement Plan Six High Impact Actions
- Publication of Gender, Ethnicity and Disability Pay Analysis reports
- Alignment of Executive Sponsors with all staff networks
- Securing SCAS Charity funding to strengthen staff networks
- Continued compliance with Disability Confident Employer (Level 2)
- Delivery of the first trust-wide ED&I and Staff Network “Unity and Diversity” Conference
- Launch of the “See ME First” campaign promoting race equality, visibility and belonging

Priorities for 2026/2027

The trust's priorities for the coming year focus on moving from compliance toward best practice and measurable impact:

- Development of a new ED&I Strategy (2026–2030)
- Creation of statutory four-year Equality Objectives aligned to the NHS England Six High Impact Actions
- Strengthening data quality and reporting on patient experience and outcomes by protected characteristic
- Embedding learning from EDS scoring across services and leadership
- Continued publication of Gender, Ethnicity and Disability Pay Gap reports
- Enhanced engagement with staff networks and sponsor capability development
- Expansion of flexible working options
- Ongoing partnership working on health inequalities through Core20Plus5
- Benchmarking against Disability Confident Leader (Level 3)
- Continued delivery of the “See ME First” campaign
- Delivery of a second Unity and Diversity Conference
- Development of an Anti-Racism Charter
- Review of translation and interpreting services to improve patient access
- Organisation-wide Respect at Work communications
- Introduction of training on microaggressions, unconscious bias and inclusive behaviours

Overall assessment

The trust is compliant with its statutory duties under the Public Sector Equality Duty and has made demonstrable progress in embedding equality, diversity and inclusion across governance, workforce and service delivery. There is clear evidence of strong assurance, increasing data maturity and meaningful engagement with staff and communities. While challenges remain particularly around leadership diversity, pay gaps and the translation of insight into outcomes the trust is well positioned to progress from compliance toward sector-leading practice in equality, diversity and inclusion.

3.5 NHS OVERSIGHT FRAMEWORK

NHS England's NHS Oversight Framework 2025/26 sets out the approach to assessing and supporting NHS providers. Organisations are allocated to one of five segments, reflecting performance across key domains, including quality of care, operational delivery, workforce, finance, and leadership and governance, alongside wider contextual and capability considerations.

Segmentation

South Central Ambulance Service NHS Foundation Trust (SCAS) was placed into Segment 4 in March 2023 following an Inadequate Care Quality Commission (CQC) rating.

Since that time, the trust has delivered a comprehensive improvement programme. In January 2026, the trust moved into Segment 3 and exited the Recovery Support Programme, reflecting progress in a number of areas, including leadership, governance, and financial management.

The trust's overall CQC rating remains Inadequate, pending the outcome of a Well-Led inspection undertaken in January 2026, which will inform future oversight arrangements.

Following exit from the Recovery Support Programme, the trust is no longer subject to the highest level of intervention. However, it continues to operate under enhanced oversight arrangements, including:

- Regular engagement with NHS England
- Ongoing monitoring of performance and delivery of improvement plans
- Continued support and challenge from NHS England
- The trust is therefore operating at a level consistent with organisations requiring targeted support to sustain improvement.
- The Board recognises the importance of the NHS Oversight Framework as a key mechanism for external assurance.
- The Board has maintained a focus on transparency, accountability, and effective oversight, and confirms that:
- Systems of internal control and risk management are in place
- The Board receives regular performance, quality and finance reports aligned to oversight requirements
- Principal risks are managed through the Board Assurance Framework
- While progress has been made, further work is required to embed consistency in governance and organisational culture, particularly pending the outcome of the Well-Led review
- The trust remains focused on sustaining the progress achieved to date, securing an improved CQC rating, and continuing its progression to a lower oversight segment through the delivery of safe, high-quality services

This segmentation information is the trust's position on 31 March 2026. Current segmentation information for NHS trusts and foundation trusts is published on the NHS England website: www.england.nhs.uk/publication/nhs-oversight-framework-segmentation/

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

Requirements under the code for disclosure

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

Provision	Requirement	Disclosure – Comply/Explain
A2.1	The board should assess and ensure long-term effectiveness, efficiency, economy, quality of care and contribution to system objectives, and describe how governance supports sustainability and strategy.	Comply The Board regularly reviewed effectiveness, efficiency and economy through the Integrated Performance Report, finance and quality reports, supported by assurance from Board committees and internal and external audit. The trust actively engaged with all four Integrated Care Boards and, during 2025/26, progressed from a Memorandum of Understanding to a Group Model with South East Coast Ambulance Service NHS Foundation Trust, supported by joint leadership and functional workstreams. Sustainability risks, opportunities and governance contributions are described in the Annual Report.
A2.2	The board should develop and articulate a clear vision, purpose, values and behaviours to underpin strategy and decision-making.	Comply During 2025/26, the trust refreshed its <i>Fit for the Future</i> strategy, aligned to system priorities and the NHS 10-Year Plan, and reaffirmed its role as a Care Navigator. The trust also refreshed its organisational values through staff co-creation, with work to define associated behaviours continuing into 2026/27.
A2.3	The board should assess and monitor culture and ensure workforce wellbeing is promoted and supported.	Comply The Board monitored culture using staff survey results, Freedom to Speak Up reports, pulse surveys and employee relations data, and considered the national ambulance culture review. Intelligence was triangulated to inform People and Culture programmes, including refreshed values and behaviours and the establishment of a Senior Leaders Group. Workforce wellbeing arrangements are described in the Annual Report.

Provision	Requirement	Disclosure – Comply/Explain
A2.4	The board should maintain systems and processes to monitor performance, quality and risk and review compliance with obligations and plans.	Comply The Board maintained oversight through regular performance and assurance reports, benchmarking where appropriate, and review of the Board Assurance Framework. Committees provided focused scrutiny and assurance on behalf of the Board.
A2.8	The board should describe how stakeholder interests are considered and set out key collaborative partnerships.	Comply The Board considered stakeholder interests in decision-making and maintained engagement mechanisms with patients, staff, governors and system partners, including the Patient Engagement Panel. Key partnerships and collaborative arrangements, including system and provider collaborations, are described in the Annual Report.
B2.6	The board should identify each non-executive director it considers to be independent.	Comply During the year, all non-executive directors were assessed as independent. One non-executive director served beyond six years, with an extension approved by the Council of Governors in line with the trust's Constitution and NHS guidance.
B2.7	At least half the board, excluding the Chair, should be independent non-executive directors, and board composition should be described.	Comply At 31 March 2026, the Board comprised seven voting executive directors and a complement of non-executive directors, excluding the Chair, all of whom were considered independent. Changes to executive composition followed an Executive Team restructure and were approved by the Remuneration Committee. The Chief Strategy Officer of South East Coast Ambulance Service NHS Foundation Trust contributed in an advisory, non-voting capacity as part of group working arrangements.
B2.13	Roles and responsibilities should be clear and publicly available, and the Annual Report should disclose meeting frequency and attendance.	Comply The responsibilities of the Chair, Chief Executive Officer, Senior Independent Director, Board and committees are clearly defined, documented and publicly available. The Annual Report discloses Board and committee meeting attendance for individual directors.

Provision	Requirement	Disclosure – Comply/Explain
B2.17	The board should operate as a unitary board and have a schedule of matters reserved for decision.	Comply The Board operates as a unitary Board, meeting regularly in public and in formal seminars. A comprehensive Schedule of Matters Reserved to the Board was approved in March 2025 following review by the Audit Committee and is summarised in the Annual Report.
C2.5	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 2025/26 and this will be referenced in the annual report.
C2.8	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.	Partially Compliant / Explain The Council of Governors oversees a formal, rigorous and transparent process for the appointment and reappointment of the Chair and Non-Executive Directors. This process is supported by the Governors' Nomination Committee, which advises the Council at each stage of the appointment cycle, including recruitment, selection and recommendation for approval. 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 2026.

Provision	Requirement	Disclosure – Comply/Explain
C4.2	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 The SCAS Annual Report 2024/25 references board member profiles and these are also publicly available on the trust's website: SCAS Board Members South Central Ambulance Service
C4.5	There should be a formal and rigorous annual evaluation of board and committee effectiveness.	Comply During 2025/26, the trust strengthened its approach to board and committee effectiveness, introducing annual committee effectiveness reviews and maintaining a refreshed Board Seminar Programme. Findings informed governance and development priorities.
C4.7	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.	Comply An externally facilitated Well-Led review was completed by NHS England in June 2025 in preparation for the trust's planned exit from the programme. The trust also underwent a formal Well Led inspection by CQC during the course of the year and the outcome of the inspection will be utilised to inform improvement activity.
C4.13	The annual report should describe the work of the nominations committee(s), including: the process used in relation to	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.

Provision	Requirement	Disclosure – Comply/Explain
	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.	
C5.15	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,	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.

Provision	Requirement	Disclosure – Comply/Explain
	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.	
D2.4	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.
D2.6	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	Comply The Trust's annual report includes such a statement.

Provision	Requirement	Disclosure – Comply/Explain
	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.	
D2.7	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 and its committees 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.
D2.8	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 an annual basis. A moderate opinion was received for 2025/26.
D2.9	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	Comply The trust's annual report and accounts includes an explicit statement on going concern.

Provision	Requirement	Disclosure – Comply/Explain
	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.	
E2.3	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	Comply Governors' information and contact are available on the trust website.

Provision	Requirement	Disclosure – Comply/Explain
	NHS foundation trust's website and in the annual report.	
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 2026 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.

A handwritten signature in black ink, appearing to read 'S. Rees', with a stylized flourish at the end.

Stuart Rees
Interim Chief Executive Officer
26 June 2026

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.

A handwritten signature in black ink, appearing to read 'S. Rees', with a stylized flourish at the end.

Stuart Rees
Interim Chief Executive Officer
26 June 2026

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 2026 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, and infection prevention and control risks.
- The chief paramedic has responsibility for managing medicines and controlled drug 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. The committee provides assurance to the board that essential standards of quality and safety are being delivered and that quality governance arrangements are in place throughout the organisation to monitor and improve patient experience, patient safety and clinical effectiveness
- The finance and performance committee provides assurance to the board that the Trust is meeting its financial and performance targets and that effective mitigating strategies to improve performance are in place 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 and infrastructure related matters, providing assurance regarding reported results and compliance with NHSE requirements. Its principal functions are to provide assurance on the following:
 - Financial strategy, policy, management and reporting
 - Management and reporting performance
 - Monitoring cost improvement programmes
 - Operational performance
 - Estates utilisation
 - Emergency Preparedness, Resilience and Response
- 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 this statement , 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 proposals for developing the vision and strategy for the trust for consideration and approval by the trust board of directors, It is also responsible for 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 risk and policy group, chaired by the chief governance officer and supported by the executive directors , reviews the trust's high rated risks, and receives a deep dive into directorates risk registers to seek assurance 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 in its use from the Risk Team, supported by a manual and intranet help pages with FAQs. The Trust provides an e-learning module on risk management which covers topics such as the risk management process, risk assessment, risk mitigations and management and risk appetite. This training is available to all staff and recommended for all risk owners. It is available on ESR and via the trust's SCAS bookings platform and listed as part of the CPPD courses.

The Trust has a very positive culture of incident reporting. Team and management structures enable staff to immediately raise concerns with managers who can directly support the reporting of incidents and the actual incident investigation and can ensure mitigating actions

are taken. 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

Risk management policy

The trust has a risk management policy in place which outlines the high-level requirements that the trust must implement to ensure that it has an effective approach to the mitigation and management of risk, including 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 embedded into governance processes at all levels of the organisation
- That risk management activities follow a standardised 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 articulates 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 also includes 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.

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
- 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 relevant board assurance committees for review. The risks relating to achievement of each of the strategic themes are included under the relevant section of the agenda at each board meeting and the Audit Committee reviews the totality of the BAF.

Incident management

The trust maintains an incident 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 trust.

