



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
NHS Trust

Welsh Ambulance Services NHS Trust

Annual Report and Accounts 2022/23

INTRODUCTION

This Annual Report is part of a suite of documents that provides information about the Welsh Ambulance Services NHS Trust (the Trust). It will provide the reader with information on our services, the care we provide and what we do to plan, deliver, and improve those services. It will provide the reader with detail on the Trust's performance and how we responded to changing demands and challenges in 2022/23.

In accordance with the NHS Wales 2022/23 Manual for Accounts and HM Treasury's Financial Reporting Manual, our Annual Report for 2022/23 includes: -

Part 1: Performance Report which details how the Trust performed in the year and how we adapted and responded to the system pressures currently impacting our patients and our people.

Part 2: Accountability Report which details the key accountability requirements and our Governance Statement, which provides information about how the Trust manages and controls resources and risks and complies with governance arrangements.

Part 3 Financial Statements which detail how the Trust has spent its money and met its obligations. These accounts for the period ended 31 March 2023 have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the European Union, in accordance with HM Treasury's FReM by the Welsh Ambulances Services NHS Trust under schedule 9 section 178 Para 3 (1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers, with the approval of the Treasury, directed.

For 2022/23, there was no requirement to prepare a separate Annual Quality Statement or Annual Putting Things Right Report; however, key quality themes are captured within the Performance Report. Whilst acronyms are explained in full when they are first used, a glossary is included for ease of reference. If you require a version of the Annual Report in printed or alternative formats or languages, please contact the Board Secretary on trish.mills@wales.nhs.uk.

WELCOME MESSAGE FROM THE CHAIR AND CHIEF EXECUTIVE OFFICER

Thank you for reading the Welsh Ambulance Services NHS Trust Annual Report for 2022/23. Over the last two years, we have set out in our Annual Report the challenges we have faced during, and as we emerged from, the pandemic. The challenge throughout 2022/23, however, has continued to grow.

Our people continue to work in a health and care system which at times has been overwhelmed by pressures in our hospitals, the community and, for us, the number of calls to our 999 and 111 services. In our Emergency Medical Services (EMS), demand for the most serious of 999 calls increased again whilst delays at hospital peaked at their highest ever level in December 2022, equating to over one third of our ambulances being unable to respond to calls. This has meant that we do not always reach patients in a timely way, some come to avoidable harm, and it is not the safe, high-quality service that any of us want to provide.

Our 111 service also came under severe pressure at times, particularly as we saw a rise in seasonal infections such as influenza, Respiratory Syncytial Virus (RSV) and Strep A that had been tempered during the pandemic meaning we were sometimes unable to answer calls in a timely way either. Our Non-Emergency Patient Transport Service (NEPTS) continued to deliver a consistently good quality service, although we know we can still make improvements, particularly for our oncology patients. We are also working hard to improve transfers between hospitals where we have also seen some delays causing avoidable patient harm during the year.

Over the winter, our people made the difficult decision to take industrial action and whilst the principal reason was pay, we had the chance to talk to those on picket lines who raised issues including work life balance being compromised, often because of unpredictable shift end times, and many other day to day issues. The public responded well during industrial action and on some days, we saw a reduction in the number of people calling 999. However, hospitals still saw pressure at the front door and compounding issues such as seasonal infection and the inability to maintain flow out of hospitals means the system is still under severe pressure.

Despite the challenges, our achievements during this last year have been impressive. Our people have come together at all levels of the organisation not only to respond to the challenges they face on a daily basis but also to make service improvements, without which the situation we faced would have been much worse.

We continued to grow our EMS, recruiting an additional 90 Full Time Equivalent (FTE) front line staff as well as re-rostering across the whole of Wales to better meet demand. We implemented a new remote triage system (ECNS) enabling our Clinical Support Desk to increase the number of people whose needs can be met remotely. Our 111-service responded amazingly to a system outage across GP out of hours, developing new ways of working at pace. Our NEPTS service completed a procurement exercise which has improved the efficiency of the service and allowed us to put new quality standards in place with external providers. We also saw new stations opening, new carbon efficient vehicles being deployed and strides forward in our digital capability.

We are pleased to say that the Trust achieved financial balance in 2022/23, with a small revenue surplus of £62k and met its statutory duty to breakeven during this financial year. Gross savings of £4.392m were achieved against a target of £4.300m.

Following a sustained pandemic response and rising inflation, the financial outlook for 2023/24 and beyond is challenging and this, and continued improvements in performance will need to be closely monitored. This will be supported by strengthened monitoring and oversight by Board Committees and revised escalation and reporting arrangements to the Board.

We want to provide the right care and advice, in the right place, every time by delivering quality driven, clinically led and value focussed services. This was the commitment we set out in our long-term strategy 'Delivering Excellence' and it remains our commitment now. However, the operating and financial environment that we face means we need to balance our ambition to make improvements in the quality of care for our patients with the need to look after our people and at the same time provide efficiencies and savings that will help us to deliver financial balance. However, we are motivated by a greater sense of direction having agreed our organisational purpose: 'To Support. To Serve. To Save.'



Finally, we would like to thank all of our staff and volunteers, Armed Forces, blue light partners, commissioners, the private sector, and the voluntary sector for their continued support. We look forward to working with colleagues, patients, and partners as we continue to deliver the improvements to our services that will benefit the population of Wales.

Colin Dennis

Chair of the Trust Board



Jason Killens

Chief Executive Officer



REPORT CONTENTS

INTRODUCTION	2
WELCOME MESSAGE FROM THE CHAIR AND CHIEF EXECUTIVE OFFICER.....	3
PART 1: – PERFORMANCE REPORT	10
PERFORMANCE OVERVIEW	10
1.1. Introduction.....	10
1.2. Statement from the Chief Executive Officer	10
1.3. Areas of Responsibility	12
1.4. Our Purpose and Long-Term Strategy	13
1.5. Integrated Medium-Term Plan.....	14
1.6. Performance Summary.....	15
1.6.1 Our Patients – Quality, Safety and Patient Experience	16
1.6.2 Our People.....	22
1.6.3 Finance and Value.....	24
1.6.4 Partnerships and Systems Contributions	25
1.6.5 Integrated Medium-Term Plan (IMTP) Delivery.....	28
1.6.6 Managing Risk.....	29
DELIVERY AND PERFORMANCE ANALYSIS	32
1.7. Our Patients (Quality, Safety and Patient Experience)	32
1.8. Our People.....	51
1.9. Finance and Value.....	55
1.10. Non-Financial Performance Information.....	57
1.11. Partnerships and System Contribution	58
1.12. Infection Prevention and Control	61
1.13. Integrated Medium Term Plan	64
1.14. Delivering in Partnership	66
1.15. Ministerial Priorities and NHS Wales	68
1.16. Workforce Management and Well-being	79

1.17.	Decision-making and Governance.....	83
1.18.	Conclusions and Look Forward.....	86
1.19.	Links to Further Information	87
PART 2: - ACCOUNTABILITY REPORT		89
2.1	Corporate Governance Report	90
2.1.1	The Directors' Report.....	91
2.1.2	Statement of Accountable Officer's Responsibilities	98
2.1.3	Statement of Directors' responsibilities in respect of the Accounts ..	100
2.1.4	The Governance Statement.....	102
2.2	Modern Slavery Act 2015 – Transparency in Supply Chains.....	162
2.3	Remuneration and Staff Report	162
2.4	Senedd Cymru/Welsh Parliamentary Accountability and Audit Report....	179
PART 3: - FINANCIAL STATEMENTS		187

GLOSSARY OF TERMS

Abbreviation	Term
ACAS	Advisory Conciliation and Arbitration Service
ADLT	Assistant Directors' Leadership Team
AfC	Agenda for Change
AGM	Annual General Meeting
AMR	Antimicrobial Resistance
APPs	Advanced Paramedic Practitioners
AQIs	Ambulance Quality Indicators
BAF	Board Assurance Framework
CASC	Chief Ambulance Services Commissioner
CFRs	Community First Responders
CHARU	Cymru High Acuity Response Unit
CIAT	Clinical Intelligence and Assurance Team
COPI	Control of Patient Information Regulations
CPD	Continual Professional Development
CPR	Cardiopulmonary Resuscitation
CSD	Clinical Support Desk
DAP	Decarbonisation Action Plan
EASC	Emergency Ambulance Services Committee
EDs	Emergency Departments
EMS	Emergency Medical Service
EMT	Executive Management Team
ePCR	Electronic Patient Care Record
EPRR	Emergency Preparedness Resilience and Response
ESR	Electronic Staff Record
HART	Hazardous Area Response Team
FPC	Finance and Performance Committee
FReM	Government Financial Reporting Manual
HSE	Health and Safety Executive
ICAP	Integrated Commissioning Action Plan
ICO	Information Commissioner's Office
IMTP	Integrated Medium-Term Plan
IPC	Infection Prevention Control
JIF	Joint Investigations Framework
JOL	Joint Organisational Learning
LCFS	Local Counter Fraud Service
MACA	Military Aid to Civil Authorities
MDS	Minimum Data Set

GLOSSARY OF TERMS

Abbreviation	Term
MIQPR	Monthly Integrated Quality and Performance Report
NEPTS	Non-Emergency Patient Transport Service
NHSDW	NHS Direct Wales
NRIs	National Reportable Incidents
NWSSP	NHS Wales Shared Services Partnership
PADRs	Performance and Development Reviews
PCC	People and Culture Committee
PECI	Patient Experience and Community Involvement
PLICS	Patient Level Costing System
PPE	Personal Protective Equipment
PSOW	Public Service Ombudsman for Wales
QuEST	Quality, Patient Experience and Safety Committee
REAP	Resource Escalation Action Plan
RBP	Regional Partnership Boards
ROSC	Return of spontaneous circulation from cardiac arrest
SDECs	Same Day Emergency Care Centres
SI	Statutory Instrument
SORT	Specialist Operational Response Team
STB	Strategic Transformation Board
STEMI	ST segment elevation myocardial infarction
The Trust	Welsh Ambulance Services NHS Trust
TRiM	Trauma and Risk Management
WASPT	Welsh Ambulance Services Partnership Team
WHSCC	Welsh Health Specialised Services Committee
WTEs	Whole-time equivalents

PART 1: – PERFORMANCE REPORT

PERFORMANCE OVERVIEW

1.1. Introduction

This Performance Overview aims to provide an integrated quality, patient safety, patient experience, and performance narrative on the Welsh Ambulance Services NHS Trust (the Trust) for the period 01 April 2022 to 31 March 2023. The Performance Report is produced in line with the requirements of the NHS Wales 2022/23 Manual for Accounts, in particular, Chapter three and Annex seven.

1.2. Statement from the Chief Executive Officer

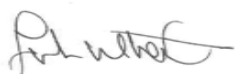
The challenges throughout 2022/23 have once again been significant, as the Trust has had to respond to the unprecedented pressures across the system in the aftermath of the Covid-19 pandemic, as well as managing three months of industrial action across the NHS.

Whilst staff and volunteers have continued to step up to the challenge, we have not been able to respond to patients as quickly as we would want. For 999 callers, our headline target is to respond to 65% of Red calls in eight minutes. We did not achieve the target for any month in 2022/23 with performance declining to below 40% for the first time in December 2022. Patients in the Amber category (serious, but not immediately life threatening) also waited far too long for a response, and we know that avoidable harm occurred as a result. The call abandonment rate in the 111 service, particularly on the weekends, is another area of concern.

Over the winter, our people made the difficult decision to take industrial action and whilst the principal reason was pay, staff have told the Trust that working conditions within such a pressurised system were also a factor.

Despite these pressures, our people have continued to deliver, taking action to improve services for patients and for staff and volunteers. The Trust increased its front-line ambulance workforce by 90 whole time equivalents (WTEs), almost delivered its ambition to increase its telephone triage target to 15% and reduced its sickness absence rate to its 8% interim ambition. The Non-Emergency Patient Transport Service (NEPTS) achieved its headline renal appointments time for every month in 2022/23.

The Trust is open and transparent in its monthly reporting of patient experience, patient safety, and performance. The annual Performance Report provides a fair and balanced assessment of how the Trust is doing. Finally, I thank all of our staff and volunteers, Armed Forces, blue light partners, commissioners, the private sector, and the voluntary sector for their continued support.



Jason Killens

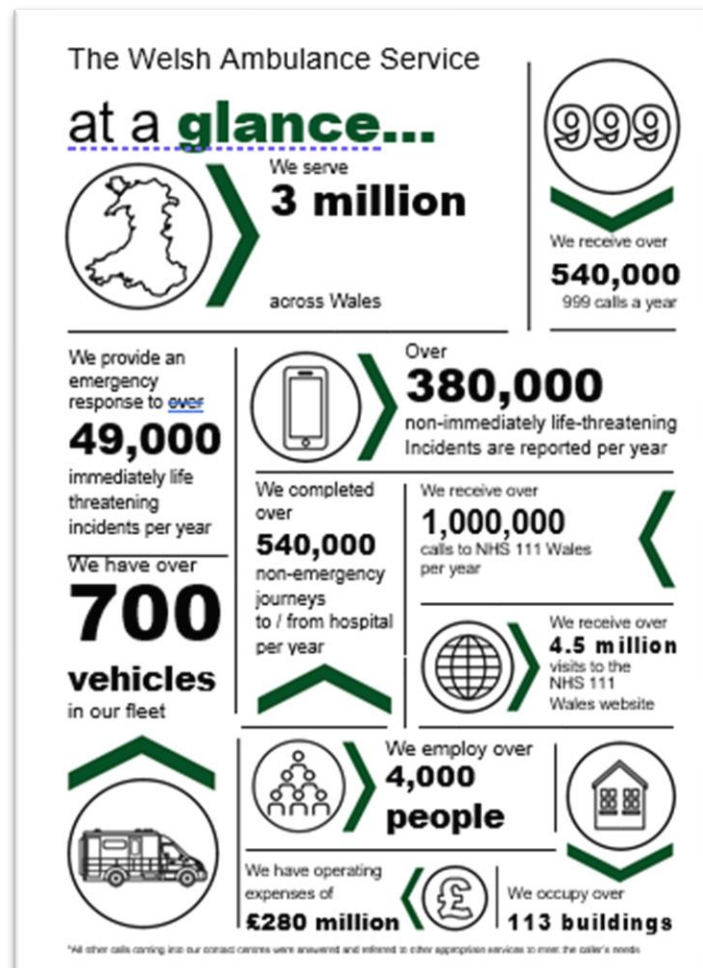
Welsh Ambulance Services NHS Trust Chief Executive Officer

Date: 27 July 2023

1.3. Areas of Responsibility

The Trust provides health care services for people across the whole of Wales, delivering high quality and patient-led clinical care wherever and whenever needed. Services include: -

- The blue light emergency ambulance services: including call taking, remote clinical consultation, see and treat and if necessary, conveyance to an appropriate hospital or appropriate treating facility.
- Non-Emergency Patient Transport Service (NEPTS): including call taking, journey planning, service commissioning, taking patients to and from hospital appointments and transferring them between hospitals and treating facilities.
- The 111 service: website and a free-to-call service, acts as a first line gateway to a patient's journey within the health and care system providing them with the right advice or referral every time.
- The Trust also supports volunteers: Community First Responders (CFRs), Co-Responders and Uniformed Responders to provide additional response resource to emergency calls and a volunteer car service to aid patient transport to planned appointments.



The Trust is a commissioned service for Emergency Medical Service (EMS) and NEPTS. The commissioning is undertaken by the Emergency Ambulance Services Committee (EASC), on behalf of Health Boards, who are also supported by the Chief Ambulance Service Commissioner (CASC). The Trust has engaged constructively with EASC and its governance structures, and has received financial support during 2022/23, in particular for the recruitment of an additional 90 WTEs for front line Emergency Medical Service. EASC set out a range of commissioning intentions each year, with good progress made through 2022/23 on delivery.

1.4. Our Purpose and Long-Term Strategy

Our Long-Term Strategic Framework for 2030, 'Delivering Excellence' was agreed in 2019. It set out an ambition to move from being a traditional ambulance and transport service to being a trusted provider of out-of-hospital high quality care, ensuring that patients receive the 'right advice and care, in the right place, every time', with a greater emphasis on providing care closer to home.

The strategy is not only concerned with service models, but also with how staff and volunteers are supported and enabled to be the best that they can be. The strategy also commits the Trust to being an organisation that collaborates with its partners, stays at the forefront of innovation and technology, remains focussed on being quality driven and clinically led, and delivers exceptional value.



The Trust has progressed work with colleagues over the last year to help frame its organisational 'purpose' which sets out 'why' the organisation exists. This is different from an organisational vision or mission statement which set out 'where' an organisation wants to go and 'how' it will get there. A purpose statement is something that can bind and unite people across the organisation towards a common goal. Our new purpose statement, '**To Support. To Serve. To Save**' will anchor us as we continue to transform and grow.



1.5. Integrated Medium-Term Plan

At an organisational level, the Integrated Medium-Term Plan (IMTP) sets out, on a three-year rolling basis, the prioritised actions that the Trust will take to move it towards its strategic objectives. The IMTP considers the national planning guidance issued by Welsh Government, the external environment in which the Trust operates including statutory requirements and commissioning intentions, the risks it is managing, as well as intelligence gathered from patients, staff, and volunteers.

In particular the Trust was required to articulate through the IMTP how it planned to deliver on the priorities set by the Minister for Health and Social Services in Wales and to contribute to the aims of the Six Goals Programme for Urgent and Emergency Care.

The Trust Board approved the IMTP for 2022/23 and submitted it to Welsh Government at the end of March 2022 and it was formally approved in July 2022. The Trust reviews its performance against the commitments within the IMTP both through tracking of actions and deliverables at the Strategic Transformation Board and analysis of key metrics within the Monthly Integrated Quality and Performance Report (MIQPR).

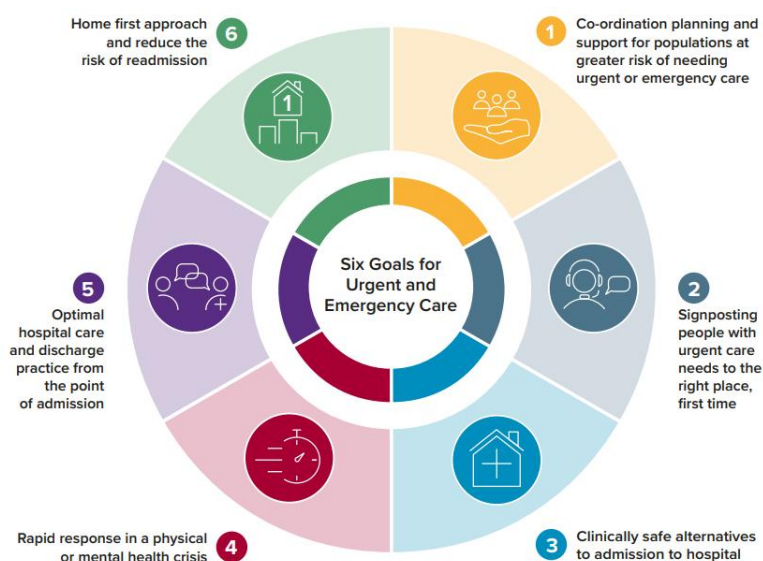
1.6. Performance Summary

The Trust has a Quality & Performance Management Framework, approved by its Board. A requirement of the Framework is to look at quality and performance in a balanced and consistent way. The Trust uses four lenses to do so: -

- Our Patients;
- Our People;
- Finance and Value; and
- Partnerships and System Contribution.

These four headings are used in the following sections to review the Trust's performance in 2022/23 and were based on Welsh Government's 'quadruple aims' for health and social care. The Trust Board receives an in-year Monthly Integrated Quality and Performance Report (MIQPR) every two months which provides the latest position on key performance indicators against these four headings. This top-level report is supported by a comprehensive range of more specific reports to each Board Committee and management teams.

A subsequent key development has been the publication of the Ministerial Six Goals for Urgent and Emergency Care, which sets out expectations for health, social care, independent and third sector partners for the delivery of the right care, in the right place first time for physical and mental health.

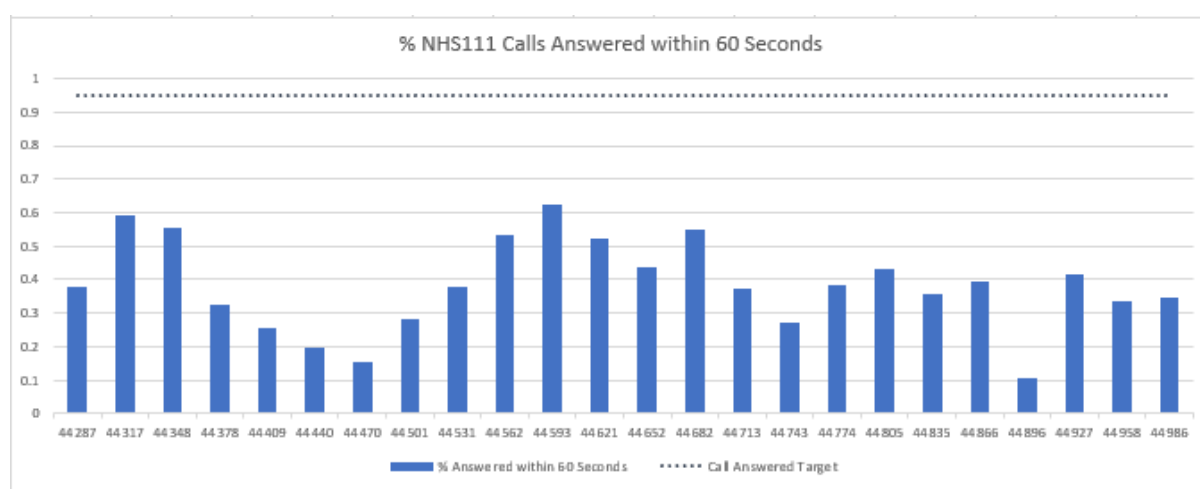


The following sections also denote which quality and performance indicators the Trust considers relevant to the Six Goals illustrated above.

1.6.1 Our Patients – Quality, Safety and Patient Experience

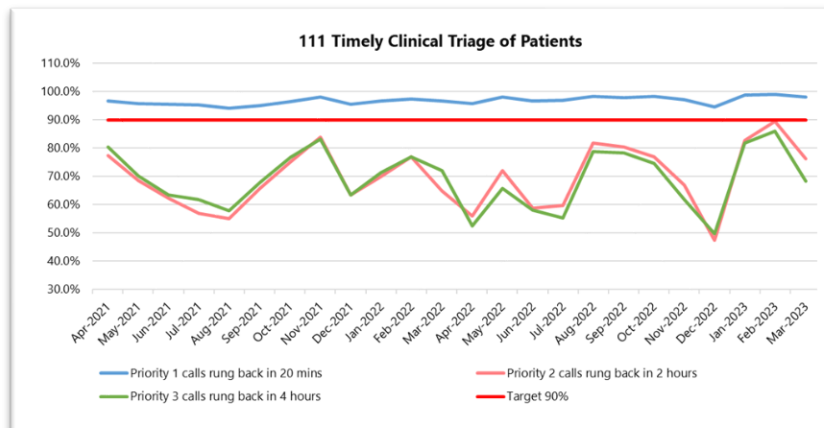
NHS111 Wales Service

For many of the Trust's patients, the first point of contact with the Trust is the **111 service**, which is now live across every part of Wales. The total number of 111 calls offered in 2022/23 was just over one million compared to 890,000 in 2021/22.



The Trust measures the quality of the service it provides through call answering times and clinical ring back times. Call answering times have been significantly below target throughout the year, with only 32% of calls answered within 60 seconds.