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

Incidents are reported through the trust's governance structures depending on what type of incident is recorded, patient safety incidents are managed and reviewed through the Patient Safety and Experience Group and non-patient safety incidents (including health & safety, violence and aggression and RIDDOR) are reported through the Health & Safety Group. Incidents are then reported up to the Quality and Safety Committee as part of either an incident report or upward report from the groups.

Quality governance arrangements

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

- Quality and Safety 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 2025/26. This is linked to our improvement programme, which saw a refreshed report for use at board and its committees in year.

Data security risks

Cyber security context and threat environment

During 2025/26, SCAS continued to operate in a challenging cyber security environment, with increasing threat levels across the NHS and wider public sector. Cyber security and data protection remain essential to the trust's ability to maintain safe, resilient ambulance services and to protect the confidentiality, integrity and availability of patient, staff and organisational information.

The cyber threat environment is also changing rapidly. The increasing availability and sophistication of artificial intelligence is expected to magnify existing cyber risks by enabling threat actors to operate at greater speed, scale and credibility. This includes more convincing phishing and social engineering, faster identification of vulnerabilities, greater automation of attacks, and more complex threats to data, systems and operational resilience. In this context, cyber security cannot be treated as a static compliance activity; it requires continuous improvement, collaboration and adaptation to improve organisational cyber maturity to a reasonable, common, defensible and sustainable level. The Board has received training in relation to cyber security and information governance during the year.

Leadership, governance and stabilisation

A key development during the year was the appointment of a permanent Head of Cyber Security in November 2025, following a period of more than a year without permanent leadership in this role. This has provided renewed focus on stabilising inherited cyber risks, addressing legacy cyber security debt, strengthening operational oversight, improving governance and developing a clearer cyber operating model for the Trust.

Baseline controls and assurance

The trust has continued to successfully support compliance with the Data Security and Protection Toolkit (DSPT) and to maintain core security controls across the organisation, aligned to the baseline assurance expectations set through the DSPT and the Cyber Assessment Framework. The quality of the Trust's DSPT work was also recognised through a national award, reflecting the commitment and professionalism of colleagues involved in the successful delivery of this area.

Supplier management and value for money

SCAS also reviewed and renegotiated key cyber supplier arrangements to improve value for money, strengthen coverage and increase the level of functionality and specialist support available to the trust. This included consolidating related contractual arrangements, increasing licence coverage where gaps had been identified, securing additional professional services, and reducing overall cost compared with the previous position. This work has helped stabilise important cyber capabilities while ensuring that the limited funding available is used as effectively as possible.

Investment, discovery and understanding current risk

During the year, SCAS secured a modest budget of external funding from BOB ICB to support technical improvements in the trust's cyber posture. This work includes cyber maturity assessments, penetration testing, vulnerability scanning, related discovery and assurance

activity, and minor technical improvements. Once complete, these activities will help the trust to better understand its current risks, its level of cyber maturity, dependencies and priorities for future investment. This discovery activity will be input to the development of SCAS's first cyber security strategy, which will be presented to the Board in September/October 2026.

Cyber security strategy and improvement programme

The strategy will define the trust's proposed wider cyber security programme, Shield 24/7, which is intended to bring cyber risk management and cyber improvement activity into a more visible, comprehensive, structured and risk-led framework. This will help the trust move from separate, incomplete or reactive improvement activity towards a clearer programme of work focused on risk ownership, assurance, maturity and resilience. The programme is being shaped around the following key cyber risk and control domains:

- Cyber Risk Management
- Asset Security
- Cyber Architecture and Engineering
- Communications and Network Security
- Identity and Access Management
- Security Assessment and Testing
- Security Operations
- Software Development Security
- Legacy, Technical and Resilience Debt

This framework recognises that cyber security is not a single technical control or compliance exercise. It requires a layered approach capable of impacting the whole organisation and encompassing governance, architecture, operations, assurance, suppliers, people, technology and organisational resilience.

Future investment and capability uplift

The trust is also pursuing a four-year Frontline Productivity Programme to support a significant uplift in cyber capability. This would require appropriate trust match funding and governance, but presents an important opportunity to improve resilience, efficiency and maturity over a multi-year period.

Audit, assurance and continuous improvement

SCAS will also review the effectiveness, cadence and coverage of its internal and external cyber audit and assurance activities. The aim will be to ensure assurance work is well targeted, avoids unnecessary duplication, provides value for money, and gives the trust constructive challenge in the most important areas first, for example where greater cyber maturity is required. This will support a move beyond baseline compliance towards a more mature, risk-led and evidence-based approach to cyber resilience.

People, skills and resourcing

SCAS is also seeking to strengthen cyber capability by making better use of specialist capacity across its appointed strategic IT partner and by introducing dynamic, flexible resourcing across the wider Digital team.

Recruiting experienced cyber professionals remains challenging in a competitive market, so the trust will continue to develop a more flexible pool of cyber-aware digital colleagues, supported by specialist training provided in-house and by NHS England. Initial specialist training on ISO 27001 provided by the new Head of Cyber Security has commenced and is starting to build internal capability, reduce dependency on a small number of individuals, and support a more sustainable cyber resource and capacity model.

Collaboration and partnership working

Collaboration will be an important part of the trust's response to this changing threat environment. SCAS will continue to work with NHS England, regional and national cyber networks, other NHS trusts, ICBs and SECamb group leadership arrangements where this can improve resilience, intelligence-sharing, efficiency, capability or value for money.

Areas of focus include improved cyber risk assessment, dashboard reporting, third-party risk management, shared learning and potential future collaborative security operations capability.

Looking forward

The trust's aim is to maintain safe cyber operations to protect and improve patient care, while building the capability required for the future. This means keeping critical services protected today, while developing a more structured, sustainable and evidence-led approach to cyber resilience, data protection, risk management and assurance.

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 takes 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

The trust had unannounced core service inspections of the Emergency Operations Centre (EOC) and Urgent and Emergency Care (UEC) in May 2025 followed by a Well Led inspection in January 2026.

The EOC and UEC service assessment reports were published on 19 December 2025. The service rating for the EOC improved from 'requires improvement' in 2022 to 'good', while the rating for UEC improved from 'inadequate' in 2022 to 'requires improvement'.

The UEC breached three regulations: Safe Care, Governance and Staffing.

How the regulation was not being met:

- Safe Care - Continued concerns regarding the storage and oversight of medicine management
- Governance - There was a lack of understanding regarding governance and risk management, with roles and responsibilities unclear
- Staffing - There was a lack of clinical oversight to ensure staff were supported and had effective development, to consistently deliver safe care and treatment to patients

Action templates have been submitted to the CQC, and internal work programmes are in place to address the issues identified. Updates are provided to relevant groups and committees.

‘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 defined decision-making staff more broadly than Board members to include those at Band 8d and above, as well as staff with authority over expenditure, procurement, contracting, or patient care decisions, all of whom are required to submit annual declarations of interest, including nil returns.

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.

[Registers of interests | South Central Ambulance Service](#)

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 Trust maintains a robust framework to ensure that resources are deployed economically, efficiently and effectively.

The Board receives regular, comprehensive reporting on resource use through its integrated performance report, finance reports, and quality and safety reports, enabling ongoing scrutiny of economy, efficiency and effectiveness.

Cost improvement is driven through annually set savings targets. The Trust has a strong track record in this area, delivering £23.1 million in savings in 2025/26 against a target of £24.4 million. Rigorous governance arrangements are in place to ensure that all cost improvement programmes are assessed against quality standards, so that financial savings do not come at the expense of patient care.

The Trust actively benchmarks its performance and efficiency against peer NHS organisations, drawing on a range of national data sources including NHS England's ambulance response programme performance reports and NHS-wide corporate benchmarking data. Benchmarking also extends to workforce metrics, including sickness absence and recruitment and retention rates.

Core financial governance policies, including standing financial instructions, standing orders and a scheme of delegation, which set clear requirements for the procurement of goods and services across the organisation.

An annual internal audit programme, overseen by the Audit Committee, provides the Board with further independent assurance over the effective use of 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 Cyber Security & Information Governance Steering Group on a quarterly 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 Cyber Security and Information Governance Steering Group, chaired by the Assistant Director of Digital, Business Enablement met during the year. The group is responsible for monitoring cyber security and information 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 cyber 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 2024/25 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 2025/26 period.

The 2025/26 assessment is required to be submitted by 30 June 2026; and details will be reported in the 2026/27 annual governance statement.

In regard to incidents logged on the Data Security Incident Reporting tool, the trust registered no incidents during this period, which resulted in either an ICO notification or a DHSC notification or both.

Internal Audit 2025/26 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:

- Fleet Management
- Medicines Management
- Sickness Absence management
- Demand Planning and Forecast
- Key Financial Systems – Financial Sustainability
- Fit for the Future: Digital Strategy
- Recruitment
- DSP Toolkit 2025/26

We have detailed the opinions of each report and key findings in our report to the Audit Committee and Board. Our internal audit work for the period 1 April 2025 to 31 March 2026 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

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a reasonable conclusion as to the adequacy and effectiveness of South Central Ambulance Service NHS Foundation Trust's (the Trust) risk management, control and governance processes.

Opinion

Our opinion is as follows:

Overall, the controls in the areas which we examined were found to be suitably designed and operating effectively to achieve the specific risk management, control and governance arrangements. However, there are some areas where weaknesses and/or non-compliance

were identified and therefore may put the achievement of objectives at risk. Where weaknesses have been identified, improvements are required to enhance the design and/or effectiveness of risk management, control and governance arrangements.

No audits received no assurance ratings. Whilst the level of Limited and Moderate assurance opinions has increased year on year, this indicates that the Audit Committee and Executives are highlighting areas of concern to Internal Audit to gain assurance. We would like to draw particular attention to the Demand Planning and Forecasting review which has instigated a Tier One project for 2026/27 for the Trust. Where weaknesses have been identified, improvements are required to enhance the design and/or effectiveness of risk management, control and governance arrangements.

The review of Medicines Management also highlighted a number of improvements required in the process, including security of controlled drugs and effectiveness of vehicle stock checks. As the provider of internal audit services to South Central Ambulance Service NHS Foundation Trust, we are required to provide the Audit Committee and the Board with an opinion on the adequacy and effectiveness of the risk management, control and governance processes.

In giving our opinion, it should be noted that the assurance can never be absolute. The most that Internal Audit can provide to the Board is reasonable assurance that there are no major weaknesses in the Trust's control, governance and risk management processes.

In assessing the level of assurance to be given, we have taken into account:

- Our assessment of the design and operation of the underpinning risk management framework and supporting processes, including whether risk appetite has been established and embedded within the activities, limits and reporting of the organisation
- The range of individual opinions arising from risk-based audit assignments that have been reported throughout the year; including the relative materiality of these areas
- Any significant recommendations not accepted by management and the consequent risks
- Management's progress in respect of addressing control weaknesses and implementing recommendations
- Any limitations which may have been placed on the scope of internal audit – there have been no limitations placed on the scope of internal audit
- No reliance was placed upon other assurance providers
- The effects of any significant changes in the organisational objectives or systems
- What proportion of the Trust's audit need has been covered to date

This opinion is based on information provided between 1 April 2025 and 31 March 2026, and the projection of any information or conclusions contained in our opinion to any future periods is subject to the risk that changes may alter its validity.

The Trust reported a £1.1m surplus against plan in M11 (£0.42m surplus YTD). Following the confirmation of the H2 DSF income from Hampshire and Isle of Wight ICS the Trust is now expected to move from the breakeven plan to a £0.63m surplus to plan.

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.

Signed

A handwritten signature in black ink, appearing to read 'S. Rees', with a stylized flourish at the end.

Stuart Rees
Interim Chief Executive Officer
26 June 2026

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); Katie Kapernaros and Les Broude. Other managers are regular attendees of the audit committee which includes the Chief Finance Officer and Chief Governance 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



Mike McEnaney
Audit Committee Chair
26 June 2026



Approved by:
Stuart Rees
Interim Chief Executive Officer
26 June 2026

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 2025/26 of £1.4 million. The year-end cash balance was £44.2 million which was an increase of £16.2 million when compared to the previous year. The trust managed to achieve £23.1 million of cost improvements in 2025/26, equivalent to 6.9% of operating expenditure.