Significant spikes in demand through winter contributed to this position, and deeper analysis also shows that call answering times are worse at weekends, with insufficient staff available to meet the higher demand at these times. Commissioners agreed an uplift of call handler numbers in-year, and looking forward to 2023/24, a priority will be the re-rostering of available staff to align capacity with demand through the week.



In relation to clinical ring back for triage, the Trust consistently achieved the ring back target for the highest priority patients, but many other patients waited too long for a clinical ring back and assessment. Actions

through the year to improve this position included a focus on recruiting and retaining clinicians by supporting remote working and creating a new centre in Cardiff.

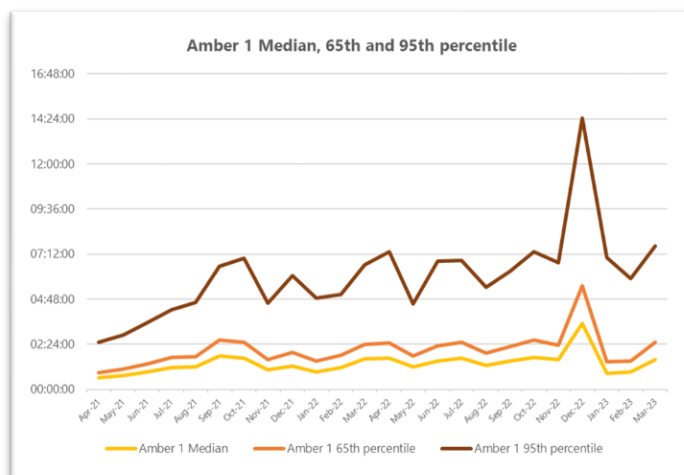
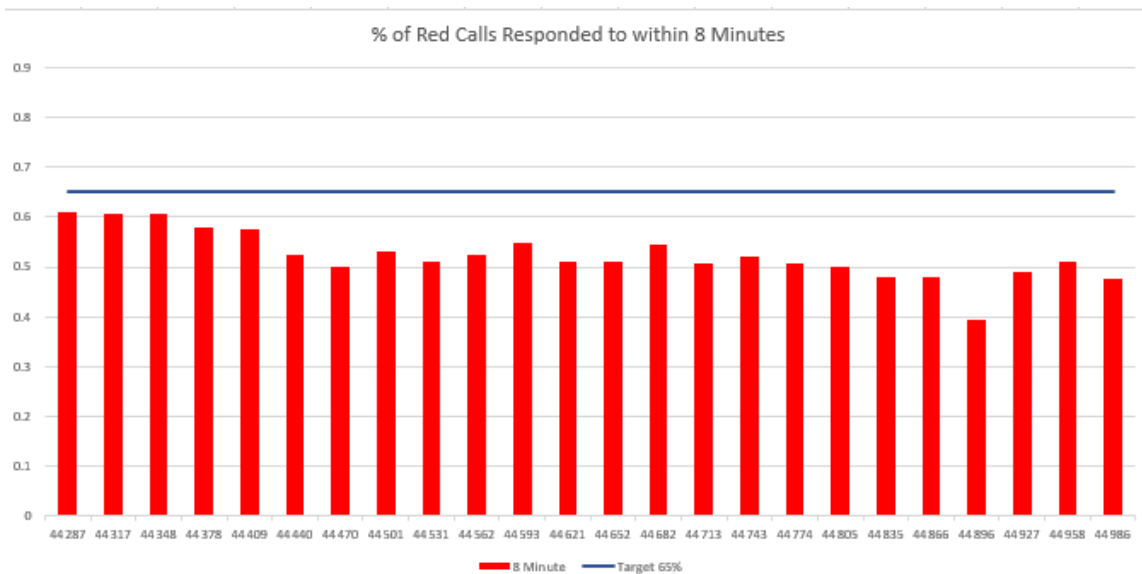
Note: contribution to Goal 2 (see page 6).

Emergency Medical Services (999 calls)

Within the Emergency Medical Service (EMS), despite the actions taken through the year, the ongoing system pressures and excessive hospital handover delays have led to extended call answering times and unacceptably long waiting times for an ambulance which in turn have contributed directly to avoidable patient harm.

Harm can occur to patients who have waited too long for a response in the community, to those who are waiting in the back of an ambulance waiting for offload into an emergency department, or to those who we cannot send an ambulance to at times of highest escalation. The Board received a detailed report at each of its meetings from July 2022 on actions being taken to reduce and mitigate this harm.

The Trust's target, as agreed with Welsh Government, is to respond to 65% of immediately life threatening 999 calls (Red calls) within eight minutes. The Trust has unfortunately seen no clear improvement in performance against this target.



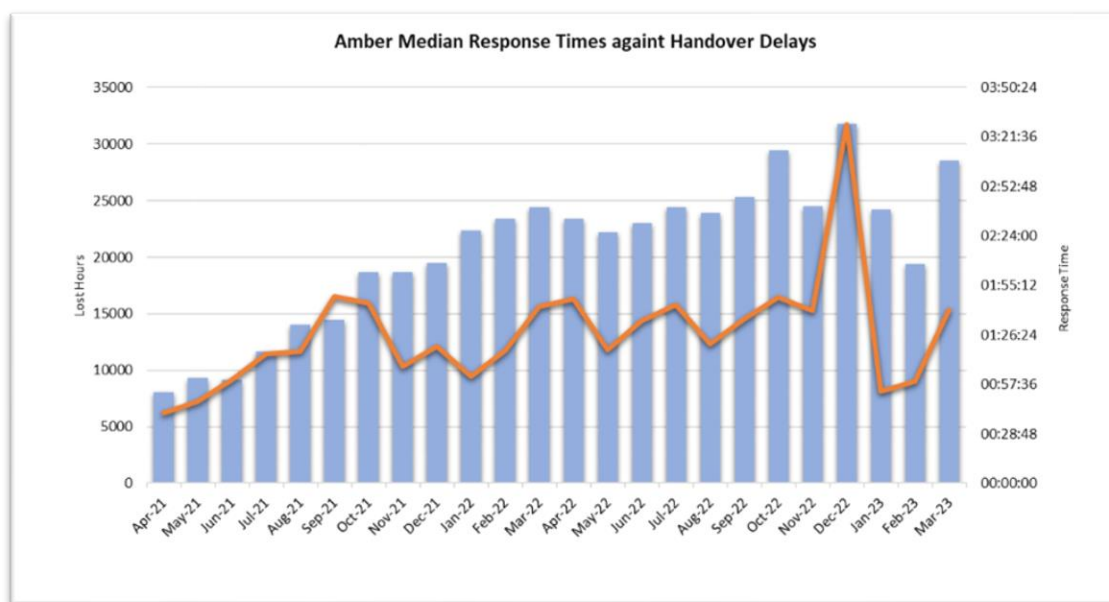
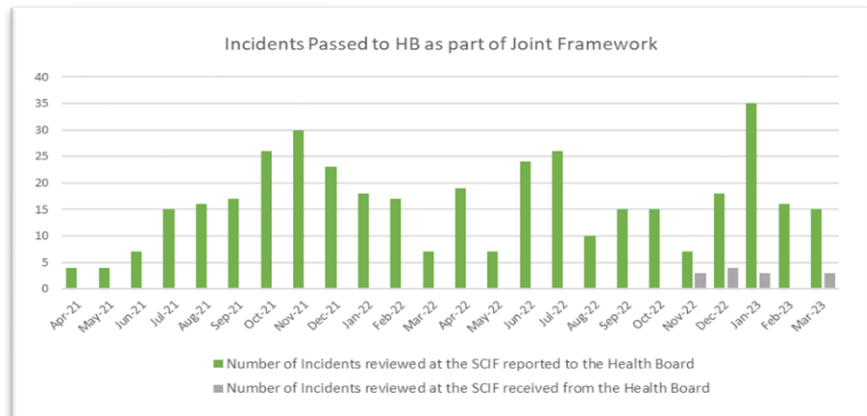
For patients in our Amber 1 category (serious but not immediately life threatening), there is no specific target set for response times, but with calls including those for stroke and cardiac arrest, the Trust would ideally want to respond on average within 18-20 minutes. The response times through this year have been far longer than

this as the graph shows, with some patients waiting many hours and this directly impact on patient outcomes.



In relation to the most serious incidents, the Trust reported 66 patient National Reportable Incidents (NRIs) in 2022/23 compared with 65 in 2021/22. Most, but not all of these NRIs relate to the Trust's 999 service. Serious

Incidents referred to Health Boards through the new Joint Investigation Framework increased slightly over the past year. These are often due to long waits in the community caused by handover delays at hospitals.

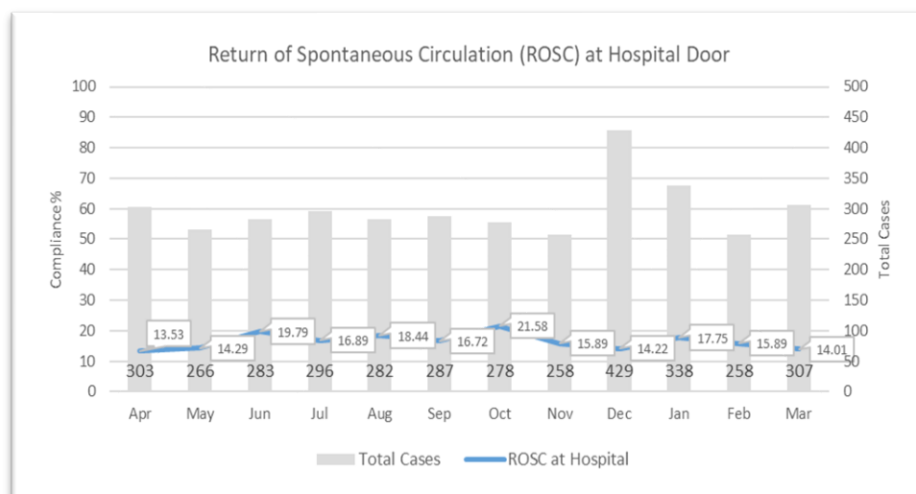


There are many reasons for longer response times, which include increases in Red call demand and overall acuity, as well as a loss of capacity through high levels of sickness absence and increased hospital handover delays. There is a clear correlation between the latter of these factors and higher response times.



Over the past year the Trust has undertaken a number of initiatives to positively impact upon response times and the quality of the service it provides, including recruiting 90 additional whole-time equivalent front-line staff; implementation of a new Cymru High Acuity Response Unit (CHARUs), re-rostering the whole service to better align capacity with demand and reducing hours lost to sickness through managing attendance programmes. Further actions are articulated through into 2023/24, but significantly improved performance will depend on handover delays reducing in line with ministerial expectations.

The Trust also measures and monitors five clinical indicators, these being Fractured Neck of Femur, Stroke, ST Elevation Myocardial Infarction (STEMI), Hypoglycaemia and Return of Spontaneous Circulation (ROSC). The introduction of the new Electronic Patient Care Record system (ePCR) towards the end of 2021/22 has meant that there are some issues with compliance in terms of completing clinical records and as a result, performance against the first four of these clinical indicators is showing a deterioration compared to previous years. Urgent improvement work and analysis is ongoing to allow the Trust to further develop and quality assure these key metrics.



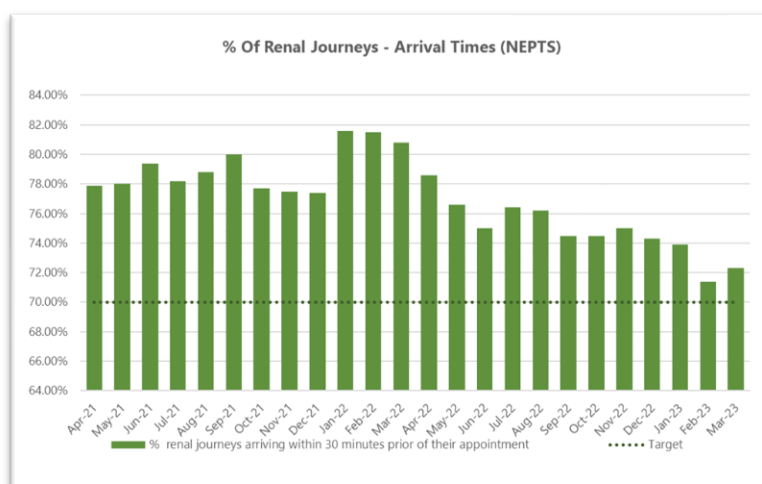
In relation to the percentage of patients who have return of spontaneous circulation, although performance in 2022/23 remains lower than the Trust would want at 16.58%, it is an improvement on the previous years.

Whilst there are many factors outside the Trust's direct control, the Cymru High Acuity Response Unit (CHARU) service has been introduced to directly impact on this metric. This service is aimed at providing a response to high acuity incidents by an experienced paramedic with additional medicines and training. They support clinical decision making, co-ordinate patient care and ensure clinical practice is in line with current best practice guidelines to improve overall outcomes.

Ambulance Care

In relation to the Trust's **Ambulance Care** service, which includes the Non-Emergency Transport Service, demand is still not quite back to pre-Covid-19 levels and uncertainty around demand remains as Health Boards move through system recovery following the pandemic. This is a high-volume service, with over 540,000 patient journeys across the year.

The quality of the service for patients is measured through metrics which consider whether patients are transported to and from their hospital appointments in a timely manner. Targets are met for most patients, although only 49% of oncology journeys are completed within the required timeframes. Patient survey data is positive.



Quality Management

The Trust has a 75% target for responding to patient concerns within 30 days. This has only been achieved once in the past two years and in 2022/23 the monthly average percentage was just 27%. Further review and improvement are planned into 2023/24 to provide patients with more timely responses.

The Trust received six Regulation 28 (Prevention of Future Deaths) reports during 2022/23. Five relate to timeliness of ambulance response, one relates to delay in transfer of patient from hospital to hospital for vascular surgery.

A multi-disciplinary panel meets regularly to review incidents to ensure appropriate investigations are undertaken. Joint investigations with health board colleagues are undertaken to ensure improvements cover the whole of the patient pathway. The Quality Governance arrangements are discussed in more detail in the Accountability Report, where the improvements that have been implemented following the Quality Governance Review are noted.

The Patient Experience and Community Involvement (PECI) team continues to engage with the public to listen, capture and report on their experiences of accessing and receiving care across all Trust services. The feedback captured and reported demonstrates how patient experience is a key indicator of the level of quality being provided and the need to improve patient experiences, patient safety, and patient outcomes.

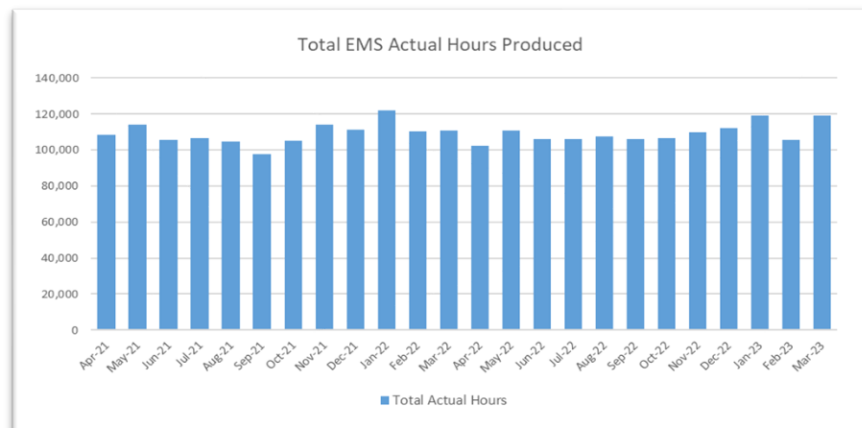
1.6.2 Our People

In relation to the Trust's workforce, the indicators reviewed at Board relate to whether the Trust has the right workforce capacity in place to meet demand, how the Trust is keeping staff safe and well, and how they are being developed. More detailed and numerous indicators are also considered at the People and Culture Committee.

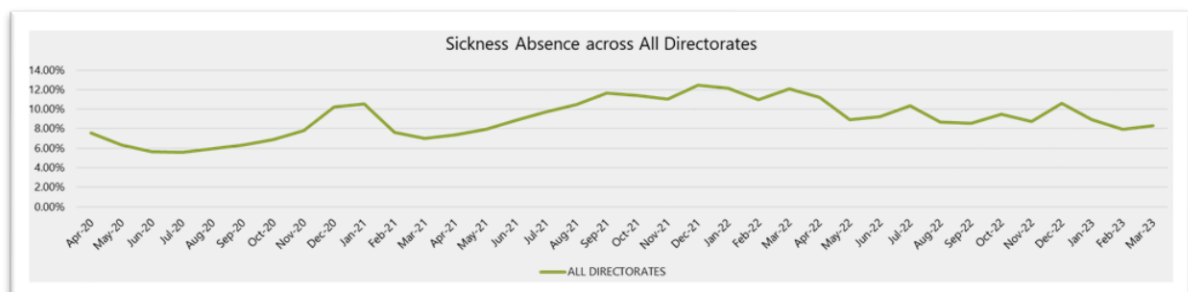
In relation to the Emergency Medical Service (EMS), additional funding provided by commissioners has allowed the Trust to significantly increase the number of front-line staff over the last 3 years. In 2022/23, funding for a further 100 WTE was secured, with 90 in post by the end of the year. The Trust is proud of its record on recruiting and training paramedics, technicians, and ambulance care assistants.

As part of its commitment to improving the efficiency of the service, the Trust undertook a major programme of re-rostering of its EMS staff, to align capacity with demand across the week. This programme completed in November 2022 and the performance improvement gained was equivalent to recruiting an additional 72 staff.

However, even with the additional staff in post, the total number of hours the Trust has been able to produce has not increased proportionately.



A key factor in the Trust's ability to ensure capacity to meet the demand is the impact of sickness absence. The significant impact of the last two years at all levels throughout the Trust cannot be underestimated. To support the workforce there has been an on-going focus on wellbeing activities across all areas of the Trust. Despite this, sickness has remained one of the key causes for rota abstraction, although the graph below shows that positive progress has been made over the last 12 months across the organisation as a result of a focused programme of work on managing attendance.



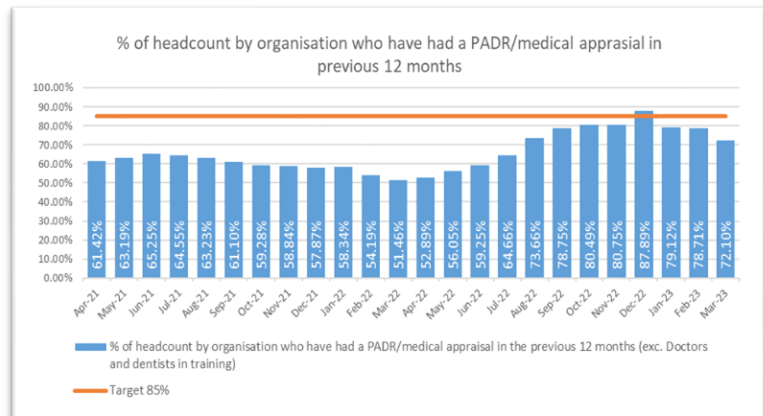
Similar pictures were also seen in 111 and Ambulance Care, and this will remain a major area of focus over the coming year in order to move towards a 6% sickness absence target in 2023/24.

Other indicators of how the Trust is keeping its staff safe and well include vaccination rates and statutory/mandatory training levels. We saw that 94% of frontline staff received a Covid-19 booster vaccine; 94% are double jabbed, and 35% have received the SPIKEVAX booster. The flu vaccination level was 44.5%, this surpassed the 38.5% figure seen the previous year.

Statutory & Mandatory Training rates during 2022/23 did not achieve the 85% target overall, with the completed level at 80.71% for the year. However, the 85% compliance rate was achieved between May and November 2022.

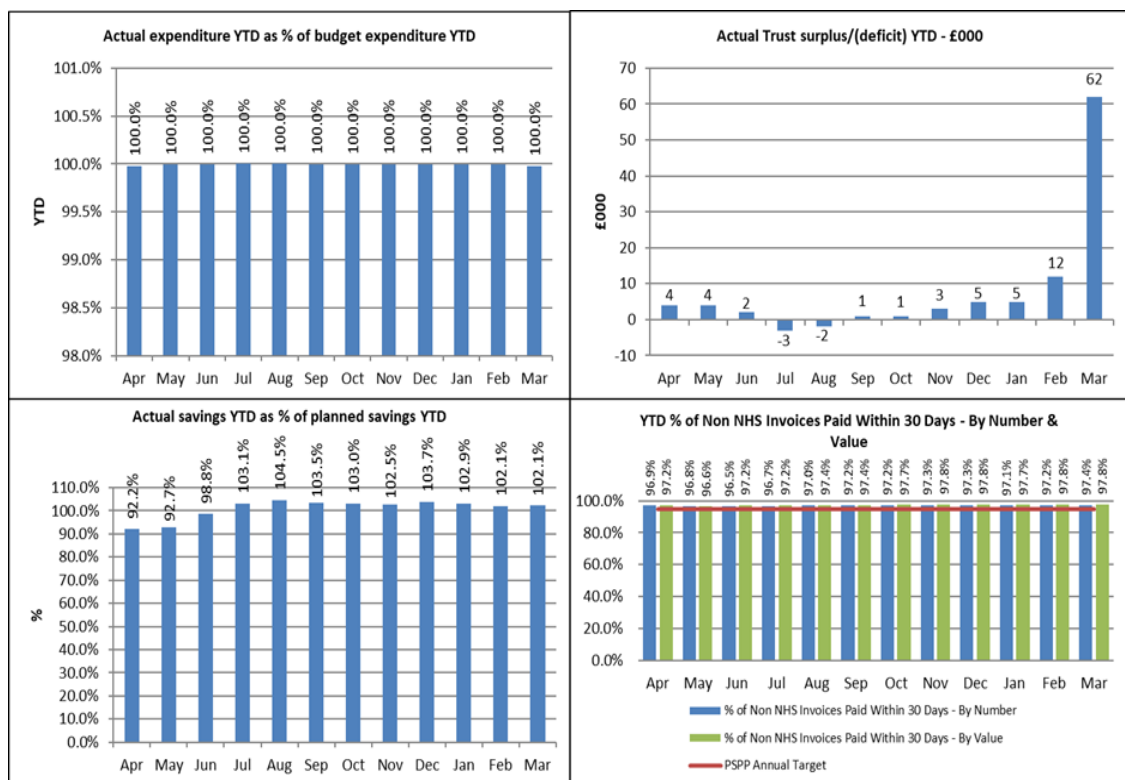
In terms of staff development, the Trust views levels of Personal Appraisal and Development Reviews

(PADRs) as the best way of representing development at a high level. Compliance rates generally improved, with December 2022 seeing the compliance rate go above the 85% target for the first time.



1.6.3 Finance and Value

The Trust reviews a number of indicators which aim to demonstrate how it provides a service in line with statutory financial duties, and of high value and efficiency. The Trust met its statutory duty to breakeven with a small revenue surplus of £62k.



Gross savings of £4.392m were achieved against a target of £4.300m, thus a slight over achievement. Public Sector Payment Policy was on track with performance of 97.5% for the number, and 97.8% of the value of non-NHS invoices paid within 30 days (target 95%). Further information can be found in the Trust's annual accounts and financial statements, which have been prepared on a going concern basis.

Following a sustained pandemic response and rising inflation, the financial outlook for 2023/24 and beyond is challenging. The Financial Sustainability Programme, which commenced in early 2022/23, is a key programme of work which will drive transformation to achieve cost efficiencies as well as exploring opportunities for income generation for 2023/24 and beyond.