Total revenue income to meet pay and other day-to-day running costs was £337.7 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 £119.5 million (£104.4 million in 2024/25), 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 £1.1 million for the year ending 31 March 2026.

Analysis of income

The trust's reported income was £337.8 million for the year end 31 March 2026 (2024/25: £380.8 million). The trust's principal source of income is from local NHS commissioning contracts for the provision of the emergency services. This income totalled £298.9 million (2024/25: £297.1 million) which represented 88.4% of the Trust turnover (2024/25: 78%).

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 2025/26 was £335.2 million representing 99.2% of total income.

Analysis of operating expenditure

Total operating expenditure for the group (excluding depreciation, amortisation and impairments) was £315.3 million for the year ended 31 March 2026 (2024/25: £355.5 million). Staff costs represent 67.7% of total operating expenditure (2024/25: 60.9%)

Capital investment

Investment in capital resources for 2025/26 was £38.1 million (2024/25: £19.8 million). This includes a net £21.4 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 period 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.

Political donations

The trust did not make any political donations during 2025/26.

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 November 2025 with review due at November 2026 meeting.

From April 2025 - March 2026, seven meetings (including virtual and extra-ordinary meetings) were held; attendance is shown below within the Board member attendance table. The committee Chair was Sumit Biswas (until June 2025) and then Ian Green (from July 2025), with Sir Keith Willett and Katie Kapernaros as members.

Committee work programme 2025/26

- Oversight of Executive Team/VSM Appointments
 - Chief Finance Officer
 - Interim Deputy Chief Executive
 - Chief People Officer/Deputy Chief Executive
 - Interim Chief Finance Officer
 - Interim Chief Executive Officer
- General
 - Redundancy Business Cases
 - Redundancies
 - MARS
 - Executive Team Update

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, VSM framework and Executive Team review.

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 five VSM completed, Chief People Officer and Deputy CEO, Chief Paramedic, Chief Finance Officer, Executive Director of Operations

Administration

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



Ian Green
Remuneration Committee Chairman
26 June 2026

Approved by:



Stuart Rees
Interim Chief Executive Officer
26 June 2026

Remuneration Committee – attendance list 2025/26

	Date	22.05.25	24.07.25	03.10.25	20.11.25	02.12.26	22.01.26	19.03.25
Committee Members	Sumit Biswas (Chair until June 2025)	Yes	N/A	N/A	N/A	N/A	N/A	N/A
	Katie Kapernaros	Yes	Yes	Yes	Yes	No	No	No
	Sir Keith Willett	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Ian Green (Chair)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Harbhajan Brar	N/A	No	Yes	Yes	Yes	Yes	Yes
In Attendance	Natasha Dymond	Yes	Yes	N/A	N/A	N/A	Yes	N/A
	Danny Hariram	N/A	No	Yes	Yes	Yes	Yes	Yes
	David Eltringham	Yes	Yes	Yes	Yes	No	No	No
	Rebecca Murray	Yes	No	Yes	Yes	No	Yes	Yes

SCAS SENIOR MANAGER REMUNERATION POLICY (Audited)

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.

The VSM pay framework has been jointly produced by NHS England and the Department of Health and Social Care (DHSC), with the policy owned by DHSC as instructed by the Secretary of State for Health and Social Care. The framework applies to all integrated care boards (ICBs) and NHS provider trusts and seeks to strengthen the link between reward and performance outcomes, increase transparency and offer flexibility to attract talented candidates to the most challenging roles. The VSM pay framework has been jointly produced by NHS England and the Department of Health and Social Care (DHSC), with the policy owned by DHSC as instructed by the Secretary of State for Health and Social Care. The Trust is fully compliant with the framework.

Current year 2025/26						
Name and title	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
Mr Les Broude (Non - Executive Director)	10-15					10-15
Mr Sumit Biswas (Non - Executive Director) ¹	0-5					0-5
Mr Ian Green (Non - Executive Director)	15-20					15-20
Mr M McEnaney (Non-Executive Director)	15-20					15-20
Ms Katie Kapernaros (Non-Executive Director) ²	10-15					10-15
Mrs. RM Williams (Non-Executive Director) ³	10-15					10-15
Mr. HS Brar (Non-Executive Director) ⁴	10-15					10-15
Professor GA Ford (Non-Executive Director) ⁵	5-10					5-10
Mr David Eltringham (Chief Executive) ⁶	200-205					200-205
Mr Paul Kempster (Chief Operating Officer)/(Chief Transformation Officer)	150-155				107.5-110	260-265
Dr John Black (Chief Medical Director) ⁷	160-165				67.5-70	225-230
Professor Helen Young (Chief Nurse)	140-145				12.5-15	155-160
Mr. Criag Ellis (Chief Digital Officer)	135-140				47.5-50	185-190
Mr. Mark Ainsworth (Director of Operations)	140-145				350-352.5	490-495
Mrs. Natasha Dymond (Interim Director of People) ⁸	55-60					55-60
Mrs. Rebecca Murray (Chief Governance Officer) ⁹	125-130				0-2.5	125-130
Mr Stuart Rees (Director of Finance) ¹⁰	145-150				120-122.5	270-275
Mr Duncan Robertson (Chief Paramedic) ¹¹	175-180				720-722.5	895-900
Ms Kate Hall (Interim Deputy Chief Executive officer) ¹²	60-65				N/A	60-65
Mr. M Hariram (Chief People Officer) ¹³	110-115				30-32.5	140-145
Mrs. GA Hodgetts (Director of Communications)	110-115					110-115
Mr D Ruiz-Celada (Joint Strategic Lead) ¹⁴	80-85					80-85

Mid Point Band of highest paid Director's Total						202.5
Median Total Remuneration (£000)						37.796
Highest Paid Director as a proportion of the median						5.36

Notes

1. Sumit Biswas left the Trust on 30th June 2025.
2. Katie Kapernaros joined the Trust on 1st July 2024.
3. Mrs RM Williams joined the Trust on 1st May 2025.
4. Mr H Brar joined the Trust on 1st June 2025.
5. Professor G A Ford joined the Trust on 1st July 2025.
6. David Eltringham resigned from the Board on the 17th April and left the Trust on 30th April 2026.
7. 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.
8. Natasha Dymond joined the Board on 1st May 2024 as Acting Chief People Officer and left the Board on 21st September 2025.
9. Rebecca Murray (Nee Southall) joined the Trust on 16th December 2024 replacing Jamie O'Callaghan as Chief Governance Officer.
10. Stuart Rees joined the Trust in July 2023 as interim Director of Finance whilst Aneel Pattni Chief Finance Officer was absent. Stuart joined the Trust full time on 1st November 2024 as Chief Finance Officer. Stuart became Interim Chief Executive from the 17th April 2026. Included within the 2024/25 agency fees were employers costs and a profit margin.
11. Duncan Robertson joined the Trust on 16th September 2024 as Chief Paramedic on secondment. The secondment ended on 15th September 2025 with Duncan joining the Trust permanently on 16th September 2025. The secondment proportion of the salary includes on costs.
12. . Kate Hall joined the Trust on 6th May 2025 on secondment from NHSE. The secondment ended on 31st December 2025. The pension remained with her employer and no pensions benefits are therefore, included here.
13. Mr M Hariram joined the Trust on 1st June 2025 on secondment, he joined the Trust permanently on 1st January 2026. The costs recharged from HLOW ICB included on costs and was on a basis of 0.6WTE.
14. David Ruiz-Celada is employed by South East Coast Ambulance Service and is Joint Strategic Lead for both South Central Ambulance Service and South East Coast Ambulance Service. David joined SCAS on 11th February 2025 and his full remuneration (incl. pension details) are shown within the South East Ambulance Service Annual Report.

Previous year 2024/25

Name and title	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
Mr Les Broude (Non-Executive Director)	10-15					10-15
Mr Nigel Chapman (Non-Executive Director) ¹	10-15					10-15
Mr Sumit Biswas (Non-Executive Director) ²	10-15					10-15
Mr Ian Green (Non-Executive Director)	15-20					15-20
Dr D Perera (Non-Executive Director) ³	15-20					15-20
Mr M McEnaney (Non-Executive Director)	15-20					15-20
Ms Katie Kapernaros (Non-Executive Director) ⁴	5-10					5-10
Mr David Eltringham (Chief Executive) ⁵	200-205				22.5-25	225-230
Mr Paul Kempster (Chief Operating Officer)/(Chief Transformation Officer)	135-140					135-140
Mr Michael Murphy (Chief Strategy Officer) ⁶	195-200					195-200
Mrs Melanie Saunders (Chief People Officer) ⁷	90-95				5-7.5	100-105
Dr John Black (Chief Medical Director) ⁸	160-165				40-42.5	200-205
Professor Helen Young (Chief Nurse)	140-145				12.5-15	155-160
Mr Aneel Pattni (Chief Finance Officer) ⁹	185-190				0-2.5	185-190
Mr. Daryl Lutchmaya (Chief Governance Officer) ¹⁰	60-65				2.5-5	65-70
Mr. Criag Ellis (Chief Digital Officer)	135-140				30-32.5	165-170
Mr. Mark Ainsworth (Director of Operations)	135-140				17.5-20	155-160
Mrs. Natasha Dymond (Interim Director of People) ¹¹	100-105				232.5-235	335-340
Mr Jamie O'Callaghan (Acting Chief Governance Officer) ¹²	60-65					60-65
Mrs. Rebecca Murray (Chief Governance Officer) ¹³	35-40				12.5-15	50-55
Mr Stuart Rees (Director of Finance) ¹⁴	190-195					190-195
Mr Duncan Robertson (Chief Paramedic) ¹⁵	80-85				65-67.5	150-155
Mrs. GA Hodgetts (Director of Communications)	105-110				160-162.5	265-270

Mid Point Band of highest paid Director's Total						202.5
Median Total Remuneration (£000)						32.84
Highest Paid Director as a proportion of the median						6.17

Notes

1. Nigel Chapman left the Trust on 28th February 2025.
2. Sumit Biswas left the Trust on 30th June 2025.
3. Dr Perera left the Trust on 31st March 2025.
4. Katie Kapernaros joined the Trust on 1st July 2024.
5. David Eltringham resigned from the Board on the 17th April and left the Trust on 30th April 2026.
6. Mike Murphy left the Trust on 30th September 2024.
7. Melanie Saunders left her role as Chief People Officer on 30th November 2024 and left the Trust on 31st August 2025.
8. 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.
9. Aneel Pattni left his post as Chief Finance Officer on 30th June 2024 and left the Trust on 31st December 2024, he was replaced by Stuart Rees who joined the Trust on 1st July 2023.
10. Daryl Lutchmaya joined the Trust as Chief Governance Officer on 17th April 2023 and left the Trust on 30th September 2024.
11. Natasha Dymond joined the Board on 1st May 2024 as Acting Chief People Officer and left the Board on 21st September 2025.
12. Jamie O'Callaghan joined the Trust on 2nd July 2024 as Acting Chief Governance Officer replacing Daryl Lutchmaya, Jamie left the Board on 31st December 2024 following the appointment of Rebecca Murray (Nee Southall).
13. Rebecca Murray (Nee Southall) joined the Trust on 16th December 2024 replacing Jamie O'Callaghan as Chief Governance Officer.
14. Stuart Rees joined the Trust in July 2023 as interim Director of Finance whilst Aneel Pattni Chief Finance Officer was absent. Stuart joined the Trust full time on 1st November 2024 as Chief Finance Officer. Stuart became Interim Chief Executive from the 17th April 2026. Included within the 2024/25 agency fees were employers costs and a profit margin.
15. Duncan Robertson joined the Trust on 16th September 2024 as Chief Paramedic on secondment. The secondment ended on 15th September 2025 with Duncan joining the Trust permanently on 16th September 2025.