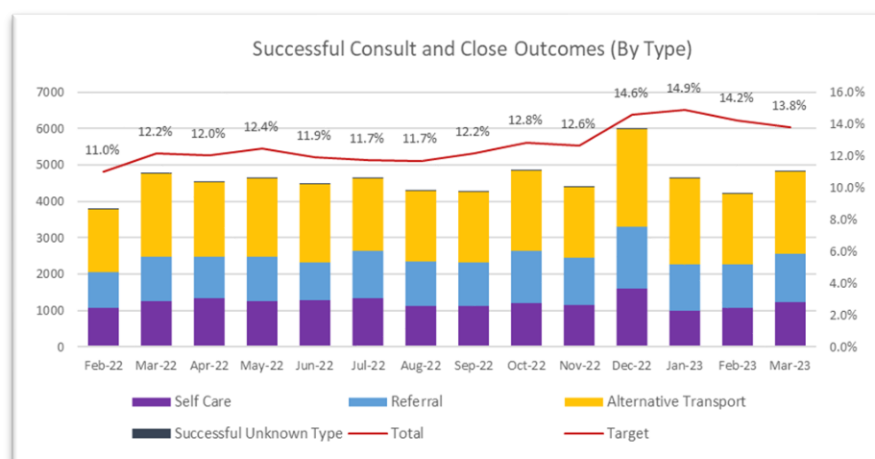
1.6.4 Partnerships and Systems Contributions

The Trust aims to consider both its impact on the wider system, but also the wider system's impact on its service.

Handover lost hours consistently increased throughout 2021 and 2022, reaching a peak in December 2022 of 32,000 hours lost. This equated to 64,000 people hours or just over 5,300 twelve-hour shifts, which meant the Trust could have responded to over 10,000 more patients during December if handovers were reduced.

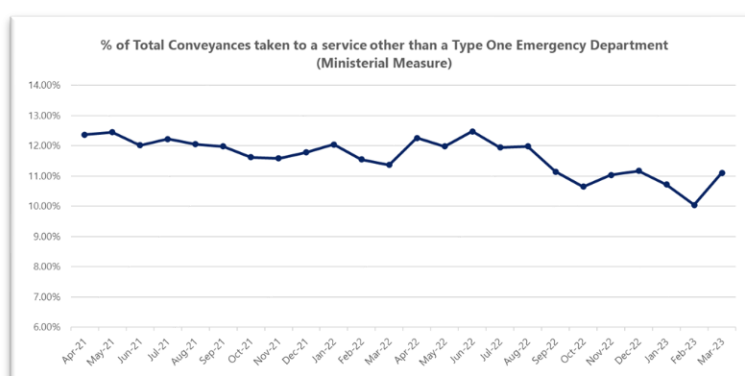
There has been strong messaging from Welsh Government and the Minister for Health and Social Services that this issue must be tackled as a matter of priority. Integrated Commissioning Action Plan (ICAP) meetings were set up in 2022/23 for individual Health Boards and the Trust to work collaboratively to reduce handover hours, and these will continue throughout the coming year.

The Trust is committed to transforming its services, getting patients the right care, in the right place, every time, and to reduce the reliance on emergency



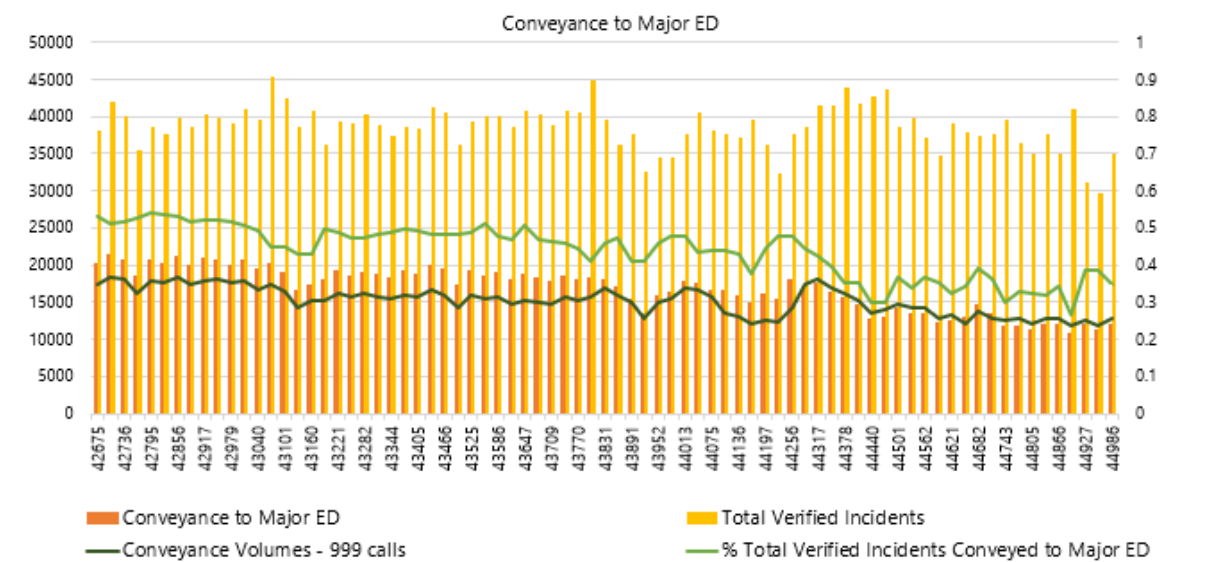
departments as the default location. The Trust supports the system in reducing demand through the work of the remote clinicians in the Clinical Support Desk (CSD). Following an expansion of the CSD in 2021/22, the Trust set a target for 15% of 999 calls to be managed remotely without the need for an ambulance to be dispatched. This figure has yet to be achieved in any single month, although it did rise to 14.9% in January 2023. A target of 17% has been set for 2023/24.

The Trust is also looking to treat more patients on scene and to convey more patients to appropriate alternatives to emergency departments. Performance in these areas has not improved, including against the Ministerial



measure. The Trust worked hard with Health Board colleagues to agree a national paramedic referral protocol into the newly established Same Day Emergency Care centres; a priority for the national Six Goals programme. Modelling has been completed which shows that around 4% of activity could safely be conveyed to these services. To date, less than 1% has been referred and actions will continue into 2023/24 to maximise the potential of SDECs across Wales.

The overall impact of the Trust's focus on looking to treat patients through consult & close, see & treat and pathways where it is clinically safe and appropriate to do so, and avoid conveyance to emergency departments, is shown in the following graph. The Trust conveyed 34% of its verified patient demand.



Note: contribution to Goal 1, Goal 3, and Goal 4 (see page 6).

As another key component of its long-term strategy, more paramedics than ever before were supported in 2022/23 to undertake further education to become advanced paramedic practitioners (APPs), with evidence showing that the additional knowledge and skills reduce rates of conveyance to hospital. These additional APPs will become operational in 2023/24.

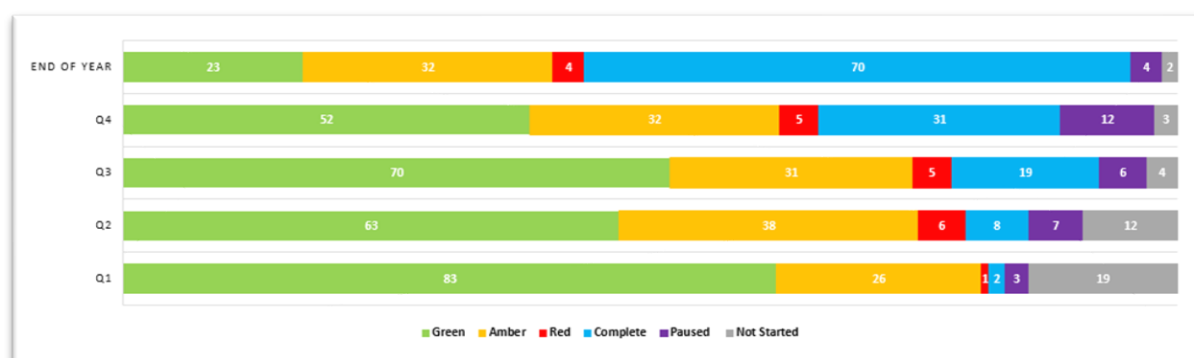
This year has seen a number of significant developments in the formal partnership landscape, which will have a bearing on the Trust as it moves forward. One of the most significant has been Welsh Government's consultation on plans for the Trust, along with a number of other additional bodies, to come under the auspices of the Well-being of Future Generations (Wales) Act 2015. This opportunity has been welcomed by the Trust and while the results of the consultation are not yet known, the Trust is working on the basis that, in future, it will be covered by the legislation.

Over the last seven years, the Trust has worked hard to secure representation on four of the seven Regional Partnership Boards (RPB). The RPBs have evolved over the years and are now seen as a key delivery vehicle for the integration of health and care services, with access to funding to support this important work from Regional Investment Funds. Welsh Government is likely to be consulting in 2023/24 on adding organisations, including the Trust, to the list of statutory partners entitled to sit on RPBs, which could result in future Trust representation on all seven Regional Partnership Boards in Wales.

The Trust has refreshed its engagement framework and delivery plan. The framework and plan focus on working with stakeholders and the public on new solutions for the Trust as an ambulance service, while making a positive impact on the wider health and care system. A programme of positive engagement with our stakeholders, patients and the public will commence in 2023/24 on how the Trust can ensure its services better meet the needs of the people it serves going forward.

1.6.5 Integrated Medium-Term Plan (IMTP) Delivery

The IMTP is delivered through its core services transformation programmes and enabling workstreams which report to the Strategic Transformation Board (STB).



Good progress was made in all areas, including in areas such as digital, estates and fleet. The graph above sets out the progress through the year in terms of completion of the deliverables in the IMTP, with over half of the actions completed and only four actions rated as red.

The infographic below gives some examples of work completed through the year.



1.6.6 Managing Risk

A number of risks to delivery were identified at the start of the year and were set out in the IMTP. The table below draws out how the Trust managed and mitigated these risks.

Risk	Mitigating actions
A confirmed commitment from EASC and / or Welsh Government is required in relation to funding for recurrent costs of Commissioning	Additional revenue funding was secured from commissioners for both 999 and 111 services as a result of cases being made. Capital resources remained lower than required
Maintaining effective and strong Trade Union Partnerships	New partnership working arrangements were agreed and implemented through the year. ACAS supported discussions at the start of the year.

Ongoing impacts of Covid-19 recovery both internally within WAST and as the Health Boards recover their activity (risk now closed);	Pandemic structures continued at the start of the year. These effectively managed the response and recovery phases of the pandemic and were stood down once a series of detailed criteria were met.
Prioritisation or availability of resources to deliver the Trust's IMTP	Capacity remained an issue through the year, particularly as a result of Industrial Action in Quarter four. The Trust undertook a prioritisation exercise in January and identified the most important areas of work, with other programmes paused or slowed down.
Significant handover delays outside emergency departments impacts on access to definitive care being delayed and affects the Trust's ability to provide a safe and effective service	Handover delays have increased. This has been discussed at every Board meeting and has been escalated to Commissioners, Welsh Government officials and the Minister. Targets have been set by the Minister for improvements, but improvements remain outside of the Trust's direct control.
Deterioration of staff health and wellbeing as a consequence of both internal and external system pressures	A range of actions have been taken through the Managing Attendance programme to support people to remain in work. Reports have been received fortnightly into the Executive Team and improvements have been made in performance.
Potential impact on services as a result of industrial action	Formal structures were put in place to manage and oversee the Trust's response to the Industrial Action. The Trust has ensured that it has respected the right of staff to take action whilst taking action to deliver a safe service for patients.

There is further narrative on the Trust's capacity to handle risk in Section D of the Annual Governance Statement where the Trust's risk profile, Corporate Risk Register as at the 31 March 2023, and other related narrative has been included.

DELIVERY AND PERFORMANCE ANALYSIS

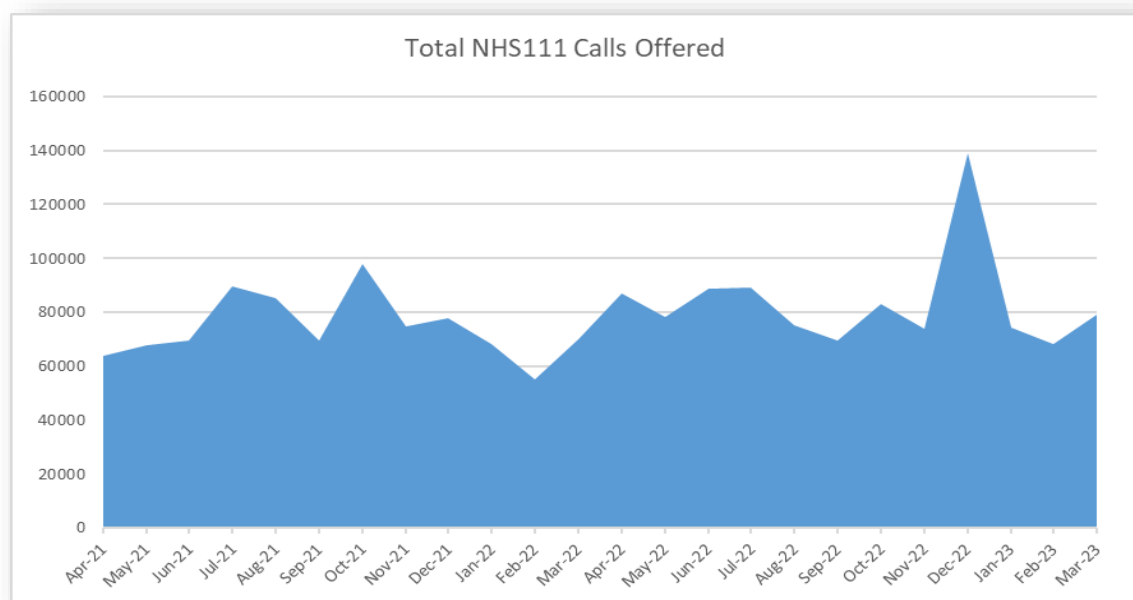
The Delivery and Performance Analysis section provides commentary on the Trust's key performance measures and a more detailed integrated performance analysis of the Trust's service delivery.

1.7. Our Patients (Quality, Safety and Patient Experience)

Call Answering

Patients have not been receiving the timeliness of service they require, and patient safety has been compromised by a difficult operating environment across the urgent and emergency care system in Wales, particularly throughout the latter part of 2022, culminating with unprecedented figures being experienced in December 2022.

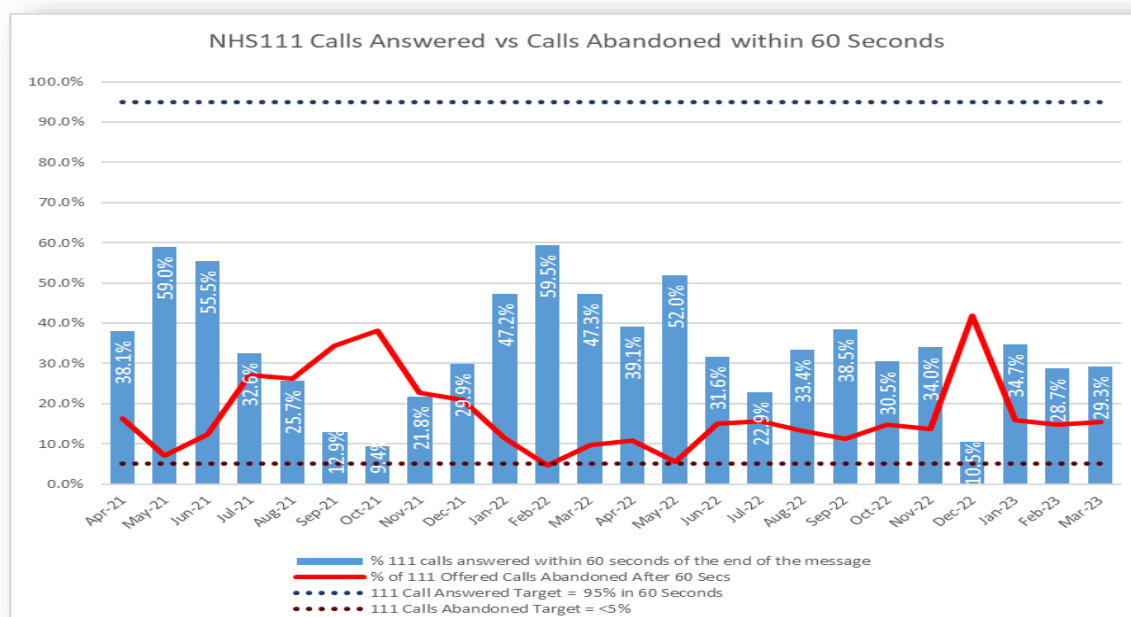
For many of the Trust's patients, the first point of contact with the Trust is the **111 service**. The 111 number and the full 111 service is now live across every part of Wales and has been since early 2022, which has contributed to a continued increase in the number of calls received into the service. The total number of 111 calls offered in 2022/23 was 1,005,255 compared to 889,231 in 2021/22.



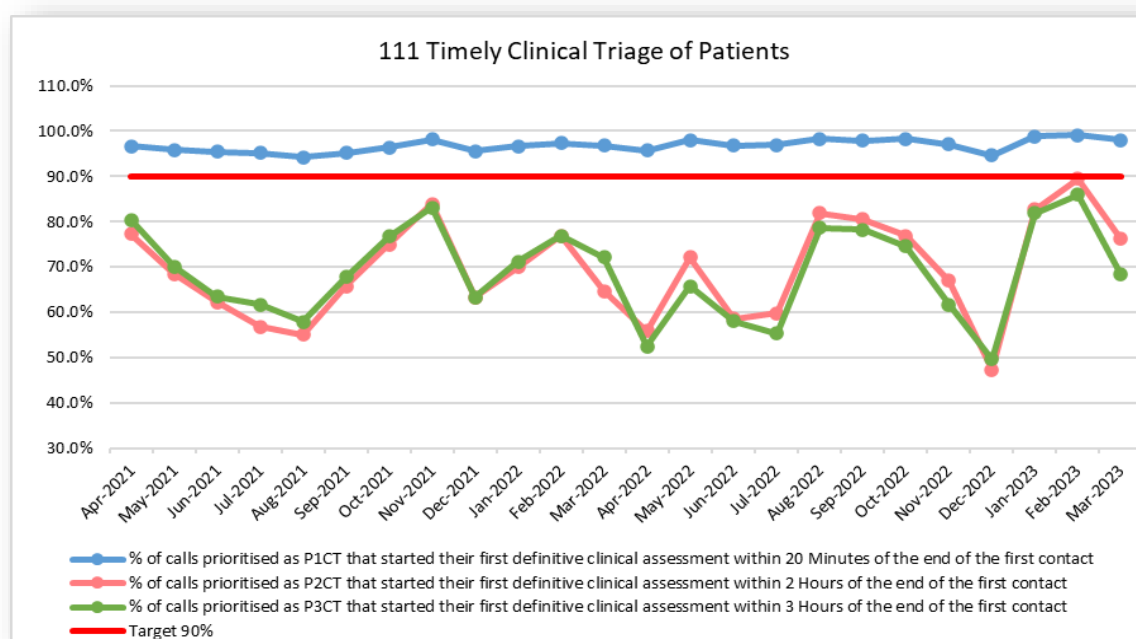


In the **111 service**, the Trust measures the quality of the service it provides through call answering times and clinical ring back times. The Trust aims to answer 95% of calls within 60 seconds and to have an abandonment rate of less than 5%, but the graph below demonstrates that the service has been significantly off target during 2022/23. Over the course of the year, an average of 32.1% of 111 calls were answered within 60 seconds and 15.7% of calls were abandoned after 60 seconds.

Although there has been an uplift in call handler numbers during 2022/23, the vacancy rate as of the end of February 2023 was still 12.5 WTEs below the commissioned level. However, it has been recognised that call answering times will only be improved through increased efficiency in other areas such as reducing sickness absence, re-rostering to ensure capacity is aligned to demand, and reducing the time required for the Clinical Advice Line.



In relation to clinical ring back for triage, the Trust consistently achieved the one-hour target of 90% for highest priority patients (Priority 1 Clinical Triage – P1CT), averaging 97.5% during 2022/23. However, it did not achieve the 90% target for either of the other patient acuity categories, with 70.7% of patients prioritised as Priority 2 Clinical Triage (P2CT) receiving a clinical ring back within two hours of the end of the first contact and 67.5% of patients prioritised as Priority 3 Clinical Triage (P3CT) receiving a clinical ring back within 3 hours of the end of the first contact.

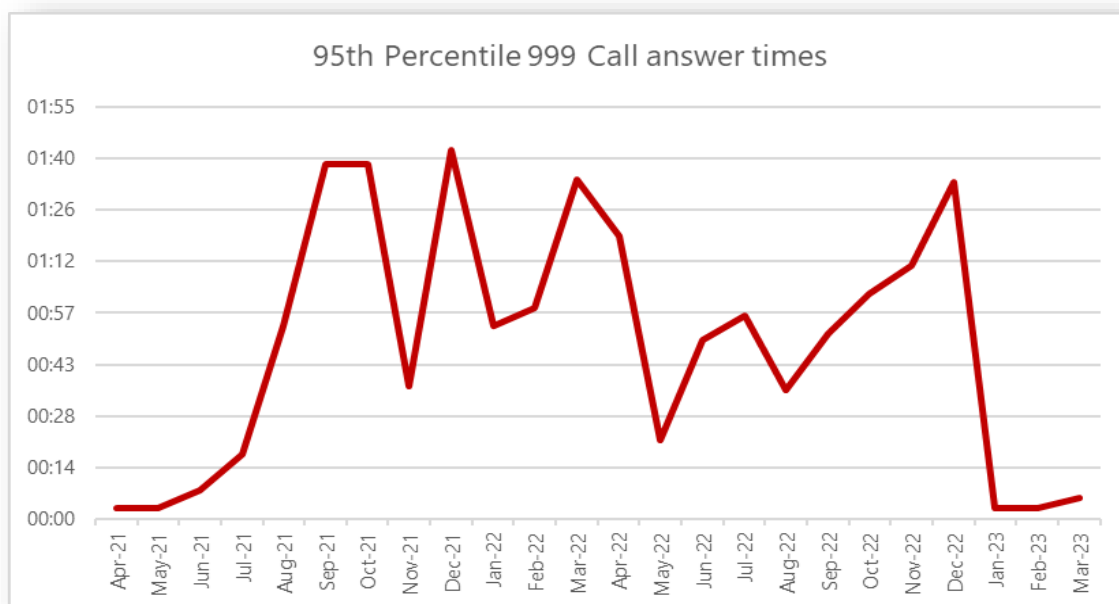


Note: contribution to Goal 2.

Patients have provided feedback on long wait times and there is potential for these waits to have a knock-on effect on both 999 and the rest of the urgent and emergency care system. The Trust is acutely aware that improved performance in this area is closely linked to having the correct number of clinicians in post to meet the current and expected demand. To this end urgent actions have been put in place towards the end of 2022/23 to increase the number of clinicians available, including a targeted recruitment drive and looking to maximise opportunities through remote or agile working.

One of the key factors influencing response times is demand. 111 demand has increased significantly over the past two years, which can be attributed to the service going live across Wales, alongside government announcements and media stories relating to the pandemic and other recognised illnesses, which have the effect of creating spikes in demand levels. There is also an increasing use of the service which is now seen as the 'Gateway to Care' across the system.

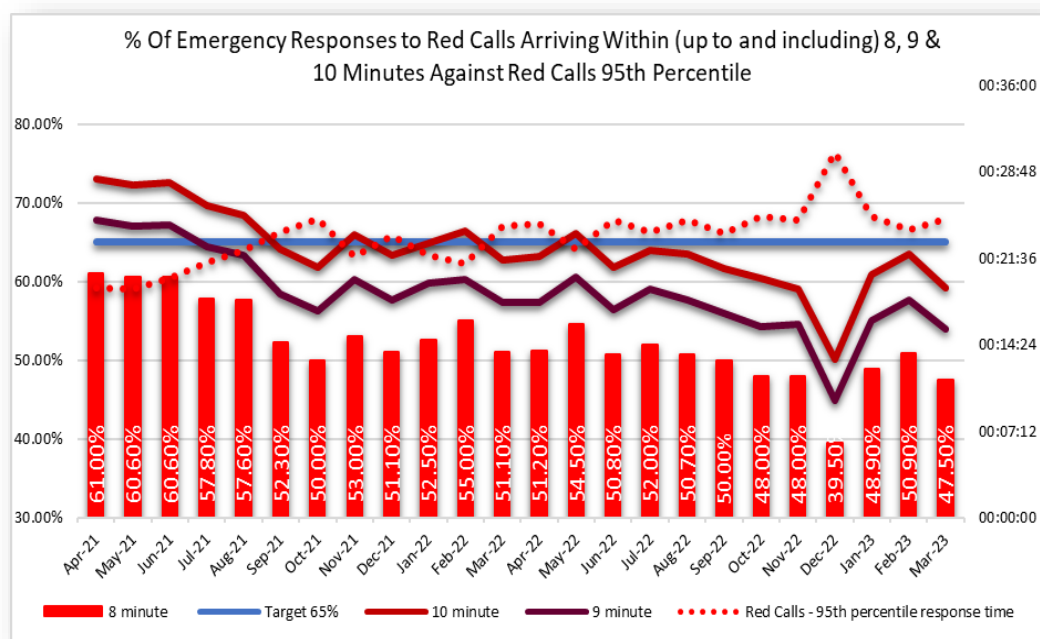
Within the 999 service, the Trust assesses the quality of the service it provides through a range of response time metrics, clinical indicators, and outcome measures. Call answering performance steadily worsened during the latter part of 2022, with the 95th percentile of calls increasing to one minute 34 seconds in December 2022 (which was exacerbated by the UK-wide Intelligent Routing Platform that saw additional demand answered in Wales originally destined for English ambulance services). However, since that time it has seen significant improvement, with the metric returning to just three seconds during the early months of 2023. No additional funding was available during the year to increase call handler numbers. Increased pressures and some high levels of 999 demand impacted upon staff attrition and wellbeing. The EMS Coordination team meet regularly to review demand and align staffing levels appropriately in order to alleviate pressure at times of high demand and provide the best possible service.



The NEPTS call taking function continues to improve and has been routinely operating at a high standard during the latter half of 2022/23. Some pressure points remain during certain times of the day, where demand can exceed capacity, however a roster review is due to be completed in first half of 2023/24 which is aimed at minimising this issue.

Response Times

The headline patient metric for the Trust is Red 8 performance; this is the percentage of Red – immediately life threatening – incidents responded to within eight minutes. The Trust has unfortunately seen no clear improvement in performance against the Red eight-minute target over the past year, with a further deterioration evident between October and December 2022; together with lengthening response times for its Amber calls, which includes strokes and heart attacks. The Trust knows that the bulk of patient safety incidents occur in the Amber category and that these long response times directly impact on patient outcomes.



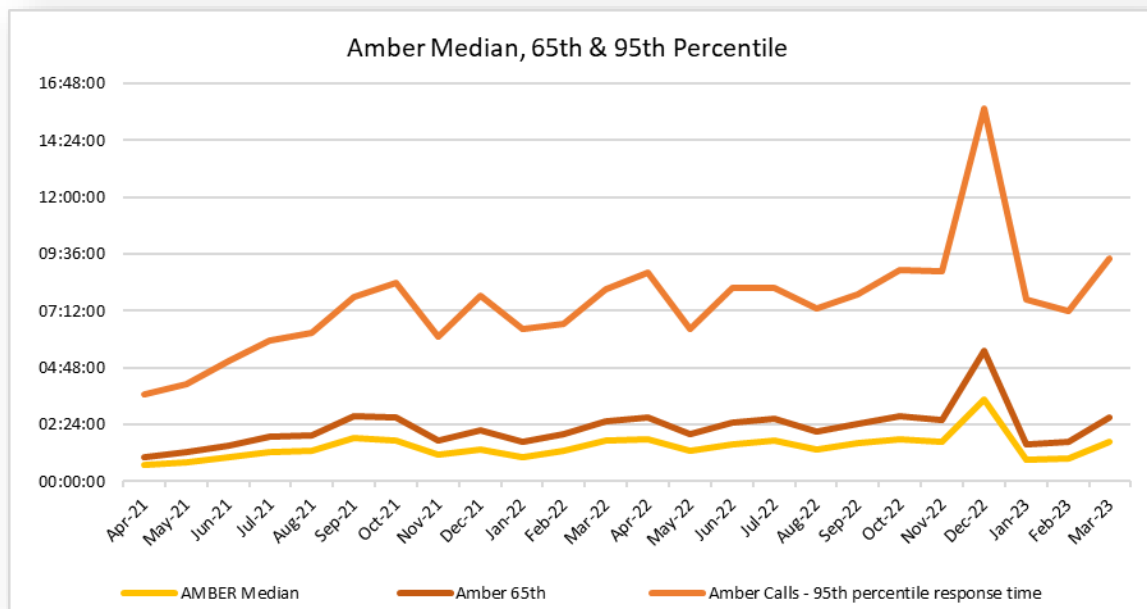
Note: contribution to Goal 4



The Trust believes strongly that this is one of the greatest clinical risks that the system faces, and that it needs to collaboratively and urgently address this so that patients are not left alone for hours in the community with no clinical assessment or treatment. Although resources have been increased alongside continuing initiatives to help mitigate these risks, potential gains have been offset by other factors, such as high levels of staff abstractions and increasing hours lost to hospital handovers.

The Trust did not achieve the Red 8-minute Welsh Government monthly target of 65%, throughout the whole of 2022/23, with the highest rate of 54.5% being achieved in May 2022. This was also the only month which saw over 65% of incidents being responded to in under 10 minutes.

During 2022/23, the Trust's median Amber performance was one hour and 38 minutes, an increase from the one hour and 16 minutes recorded the previous year. The year also saw the 65th percentile increase to two hours and 35 minutes and the 95th percentile to eight hours and 42 minutes.



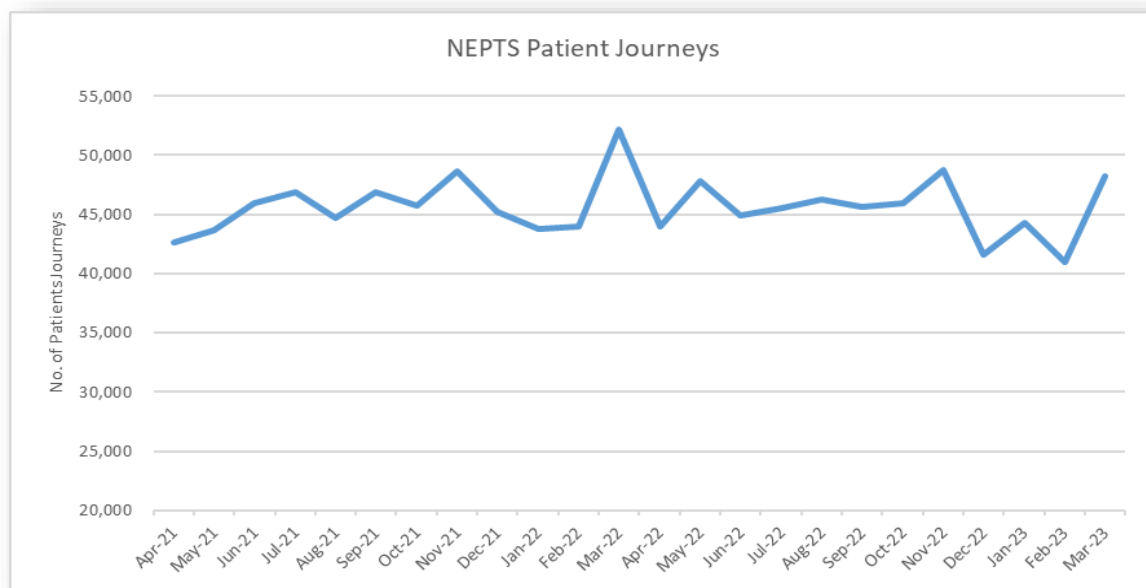
As alluded to there are many reasons for longer response times, which include increases in Red demand and overall acuity, as well as a loss of capacity through high levels of sickness absence and increased hospital handover delays. It has been identified there is a clear correlation between the latter of these factors and higher Red response times.

Over the past year the Trust has undertaken a number of initiatives to positively impact upon response times and the service it provides, including recruiting 90 WTE Emergency Medical Technicians and Ambulance Care Assistant 2s (with a budget for an extra 100 i.e., 10 more); the full roll out of the Cymru High Acuity Response Unit and reducing hours lost to sickness through managing attendance programmes.

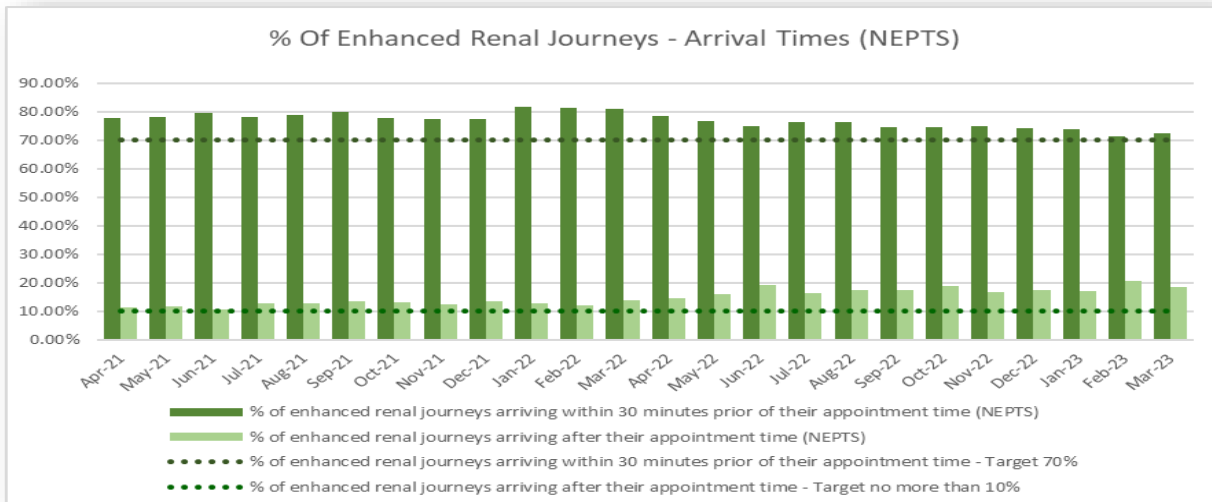
In relation to the Trust's **Ambulance Care**, demand has been increasing throughout the year, but overall is still not quite back to pre-Covid levels, and uncertainty around demand remains as Health Boards move through system recovery following the pandemic. With the addition of austerity, it means performance in this area is difficult to forecast. Whilst renal and oncology demand has been relatively stable, outpatient demand is down, and discharge and transfer variable.

The Trust continues to work closely with the Health Boards through the commissioning Delivery Assurance Group to deliver the best possible performance for the patient; however, it is likely the service will experience on-going fluctuations in performance until activity begins to normalise once again, at which point the Trust anticipates that further increases in demand could be experienced. Although this could cause issues in capacity, this has been modelled and mitigations have been put in place.

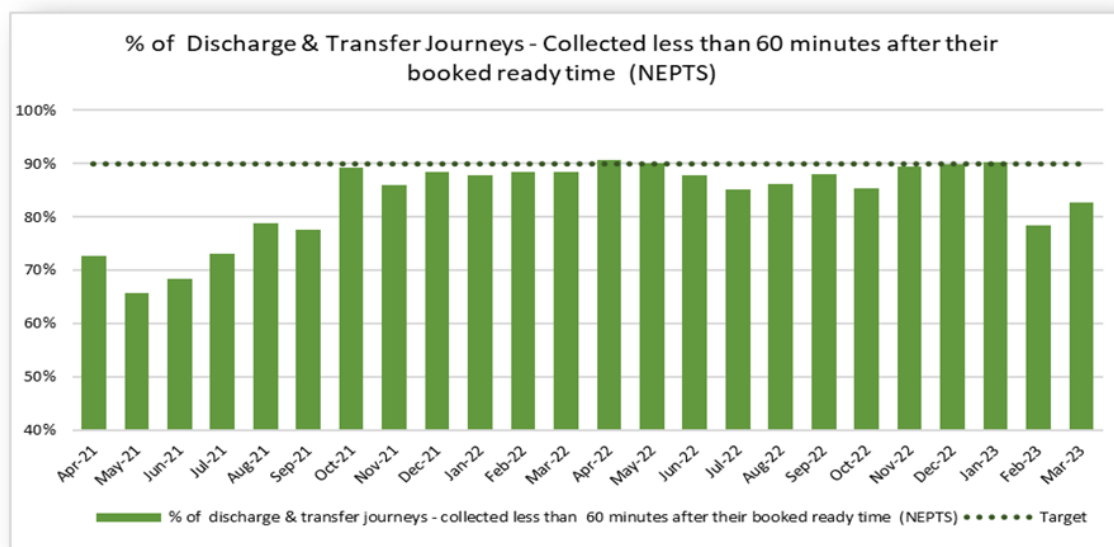
The total number of non-emergency patient journeys undertaken in 2022/23 was 543,840, which while being a further increase on the 497,570 seen in 2021/22, is still significantly below the 670,353 recorded for 2019/20.



The quality of the service is measured through the various arrival/collection time indicators and has been more stable in some areas, with in-bound renal patients arriving within 30 minutes prior of their appointment being 74.9% for 2022/23 and achieving the 70% target in every month. Renal journeys arriving after their appointment time did slip slightly to 17.5% for the year, compared to 12.6% in 2021/22, with the target for this indicator being not greater than 10%. However, this performance was particularly affected towards the end of 2022/23 when other factors influenced capacity and the ability to meet demand, such as the numerous days of industrial action that took place and the updating of the NEPTS Computer Aided Dispatch system.



Discharge and transfer journeys also failed to achieve the 90% target of journeys collected less than 60 minutes after their booked ready time, with the figure for the year being 87%. However, the target was achieved in five of the 12 months with others being affected by the same reasons mentioned above, such as industrial action days.



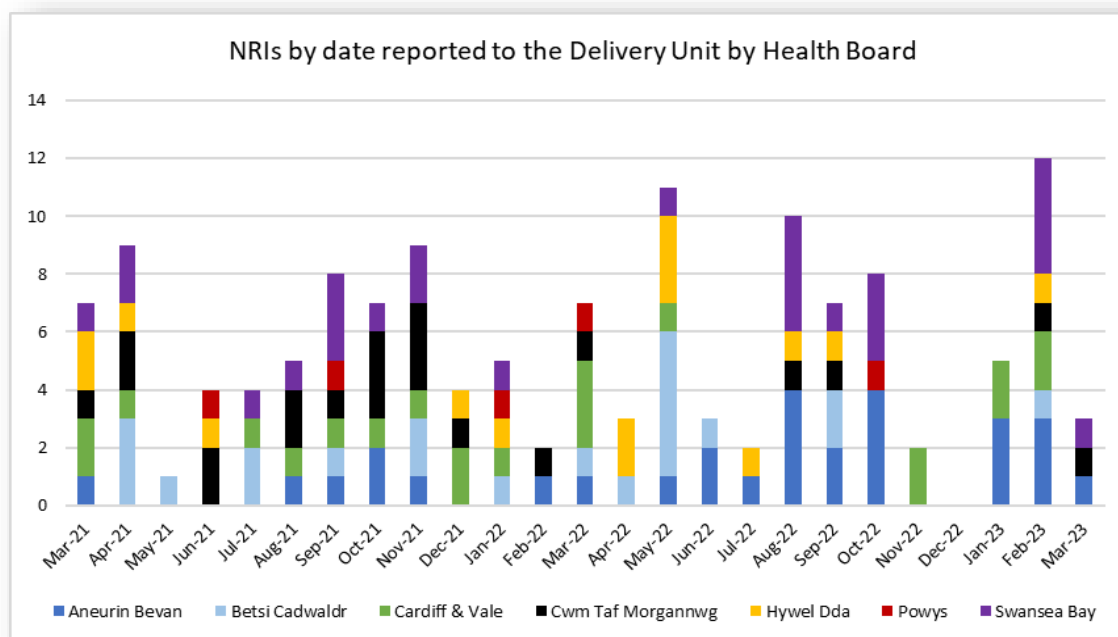
Note: contribution to Goal 5

Oncology performance remains off target with 49.1% of inbound oncology journeys arriving within 30 minutes prior to their appointment time. This is recognised as an area of difficulty within the NEPTS Demand and Capacity Review, which has been considered by the Ambulance Care Transformation Programme. A revised metric is being introduced which provides improved information on the patient experience.

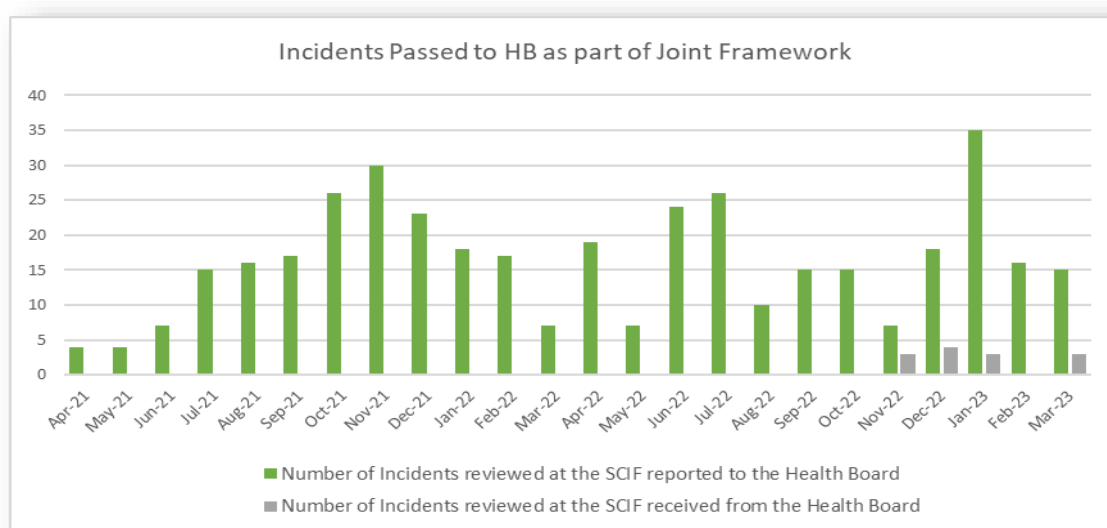
Safety

The Trust actively encourages a positive safety culture and sees all incidents/events as an opportunity for learning and improvement. There were 5,346 patient safety incidents, near misses and hazards reported in 2022/23, compared to 4,374 in 2021/22.

The Trust is seeing higher levels of National Reportable Incidents (NRIs); and of serious incidents referred to Health Boards for them to investigate. There were 66 patient NRIs in 2022/23 compared with 65 in 2021/22 and 56 in 2020/21. It is recognised this figure is too high, but that it reflects the pressures that are evident within the health care system. Most, but not all of these NRIs relate to the Trust's 999 service.



Incidents referred to Health Boards have increased slightly over the past year, rising from 184 in 2021/22 to 207 in 2022/23. These are often due to long waits in the community caused by handover delays at hospitals. The length of time patients were waiting in the community has increased over the past year. In 2022/23, there were 10,045 patient waits of 12 hours or over, compared to 5,939 in 2021/22, which in itself was a large increase from the 1,850 recorded in 2020/21.



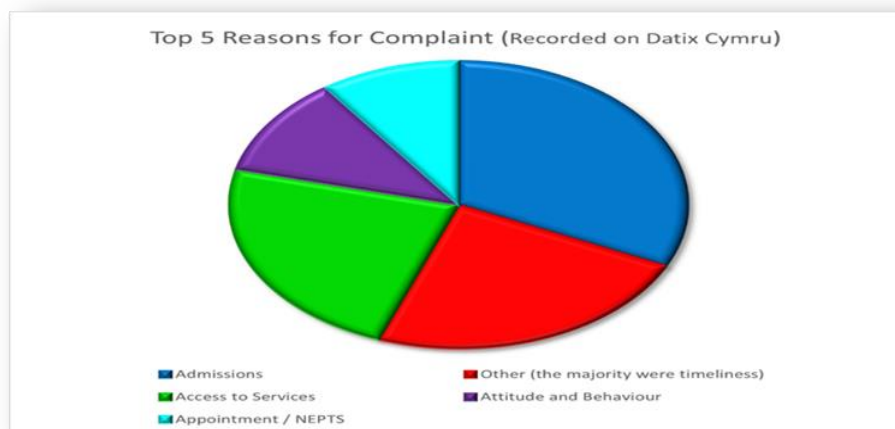
The Trust has a 75% target for responding to patient concerns within 30 days. This has only been achieved once in the past two years (76% in March 2022). In 2022/23 the monthly average percentage in this area was just 27%, although this is against a backdrop of the number of concerns being reported increasing. There were 1161 concerns received in 2022/23 compared to 983 in 2021/22, and 725 in 2020/21.

The Trust moved to the Once for Wales Concerns Management System in May 2022. Nationally a suite of feedback codes has been developed which have recently been implemented pan NHS Wales, enabling improved analysis of concerns at organisation level and nationally.

A number of the concerns received during 2022/23 have been categorised under the 'other' code. On review the majority of these relate to our timeliness to respond to patients in the community. The Trust continues to work with its commissioners and system partners to improve our response times.

A breakdown is provided below of the top five concerns: - 57 cases were referred to the Public Service Ombudsman Wales (PSOW) during 2022/2023 and 15 cases remain currently open as follows. The majority of the issues raised with the PSOW relate to timeliness of ambulance response.

- Fourteen cases are with the PSOW's office for consideration and/or investigation;
- One case the Final Report has been received providing recommendations.



The Trust received six Regulation 28 (Prevention of Future Deaths) reports during 2022/23. Five relate to timeliness of ambulance response, one relates to delay in transfer of patient from hospital to hospital for vascular surgery.

A multi-disciplinary panel is in place that meets on a twice weekly basis to review and discuss incidents to ensure appropriate investigations are undertaken. The Trust frequently undertakes joint investigations with health board colleagues to ensure the investigation and subsequent learning and improvements cover the whole of the patient pathway.

Learning and improving from incidents/events is discussed in the Patient Safety and Experience Monitoring and Learning Group with oversight from the Quality, Patient Experience and Safety Committee, which is a Committee of the Trust Board. Some examples of learning and improvements include:

- Sharing of clinical practice notices;
- Updates to education and training programmes;
- Improvements in clinical pathways;
- Improve conveyance communication around pre-alert; and
- Improvements to clinical documentation and roll out of an electronic patient care record (ePCR).

The PEGI Team continues to engage with the public to listen, capture and report on their experiences of accessing and receiving care across all Trust services. Through its continuous engagement model, the team are in an ongoing dialogue with the public on what they think are important developments the Trust could make to improve services they receive.

The feedback captured and reported demonstrates how patient experience is a key indicator of the level of quality being provided and the need to improve patient experiences, patient safety, and patient outcomes.