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

Fair pay disclosure (Audited)

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 2025/26 was £200-205k, an increase of 0.01% (2024/25; £200-205k, 5.00% increase). 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 2025/26 was from £24k to £204k (2024/25; £24k to £204k). 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 9.69% (2024/25; 12.93%). No employee received annualised remuneration in excess of the highest-paid director in 2025/26 (2024/25: 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.

2025/26	25th percentile	Median	75th percentile
Salary component of pay	30,162	37,796	46,580
Total pay and benefits excluding pension benefits	30,162	37,796	46,580
Salary excluding benefits and pension: pay ratio for highest paid director	7 : 1	5 : 1	4 : 1

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
Salary excluding benefits and pension: pay ratio for highest paid director	8 : 1	7 : 1	5 : 1

PENSIONS FOR THE YEAR ENDED 31 MARCH 2026 (Audited)

Pension Benefits of Senior Managers 2025/26 (12 months to 31 March 2026)								
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 2026 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2026 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2025	Real Increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2026	Employer's contribution to stakeholder pension
	£000	£000	£000	£000	£000	£000	£000	£000
Professor Helen Young (Chief Nurse)	0-2.5	0	65-70	175-180	1559	25	1629	0
Paul Kempster (Chief Operating Officer)/(Chief Transformation Officer)	5-7.5	0	25-30	0	293	81	397	0
Mr D Eltringham (Chief Executive)	0	0	70-75	180-185	2073	0	1710	0
Dr John Black (Chief Medical Director)	2.5-5	2.5-5	85-90	235-240	127	32	177	0
Mr. CR Ellis (Chief Digital Officer)	2.5-5	0	5-10	0	42	28	88	0
Mrs. NK Dymond (Interim Director of People)	0	0	35-40	95-100	900	0	868	0
Mrs. RM Murray (Chief Governance Officer)	0-2.5	0	40-45	95-100	843	3	876	0
Mr Stuart Rees (Director of Finance)	5-7.5	10-12.5	55-60	145-150	1226	140	1406	0
Mr Duncan Robertson (Chief Paramedic)	30-32.5	85-87.5	70-75	190-195	881	725	1630	0
Mr. MR Ainsworth (Director of Operations)	15-17.5	37.5-40	55-60	150-155	974	371	1379	0
Mr. M Hariram (Chief People Officer)	0-2.5	0	65-70	155-160	1401	35	1473	0
Mrs. GA Hodgetts (Director of Communications)	0	0	45-50	120-125	1183	0	1172	0
Mr D Ruiz-Celada (Joint Strategic Lead) ¹	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

1. David Ruiz-Celada is employed by South East Coast Ambulance Service and his pension is disclosed in their Annual Report.

N/A = 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:

	2025/26			2024/25		
	Total Number in Office	Total Number Receiving Expenses	Aggregate Sum of Expenses paid (£00)	Total Number in Office	Total Number Receiving Expenses	Aggregate Sum of Expenses paid (£00)
Governors	26	5	7	22	4	4
Directors	23	15	176	22	17	198

OFF-PAYROLL ENGAGEMENTS

For all off-payroll engagements as of 31 March 2026, for more than £245 per day and that last for longer than six months:

No. of existing engagements as of 31 March 2026	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 2025 and 31 March 2026, 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 2025 and 31 March 2026	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 2025 and 31 March 2026

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	0

4 ACCOUNTS

South Central Ambulance Service NHS Foundation Trust Annual accounts for the year ended 31 March 2026

Foreword to the accounts

South Central Ambulance Service NHS Foundation Trust

These accounts, for the year ended 31 March 2026, 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.

A handwritten signature in black ink, appearing to read 'S. Rees', with a stylized flourish at the end.

**Stuart Rees
Interim Chief Executive Officer
26 June 2026**

South Central Ambulance Service NHS Foundation Trust - Annual Accounts 2025/26

Consolidated Statement of Comprehensive Income (Group)

	Note	Group			
		2025/26	2024/25		Total £000
		Total Continuing Operations £000	Continuing Operations £000	Discontinued Operations £000	
Operating income from patient care activities	3	333,467	330,280	44,873	375,153
Other operating income	4	4,287	4,341	1,327	5,668
Operating expenses	5	(335,945)	(343,195)	(38,505)	(381,700)
Operating surplus/(deficit) from continuing and discontinued operations		1,809	(8,574)	7,695	(879)
Finance income	10	1,276	1,411	-	1,411
Finance expenses	10	(1,015)	(654)	-	(654)
PDC dividends payable		(1,942)	(1,665)	-	(1,665)
Net finance costs		(1,681)	(908)	-	(908)
Other gains / (losses)	10	193	777	-	777
Corporation tax expense		(40)	(74)	-	(74)
Surplus / (deficit) for the year from continuing operations and discontinued operations		281	(8,779)	7,695	(1,084)
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	9	-	-	7,695	7,695
Surplus / (deficit) for the year		281	(8,779)	7,695	(1,084)
Surplus/ (deficit) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		281	(8,779)	7,695	(1,084)
TOTAL		281	(8,779)	7,695	(1,084)
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments		(2,894)	(2,020)	-	(2,020)
Revaluations		2,264	901	-	901
Other recognised gains and losses		(30)	(954)	-	(954)
Total other comprehensive income / (expense) for the period		(660)	(2,073)	-	(2,073)
Total comprehensive income / (expense) for the period		(379)	(10,852)	7,695	(3,157)
Total comprehensive income/ (expense) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(379)	(10,852)	7,695	(3,157)
TOTAL		(379)	(10,852)	7,695	(3,157)

The group deficit for the year includes an impairment on leases of £86k (2024/25: £4,992k) and £1,051k (2024/25: £688k) of depreciation on donated and peppercorn leased assets that are included in the financial position. The Trust has an adjusted surplus of £1,418k (2024/25: £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 notes on pages 135 to 188 form part of these accounts.

Consolidated Statement of Comprehensive Income (Trust)

		Trust			
		2025/26	2024/25		
		Total Continuing Operations	Continuing Operations	Discontinued Operations	Total
	Note	£000	£000	£000	£000
Operating income from patient care activities	3	333,467	330,851	44,873	375,724
Other operating income	4	5,875	3,178	1,327	4,505
Operating expenses	5	(336,456)	(342,747)	(38,505)	(381,252)
Operating surplus/(deficit) from continuing and discontinued operations		2,886	(8,718)	7,695	(1,023)
Finance income	10	1,241	1,403	-	1,403
Finance expenses	10	(966)	(612)	-	(612)
PDC dividends payable		(1,942)	(1,665)	-	(1,665)
Net finance costs		(1,667)	(874)	-	(874)
Other gains / (losses)	10	143	767	-	767
Corporation tax expense		-	-	-	-
Surplus / (deficit) for the year from continuing operations and discontinued operations		1,362	(8,825)	7,695	(1,130)
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	9	-	-	7,695	7,695
Surplus / (deficit) for the year		1,362	(8,825)	7,695	(1,130)
Surplus/ (deficit) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		1,362	(8,825)	7,695	(1,130)
TOTAL		1,362	(8,825)	7,695	(1,130)
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments		(2,894)	(2,020)	-	(2,020)
Revaluations		2,264	901	-	901
Other recognised gains and losses		-	(954)	-	(954)
Total other comprehensive income / (expense) for the period		(630)	(2,073)	-	(2,073)
Total comprehensive income / (expense) for the period		732	(10,898)	7,695	(3,203)
Total comprehensive income/ (expense) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		732	(10,898)	7,695	(3,203)
TOTAL		732	(10,898)	7,695	(3,203)

Statements of Financial Position

	Note	Group		Trust	
		31 March 2026 £000	31 March 2025 £000	31 March 2026 £000	31 March 2025 £000
Non-current assets					
Intangible assets	12	1,221	960	1,221	960
Property, plant and equipment	13	79,393	77,271	60,311	61,977
Right of use assets	15	38,909	26,199	34,966	26,779
Receivables	20	14	14	14	14
Other investments / financial assets	21	-	-	584	678
Total non-current assets		119,537	104,444	97,096	90,408
Current assets					
Inventories	19	1,919	1,955	1,526	1,489
Receivables	20	16,584	16,948	16,911	18,871
Other investments / financial assets	21	-	-	11,442	9,994
Non-current assets held for sale	22	1,836	-	1,836	-
Cash and cash equivalents	23	44,214	28,039	42,691	26,012
Total current assets		64,553	46,942	74,406	56,366
Current liabilities					
Trade and other payables	24	(36,563)	(30,357)	(26,222)	(24,846)
Borrowings	25	(8,674)	(7,127)	(8,459)	(8,646)
Provisions	27	(3,089)	(9,335)	(3,003)	(9,003)
Total current liabilities		(48,326)	(46,819)	(37,684)	(42,495)
Total assets less current liabilities		135,764	104,567	133,818	104,279
Non-current liabilities					
Borrowings	25	(29,944)	(18,427)	(26,129)	(17,460)
Provisions	27	(3,596)	(3,119)	(3,596)	(3,040)
Total non-current liabilities		(33,540)	(21,546)	(29,725)	(20,500)
Total assets employed		102,224	83,021	104,093	83,779
Financed by					
Public dividend capital		86,973	67,391	86,973	67,391
Revaluation reserve		19,746	21,877	19,746	21,877
Other reserves		(350)	(350)	(350)	(350)
Income and expenditure reserve		(4,145)	(5,897)	(2,276)	(5,139)
Total taxpayers' equity		102,224	83,021	104,093	83,779

The primary financial statements on pages 127 to 134 and the notes on pages 135 to 188 were approved by the Trust's Board of Directors on 26 June 2026 and signed on its behalf by Stuart Rees, Interim Chief Executive Officer.



Stuart Rees
Interim Chief Executive
26 June 2026

Consolidated Statement of Changes in Equity for the year ended 31 March 2026

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 2025 - brought forward	67,391	21,877	(350)	(5,897)	83,021
Surplus/(deficit) for the year	-	-	-	281	281
Impairments	-	(2,894)	-	-	(2,894)
Revaluations	-	2,264	-	-	2,264
Other recognised gains and losses	-	(1,501)	-	1,471	(30)
Public dividend capital received	19,582	-	-	-	19,582
Taxpayers' and others' equity at 31 March 2026	86,973	19,746	(350)	(4,145)	102,224

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
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

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 Government Financial Reporting Manual (FReM).

Statement of Changes in Equity for the year ended 31 March 2026

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 2025 - brought forward	67,391	21,877	(350)	(5,139)	83,779
Surplus/(deficit) for the year	-	-	-	1,362	1,362
Impairments	-	(2,894)	-	-	(2,894)
Revaluations	-	2,264	-	-	2,264
Other recognised gains and losses	-	(1,501)	-	1,501	-
Public dividend capital received	19,582	-	-	-	19,582
Taxpayers' and others' equity at 31 March 2026	86,973	19,746	(350)	(2,276)	104,093

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
Other reserve movements	-	-	-	-	-
Taxpayers' and others' equity at 31 March 2025	67,391	21,877	(350)	(5,139)	83,779

Information on Trust Reserves

Public dividend capital

Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. Additional PDC may also be issued to trusts by the Department of Health and Social Care. A charge at 3.5%, reflecting the cost of capital utilised by the trust, is payable to the Department of Health and Social Care as the 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.

Statements of Cash Flows

		Group		Trust	
		2025/26	2024/25	2025/26	2024/25
	Note	£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		1,809	(879)	2,886	(1,023)
Non-cash income and expense:					
Depreciation and amortisation	5	20,534	20,885	21,172	21,336
Net impairments	5	86	5,338	86	5,279
Income recognised in respect of capital donations	4	-	(15)	-	(15)
(Increase) / decrease in receivables and other assets		247	1,100	(2,594)	(1,149)
(Increase) / decrease in inventories		36	(298)	(37)	(303)
Increase / (decrease) in payables and other liabilities		2,928	(13,489)	1,038	(13,047)
Increase / (decrease) in provisions		(5,845)	5,052	(5,520)	4,717
Tax (paid) / received		(40)	(363)	-	-
Other movements in operating cash flows		(30)	-	-	-
Net cash flows from / (used in) operating activities		19,725	17,331	17,031	15,795
Cash flows from investing activities					
Interest received		1,243	1,441	1,208	1,433
Purchase and sale of financial assets / investments		-	-	(1,354)	(606)
Purchase of intangible assets		(890)	(404)	(890)	(404)
Purchase of PPE and investment property		(33,238)	(13,838)	(11,138)	(6,923)
Sales of PPE and investment property		20,737	7,363	4,679	3,615
Lease termination fees paid (lessee)		-	-	-	-
Net cash flows from / (used in) investing activities		(12,148)	(5,438)	(7,495)	(2,885)
Cash flows from financing activities					
Public dividend capital received		19,582	773	19,582	773
Capital element of lease liability repayments		(8,359)	(7,658)	(9,863)	(10,181)
Other interest		-	-	-	-
Interest paid on lease liability repayments		(939)	(567)	(890)	(582)
PDC dividend (paid) / refunded		(1,686)	(1,491)	(1,686)	(1,491)
Net cash flows from / (used in) financing activities		8,598	(8,943)	7,143	(11,481)
Increase / (decrease) in cash and cash equivalents		16,175	2,950	16,679	1,429
Cash and cash equivalents at 1 April - brought forward		28,039	25,089	26,012	24,583
Cash and cash equivalents at 31 March	23	44,214	28,039	42,691	26,012

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 2025/26 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 2026 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 31 March 2026 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 £11,584k (2024/25: £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 2024/25 the subsidiary underwent its own individual audit after the completion of the group accounts, the audit adjustments posted into the subsidiary in 2024/25 are included within the 2025/26 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.

Note 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.

Note 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

Short-term employee benefits

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

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 2026. 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 have significant changes.

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 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 where it meets recognition criteria.

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. From 1 April 2025, subsequent measurement of intangible assets is at cost less amortisation.

Prior to 1 April 2025, intangible assets were held under a revaluation approach reflecting current value in existing use. Revaluation gains and losses and impairments were treated in the same manner as for property, plant and equipment. On 1 April 2025, the carrying value of these assets was carried forward as 'deemed cost' and any related revaluation surpluses in the revaluation reserve were transferred to the I&E reserve.

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

Impairments

Where indicators of impairment exist, the recoverable amount is assessed as the higher of its fair value and the cost to replace the service capacity. Where this is lower than the carrying value an impairment is recognised in expenditure. The recoverable amount of intangible assets under construction is assessed annually, irrespective of indicators of impairment.

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.

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 the Office for National Statistics (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.

Note 1.12.1 The Trust as lessee

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 4.81% applied to new leases commencing in 2025 and 5.32% to new leases commencing in 2026.

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 2026:

		Nominal rate	Prior year rate
Short-term	Up to 5 years	3.64%	4.03%
Medium-term	After 5 years up to 10 years	4.22%	4.07%
Long-term	After 10 years up to 40 years	5.32%	4.81%
Very long-term	Exceeding 40 years	5.07%	4.55%

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 2026:

	Inflation rate	Prior year rate
Year 1	2.50%	2.60%
Year 2	2.00%	2.30%
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 2.95% in real terms (prior year: 2.40%).

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 28 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 Ltd, is VAT registered.

Note 1.18 Corporation tax

South Central Ambulance Service 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 Ltd made a Corporation Tax payment on account of £321k (2024/25: £379k) during 2024/25, recognised an additional £263k Deferred Tax asset and cleared the Corporation Tax liability of £17k with the resulting £40k Corporation Tax being charged to the Income and Expenditure Account. There is a Deferred Tax asset of £688k (2024/25: £426k) and a Corporation Tax debtor of £1k (2024/25: £17k liability). The £40k Corporation Tax charge in these Group Accounts relate to the subsidiary's 2024/25 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 Standards, amendments and interpretations in issue but not yet effective or adopted

The DHSC GAM does not require the following IFRS Standards to be applied in 2025/26:

IFRS 18 Presentation and Disclosure in Financial Statements - The Standard has been adopted by the UK Endorsement Board to be effective for accounting periods beginning on or after 1 January 2027. The Standard has not yet been adopted by the FReM and early adoption is not permitted. The expected impact of applying the standard in future periods has not yet been assessed.

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

The following future changes to adaptations and interpretations of IAS 16 for the public sector are also not yet adopted:

Changes to valuation of property, plant and equipment (PPE) assets – The DHSC GAM for 2026/27 and associated consultation response document confirms future changes which will impact on the financial statements.

From 2026/27 NHS bodies' valuation methodology will be a mandated quinquennial revaluation frequency (or rolling programme) supplemented by annual indexation in the intervening years. The requirement in IAS 16 to revalue an asset when its fair value differs materially from its carrying value is being withdrawn for the public sector.

The current accounting policy for property assets measures the cost of replacing the service potential using a 'modern equivalent asset'. This policy is not changing.

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 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 1.24.1 - 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 1.24.2 - 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 2025/26 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 2026, buildings (excluding leasehold improvements) have a net book value of £15,635k (2024/25: £16,259k) and land has a net book value of £19,497k (2024/25: £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 £803k (2024/25: £447k) and £173k (2024/25: £nil) increase on the value of land. Management are satisfied that the valuation for 2025/26 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 1.25 Discontinued operations (2024/25)

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 31 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.

<u>2025/2026</u>	Emergency Services	Non Emergency Services - Continuing	Non Emergency Services - Discontinued	Corporate	Sub-Total	*NHS Pension	Peppercorn Lease Revaluation	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Income	298,950	22,881	-	1,772	323,603	14,151	-	337,754
Direct Costs	(252,657)	(13,817)	-	(1,772)	(268,246)	(14,151)	-	(282,397)
Contribution Operational Activities	46,293	9,064	-	-	55,357	-	-	55,357
Total overheads					(34,455)			(34,455)
Depreciation and amortisation					(20,535)			(20,535)
Impairments					(86)			(86)
Total Overhead, Depreciation and Amortisation Costs					(55,076)			(55,076)
Operating Surplus (Deficit)					281	-	-	281

* See Note 3.1 and Note 7.

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 31 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.

<u>2024/2025</u>	Emergency Services	Non Emergency Services - Continuing	Non Emergency Services - Discontinued	Corporate	Sub-Total	*NHS Pension	Peppercorn Lease Revaluation	Total
	£000	£000	£000	£000	£000	£000	£000	£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	64,134	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.

Note 3 Operating income from patient care

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)

	2025/26		2024/25	
	Total			
	Continuing	Continuing	Discontinued	Total
	Operations	Operations	Operations	
	£000	£000	£000	£000
A & E income*	294,985	291,022	-	291,022
Patient transport services income	23,549	18,797	44,873	63,670
Other income	782	5,931	-	5,931
Sub-total	319,316	315,750	44,873	360,623
Additional pension contribution central funding**	14,151	14,530	-	14,530
Total income from activities	333,467	330,280	44,873	375,153

*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%, 2024/25: 23.7%) and related NHS England funding (9.4%, 2024/25: 9.4%) have been recognised in these accounts.

Note 3.2 Income from patient care activities (by source)

	2025/26		2024/25	
	Total			
	Continuing	Continuing	Discontinued	Total
	Operations	Operations	Operations	
	£000	£000	£000	£000
Income from patient care activities received from:				
NHS England	14,651	17,374	-	17,374
Integrated care boards	314,874	309,772	42,863	352,635
Department of Health and Social Care	39	90	-	90
Other NHS providers	3,300	2,360	2,010	4,370
NHS other	12	-	-	-
Local authorities	164	146	-	146
Injury cost recovery scheme	320	338	-	338
Non NHS: other	107	200	-	200
Total income from activities	333,467	330,280	44,873	375,153
Of which:				
Related to continuing operations	333,467	330,280	-	330,280
Related to discontinued operations	-	-	44,873	44,873
	333,467	330,280	44,873	375,153

Note 4.1 Other operating income (Group)

2025/26

	Continuing Operations		
	Contract income	Non-contract income	Total
	£000	£000	£000
Education and training	1,471	287	1,758
Non-patient care services to other bodies	-	-	-
Income in respect of employee benefits accounted on a gross basis	362	-	362
Peppercorn lease additions	-	-	-
Other income*	2,167	-	2,167
Total other operating income	4,000	287	4,287
Of which:			
Related to continuing operations	4,000	287	4,287
Related to discontinued operations	-	-	-
	4,000	287	4,287

Note 4.1 Other operating income (Group)

2024/25

	Continuing Operations			Discontinued Operations	
	Contract income	Non-contract income	Sub-Total	Contract income	Total
	£000	£000	£000	£000	£000
Education and training	1,751	424	2,175	-	2,175
Non-patient care services to other bodies	-	-	-	1,241	1,241
Income in respect of employee benefits accounted on a gross basis	88	-	88	-	88
Peppercorn lease additions	-	15	15	-	15
Other income*	-	2,063	2,063	86	2,149
Total other operating income	1,839	2,502	4,341	1,327	5,668
Of which:					
Related to continuing operations	1,839	2,502	4,341	-	4,341
Related to discontinued operations	-	-	-	1,327	1,327
	1,839	2,502	4,341	1,327	5,668

* Other income includes income from third parties within South Central Fleet Services Ltd £1,040k (2024/2025: £591k).

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:

		2025/26		
	Note	Total Continuing Operations £000		
Income from services designated as commissioner requested services		294,985		
Income from services not designated as commissioner requested services		24,331		
Total	3.1	319,316		
		2024/25		
	Note	Continuing Operations £000	Discontinued Operations £000	Total £000
Income from services designated as commissioner requested services		291,022	-	291,022
Income from services not designated as commissioner requested services		24,728	44,873	69,601
Total	3.1	315,750	44,873	360,623

Note 5.1 Operating expenses (Group)	2025/26	2024/25		
	Total Continuing Operations	Continuing Operations	Discontinued Operations	Total
	£000	£000	£000	£000
Purchase of healthcare from NHS and DHSC bodies	1,741	1,783	-	1,783
Purchase of healthcare from non-NHS bodies - Accident & Emergency	9,025	20,871	-	20,871
Purchase of healthcare from non-NHS bodies - Patient Transport	1,468	1,047	16,700	17,747
Purchase of healthcare from non-NHS bodies - Other	17,872	17,388	-	17,388
Staff and executive directors costs	227,600	216,885	15,722	232,607
Remuneration of non-executive directors	155	317	-	317
Supplies and services - clinical (excluding drugs costs)	5,595	4,621	34	4,655
Supplies and services - general	1,829	2,106	54	2,160
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	525	565	-	565
Consultancy costs	14	743	-	743
Establishment	4,226	5,424	129	5,553
Premises	6,994	6,375	8	6,383
Information Technology	6,840	6,814	-	6,814
Transport (excluding patient travel)	16,814	17,582	2,700	20,282
Depreciation on property, plant and equipment	19,905	19,417	234	19,651
Amortisation on intangible assets	629	1,234	-	1,234
Net impairments	86	5,338	-	5,338
Movement in credit loss allowance: contract receivables / contract assets	91	(52)	-	(52)
Change in provisions discount rate(s)	(166)	(13)	-	(13)
Fees payable to the external auditor; audit services- statutory audit	198	208	-	208
other auditor remuneration (external auditor only)	42	39	-	39
Internal audit costs	119	120	-	120
Clinical negligence	2,739	2,033	-	2,033
Legal fees	361	208	1	209
Insurance (as a policy holder)	2,228	1,338	413	1,751
Education and training	1,220	927	-	927
Expenditure on short term leases	4,943	3,606	2,510	6,116
Redundancy	206	4,386	-	4,386
Hospitality	1	4	-	4
Other services, eg external payroll	1,957	1,685	-	1,685
Other	688	196	-	196
Total	335,945	343,195	38,505	381,700
Of which:				
Related to continuing operations	335,945	343,195	-	343,195
Related to discontinued operations	-	-	38,505	38,505
	335,945	343,195	38,505	381,700

Note 5.2 Other auditor remuneration (Group)

	2025/26 £000	2024/25 £000
Other auditor remuneration paid to the external auditor:		
Audit of accounts of any subsidiary of the trust	42	39
Total	42	39

Note 5.3 Limitation on auditor's liability (Group)

The limitation on auditor's liability for external audit work is £1m (2024/25: £1m).