This work is supporting the Trust's principles of providing the highest quality of care and service user experience as a driver for change and, delivering services which meet the differing needs of each of our communities, without prejudice or discrimination.

The Safeguarding Team continues to provide assurances that the Trust fulfils its legislative and statutory responsibilities in relation to safeguarding children and adults, ensuring that the well-being of children and adults are at the heart of everything it does. During 2022/23 the Safeguarding Team have: -

- Docworks continues to gain momentum across the Trust gaining both internal recognition from our staff and external recognition by our partner agencies - received commendation at National Safeguarding conference;
- The team have successfully contributed to the NATC CPD Clinical skills sessions with the inclusion of safeguarding based scenarios - all have received positive feedback from staff;
- Received an innovation award from Cardiff and Vale Safeguarding Board and shortlisted for an award by Cwm Taf Morgannwg Safeguarding Board for our Docworks initiative.

Engagement

Outcomes of our engagement with people and communities across Wales remain consistent with people continuing to tell the Trust that long waits and delays remain their primary concern – though the transport, care, or treatment they ultimately receive is good.

This theme is repeated across all services delivered by the Trust; 999 emergency care, Non-Emergency Patient Transport, and NHS 111 Wales.

The Trust has shared a clear theme around long waits for an emergency ambulance and the associated poor experiences, trauma, bereavement, and impact on families. These experiences are well documented with plans already underway to increase capacity within the Emergency Medical Service.

The Trust has also consistently heard about poor experiences of long waits on the NHS 111 Wales number. This is also exacerbated by frustrations in navigating the NHS 111 Wales website and looking for appropriate service and health information.

The PEGI Team regularly hears from people talking about concerns they have about potential ambulance delays. Sometimes, these concerns relate to an experience, while other people tell us about things they have heard through friends, family, or the media. It was clear there was concern for community safety with people wondering “Will there be an ambulance available for me if I need one?”. These concerns are echoed in some of the feedback received through the 999 Patient Experience Survey.

Where these concerns are raised, the team are able to explain how 999 calls are categorised, reassure that we are doing all we can to get help to the people who need it the most and provide information about other avenues that might be more appropriate than calling 999.

In Wales, 80% of cardiac arrests occur in the home, so knowing what to do and being familiar with Cardiopulmonary Resuscitation (CPR), and how to use a defibrillator can improve the chances of survival for a loved one.

Throughout 2022, the campaign aimed to familiarise people with the symptoms of a heart attack and cardiac arrest, know how to treat these two different emergencies by equipping people with skills and confidence through a specially developed Welsh Ambulance Service [video](#) demonstrating how to perform effective CPR and use a defibrillator. The video was shared extensively through the Trust’s social media platforms and was viewed over 3,500 times.

The Trust’s continued engagement with the public is important to ensure ongoing conversations on what it is doing and why, especially during this continued period when the Trust is experiencing increased demand and is at high levels of escalation.



The Trust's understanding learning disability e-Learning module went live in early 2023. It has amassed over 480 participants and participation is steadily increasing, with discussions ongoing to ensure it is included in CPD days across all areas of the service. This comes alongside developments to the ePCR system which can guide crews through a series of hints, tips, and questions to help improve the quality of care, experiences, and outcomes for people with a learning disability, and also allow the Trust to capture more information on the reasonable adjustments that have been made for people with a learning disability. This development will help to better inform future recommendations and highlight further training needs.

In 2021, as a result of our engagement and activities with children and young people across Wales, The Trust developed, and launched the Blue Light Hub gaming app. In 2022 a formal evaluation of the effectiveness of the app was undertaken. The final evidence report was received in early 2023 and results suggested that even brief use of the Blue Light Hub gaming app had a positive impact on children's understanding and awareness of emergency services.

The app has four lightly challenging games to teach users about what happens when they call 999, the appropriate use of 999, how ambulance resources are dispatched and managed, and the different uniforms they might encounter on their NHS journey. Players are encouraged to return to the hub frequently, developing a familiarity with the theme, further encouraging them to make better choices about how to treat the emergency services, and what to do in difficult situations.

The Trust has taken on board the feedback received from the schools during the evaluation and are now looking ahead at further improvements that can be made to the app. The app can be downloaded via the links below: -

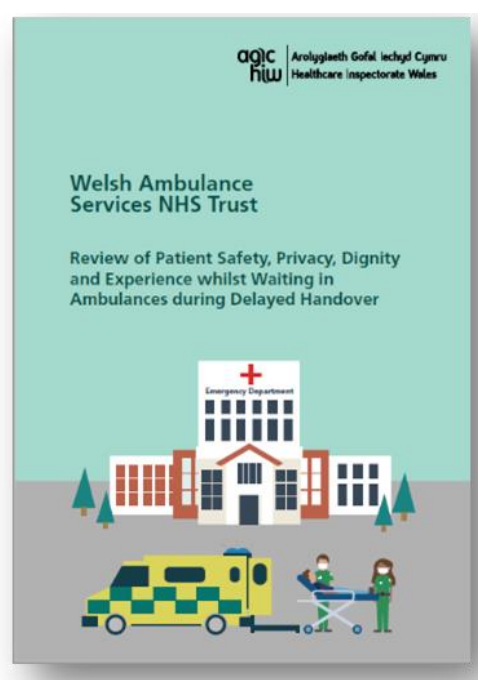
Google:

<https://play.google.com/store/apps/details?id=com.WelshAmbulance.BlueLightHub>

Apple:

<https://apps.apple.com/us/app/blue-light-hub/id1575745545>

Healthcare Inspectorate Wales is the independent inspectorate and regulator of healthcare in Wales. An inspection of the Trust was undertaken in 2021. The report 'Review of Patient Safety, Privacy, Dignity and Experience whilst Waiting in Ambulances during Delayed Handover' was subsequently published in 2022. The report includes all emergency departments (EDs) across Wales and includes a number of recommendations. These recommendations will now need to be considered and incorporated where possible more than ever, as waiting times outside of EDs has increased further during 2022 and into early 2023.



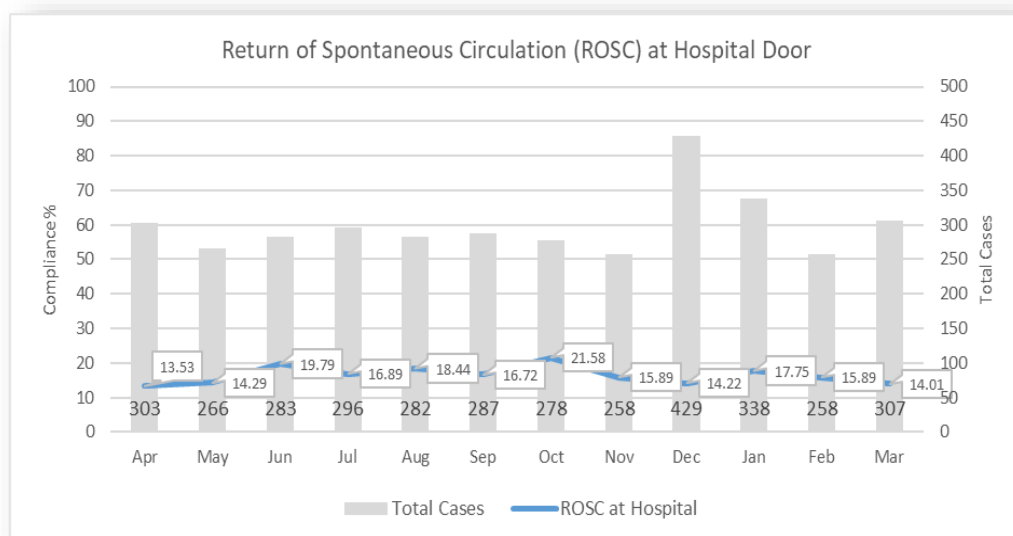
Following publication of the report the Emergency Ambulance Services Committee recently set up a task and finish group chaired by the Deputy Chief Ambulance Services Commissioner to respond to the recommendations. The membership of the group includes clinical and operational representatives from each of the seven Health Boards, and representatives from the Trust and Welsh Government.

Clinical Outcomes

The introduction of the Electronic Patient Care Record (ePCR) enables the collection and sharing of information in a more timely and accurate manner. The Trust currently uses ePCR to report on five key clinical indicators to the Emergency Ambulance Services Committee, these being Fractured Neck of Femur, Stroke, ST Elevation Myocardial Infarction (STEMI), Hypoglycaemia and Return Of Spontaneous Circulation (ROSC).

It is likely that as the system continues to embed within clinical practice, that users are still getting used to an adjusted workflow and data points might be missed. Therefore, an improvement approach has been taken and a series of 'Top Tips' posters have been circulated and specifically shared with senior Paramedics. This is based on deep dive quality assurance audits conducted for each of the clinical indicators and reported through the Clinical Intelligence Assurance Group. The deep dive quality assurance audits are also contributing to recommending additional improvements that can be made to the ePCR user interface to enable better data capture in future versions of the application, allowing the Trust to further develop and quality assure these key metrics.

One of the clinical indicators the Trust currently measures is the percentage of patients who have ROSC. Although for the year 2022/23 this remains lower than the Trust would want at 16.58%, it is an improvement on the 12.9% recorded in the period April to November 2021, at which point data stopped being reported temporarily due to the roll out of ePCR.



Of the other key clinical indicators the Trust measures, none of them achieved the 95% target during 2022/23. The percentage of older people with suspected hip fracture who are documented as receiving the appropriate care bundle (including analgesia) was at 65.02% for the year; the percentage of STEMI patients who are documented as receiving the appropriate care bundle was at 39.45%; the percentage of hypoglycaemic patients who are documented as receiving the appropriate care bundle was at 44.08%, and the percentage of suspected stroke patients who are documented as receiving the appropriate care bundle was at 77.51%.

Whilst there are many factors outside of the Trust's direct control it has developed a new service, the Cymru High Acuity Response Unit (CHARU), which was introduced during the latter half of 2022/23. Although still some way short of the fully modelled position of 153 WTEs, as currently at 83, with a further 20 in training as of 20 April 2023 (103), the Trust is currently working to close this gap. This service is aimed at providing a response to a dedicated code set of high acuity incidents by an experienced paramedic with additional medicines and training. They will support clinical decision making, co-ordinate patient care and ensure clinical practice is in line with current best practice guidelines to improve overall outcomes in several of the areas highlighted above, such as successfully increasing ROSC rates. It is hoped that following recruitment adverts and application reviews in late 2022/23, the remaining posts will be filled in the first half of 2023/24.

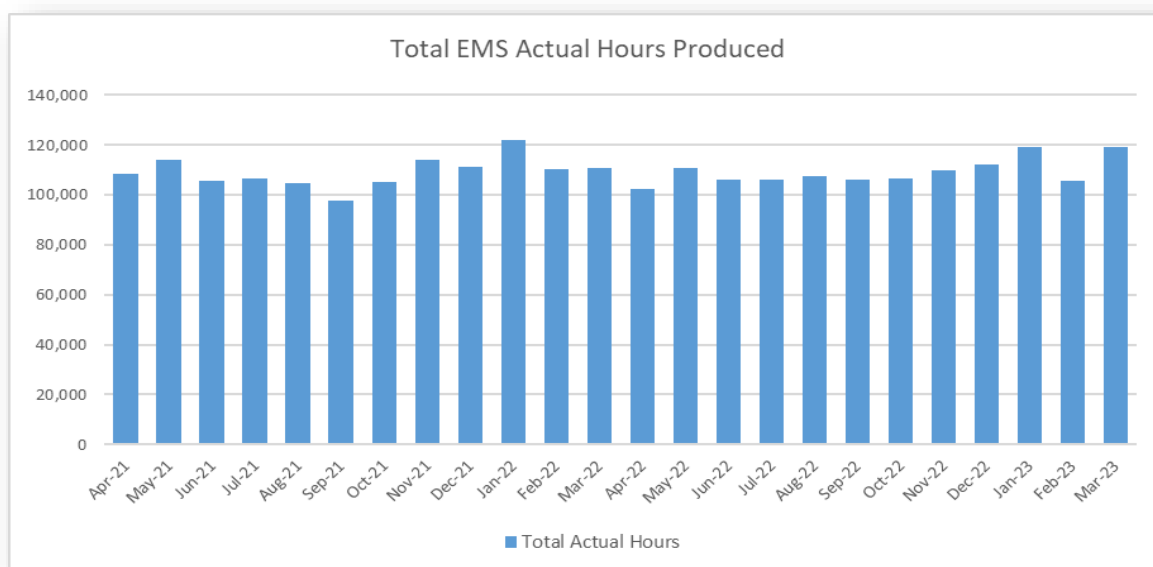
1.8. Our People

In relation to the Trust's workforce, the indicators reviewed at Board relate to whether the Trust has the right workforce capacity in place to meet demand, how the Trust is keeping staff safe and well, and how they are being developed. More detailed and numerous indicators are also considered at the People and Culture Committee.

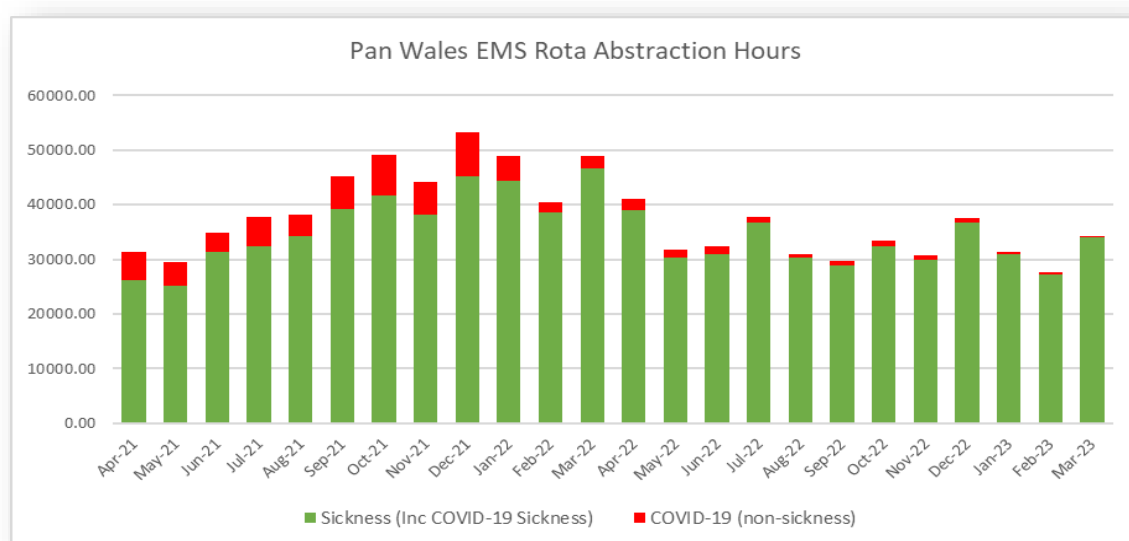
In relation to the Emergency Medical Service (EMS), the EMS Demand and Capacity review in 2019 determined that the required capacity to respond to demand should be based on a 30% abstraction assumption (including sickness absence, training etc), with levels of investment provided by EASC to increase WTEs by 263 over two years.

The Trust had a budgeted EMS establishment of 1,661 WTEs for 2022/23, but through the EMS Operational Transformation Programme the funded plan was to add an additional 100 WTEs during the course of the year comprising of 90 Emergency Medical Technicians and 10 Ambulance Care Assistants. Although these posts had not been filled by the January 2023 deadline, as of the 31 March 2023 the Trust had achieved an uplift of 90 WTEs and is budgeting on the basis of 100 WTEs for 2023/24.

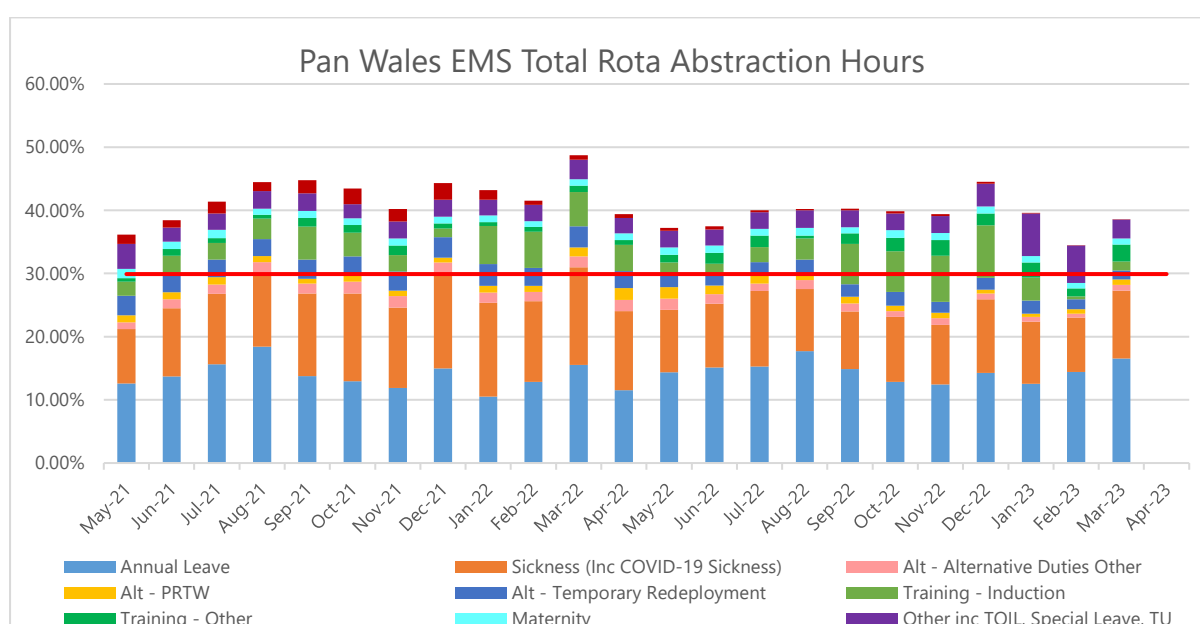
With the new EMS response rosters going fully live by the end of 2022, following a two-and half-year project, it was hoped that together, these would have provided a significantly positive impact for patients. However, as the graph below demonstrates, despite having more staff in post the Trust has not been able to produce additional hours compared to the previous year. In 2022/23, 1,311,430 actual hours were produced compared to 1,309,433 hours in 2021/22. The 2021/22 figures were inflated slightly through the use of military aid, while 2022/23 has been affected by numerous days of industrial action during quarter four.



A key factor in the Trust's ability to ensure capacity to meet the demand is the impact of abstractions, and this also provides an indicator of our people's well-being. The significant impact of the last two years at all levels throughout the Trust cannot be underestimated. To support the workforce there has been an on-going focus on well-being activities across all areas of the Trust, including those in both frontline and support roles. Despite this, sickness has remained one of the key causes for rota abstraction.



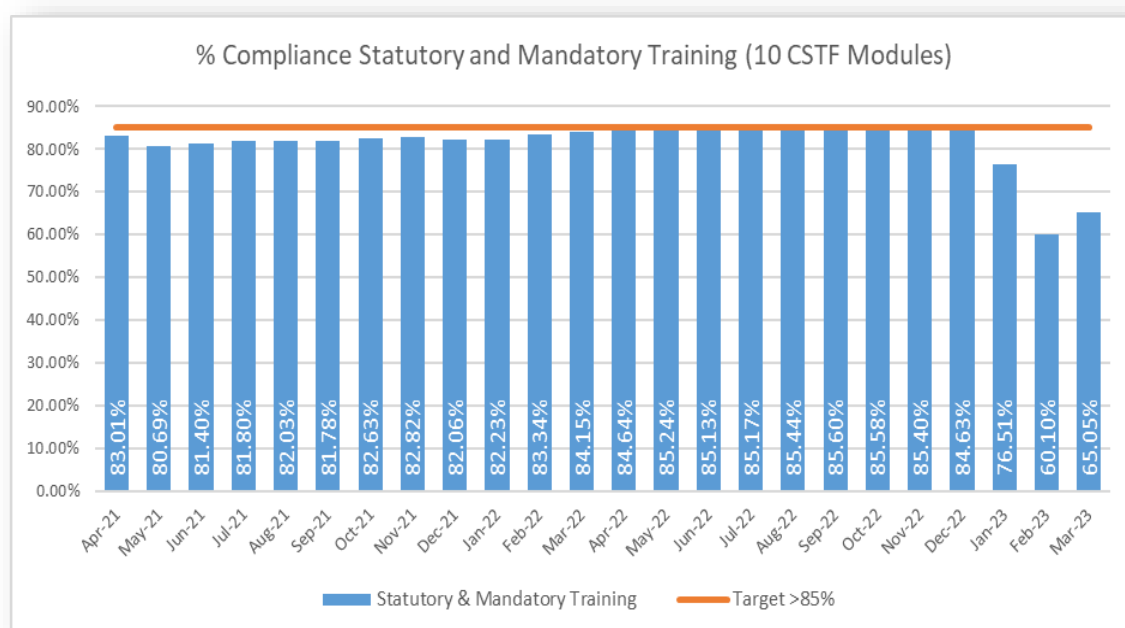
The graph above shows the level of abstractions due to sickness and Covid-19 factors over the past two years for EMS staff. In 2021/22, 12.43% of abstractions were due to sickness and 1.64% were due to Covid-19 (non-sickness). Although these figures have reduced during 2022/23 to 10.33% for sickness and 0.29% for Covid-19 (non-sickness) they still remain high, and above the Trust's year-end sickness target of 8%. However, across the organisation the Trust did achieve this 8% target in February 2023. The below graph also highlights how this has contributed to total EMS abstractions remaining above the 30% target throughout the whole of the year.



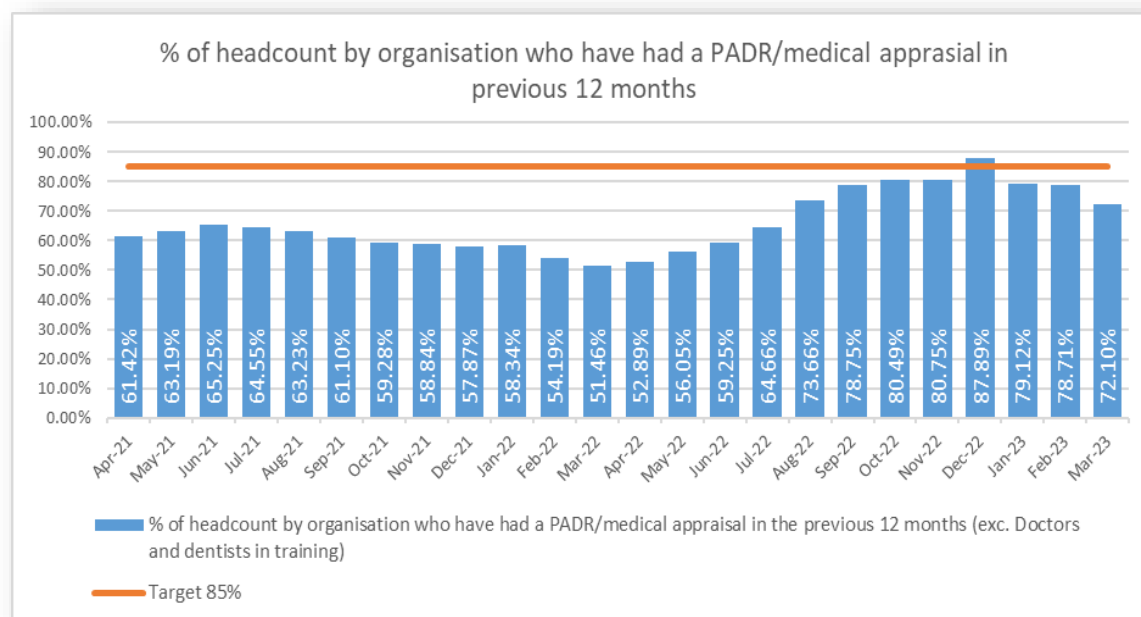
Similar pictures were also seen in 111 and Ambulance Care, with a 10.79% abstraction rate due to sickness in the 111 service and a 10.68% rate in Ambulance Care. However, there has been a steady reduction in long-term absence rates, with short term absence spikes being directly related to Covid-19 increases, mirroring the wider community. The Trust is fully aware that sickness absence needs to remain a major area of focus over the coming year in order to ensure that sickness reduction targets are met and is fully committed to a number of initiatives including training for managers and wellbeing sessions for staff. The full sickness rates can be found within the Accountability Report.