Note 6 Impairment of assets (Group)

	2025/26 £000	2024/25 £000
Net impairments charged to operating surplus / deficit resulting from:		
Loss or damage from normal operations	86	346
Changes in market price	-	-
Other - IFRS16 Peppercorn Properties	-	4,992
Total net impairments charged to operating surplus / deficit	86	5,338
Impairments charged to the revaluation reserve	2,894	2,020
Total net impairments	2,980	7,358

The 2025/26 impairments of £86k were for building leases and impairments charged to the SoCI. £2,894k, is in respect to owned properties impaired during the annual revaluation by our valuers, Savills and is charged to the revaluation reserve. The 2024/25 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 and the £2,020k is in respect of owned properties impaired during the annual revaluation by our valuers.

Note 7 Employee benefits (Group)	2025/26	2024/25		
	Total Continuing Operations £000	Continuing Operations £000	Discontinued Operations £000	Total £000
Salaries and wages	163,244	157,109	11,827	168,936
Social security costs	22,167	16,644	1,176	17,820
Apprenticeship levy	841	809	57	866
Employer's contributions to NHS pensions	35,746	34,327	2,426	36,753
Temporary staff (including agency)	5,602	7,996	236	8,232
Sub-Total	227,600	216,885	15,722	232,607
Redundancy	206	4,386	-	4,386
	206	4,386	-	4,386
Total gross staff costs	227,806	221,271	15,722	236,993
Included Within Operating Expenditure, Note 5.1				
Staff and executive directors costs	227,600	216,885	15,722	232,607
Redundancy	206	4,386	-	4,386
	227,806	221,271	15,722	236,993

The employer contribution rate for NHS pensions increased from 14.3% to 20.6% (excluding administration charge) from 1 April 2019 to 31st March 2024 and thereafter at a rate of 23.7%. For 2020 - 2026, NHS providers continued to pay over contributions at the former 14.3% rate with the additional amount being paid over by NHS England on providers' behalf. The full cost of £14,151k (2024/25: £14,530k) and related £14,151k (2024/25: £14,530k) funding have been recognised in these accounts.

During the year to 31 March 2026 the highest paid director was the Chief Executive who was paid a salary between £200k and £205k (2024/25: £200k and £205k).

In the year ended 31 March 2026, nine directors (2024/25: seven) accrued benefits under a defined benefits pension scheme.

Note 7.1 Retirements due to ill-health

During 2025/26 there was 1 early retirement from the trust agreed on the grounds of ill-health (3 in the year ended 31 March 2025). The estimated additional pension liabilities of this ill-health retirement is £30k (£96k in 2024/25).

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 Trusts Annual Report 2025/26.

Note 8 Pension costs

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2026, is based on valuation data as at 31 March 2024, updated to 31 March 2026 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

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

b) Full actuarial (funding) valuation

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

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

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

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)

	2025/26 £000	2024/25 £000
Operating income of discontinued operations	-	46,200
Operating expenses of discontinued operations	-	(38,505)
Total (SoCI)	-	7,695

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

Note 10 Finance income (Group)

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

	2025/26 £000	2024/25 £000
Interest on bank accounts	1,276	1,411
Total finance income	1,276	1,411

Note 10.1 Finance expenditure (Group)

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

	2025/26 £000	2024/25 £000
Interest expense:		
Interest on lease obligations	939	624
Total interest expense	939	624
Unwinding of discount on provisions	76	30
Total finance costs	1,015	654

Note 10.2 Other gains / (losses) (Group)

	2025/26 £000	2024/25 £000
Gains on disposal of assets	193	954
Losses on disposal of assets	-	(177)
Total gains / (losses) on disposal of assets	193	777

Note 11 Corporation Tax

South Central Ambulance Service 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 Ltd made a Corporation Tax payment on account of £321k (2024/25: £379k) during 2024/25, recognised an additional £263k Deferred Tax asset and cleared the Corporation Tax liability of £17k with the resulting £40k Corporation Tax being charged to the Income and Expenditure Account. There is a Deferred Tax asset of £688k (2024/25: £426k) and a Corporation Tax debtor of £1k (2024/25: £17k liability). The £40k Corporation Tax charge in these Group Accounts relate to the subsidiaries 2024/25 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 2025/26

Group	Software licences £000	Intangible assets under construction £000	Total £000
Cost at 1 April 2025 - brought forward	2,496	447	2,943
Additions	274	616	890
Impairments	-	-	-
Reclassifications	423	(423)	-
Disposals / derecognition	(196)	-	(196)
Cost at 31 March 2026	2,997	640	3,637
Amortisation at 1 April 2025 - brought forward	1,983	-	1,983
Provided during the year	629	-	629
Disposals / derecognition	(196)	-	(196)
Amortisation at 31 March 2026	2,416	-	2,416
Net book value at 31 March 2026	581	640	1,221
Net book value at 1 April 2025	513	447	960

Note 12.2 Intangible assets - Group 2024/25

Group	Software licences £000	Intangible assets under construction £000	Total £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 12.3 Intangible assets - Trust 2025/26

Trust	Software licences £000	Intangible assets under construction £000	Total £000
Valuation / gross cost at 1 April 2025 - brought forward	2,496	447	2,943
Additions	274	616	890
Impairments	-	-	-
Reclassifications	423	(423)	-
Disposals / derecognition	(196)	-	(196)
Valuation / gross cost at 31 March 2026	2,997	640	3,637
Amortisation at 1 April 2025 - brought forward	1,983	-	1,983
Provided during the year	629	-	629
Disposals / derecognition	(196)	-	(196)
Amortisation at 31 March 2026	2,416	-	2,416
Net book value at 31 March 2026	581	640	1,221
Net book value at 1 April 2025	513	447	960

Note 12.4 Intangible assets - Trust 2024/25

Trust	Software licences £000	Intangible assets under construction £000	Total £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 - as previously stated	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 13.1 Property, plant and equipment - Group 2025/26

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 2025 - brought forward	20,389	37,746	21,095	18,292	22,166	8,763	1,468	129,919
Additions	-	1,174	33,435	469	1,075	233	24	36,410
Impairments	-	(2,894)	-	-	-	-	-	(2,894)
Revaluations	173	-	-	-	-	-	-	173
Reclassifications	-	2,737	(26,829)	261	19,938	3,759	134	-
Transfers to/from assets held for sale and assets in disposal groups	(1,066)	(803)	-	-	-	-	-	(1,869)
Disposals / derecognition	-	(262)	-	(2,345)	(25,747)	(954)	(20)	(29,328)
Valuation/gross cost at 31 March 2026	19,496	37,698	27,701	16,677	17,432	11,801	1,606	132,411
Accumulated depreciation at 1 April 2025 - brought forward	-	12,187	-	12,119	21,404	6,146	792	52,648
Provided during the year	-	4,741	-	2,410	1,145	2,748	234	11,278
Revaluations	-	(2,091)	-	-	-	-	-	(2,091)
Transfers to/from assets held for sale and assets in disposal groups	-	(33)	-	-	-	-	-	(33)
Disposals / derecognition	-	(250)	-	(2,322)	(5,286)	(906)	(20)	(8,784)
Accumulated depreciation at 31 March 2026	-	14,554	-	12,207	17,263	7,988	1,006	53,018
Net book value at 31 March 2026	19,496	23,144	27,701	4,470	169	3,813	600	79,393
Net book value at 1 April 2025	20,389	25,559	21,095	6,173	762	2,617	676	77,271

Included within buildings is a closing cost of £22.087m (2024/25: £21.488m) for leasehold improvements, accumulated depreciation amounted to £14.554m (2024/25: £12.187m).

During 2023/24 equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery, net book value £1.426m (2024/25: £1.978m).

Disposals in 2024/25 for discontinued operations included Buildings £558k, Plant & Machinery £156k, Transport Equipment £16k and Furniture & Fittings £13k. The remaining disposals were all within continuing operations.

Included within assets under construction were purchases of £11.082m and disposals of £11.082m for ambulances purchased and subsequently sold on a sale and leaseback arrangement.

Note 13.2 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 £22.087m (2024/25: £21.488m) for leasehold improvements, accumulated depreciation amounted to £14.554m (2024/25: £12.187m).

During 2023/24 equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery, net book value £1.426m (2024/25: £1.978m).

Disposals in 2024/25 for discontinued operations included Buildings £558k, Plant & Machinery £156k, Transport Equipment £16k and Furniture & Fittings £13k. The remaining disposals were all within continuing operations.

Included within assets under construction were purchases of £11.082m and disposals of £11.082m for ambulances purchased and subsequently sold on a sale and leaseback arrangement.

Note 13.3 Property, plant and equipment financing - Group 31 March 2026

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	18,386	22,433	27,701	3,044	169	3,813	600	76,146
Owned - donated/granted	1,110	711	-	1,426	-	-	-	3,247
NBV total at 31 March 2026	19,496	23,144	27,701	4,470	169	3,813	600	79,393

Note 13.4 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 13.5 Property, plant and equipment - Trust 2025/26

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 2025 - brought forward	20,389	37,084	7,612	15,594	7,715	8,424	1,469	98,287
Additions	-	1,174	9,044	408	487	233	24	11,370
Impairments	-	(2,894)	-	-	-	-	-	(2,894)
Revaluations	173	-	-	-	-	-	-	173
Reclassifications	-	2,684	(6,704)	126	-	3,759	135	-
Transfers to/from assets held for sale and assets in disposal groups	(1,066)	(803)	-	-	-	-	-	(1,869)
Disposals / derecognition	-	(262)	-	(2,345)	(3,123)	(969)	(20)	(6,719)
Valuation/gross cost at 31 March 2026	19,496	36,983	9,952	13,783	5,079	11,447	1,608	98,348
Accumulated depreciation at 1 April 2025 - brought forward	-	11,904	-	10,252	7,530	5,832	792	36,310
Provided during the year	-	4,690	-	2,173	653	2,722	234	10,472
Revaluations	-	(2,091)	-	-	-	-	-	(2,091)
Transfers to/from assets held for sale and assets in disposal groups	-	(33)	-	-	-	-	-	(33)
Disposals / derecognition	-	(250)	-	(2,322)	(3,123)	(906)	(20)	(6,621)
Accumulated depreciation at 31 March 2026	-	14,220	-	10,103	5,060	7,648	1,006	38,037
Net book value at 31 March 2026	19,496	22,763	9,952	3,680	19	3,799	602	60,311
Net book value at 1 April 2025	20,389	25,180	7,612	5,342	185	2,592	677	61,977

Included within buildings is a closing cost of £21.371m (2024/25: £20.825m) for leasehold improvements, accumulated depreciation amounted to £14.220m (2024/25: £11.904m).

During 2023/24 equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery, net book value £1.426m (2024/25: £1.978m).

Disposals in 2024/25 for discontinued operations included: Buildings £558k, Plant & Machinery £156k, Transport Equipment £16k and Furniture & Fittings £13k. The remaining disposals were all within continuing operations.

Note 13.6 Property, plant and equipment - Trust 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 - as previously stated	-	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 £21.371m (2024/25: £20.825m) for leasehold improvements, accumulated depreciation amounted to £14.220m (2024/25: £11.904m).

During 2023/24 equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery, net book value £1.426m (2024/25: £1.978m).

Disposals in 2024/25 for discontinued operations included: Buildings £558k, Plant & Machinery £156k, Transport Equipment £16k and Furniture & Fittings £13k. The remaining disposals were all within continuing operations.