Other indicators of how the Trust is keeping its staff safe and well include vaccination rates and statutory/mandatory training levels. As of 28 February 2023, 94% of frontline staff had received a Covid-19 booster vaccine, 94% were double jabbed and 35% had received the SPIKEVAX booster. The flu vaccination level for the Trust for 2022/23 was 44.5%; this surpassed the 38.5% figure seen the previous year.

Statutory and Mandatory Training rates during 2022/23 did not achieve the 85% target overall, with the completed level at 80.71% for the year. However, the 85% compliance rate was achieved between May and November 2022, with levels only dropping off in early 2023. Further analysis was undertaken, and it was found that industrial action days, coupled with the introduction of a new statutory training module, both had an impact on compliance rates in early 2023.

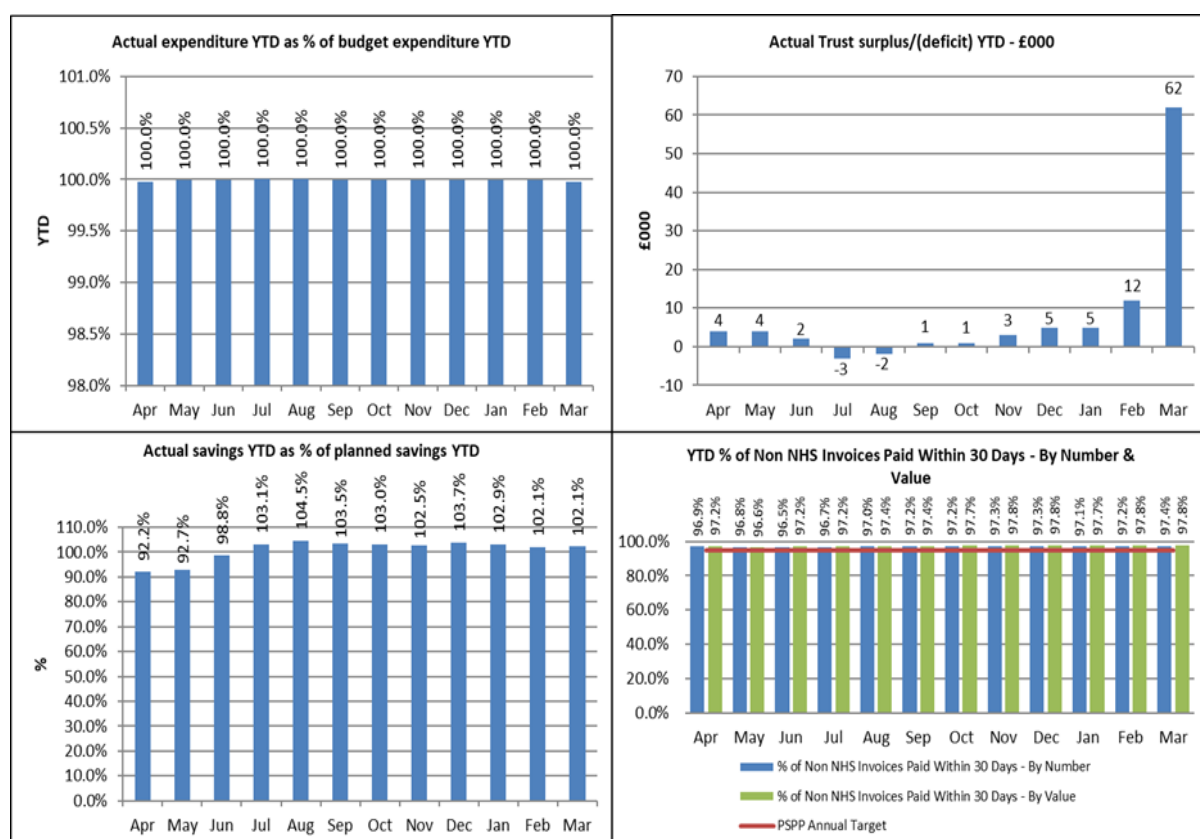


In terms of staff development, the Trust views levels of Personal Appraisal and Development Reviews as the best way of representing development at a high level. Although the figure for 2022/23 of 72.03% failed to achieve the 85% target, it was a significant improvement on the 51.5% compliance rate recorded for 2021/22. December 2022 also saw the compliance rate go above the 85% target for the first time.



1.9. Finance and Value

The Trust reviews a number of indicators which aim to demonstrate how it provides a service in line with statutory financial duties, and of high value and efficiency. This area of the Performance Report will be strengthened over time as the value-based health care programme continues. The Trust achieved financial balance in 2022/23, with a small revenue surplus of £62k and met its statutory duty to breakeven during this financial year.



Gross savings of £4.392m were achieved against a target of £4.300m, thus a slight over achievement. Public Sector Payment Policy was on track with performance of 97.5% for the number, and 97.8% of the value of non-NHS invoices paid within 30 days (target 95%). Further information can be found in the Trust's annual accounts and financial statements, which have been prepared on a going concern basis.

Following a sustained pandemic response and rising inflation, the financial outlook for 2023/24 and beyond is challenging. The Financial Sustainability Programme, which commenced in early 2022/23, is a key programme of work which will drive transformation to achieve cost efficiencies as well as exploring opportunities for income generation for 2023/24 and beyond.

As part of the Trust's ongoing work around Value it is introducing a Patient Level Costing system (PLICS) to allow the establishment of detailed costing analysis. This combines both financial data, along with activity data collected from multiple Trust systems, which will allow for both internal and external benchmarking.

The Trust has also implemented a Financial Sustainability Programme following a sustained pandemic response, and with the impact of inflation and the costs of living as they relate to the Trust and the wider public sector, the financial outlook for 2023/24 and beyond is understandably challenging.

This environment has led the Trust to develop a plan which has more focus on value and financial sustainability as well as the impact on our people, whilst maintaining ambitions to improve the quality of service provided to our patients. The Financial Sustainability Programme, which started to be put in place in early 2022/23, is a key pillar which will drive transformation to achieve cost efficiencies as well as exploring opportunities for income generation for 2023/24 and beyond.

1.10. Non-Financial Performance Information

Human Rights, Diversity and Equality

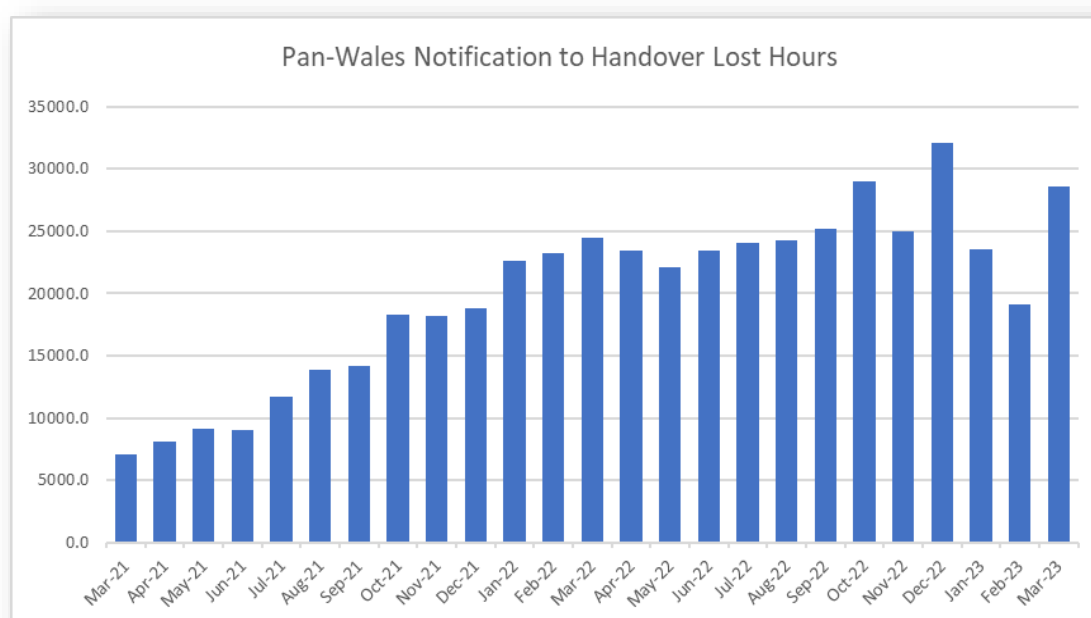
The Annual Governance Statement in the Accountability Report discloses how the Trust meets its obligations under equality, diversity, and human rights legislation. Refer to the Disclosure Statements and the Modern Slavery Act 2015 statement for further information. There is also additional commentary regarding 'Other Employee Matters' in the Remuneration and Staff Report, within the Accountability Report.

Anti-corruption and Anti-bribery

The Annual Governance Statement also includes narrative regarding the Trust's counter fraud arrangements, and the Local Counter Fraud Specialist's relationship with the Audit Committee. This narrative can be found in the 'The Control Framework' section of the Accountability Report.

1.11. Partnerships and System Contribution

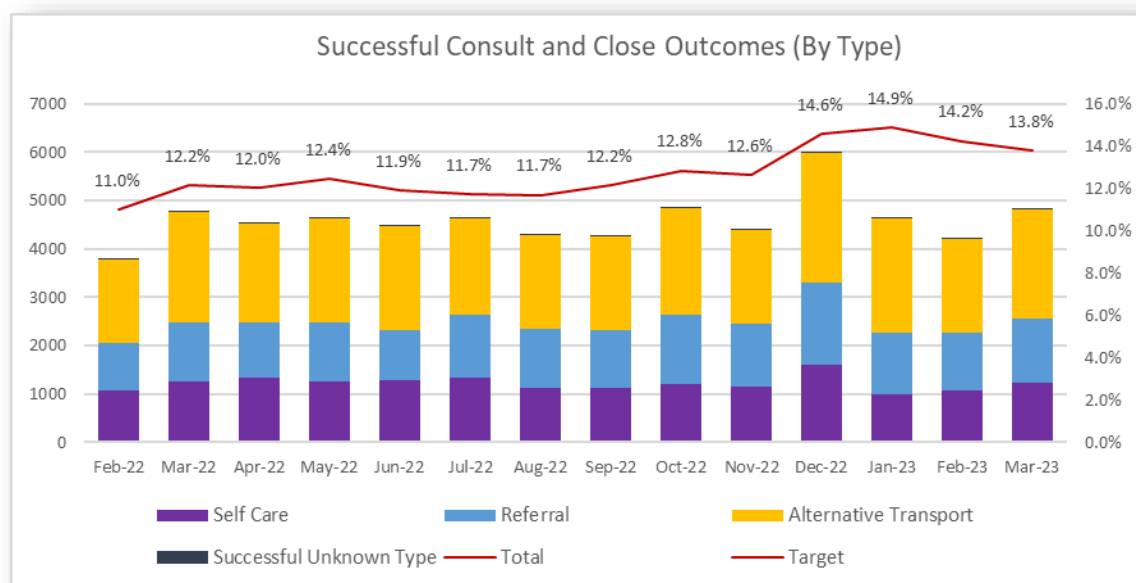
The Trust aims to consider both its impact on the wider system, but also the wider system's impact on its service. Handover lost hours were already extremely high within Wales even before the pandemic, but levels consistently increased throughout 2021 and 2022, reaching a peak in December 2022 of 32,000 hours being lost to hospital handovers. This equated to 64,000 people hours or just over 5,300 twelve-hour shifts, which meant the Trust could have responded to over 10,000 more patients during December if handovers were reduced. This meant that 299,636 ambulance hours were lost during 2022/23 compared to 191,461 in 2021/22.



The Trust is aware that Health Boards are introducing urgent and emergency care escalation frameworks, and that there has been strong messaging from Welsh Government and the Minister for Health and Social Services that this issue must be tackled as a matter of priority. A series of Integrated Commissioning Action Plan meetings have also been set up by the National Collaborative Commissioning Unit, designed for individual Health Boards and the Trust to work collaboratively in order to look at reducing handover hours, and these will continue throughout the coming year.

Following the December peak, early quarter four of 2022/23 did see a slight reduction in lost hours, albeit to levels that are still unacceptably high. Some caution is required on this trend as there were industrial action days within these months on which lost hours were contained by Health Boards. It was not a signal of broad improvement. However, given the scale of the challenge and its links to wider system pressures, the Trust is having to plan on the basis that lost hours will remain high for the foreseeable future and acknowledge they will continue to cause significant patient harm. The Six Goals policy handbook sets out an expectation of no handover being longer than an hour by 2025.

The Trust is committed to transforming its services to become more sustainable, to get patients to the right service, in the right place, every time, and to reduce the reliance on emergency departments as the default location for definitive urgent and emergency care. One of the areas where the Trust already supports the system in reducing demand is 'Consult and Close' through the work of the Clinical Support Desk (CSD) and 111. The 2019 EMS Demand and Capacity review benchmarked a 'Consult and Close' rate for the Trust of 10.2%, which was achieved in 2021/22, and following the expansion of the team by 36 WTE paramedics in 2021/22, the Trust reset a trajectory to 15% for 2022/23. This figure has yet to be achieved in any single month, with the 'Consult and Close' figure for the year being 12.91%, although it did rise to 14.9% in January 2023.

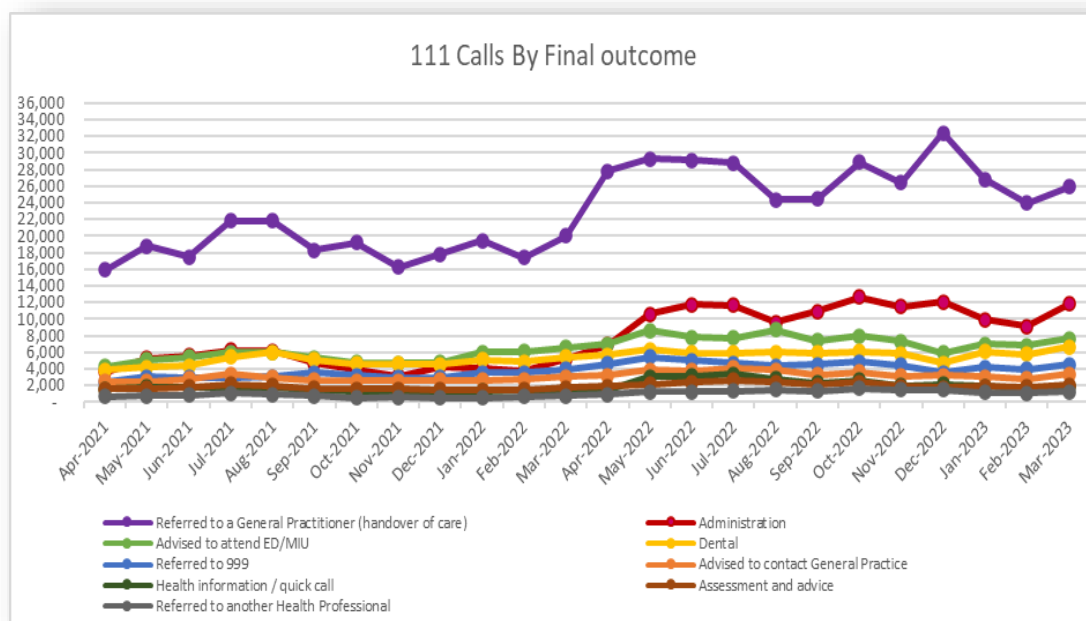


The revised establishment of the CSD now stands at 96 WTEs, which includes five Mental Health Practitioners, of which 90 are currently in post. The team are undertaking detailed process maps of the work that they do in order to identify where further improvements can be made.

The Trust also monitors its 'See and Treat' rates and those treated at scene, which have declined slightly throughout 2022/23. It is thought this has been due to a number of reasons including slight changes in the way Advanced Paramedic Practitioners are tasked, along with an increase in respiratory patients (of all ages) during quarter four who were very poorly and required hospital admission.

However, the Trust's ambition remains, as articulated through the 'Inverting the Triangle' work, to increase this shift left activity and reduce the number of patients that need to be conveyed to emergency departments.

In relation to the Trust's 111 service, one of the success factors for NHS 111 Wales is getting the patient to the right service, first time. At the moment, the Trust measure outcomes in terms of where patients are directed, but further work is currently being undertaken to improve 111 data metrics, allowing more meaningful data to be reported and identifying whether these outcomes are the best and most appropriate.



The graph above highlights where callers to the 111 service are currently directed, with those being referred to a General Practitioner making up the biggest percentage for the year (40%).

1.12. Infection Prevention and Control

Infection Prevention and Control (IPC) continued to be a critical component of healthcare in 2022, as the World continued to grapple with the ongoing Covid-19 pandemic and other emerging infectious diseases with the potential to cause harm.

The Trust continued to promote strict infection prevention guidance, hand hygiene, personal protective equipment (PPE) and enhanced cleaning regimes to prevent the spread of infectious diseases among staff and patients.

Overall IPC will remain a priority for healthcare providers and policy makers in 2023 as the Trust continues to face ongoing challenges from infectious diseases.

Healthcare-associated infections (HAIs) can have severe consequences, especially for vulnerable populations such as the elderly, immunocompromised individuals, and those with chronic illnesses, therefore it is imperative to continue to strengthen healthcare-associated infection prevention strategies and implement evidence-based practices. These include: -

- The continuation of Covid-19 prevention measures, as whilst Covid-19 is no longer classed as “a public health emergency of international concern” by the World Health Organisation, it continues in our communities. It is therefore essential to continue implementing where necessary measures such as wearing masks, maintaining physical distance, and practicing good hand hygiene. These simple steps are basic and effective preventative measures to reduce the spread of infections.
- Preparing for emerging infectious diseases. Emerging infectious diseases pose a significant threat to public health, e.g., Monkeypox. It is important that as part of our practices we detect and respond to emerging infectious diseases promptly in particular those that are categorised as High Consequence Infectious Diseases.
- The current PPE provision is under review with the long-term vision being for this to be easily accessible, appropriate, and sustainable for at least the near future.
- Education and awareness campaigns will continue, as they are known to play a crucial role in preventing infectious diseases. The IPC Team are working closely with the National Training College to ensure that the education provided for 2023/24 is relevant, easily accessible, up to date and can be monitored for compliance and effectiveness.

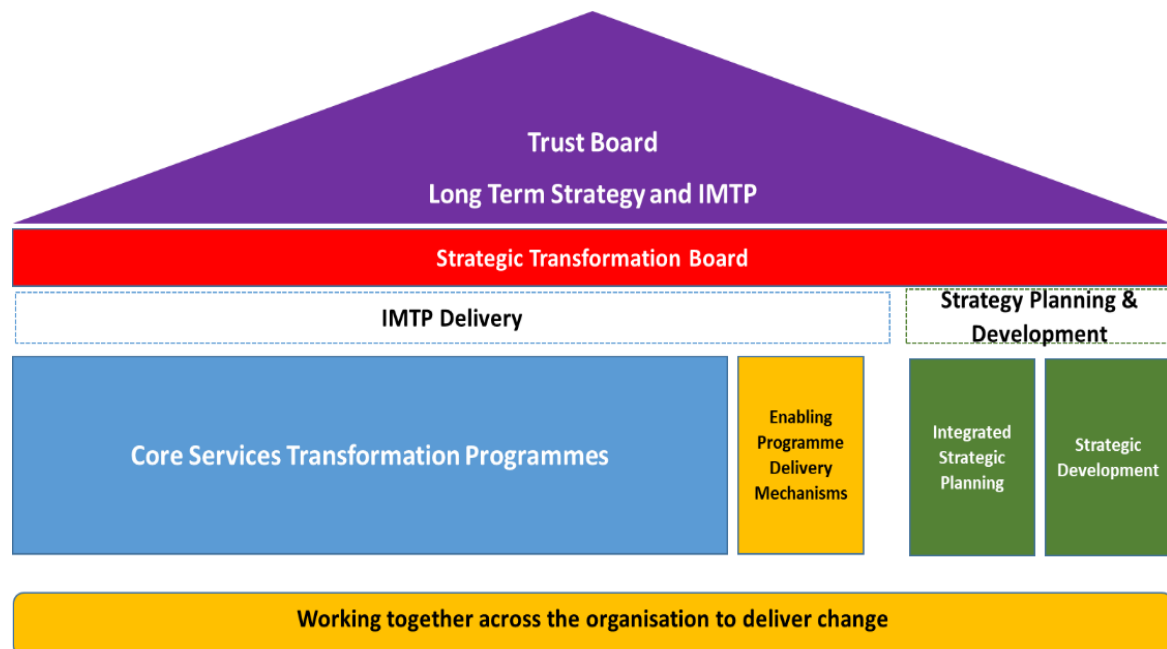
- The Trust continues to look for, and test, new and innovative technologies, and strategies to help prevent the spread of infectious diseases. It has already embraced the use of the rapid sanitisation process of cleaning vehicles and must continue to be open minded and motivated to continue to seek ways in which it can reduce healthcare associated infectious diseases.
- There is an expectation that National Ambulance cleaning guidelines will be available in 2023, and that standards and processes will be reviewed with national recommendations.
- Encouraging and promoting vaccination of healthcare staff against vaccine-preventable diseases including Influenza and Covid-19. As of March 2023, 94% of frontline staff had received the second dose of the Covid-19 vaccine and 44.5% had received the vaccination against flu.
- Antimicrobial resistance (AMR) is a global public health threat. Antimicrobial stewardship programmes and infection prevention and control measures can help prevent the spread of resistant organisms and reduce the use of antibiotics, thereby reducing the risk of AMR.

It is essential to regularly review and update IPC policies and procedures to align with the latest guidelines and recommendations from relevant authorities and to ensure that this reaches frontline practitioners.



1.13. Integrated Medium Term Plan

The Integrated Medium-Term Plan (IMTP) is delivered through its core services transformation programmes and enabling workstreams which report to the Strategic Transformation Board (STB). STB continued to meet regularly (every six weeks) during the pandemic response and recovery, delivering significant transformation despite the increased pressure across the urgent and emergency care system. The infographic overleaf shows some of the delivery across the planned and emergent projects throughout 2022/23.





IMTP Delivery



1.14. Delivering in Partnership

Society may have emerged from the worst of the Covid-19 pandemic, but that does not mean that the increasingly strong working relationships with partners, including those forged in more recent years, have diminished in importance.

While partnership and collaboration had been at the heart of the Trust's mission for a number of years, the pandemic brought home both the importance of relationships within and beyond the organisation. It also sowed the seeds of a new era of less linear and more dynamic relationships, where the concept of shared benefit, both for organisations and, importantly, for patients and staff, would need to be at the heart of the Trust's future approach to partnership and engagement.

In 2022/23, the Trust spent time reflecting on the lessons of the pandemic and how the positive aspects of partnership can be sustained as it enters a new environment of post-pandemic healthcare. Given the challenges and opportunities of the post-pandemic environment, 2022/23 was a year in which strong and effective partnerships were more important than ever.

This year has seen a number of significant developments in the formal partnership landscape, which will have a bearing on the Trust as it moves forward. One of the most significant has been Welsh Government's consultation on plans for the Trust, along with a number of other additional bodies, to come under the auspices of the Well-being of Future Generations (Wales) Act 2015.