Note 13.7 Property, plant and equipment financing - Trust 31 March 2026

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	18,386	22,052	9,952	2,254	19	3,799	602	57,064
Owned - donated / granted	1,110	711	-	1,426	-	-	-	3,247
Total net book value at 31 March 2026	19,496	22,763	9,952	3,680	19	3,799	602	60,311

Note 13.8 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 14 Leases - South Central Ambulance Service NHS Foundation Trust as a lessee

The Trust has applied IFRS16 to account for lease arrangements

Note 15 Right of use assets - Group 2025/26

	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	23,778	879	21,144	45,801	210
Additions	3,940	-	17,220	21,160	-
Remeasurements of the lease liability	319	-	-	319	1
Impairments	(86)	-	-	(86)	-
Disposals / derecognition	(774)	(778)	(139)	(1,691)	-
Valuation/gross cost at 31 March 2026	27,177	101	38,225	65,503	211
Accumulated depreciation at 1 April 2025 - brought forward	8,198	724	10,680	19,602	36
Provided during the year	2,898	114	5,615	8,627	25
Disposals / derecognition	(760)	(778)	(97)	(1,635)	-
Accumulated depreciation at 31 March 2026	10,336	60	16,198	26,594	61
Net book value at 31 March 2026	16,841	41	22,027	38,909	150
Net book value at 1 April 2025	15,580	155	10,464	26,199	174
Net book value of right of use assets leased from other NHS providers					150
Net book value of right of use assets leased from other DHSC group bodies					-

Note 15 Right of use assets - Group 2024/25

	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 15.1 Right of use assets - Trust 2025/26

	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 2025 - brought forward	22,256	879	29,803	52,938	210
Additions	877	-	17,220	18,097	-
Remeasurements of the lease liability	319	-	-	319	1
Impairments	(86)	-	-	(86)	-
Disposals / derecognition	(774)	(778)	(2,247)	(3,799)	-
Valuation/gross cost at 31 March 2026	22,592	101	44,776	67,469	211
Accumulated depreciation at 1 April 2025 - brought forward	7,781	724	17,654	26,159	36
Provided during the year	2,733	114	7,224	10,071	25
Disposals / derecognition	(760)	(778)	(2,189)	(3,727)	-
Accumulated depreciation at 31 March 2026	9,754	60	22,689	32,503	61
Net book value at 31 March 2026	12,838	41	22,087	34,966	150
Net book value at 1 April 2025	14,475	155	12,149	26,779	174
Net book value of right of use assets leased from other NHS providers					150
Net book value of right of use assets leased from other DHSC group bodies					-

Note 15.1 Right of use assets - Trust 2024/25

	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 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	
	2025/26	2024/25	2025/26	2024/25
	£000	£000	£000	£000
Carrying value at 1 April	25,554	29,135	26,106	31,556
Lease additions	21,160	7,866	18,097	8,852
Lease liability remeasurements	319	(1,393)	319	(1,516)
Interest charge arising in year	939	624	890	582
Early terminations	(56)	(2,453)	(71)	(2,605)
Lease payments (cash outflows)	(9,298)	(8,225)	(10,753)	(10,763)
Carrying value at 31 March	38,618	25,554	34,588	26,106

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 2026

	Group		Trust	
	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:
	31 March 2026	31 March 2026	31 March 2026	31 March 2026
	£000	£000	£000	£000
Undiscounted future lease payments payable in:				
- not later than one year;	9,953	28	9,602	28
- later than one year and not later than five years;	26,787	86	24,697	86
- later than five years.	6,037	61	3,952	61
Total gross future lease payments	42,777	175	38,251	175
Finance charges allocated to future periods	(4,159)	(19)	(3,663)	(19)
Net lease liabilities at 31 March 2026	38,618	156	34,588	156
Of which:				
Leased from other NHS providers		156		156
Leased from other DHSC group bodies		-		-

Note 17.1 Maturity analysis of future lease payments at 31 March 2025

	Group		Trust	
	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:
	31 March 2025	31 March 2025	31 March 2025	31 March 2025
	£000	£000	£000	£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 finance 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 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 2015/2016. 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 2026	31 March 2025	31 March 2026	31 March 2025
	£000	£000	£000	£000
Consumables	1,703	1,812	1,310	1,346
Energy	216	143	216	143
Total inventories	1,919	1,955	1,526	1,489

Note 20.1 Receivables

	Group		Trust	
	31 March 2026 £000	31 March 2025 £000	31 March 2026 £000	31 March 2025 £000
Current				
Contract receivables	3,588	5,785	5,152	5,219
Capital receivables	-	-	3	4,440
Allowance for impaired contract receivables / assets	(434)	(435)	(434)	(435)
Prepayments (non-PFI)	11,055	8,133	10,931	8,084
Interest receivable	150	117	150	117
PDC dividend receivable	-	150	-	150
VAT receivable	969	2,258	548	788
Corporation and other taxes receivable	690	425	-	-
Other receivables	566	515	561	508
Total current receivables	16,584	16,948	16,911	18,871
Non-current				
Other receivables	14	14	14	14
Total non-current receivables	14	14	14	14
Of which receivable from NHS and DHSC group bodies:				
Current	635	3,726	635	3,726
Non-current	14	14	14	14

Non-current receivables totalling £14k (2024/25: £14k) 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 - 2025/26

	Group		Trust	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 Apr 2025 - brought forward	435	-	435	-
Changes in existing allowances	91	-	91	-
Utilisation of allowances (write offs)	(92)	-	(92)	-
Allowances as at 31 Mar 2026	434	-	434	-

Note 20.3 Allowances for credit losses - 2024/25

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

Note 21 Other assets

	Group		Trust	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	£000	£000	£000	£000
Current				
Loans and receivables	-	-	11,442	9,994
Total other current assets	-	-	11,442	9,994
Non-current				
Share Capital	-	-	441	441
Loans and Receivables	-	-	143	237
Total other non-current assets	-	-	584	678

Other financial assets represent 5 loans made to South Central Fleet Services Ltd to purchase ambulances and 1 for the refurbishment of the Milton Park premises.

The Trust has 6 active loans amounting to £14,300k with the subsidiary company, South Central Fleet Service Limited. The terms range from on demand to 10 years, all attracting interest of between 3.5% and 8.5% and as at 31 March 2026 an amount of £11,585k was outstanding (31 March 2025: £10,231k).

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

As at 31 March 2026 the Trust was actively marketing three properties for disposal. These properties have an historical cost value of £1,836k, these properties were revalued by Savills at 31 March 2026 and held a market value of £2,260k. The properties are expected to be sold within the 2026/27 financial year.

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	
	2025/26	2024/25	2025/26	2024/25
	£000	£000	£000	£000
At 1 April	28,039	25,089	26,012	24,583
Net change in year	16,175	2,950	16,679	1,429
At 31 March	44,214	28,039	42,691	26,012
Broken down into:				
Cash at commercial banks and in hand	1,523	2,027	-	-
Cash with the Government Banking Service	42,691	26,012	42,691	26,012
Total cash and cash equivalents as in SoFP	44,214	28,039	42,691	26,012
Total cash and cash equivalents as in SoCF	44,214	28,039	42,691	26,012

Note 24.1 Trade and other payables

	Group		Trust	
	2025/26	2024/25	2025/26	2024/25
	£000	£000	£000	£000
Current				
Trade payables	3,196	1,627	4,932	1,519
Capital payables	13,747	10,575	3,575	3,343
Accruals	12,056	11,091	10,287	13,013
Social security costs	2,534	2,141	2,517	2,107
Other taxes payable	1,980	1,849	1,888	1,825
PDC dividend payable	106	-	106	-
Pension contributions payable	2,864	2,967	2,857	2,960
Other payables	80	107	60	79
Total current trade and other payables	36,563	30,357	26,222	24,846

Of which payables from NHS and DHSC group bodies:

Current	1,252	731	1,252	731
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 2026 Number	March 2026 £000	March 2025 Number	March 2025 £000
Non-NHS Payables;				
Total Non-NHS Trade Invoices Paid in the Year	23,902	195,471	31,957	209,380
Total Non-NHS Trade Invoices Paid Within Target	22,842	193,165	30,583	206,061
Percentage of Non-NHS Trade Invoices Paid Within Target	95.6%	98.8%	95.7%	98.4%
NHS Payables;				
Total NHS Trade Invoices Paid in the Year	809	7,129	743	6,022
Total NHS Trade Invoices Paid Within Target	789	7,117	726	5,983
Percentage of NHS Trade Invoices Paid Within Target	97.5%	99.8%	97.7%	99.4%

The Better Payment Practice code requires the NHS body to aim to pay all valid invoices by the due date or within 30 calendar days of receipt of goods or a valid invoice (whichever is later) unless other payment terms have been agreed.

Note 25 Borrowings

	Group		Trust	
	2025/26 £000	2024/25 £000	2025/26 £000	2024/25 £000
Current				
Lease liabilities	8,674	7,127	8,459	8,646
Total current borrowings	8,674	7,127	8,459	8,646
Non-current				
Lease liabilities	29,944	18,427	26,129	17,460
Total non-current borrowing	29,944	18,427	26,129	17,460

Note 26 Reconciliation of liabilities arising from financing activities

	2025/26 Group		2025/26 Trust	
	Lease liabilities £000	Total £000	Lease liabilities £000	Total £000
Carrying value at 1 April 2025	25,554	25,554	26,106	26,106
Cash movements:				
Financing cash flows - payments and receipts of principal	(8,359)	(8,359)	(9,863)	(9,863)
Financing cash flows - payments of interest	(939)	(939)	(890)	(890)
Non-cash movements:				
Additions	21,160	21,160	18,097	18,097
Lease liability remeasurements	319	319	319	319
Application of effective interest rate	939	939	890	890
Early terminations	(56)	(56)	(71)	(71)
Carrying value at 31 March 2026	38,618	38,618	34,588	34,588

	2024/25 Group		2024/25 Trust	
	Lease liabilities £000	Total £000	Lease liabilities £000	Total £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

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 2025	1,980	22	64	7,453	2,935	12,454
Change in the discount rate	(165)	-	-	-	-	(165)
Arising during the year	121	31	29	648	1,019	1,848
Utilised during the year	(207)	(29)	-	(2,589)	(332)	(3,157)
Reversed unused	-	-	-	(4,036)	(334)	(4,370)
Unwinding of discount	75	-	-	-	-	75
At 31 March 2026	1,804	24	93	1,476	3,288	6,685
Expected timing of cash flows:						
- not later than one year;	201	24	93	1,476	1,295	3,089
- later than one year and not later than five years;	569	-	-	-	1,529	2,098
- later than five years.	1,034	-	-	-	464	1,498
Total	1,804	24	93	1,476	3,288	6,685

* Other provisions include £9k (2024/25: £11k) ongoing costs arising from the management of closure activities, £655k (2024/25: £688k) staff related costs, £2,608k (2024/25: £1,889k) property dilapidations and £nil (2024/25: £335k) 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 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 including the retention of clinical records, £688k (2023/24: £1,619k) staff related costs, £1,889k (2023/24: £1,592k) property dilapidations and £335k (2023/24: £nil) 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 * £000	Total £000
At 1 April 2025	1,980	22	64	7,453	2,524	12,043
Change in the discount rate	(165)	-	-	-	-	(165)
Arising during the year	121	31	29	648	1,019	1,848
Utilised during the year	(207)	(29)	-	(2,589)	(339)	(3,164)
Reversed unused	-	-	-	(4,036)	(2)	(4,038)
Unwinding of discount	75	-	-	-	-	75
At 31 March 2026	1,804	24	93	1,476	3,202	6,599
Expected timing of cash flows:						
- not later than one year;	201	24	93	1,476	1,209	3,003
- later than one year and not later than five years;	569	-	-	-	1,529	2,098
- later than five years.	1,034	-	-	-	464	1,498
Total	1,804	24	93	1,476	3,202	6,599

* Other provisions include £9k (2024/25: £11k) ongoing costs arising from the management of closure activities, £655k (2024/25: £688k) staff related costs and £2,522k (2024/25: £1,810k) property dilapidations.