The Trust was not one of the 44 public service organisations originally covered by the Act. At the time, the Trust committed to working within the spirit of the Act and has continued to do so. The opportunity for that omission to be rectified has been welcomed by the Trust and while the results of the consultation are not yet known, we are working on the basis that, in future, the Trust will be covered by the legislation, with all that it entails.

Over the last seven years, the Trust has worked hard to secure representation on four of the seven Regional Partnership Boards (RPB), with representation also on the Gwent Adult Services Partnership which is a subset of the Gwent RPB. The RPBs have evolved over the years and are now seen as a key delivery vehicle for the integration of health and care services, with access to funding to support this important work from Regional Investment Funds.

The Trust were delighted to hear at the end of the year that Welsh Government is likely to be consulting in 2023/24 on adding organisations, including the Trust, to the list of statutory partners entitled to sit on RPBs, which could result in future Trust representation on all seven Regional Partnership Boards in Wales.

While both these developments may not come to fruition until 2023/24, it is gratifying to note that there is growing and important recognition of the Trust's contribution in the partnership arena.

Understanding our collective challenges, working with partners to deliver different solutions to both new and established problems and, ultimately, better services for our patients and a more fulfilling working life for our people, are now at the heart of our refreshed engagement framework and delivery plan.

The framework and plan focus on working with stakeholders and the public on new solutions for us as an ambulance service, while making a positive impact on the wider health and care system.

Both these documents were approved by our Board this year, paving the way for positive engagement with our stakeholders, patients, and the public on how we can ensure our services better meet the needs of the people we serve going forward.

In 2022, the Trust conducted a reputation audit to understand the starting point for our dialogue with partners, receiving responses from almost 50 key stakeholders. Feedback was varied and highly insightful. Moving forward, that feedback will form the basis of a refreshed approach and help inform our thinking.

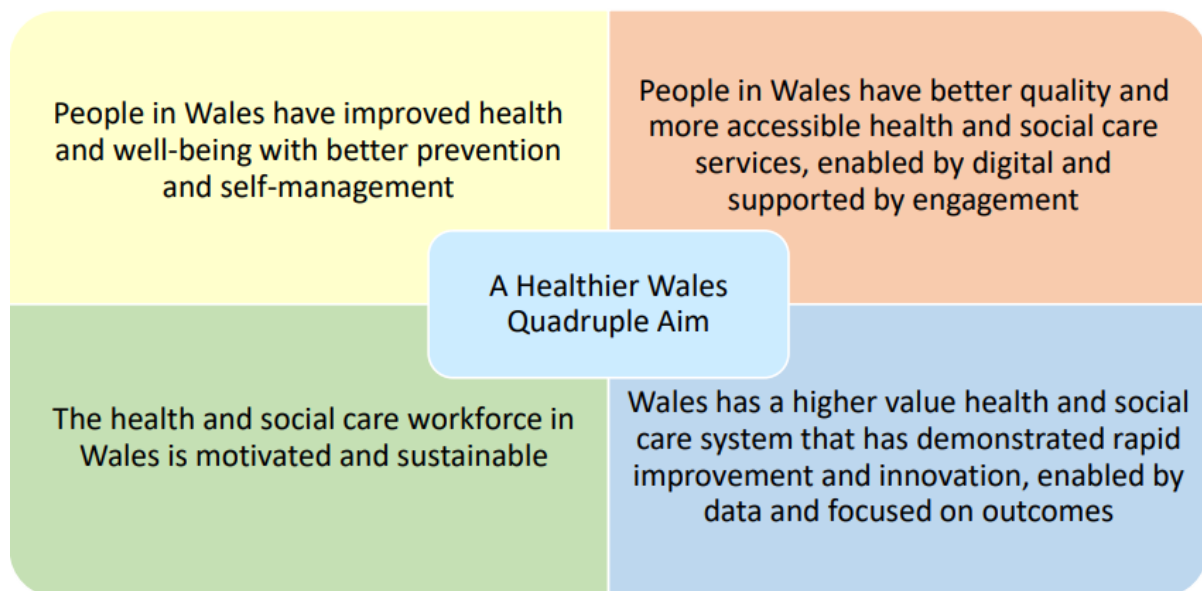
1.15. Ministerial Priorities and NHS Wales

NHS Wales were set a range of 'Ministerial Priorities' in 2022/2023. The Trust's progress against each priority is detailed in the following section.

Ministerial Priorities

A Healthier Wales – As an Overarching Policy Context

A healthier Wales: Long Term Plan for Health and Social [A healthier Wales: long term plan for health and social care | GOV.WALES](#), sets out a "quadruple aim" for NHS Wales organisations of:-



The Trust has interpreted the "quadruple aim" into four themes: Our Patients, Our People, Finance & Value and Partnerships & System Contribution, through which it reviews its quality and performance. Both the Overview and the Delivery and Performance Analysis report the Trust's 2022/23 progress against these four headings. In year, the Trust uses these four headings to report quality performance; and the Trust's Quality and Performance Management Framework is based on a 'balanced scorecard' approach around these four themes.

Population Health

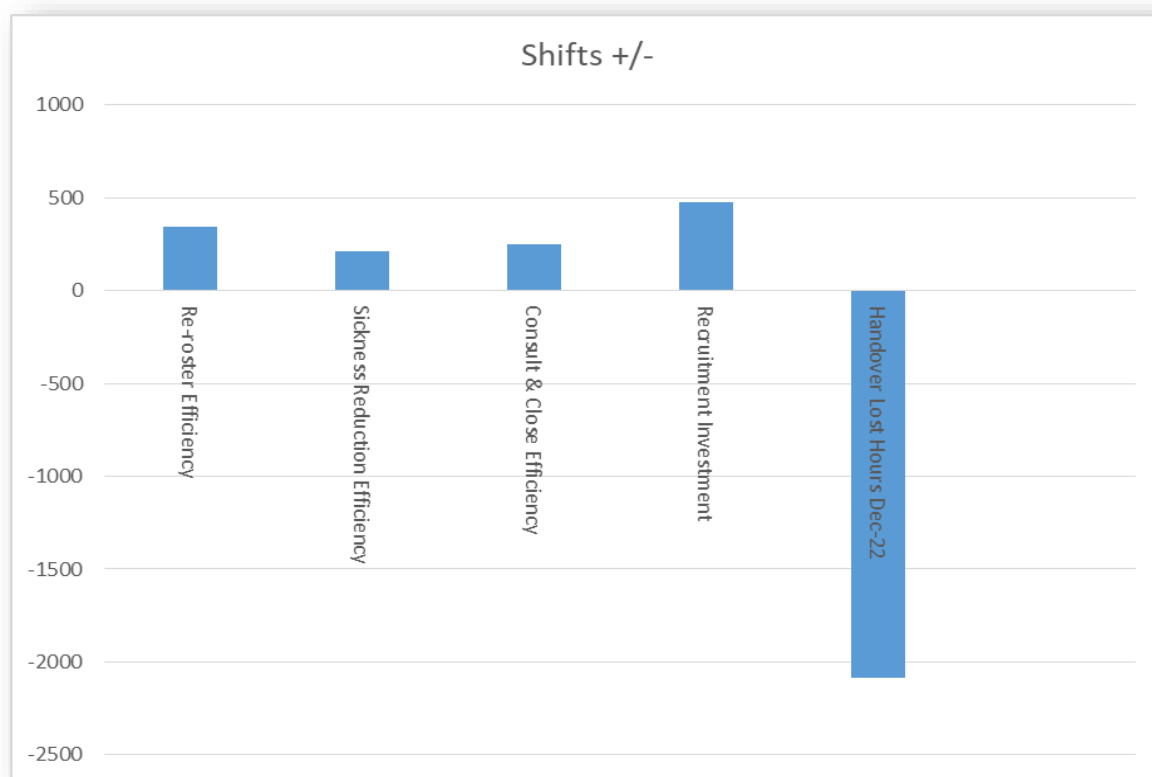
Health Boards have a statutory responsibility for their population's health. Health Boards commission ambulance services for their geographic areas through the Emergency Ambulance Services Committee (EASC), with 111 currently being a Programme, which will be commissioned by Health Boards with the Trust as the provider, from 2023/24.

The Trust's contribution to population health is therefore defined by the commissioning process, in particular, any Welsh Government targets that apply, for example Red eight-minute performance, and other metrics as directed by EASC, for example, renal performance. Invariably these metrics are time bound, however, the Trust implemented the new ePCR in 2022/23, which will start to give the Trust improved clinical information. A key area of development is data linking so that the Trust can track its patients into the wider health care system, in particular, the outcomes for patients it has had contact with.

Covid-19 Response

The Trust originally triggered its Pandemic Influenza Plan on 04 March 2020. The Trust monitored a key set of indicators, both performance, forecasting & modelling signals, to determine how close it was to being able to declare the Pandemic Plan as being no longer required. Following a sufficient improvement in the indicators and a closure of actions required to move the Trust out of its Pandemic Plan and into business as usual, the Executive Pandemic Team agreed to close down the Pandemic Plan structures on 20 July 2022.

NHS Recovery



For the Trust the key metric that indicates the pressure (and state of recovery) of the unscheduled care system in Wales is handover lost hours. The 2019 EMS Demand & Capacity Review was predicated on December 2018 handover lost hours, which were 6,038. In December 2022 the Trust lost 32,098 hours to hospital handover, which equated to 37% of emergency conveying ambulance production that month. The Trust cannot take actions that compensate for this level of loss. The above graph illustrates the positive impact (ambulance shifts gained) from actions within the Trust's control, which are offset by the level of handover in December 2022.

The Trust will continue to take actions, within its control, to improve its efficiency and "shift left" i.e., reduce the flow into hospitals, where it is clinically safe and appropriate to do so, but handover reduction to pre-pandemic levels remains critical to recovery and patient safety. Health Boards were given Ministerial direction to reduce handover lost hours in 2022/23, but these directions were not achieved.

Mental Health and Emotional Well-being

During 2022/23 the Trust rolled out the 111 press 2 service to ensure patients with urgent mental health needs get immediate access to 24/7 health services and received funding from EASC to employ five Mental Health Practitioners into the Clinical Support Desk to support telephone triage with a specific focus on mental health. These initiatives will be subject to evaluation in due course.

The Trust achieved a year end compliance rate of 89.71% for the Dementia NHS Wales eLearning module. The Trust also delivers role specific dementia awareness to a range of different staff groups, for example, half day sessions have been provided to Emergency Medical Technicians, and one full day session to BSc Paramedicine students as part of Year one Swansea University induction, during 2022/23.

The Trust has one of the most comprehensive mental health and wellbeing employee support offers across the sector. Refer to the 'Workforce Management and Well-being' section of the Performance Report for further narrative.

Supporting the Health and Care Workforce

As above, the Trust one of the most comprehensive mental health and wellbeing employee support offers across the sector. The Trust has also had a very strong focus on workforce planning and recently received positive feedback from a large international consultancy that its approach was comparatively advanced.

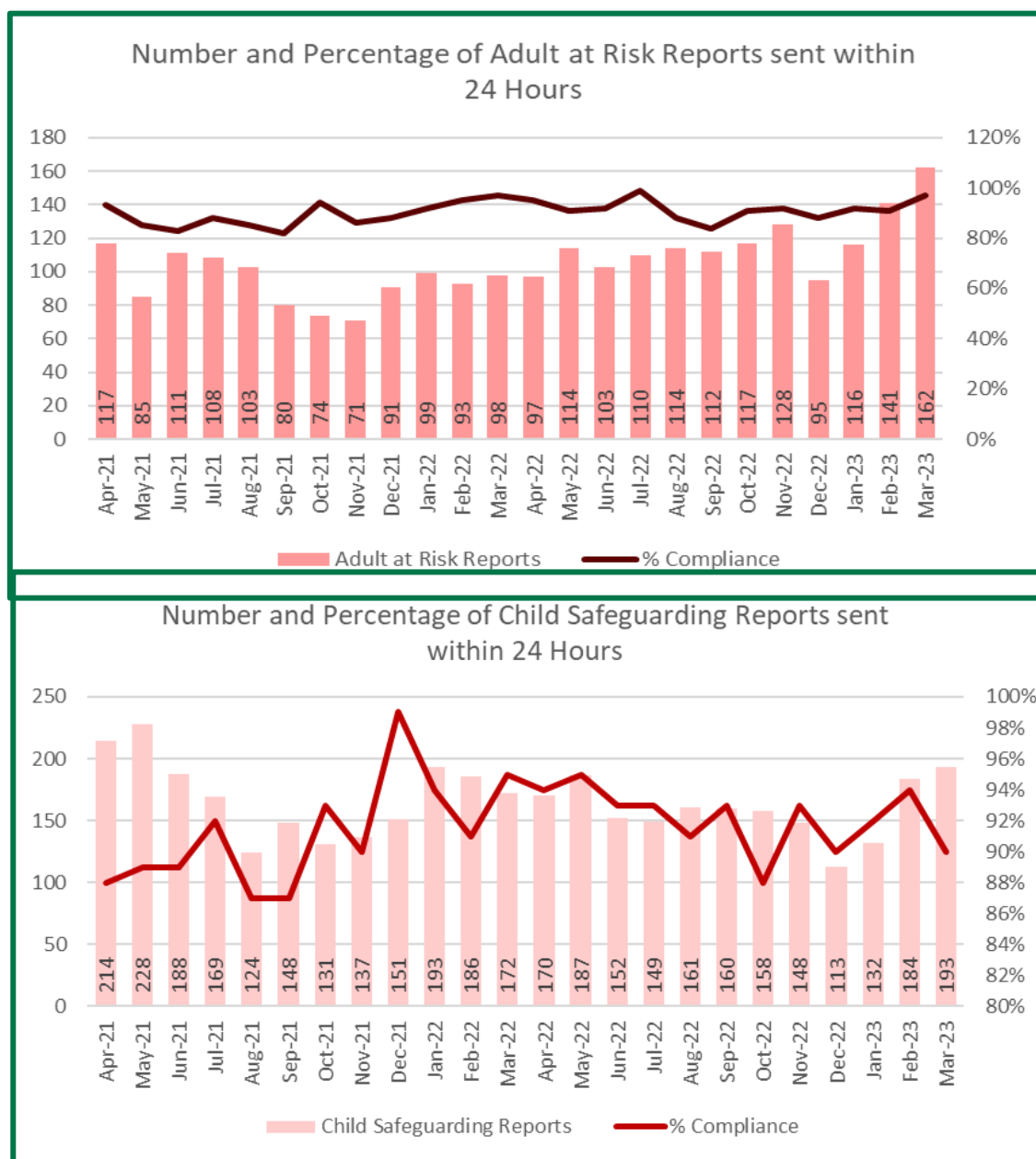
Clearly, 2022/23 has been a difficult year for industrial relations with strike action in the sector. All parties have conducted themselves professionally throughout, with strike action currently suspended with detailed negotiations on-going.

NHS Finance and Managing within Resources

The Trust achieved financial balance in 2022/23. Refer to the 'Finance and Value' section of the Performance Report for further narrative.

Working Alongside Social Care

The Trust has a significant amount of contact with the population in their home environments, which means the Trust's people can identify issues for social care. A key area is safeguarding reporting for adults and children. The Trust achieves a high level of reporting within 24 hours and these key metrics are reported to every committee and to every Trust Board: -

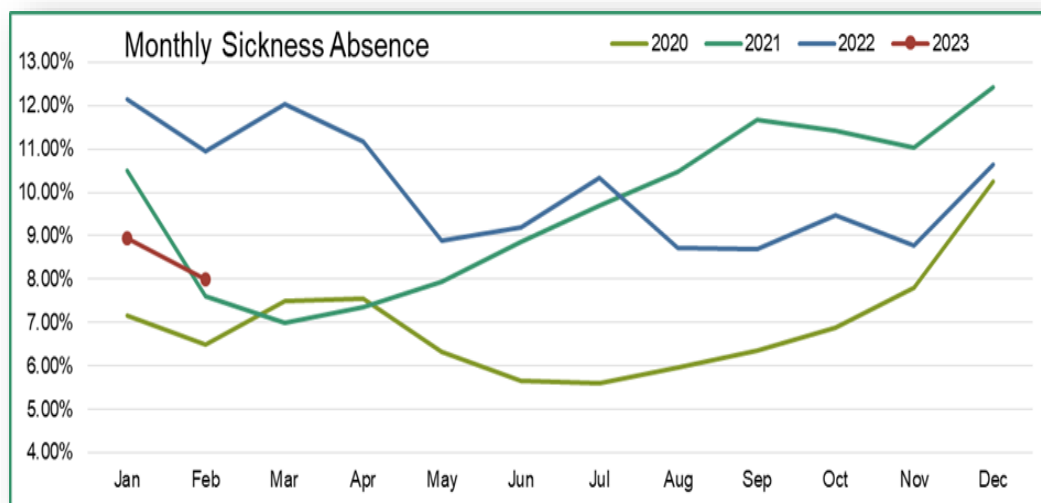


The Trust also operates a Falls Service and during 2022/23 agreed to launch a Connecting Care Cymru service in 2023/24, which will provide a sitting service combining St John's Ambulance and remote clinical support from the Trust.

Accountability Conditions

When the Minister approved the Trust's 2022/25 IMTP, approval came with a number of accountability conditions. This section details the conditions and the Trust's progress against each of them.

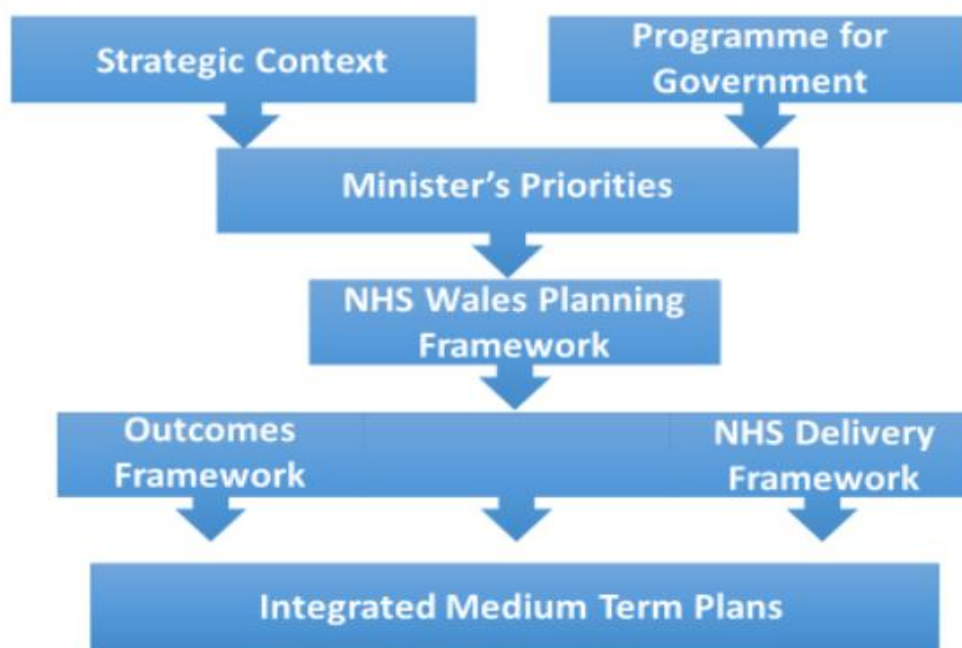
- a. The Trust's contribution to the Six Goals for Urgent and Emergency Care is helpfully set out in the plan, however articulation of how this will translate to improved outcomes and performance needs to be clearly demonstrated. The Trust has provided a detailed response to Welsh Government as part of its 2023-26 IMTP submission [Bundle Trust Board \(Open Session\) 30 March 2023 \(nhs.wales\)](#).
- b. The adoption of Value Based Healthcare needs to be strengthened and progress in reducing variation and removing harm demonstrated clearly. The Trust has set out its approach to Value Based Healthcare in its 2023/26 IMTP submission.
- c. Further expansion and completion of the Minimum Data Set (MDS) in the quarter refresh exercises is required. The Trust reviewed the MDS in collaboration with Welsh Government in 2022/23 and agreed a revised set. The Trust submitted year end data and forecasts for the revised MDS as part of its 2023/26 IMTP submission.
- d. Improvement in sickness and absence rates across the Trust workforce needs to be demonstrated clearly. The Trust set itself an interim sickness absence target of 8% by 31 March 2023, and achieved 7.99% in February 2023. The Trust's final target is 6% by 31 March 2024.



- e. Delivery of workforce efficiencies and the implementation of roster review by end of December 2022. The Trust successfully delivered the roster review by December 2022.

NHS Wales

The Trust is subject to two key frameworks, the NHS Wales Planning Framework, and the NHS Wales Delivery Framework: -





GIG
CYMRU
NHS
WALES

Ymddiriedolaeth GIG
Gwasanaethau Ambwlans Cymru
Welsh Ambulance Services
NHS Trust

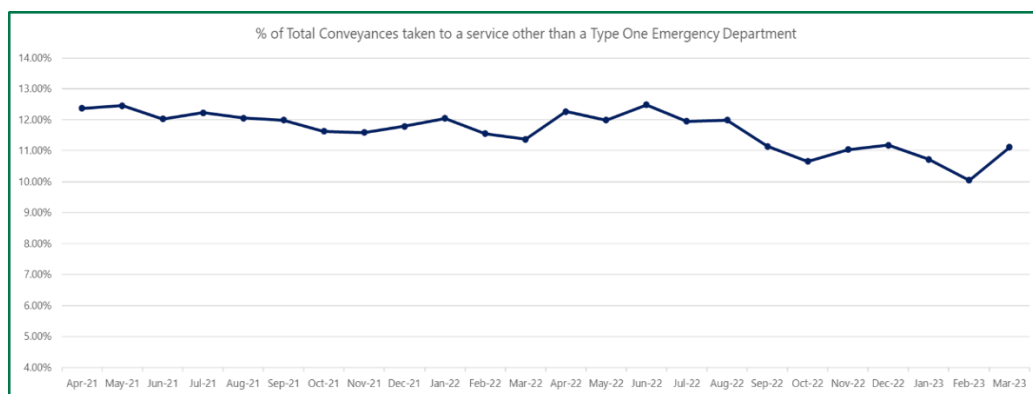
The 'Ministerial Priorities' have been covered above. The IMTP is a separate document and is publicly available on the Trust's website via this link - [Trust IMTP 2022/25](#). For the NHS Delivery Framework, the following measures apply to the Trust:

- a. Percentage of 111 patients prioritised as P1CHC that started their definitive clinical assessment within one hour of their initial call being completed:

Refer to the Call Answering sub-section of the 'Our Patients (Quality, Safety and Patient Experience)' section for further information.