	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	4,740	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.

Note 28 Clinical negligence

At 31 March 2026, £53,986k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of South Central Ambulance Service NHS Foundation Trust (31 March 2025: £50,164k).

Note 29 Contingent assets and liabilities

	Group		Trust	
	31 March 2026 £000	31 March 2025 £000	31 March 2026 £000	31 March 2025 £000
Value of contingent liabilities				
NHS Resolution legal claims	(37)	(24)	(37)	(24)
Gross value of contingent liabilities	<u>(37)</u>	<u>(24)</u>	<u>(37)</u>	<u>(24)</u>
Amounts recoverable against liabilities	-	-	-	-
Net value of contingent liabilities	<u><u>(37)</u></u>	<u><u>(24)</u></u>	<u><u>(37)</u></u>	<u><u>(24)</u></u>

Note 30 Contractual capital commitments

	Group		Trust	
	31 March 2026 £000	31 March 2025 £000	31 March 2026 £000	31 March 2025 £000
Property, plant and equipment	15,786	21,723	3,044	1,936
Intangible assets	<u>-</u>	<u>107</u>	<u>-</u>	<u>107</u>
Total	<u><u>15,786</u></u>	<u><u>21,830</u></u>	<u><u>3,044</u></u>	<u><u>2,043</u></u>

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 2026 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		Total book value £000
	Held at amortised cost £000	Held at fair value through I&E £000	
Carrying values of financial assets as at 31 March 2026			
Trade and other receivables excluding non financial assets	648	-	648
Trade and other receivables with other bodies excluding non financial assets	2,765	-	2,765
Other investments / financial assets	-	-	-
Cash and cash equivalents	44,214	-	44,214
Total at 31 March 2026	47,627	-	47,627

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

	Trust		Total book value £000
	Held at amortised cost £000	Held at fair value through I&E £000	
Carrying values of financial assets as at 31 March 2026			
Trade and other receivables excluding non financial assets	648	-	648
Trade and other receivables with other bodies excluding non financial assets	3,643	-	3,643
Other investments / financial assets	12,026	-	12,026
Cash and cash equivalents	42,691	-	42,691
Total at 31 March 2026	59,008	-	59,008

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

Note 31.3 Carrying values of financial liabilities

Carrying values of financial liabilities as at 31 March 2026	Group		Total book value £000
	Held at amortised cost £000	Held at fair value through I&E £000	
Obligations under leases	38,618	-	38,618
Trade and other payables excluding non financial liabilities	27,913	-	27,913
Provisions under contract	3,279	-	3,279
Total at 31 March 2026	69,810	-	69,810

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

Carrying values of financial liabilities as at 31 March 2026	Trust		Total book value £000
	Held at amortised cost £000	Held at fair value through I&E £000	
Obligations under leases	34,588	-	34,588
Trade and other payables excluding non financial liabilities	17,689	-	17,689
Provisions under contract	3,193	-	3,193
Total at 31 March 2026	55,470	-	55,470

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

Note 31.4 Fair values of financial assets and liabilities

The Group held no non-current financial assets as at 31 March 2026 (31 March 2025: £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

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 2026	31 March 2025	31 March 2026	31 March 2025
	£000	£000	£000	£000
In one year or less	39,159	32,795	28,550	28,338
In more than one year but not more than five years	28,315	15,624	26,225	15,022
In more than five years	6,495	5,756	4,410	5,191
Total	73,969	54,175	59,185	48,551

Note 32 Losses and special payments

	2025/26		2024/25	
Group and Trust	Total number of cases	Total value of cases (£000s)	Total number of cases	Total value of cases (£000s)
Losses				
Bad debts and claims abandoned	128	89	-	-
Stores losses and damage to property	60	86	48	7
Total losses	188	175	48	7
Special payments				
Special severance payments	-	-	2	21
Total special payments	-	-	2	21
Total losses and special payments	188	175	50	28

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

Portsmouth Hospitals University NHS Trust

Isle of Wight NHS Trust

NHS Bedfordshire, Luton and Milton Keynes ICB

NHS Buckinghamshire, Oxfordshire and Berkshire West ICB

NHS Frimley ICB

NHS Hampshire and Isle of Wight ICB

NHS 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 2024/25 group accounts to Parliament South Central Fleet Services Ltd underwent its own limited company audit. A copy of the audited accounts can be found on the Companies House website.

In 2024/25 the subsidiary treated the purchase of ambulances as inventory and therefore accounted for any assets under construction as inventory resulting in £13,486k (2023/24: £4,400k) more inventory held and -£13,486k (2023/24: -£4,400k) 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 2025/26 the inventory in the subsidiary will be £13,693k (2024/25 £13,486k) higher than the consolidated accounts with the Assets Under Construction balance being £13,693k (2024/25) £13,486k) lower in the subsidiary accounts.

A Corporation Tax charge was recognised in the subsidiary accounts and therefore £40k (2023/24: £73k) is recognised in the group accounts as a Corporation Tax charge in the 2025/26 year. Corporation Tax liability decreased in the subsidiary by £18k (2023/24: £379k increase) and this was off-set by a £263k (2023/24: £306k increase) to Deferred Tax Asset and a payment to HMRC of £321k.

IFRS16 liability in the subsidiary was increased by £3k (2023/24: £38k) with a corresponding charge to the profit and loss account of £3k (2023/24: £38k).

Payments to South Central Fleet Services Ltd £14,869k (2024/25: £15,434k).

Receipts from South Central Fleet Services Ltd £4,502k (2024/25: £2,336k).

Amounts owed to South Central Fleet Services Ltd as at 31 March 2026 £1,838k (31 March 2025: £3,754k).

Amounts owed from South Central Fleet Services Ltd as at 31 March 2026 £1,680k (31 March 2025: £4,440k).

During the year South Central Ambulance Service NHS Foundation Trust loaned South Central Fleet Services Ltd £19,558k of which; £4,651k with an interest rate of 7.75%, £4,547k with an interest rate of 7.5%, £3,500k with an interest rate of 7.25% and £6,860k with an interest rate of 7% (2024/25: £10,002k of which; £900k with an interest rate of 8.5% and £9,102k with an interest rate of 8%). During the year repayments of £18,205k (2024/25: £9,395k) were made. At the end of the year South Central Fleet Services Ltd owed South Central Ambulance Service NHS Foundation Trust £11,585k in outstanding loans (2024/25: £10,231k).

The South Central Ambulance Charity had total gross assets of £675k as at 31 March 2026 (31 March 2025: £850k). During the 2025/26 year the Charity received income of £498k (2024/25: £314k) and incurred expenditure of £673k (2024/25: £584k). The results for 2025/26 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.

5 EXTERNAL AUDITORS 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 2026, 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 2025 to 2026.

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 2026 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 2025 to 2026; 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.

Qualified opinion on other matters required by the Code of Audit Practice

In our opinion:

- Except for the matter described in the basis for qualified opinion on the Remuneration Report and the Staff Report paragraph 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 2025/26; 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.

Basis for qualified opinion on the Remuneration Report and Staff report

The Remuneration Report is not complete as it does not include the pension entitlement information for the Acting Deputy Chief Executive (Kate Hall) who was a senior manager at the Trust on secondment from NHS England from May 2025 to December 2025.

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 2025/26 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 Interim 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 2025 to 2026.

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 it 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 are 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 2025 to 2026.

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 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 elements of expenditure, the occurrence and accuracy of elements of expenditure in the last quarter of the financial year 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 2026.

We have nothing to report in this respect.

Responsibilities of the Accounting Officer

The Interim 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 2026 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.

As at the date of issue of our auditor's report, we have not submitted our Consolidated NHS Provider Accounts (CPA) Group Audit Return to the National Audit Office (NAO) for the year ended 31 March 2026. In addition, confirmation has not been received from the NAO that the Department of Health and Social Care (DHSC) Group Accounts audit for 2025-26 has been certified by the Comptroller and Auditor General.

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 2026.

Use of our report

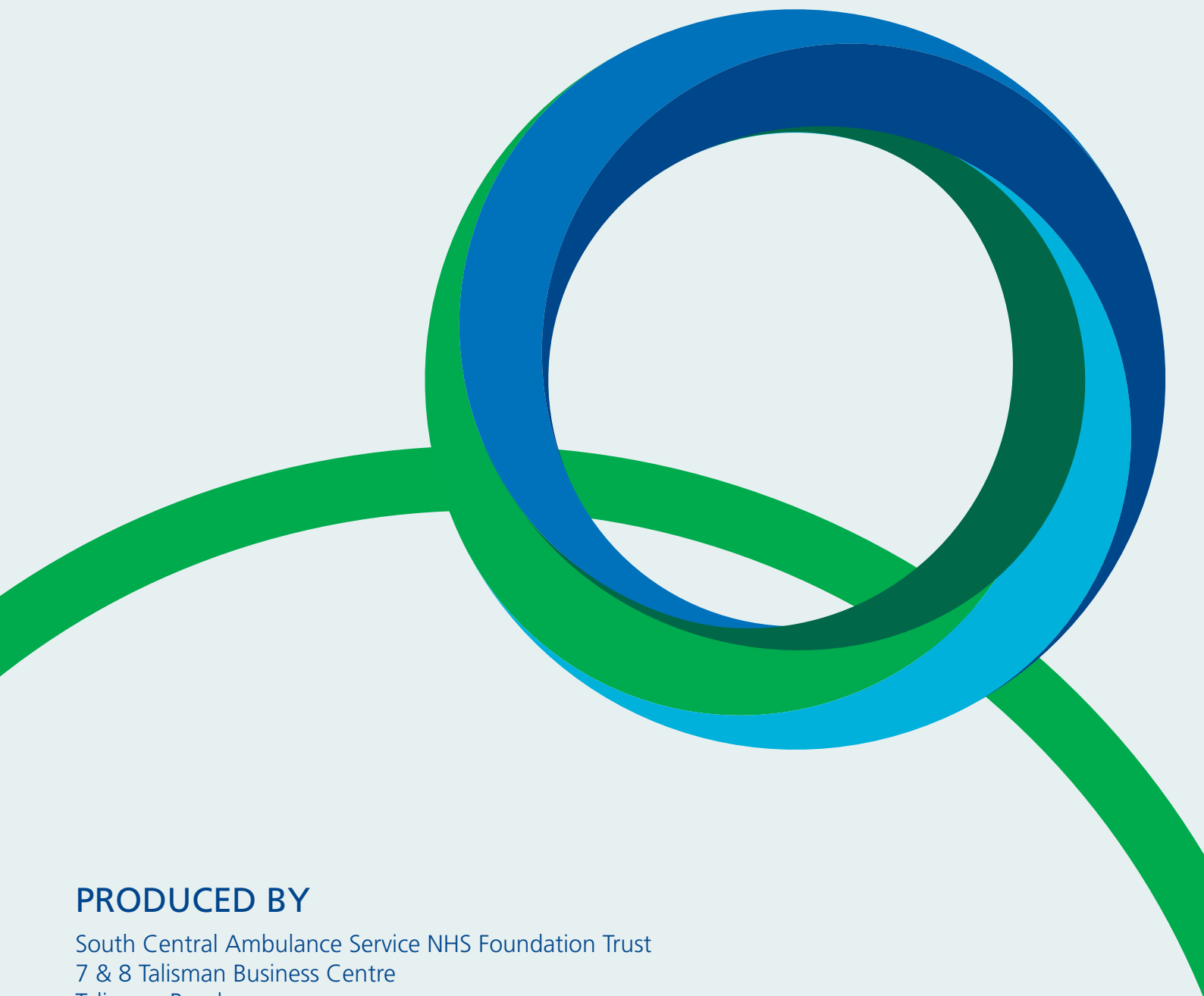
This report is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Trust's Council of Governors those matters we are required to state to them in an auditor's 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

26 June 2026



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