- b. Percentage of total conveyances taken to a service other than a Type One emergency department:

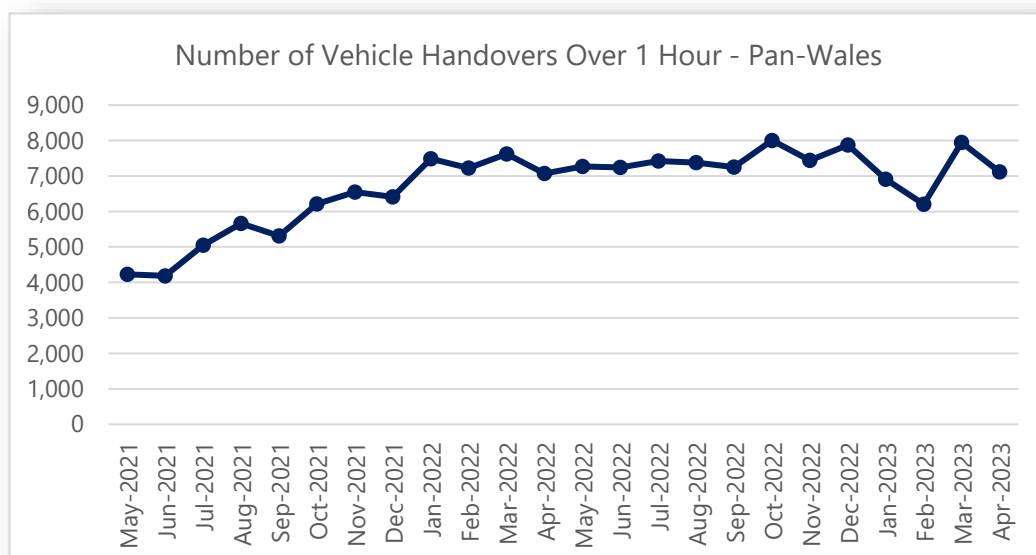
The Trust's ability to convey is dependent on pathways being available to the Trust. A key area of development in 2022/23 were Same Day Emergency Care (SDEC) centres by Health Boards. The Trust has identified that less than 0.5% of its verified demand is going into SDECs, consequently there has been no impact on this indicator: -



The Trust estimates that 4% of its patient demand could be suitable for SDECs. Another reason for this indicator not improving is that the Trust has to operate its Clinical Safety Plan to higher levels than it would want, which means that more acute patients are prioritised, more of who will need to go to an emergency department.



- c. Percentage of emergency responses to Red calls arriving within (up to and including) eight minutes: Refer to the Response Times sub-section of the 'Our Patients (Quality, Safety and Patient Experience) section for further information.
- d. Number of ambulance patient handovers over one hour:
This is a health board responsibility but is relevant to the Trust's performance. There is an increasing trend, which is consistent with the extreme levels of handover lost hours that the Trust has had to work within during 2022/23.



- e. Agency spend as a percentage of total pay bill:
Agency costs for 22/23 totalled £1.761m which was 0.9% of pay bill. The majority of this was due to the "co-horting" costs in the early part of the financial year. Patient "co-horting" i.e., the holding of patients in cohorts by the Trust outside emergency departments, in order to release emergency ambulances for other calls, was trialled in 2022/23, but not considered value for money and stopped. The Trust is anticipating a reduction of agency spend in 2023/24, in particular, because the "co-horting" has stopped.

- f. Percentage of sickness absence rate of staff:
See section above on Accountability Conditions.
- g. Percentage of staff who have recorded their Welsh language skills on ESR who have Welsh language listening/speaking skills level two (foundation level) and above:
89% of staff have recorded their Welsh Language skills on ESR (Welsh language listening/speaking); 25% Welsh language listening/speaking skills level two (foundation level) and above.
- h. Percentage compliance for all completed level one competencies of the Core Skills and Training Framework by organisation:
Refer to the 'Our People' section for further information.
- i. Percentage headcount by organisation who have had their Personal Appraisal & Development Review/medical appraisal in the previous 12 months:
Refer to the 'Our People' section for further information.
- j. Overall engagement score:
NHS Wales has not run the staff survey, which includes this metric, through the pandemic period.
- k. Percentage of staff who report that their line manager takes a positive interest in their health & well-being:
NHS Wales has not run the staff survey, which includes this metric, through the pandemic period.
- l. Emissions reported in line with the Welsh Public Sector Net Zero Carbon Reporting Approach:
The Trust Decarbonisation Action Plan (DAP) is currently reporting internally as Amber. Estates and Facilities Advisory Board funding in 2023/24 and 2024/25 will allow for investment in further infrastructure and decarbonisation schemes across a range of sites. The Trust has completed a scoping exercise for electrical capacity requirements across the WAST estate and work is

ongoing with Welsh Government Energy Services on rapid electronic vehicle charging.

A governance system has been developed to monitor, report, update and support all required DAP actions. The Decarbonisation Programme Board, chaired by the Director of Partnership and Engagement, ensures a strategic overview is achieved, alongside continuing to develop a work programme and risk management approach with meetings every quarter.

Annual quantitative public sector carbon emission reporting will be available for review upon submission following public sector carbon reporting guidelines. This information will be published on the Trust's website. Collation of this data from internal processes is complete, however scope three supply chain data provided by NWSSP has yet to be received.

- m. Qualitative report detailing the progress of NHS Wales' contribution to decarbonisation as outlined in the organisation's plan:
The Trust submitted its report to Welsh Government which is available on request.
- n. Qualitative report detailing evidence of NHS Wales advancing its understanding and role within the foundational economy via the delivery of the Foundation Economy in Health & Social Services 2021/22 Programme:
The Trust submitted its report to Welsh Government which is available on request.
- o. Report detailing evidence of NHS Wales embedding Value Based Health & Care within the organisational strategic plans and decision-making processes:
The Trust has not submitted a report as such, but the Value Based Healthcare Working Group in the Trust continues to develop its work programme alongside the Financial Sustainability Programme. There has been some slippage in implementation of Patient Level Information and Costing (PLICs), with data quality issues pushing implementation back to Q3 or Q4 in 2023/24. The work to trial Patient Reported Experience Measures with Aneurin Bevan University Health Board has been live during quarter four and we expect the results in quarter one of 2023/24.

We will be holding a workshop facilitated by Value in Health Centre in May 2023 to further enhance our understanding of Value Based HealthCare and how we can apply it across pre-hospital urgent and emergency care. Following this workshop, we will establish a Value Based HealthCare steering group with Executive leadership to guide the organisation in embedding Value Based HealthCare across all of our activities. This is a commitment that has been made in our IMTP this year.

1.16. Workforce Management and Well-being

Staff Well-being

The Trust has one of the most comprehensive mental health and wellbeing employee support offers across the sector. This includes internal and external supports to ensure our people have a wide range of options, and not assuming that one size fits all. Within this is an internal wellbeing department, with three wellbeing practitioners, a Trauma Risk Intervention Management (TRiM) lead and an assistant psychologist and psychology placement student; an online portal that can be accessed from personal devices, as well as within the Trust, called www.wastkeepingtalking.co.uk and 24 hour access to our Employee Assistance Programme – Health Assured, who were selected due to their trauma informed approach. All staff can access the Thrive App which includes live coaching, Cognitive Behaviour Therapy courses and this has been downloaded to all Trust issued iPads.

In terms of mental health, and in particular expertise in trauma, the Trust employs three clinical psychologists who all provide consultation to managers and teams, in addition to working directly with individuals with complex presentations including post-traumatic stress disorder and all are trained in multiple trauma approaches, including eye movement desensitization and reprocessing. Every new starter to the Trust, or those who change roles, are made aware of our comprehensive offer at our WASTWarmWelcome sessions. The Occupational Health and Wellbeing Teams have two mobile clinic vans and regularly visit emergency departments and stations to promote health and wellbeing, as well as being present at all Chief Executive Roadshows that occur over two separate weeks each year.

TRiM was introduced into the Trust in 2018 and there are currently 50 TRiM Practitioners across Wales. Road crews have personal issue iPads, and there is a TRiM button on each one to use to self-refer. Managers also can refer staff to our TRiM Lead who will then contact the member of staff. In addition, there is a Peer Support Network and an extended chaplaincy service throughout Wales. The Trust is actively offering REACT Mental Health training to all managers so that they are able to notice any signs in their staff relating to distress and become more adept at having supportive conversations them. So far 279 managers have undergone this training, and further training sessions are set to be delivered throughout the 2023/24.

The Trust also has good links with services that are available to all NHS staff including Canopi and Silvercloud. The Ambulance Services Charity is also an important support option for staff, and the Trust have worked closely with them around employee wellbeing and suicide prevention across the sector. They have recently extended their services to include a crisis line for staff at risk of suicide, and those concerned about them. Staff are also able to access charities such as MIND, Blue Light, and the Samaritans.

Our services are advertised regularly through many mediums, including posters, leaflets, outreach by the Occupational Health and Wellbeing Team, Yammer, Intranet, and information regularly passed to managers. There is also a dedicated Occupational Health and Wellbeing Intranet site with up-to-date information on all services available to our people, along with contact details.

The health and wellbeing of our people is a priority, and the Trust is constantly reviewing how best to support them at work. However, it cannot be ignored that much of the stress experienced by our people at the current time is as a result of system pressures and the Trust must be cautious to ensure it does not try to locate difficulties within individuals that are as a result of external factors. No amount of wellbeing support will mitigate against working conditions currently being experienced by many staff.

Health and Safety

2022/23 continued to be a challenging year for the Trust in regard to ensuring the health, safety, and welfare of its staff. Whilst there is a strong level of internal control with respect to metrics provided to the Health & Safety Executive, challenges around incident reporting times or handlers confirming staff sickness absence to the Health and Safety function continue to impact on the timeliness of Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDORS) to the Health and Safety Executive. Also, whilst some restrictions did ease, pressures surrounding Covid-19 continued to have an impact upon the service.

The health and safety corporate Risk 199, *'Failure to embed an interdependent and mature health and safety culture which could cause harm and a breach in compliance with Health & Safety statutory legislation'*, was subject to review and subsequently reframed to incorporate the aspects to health and safety culture within the organisation that could present a risk to staff and patients. In May 2022, the risk was reduced from 20 to 16 due to several deliverables achieved which provided a greater level of confidence within the Trust.

Following significant investment to support the Workforce Transformation business case, the new model commenced in quarter three 2022 with the new structure embedding health and safety further into the organisation at all levels throughout the Trust.

The pump prime phase for the health and safety function was completed in September 2022, with 13 deliverables as had been identified within the Trust's Working Safely Action Plan. As the Working Safely Programme is a medium-term project, four key workstreams have been identified for further improvement for 2023/24 which will assist in a potential reduction in risk 199.

Other actions identified on the Working Safely Action Plan will be incorporated into business-as-usual activities via the Annual Safety Plan, which support the Trust's IMTP objectives.

Delays outside emergency departments heavily contributed to a volume of Datix incidents citing ill health effects from potential exposure to diesel fumes. Three environmental surveys were undertaken by an external provider in quarter four 2022 and found not to have exceeded the legislative Workplace Exposure Limit. Following this, working groups were established with associated Health Boards to identify and implement pragmatic solutions.

Further surveys have been repeated at seven priority sites during quarter four 2023. These reports are currently being subject to analysis. Work continues at strategic and local levels throughout the Trust in the reduction of fume exposure.

Workforce Planning

Workforce planning continues to play a key role in the Trust's ability to achieve its strategic objectives. The last few years have seen close working with its colleagues in education and planning, and with key stakeholders both within and outside the organisation to ensure availability of fully trained and capable staff working at their optimum to ensure positive patient experience.

The year 2022/23 saw the continuation of significant recruitment and training activities following the ask from Welsh Government for an additional 100 WTEs. This number incorporated an additional 90 Emergency Medical Technicians and 10 Ambulance Care Assistants over and above the funded establishment. This has resulted in the numbers below being added to the total workforce. Significant recruitment activity took place during 2022/2023 with almost 700 hires, including:

- Over 150 hires for Emergency Medical Service (152);
- Over 70 hires for Emergency Medical Service Coordination Service (77);
- Over 100 hires for the 111 service (106);
- Over 280 hires for Ambulance Care Directorate (includes Ambulance Care Contact Centre) (289).

The Trust also received the following support from its volunteers: -

- Five Volunteer Car Service Drivers;
- 90 new Community First Responders;
- Five Volunteer Chaplains.

The resultant change in workforce numbers is reflected in the Accountability Report.

1.17. Decision-making and Governance

Trust's Governance and Accountability Framework

The Trust Board is accountable for governance, risk management and internal control in the organisation. The board is supported by seven Committees, the detail of which is in the Accountability Report at Section B of the Annual Governance Statement.

The management governance structures consist of the Executive Management Team (EMT) which assists the Chief Executive in discharging his accountabilities and is comprised of the Directors. The EMT meets weekly for formative discussions, support and decision making. The EMT is supported by a series of sub-groups including the Assistant Director's Leadership Team, the Clinical Quality Governance Group, the Policy Group, and the Quality and Performance Management Steering Group. The Strategic Transformation Board is the executive group that oversees the development and delivery of the IMTP and is supported by a number of Programme Boards aligned to the IMTP.

Each Directorate has a governance structure relevant to the size and portfolio of its director. Further details on the Trust's governance and accountability arrangements, and audit and assurance arrangements are set out in the section H 'Review of Effectiveness' within the Annual Governance Statement.

Ambulance Commissioning

A key aspect of the Trust's accountability and governance framework is that the Trust is a commissioned service for Emergency Medical Service and NEPTS. The commissioning is undertaken by the Emergency Ambulance Services Committee (EASC), on behalf of Health Boards, who are also supported by the Chief Ambulance Service Commissioner (CASC) and the National Collaborative Commissioning Unit. EASC, and its supporting committees, have continued to meet, with one or two exceptions, during periods of maximum escalation. Similarly, the monthly CASC Assurance meeting has continued to function through 2022/23, again with one or two exceptions for maximum escalation periods. The Trust has maintained its weekly dialogue with the CASC on quality, performance, governance, and financial commitments.

The Trust has received financial support from EASC during 2022/23, in particular for the recruitment of an additional 90 WTEs for front line Emergency Medical Service.

The Trust was working on a 'payment by results' basis for the recruitment of this extra 90 WTEs. The Trust is currently awaiting confirmation from EASC that the funding for these additional 90 staff is recurrent.

EASC sets the Trust a range of 'commissioning intentions' linked to the funding package, what is referred to as the 'resource envelope'. The Trust provides a Provider Report to every EASC meeting and also more detailed information to its sub-committees. The Trust has made good progress on the 2022/23 commissioning intentions and reported its progress through the year to the EASC Management Group with the year-end position being reported to EASC Management Group on the 20 April 2023.

Further information on EASC and the Trust can be found at <https://easc.nhs.wales/>. The Trust continues to operate a collaborative and open style of working with the CASC and his team.

Well-being of Future Generations (Wales) Act 2015

Please refer to the 'Partnerships and System Contribution' and 'Delivering in Partnerships' sections of the Performance Report for the Trust's position and progress on the Well-Being of Future Generations (Wales) Act 2015.

Welsh Language

The Welsh Language Standards, effective from 30 May 2019, have given the organisation the opportunity to improve the level of Welsh language services we provide for our patients, services users, and the wider population. The Trust's compliance requirements can be accessed via the Welsh Language Standards section on our website.

The Trust continues to strive towards ensuring that the Standards are embedded within its processes and systems to ensure that the Welsh language is treated no less favourably than the English language in its services and operations and that members of the public, learners and staff are able to interact with the Trust in the language of their choice.

Within the Trust's Integrated Medium-Term Plan (IMTP) 2023/26 we have a Welsh language framework that incorporates a new policy and guidance, as well as an action plan to implement the Welsh Government Mwy na geiriau/More than just words strategy with a focus on an active offer of Welsh across our services.

The Trust reports progress on key actions to achieve its ambitions and statutory obligations for the Welsh language in its Annual Welsh Language Report, where a range of statistics such as Welsh Language complaints, staff numbers with Welsh Language skills and recruitment numbers requiring Welsh Language can be found. This is published on the Trust's website by the end of September each year, in accordance with Standard 120 of the Regulations.

Sustainability

The Trust is committed to reducing its impact on the environment and hold the Welsh Government's ambition for the public sector to be carbon neutral by 2030. Under the NHS Wales Decarbonisation Strategic Delivery Plan, The Trust is required to meet stringent environmental targets for all Trust functions, including decarbonising its estate and fleet for 2030. A Decarbonisation Action Plan (DAP) has been produced, detailing actions, action owners and timelines for completion. The DAP is submitted to Welsh Government and updated annually. It is also included as an appendix within the Trusts IMTP.

Following current guidance, a decarbonisation qualitative report is submitted bi-annually to the Welsh Government detailing carbon reduction progress, challenges, and risks. Further data is not available at this time, but Carbon reporting data for 2022/23 will be made available to view from September 2023, in-line with Welsh Government public sector carbon reporting guidance. The Trust's Sustainability Report will be published when available, after the publication of the Carbon reporting data.

1.18. Conclusions and Look Forward

2022/23 has been another extraordinary year for the Trust as it has continued to respond to a number of internal and external pressures. There is no doubt that the Trust's staff have stepped up to the challenge, as have the Trust's partners.

Whilst the Trust has stepped up to meet the challenge, patient experience and safety in 2022/23 were not at the levels the Trust, or its stakeholders, aspire to. The reasons are complex and multiple, with some directly, or indirectly, related to COVID-19 and others due to underlying fundamentals that were a problem pre-pandemic.

The Trust recognises that the organisational and broader health system landscape has changed over the past few years. This has placed even greater emphasis on the need for system wide collaboration, developing longer-term solutions that meet the needs of the people of Wales today, and of future generations, focussing on improving clinical outcomes, patient experience and being value driven.

The long-term Strategic Framework for 2030, 'Delivering Excellence', which was agreed in 2019, sets out the Trust's ambition to move from being a traditional ambulance and transport service, to being a trusted provider of out-of-hospital high quality care, ensuring that patients receive the right advice and care, in the right place, every time, with a greater emphasis on providing care closer to home. The Trust's IMTP 2023/26 provides further details on the Trust's strategic plans.

1.19. Links to Further Information

The Trust reports delivery against its IMTP throughout the year and reports on performance to every Trust Board meeting through the Integrated Quality & Performance Report. For further information and to view these reports please click on the following links: -

Board Date	Board Agenda Item	Link to Trust Board Papers (Public)
26 May 2022	9 and 13	Trust Board Papers - May 2022
28 July 2022	10 and 12	Trust Board Papers - July 2022
29 September 2022	11 and 13	Trust Board Papers - September 2022
24 November 2022	11 and 13	Trust Board Papers - November 2022
26 January 2023	11, 13 and 14	Trust Board Papers - January 2023
30 March 2023	12, 13 and 15	Trust Board Papers - March 2023

Ambulance Quality Indicators: Each Health Board receives a performance indicator dashboard, from Welsh Government, to ensure consistent reporting in their annual reports. The Trust is not a Health Board and is a commissioned service by EASC; consequently, Welsh Government do not issue a dashboard to the Trust. Whilst no dashboard exists, the Trust considers itself a very transparent ambulance service, with the publication of the monthly Ambulance Service Indicators by EASC and Welsh Government.



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
NHS Trust

Performance Report Contact Details: Should you require any further information on this Performance Report, please contact Hugh Bennett, Assistant Director - Commissioning and Performance on hugh.bennett2@wales.nhs.uk.

PART 2: - ACCOUNTABILITY REPORT

The Accountability Report is intended to meet key accountability requirements to the Welsh Government. The requirements of the Accountability Report are based on the matters required to be dealt with in a Directors' Report, as set out in Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of Statutory Instrument 2008 No 410, and in a Remuneration Report, as set out in Chapter 6 of the Companies Act 2006 and Schedule 8 of SI 2008 No 410.

The requirements of the Companies Act 2006 have been adapted for the public sector context as set out in the Government Financial Reporting Manual (FReM). It will, therefore, cover such matters as directors' salaries and other payments, governance arrangements and the audit certificate and report. The Accountability Report will be signed and dated by the Accountable Officer. The Accountability Report consists of three main parts. These are:

The Corporate Governance Report: This Report explains the composition and organisation of the Trust's Board and governance structures and how they support the achievement of the Trust's objectives. The Corporate Governance Report itself is in three main parts; the Directors' Report, the Statement of Accounting Officer's Responsibilities, and the Governance Statement.

The Remuneration and Staff Report: The Remuneration and Staff Report contains information about senior managers' remuneration. It will detail salaries and other payments, the Trust's policy on senior managers' remuneration and whether there were any exit payments or other significant awards to current or former senior managers. In addition, the Remuneration and Staff Report sets out the membership of the Trust's Remuneration Committee, and staff information with regard to numbers, composition, and sickness absence, together with expenditure on consultancy and off payroll expenditure.

Parliamentary Accountability and Audit Report: The Parliamentary Accountability and Audit Report provides information on such matters as regularity of expenditure, fees and charges, and the audit certificate and report.

2.1 Corporate Governance Report

This Corporate Governance Report details the composition of the Trust's Board and governance structures and how they support the achievement of the Trust's objectives. The Report explains the management and control of resources and the extent to which the Trust complies with its own governance requirements, including how the Trust has monitored and evaluated the effectiveness of its governance arrangements. It is intended to bring together in one place matters relating to governance, risk, and control.

The Corporate Governance Report aims to provide the reader with a clear understanding of the organisation and its internal control structure, the stewardship of the organisation and an explanation of the risks the organisation is exposed to. Where there are weaknesses reported in the Report, an explanation is provided on how these are being addressed. The Corporate Governance Report consists of three main parts which are: -

The Directors' Report: This provides details of the Board and Executive Team who have authority or responsibility for directing and controlling the major activities of the Trust during the year. Where information which would normally be shown here is provided in other parts of the Annual Report and Accounts, this is signposted.

The Statement of Accounting Officer's Responsibilities and Statement of Directors' Responsibilities in Respect of the Accounts: This requires the Accountable Officer, Chair and Executive Director of Finance and Corporate Resources to confirm their responsibilities in preparing the financial statements and that the Annual Report and Accounts, as a whole, is fair, balanced, and understandable.

The Governance Statement: This is the main document in the Corporate Governance Report. It explains the governance arrangements and structures within the Trust and brings together how the organisation manages governance, risk, and control.

2.1.1 The Directors' Report

The Directors' Report provides details of the Board, Executive Team and any other individuals who were Directors of the Trust and have, or had, authority or responsibility for directing and controlling the major activities of the Trust at any point during the year.

Where information normally presented in this report is discussed elsewhere in the Annual Report and Accounts, this will be cross-referenced, and the corresponding citation provided.

a) Details of the Chair, Chief Executive and Other Directors

The details of the Chair, Chief Executive and any other individuals who were Directors of the Trust at any point during the financial year, and up to the date that the Annual Report and Accounts were approved, are provided in the Governance Statement which forms part of this Corporate Governance Report.

The composition of the Trust Board and the names of the Directors forming the Audit Committee are also provided in the Governance Statement. Board Members are listed below, together with in-year changes.

Voting Members of the Board 2022/23 as at 31 March 2023

Colin Dennis
(From 01 October 2022)



Trust Board Chair
Remuneration Committee
Chair

Prof Kevin Davies



Vice Chair
Chair of Charitable Funds (until 04 May2022), and Academic Partnerships (until 31 December2022) and Finance and Performance Committees (until 31 December2022)
Champion for armed forces and veterans; mental health

Bethan Evans



Non-Executive Director
Chair of Quality, Patient Experience and Safety Committee
Champion for Welsh Language

Paul Hollard



Non-Executive Director
Chair of People and Culture Committee,
Champion for; children and young people; older persons; raising concerns

Ceri Jackson



Non-Executive Director
Chair of Charitable Funds Committee (from 05 May2022), Champion for digital and transformation

Hannah Rowan
(From 01 April 2022)



Non-Executive Director
Chair of the Academic Partnerships Committee (From 01 January2023);
Champion for infection prevention control; equality; Putting Things Right; research

Joga Singh



Non-Executive Director
Chair of the Finance and Performance Committee (from 01 January 2023)
Champion for equality

Martin Turner



Non-Executive Director
Chair of Audit Committee

Jason Killens







Chief Executive Officer
Accountable Officer

Lee Brooks



Executive Director of Operations
Champion for emergency planning

<p>Brendan Lloyd</p>  <p>Executive Medical Director</p>	<p>Rachel Marsh</p>  <p>Executive Director of Strategy, Planning & Performance (Voting member of Board from 25 April 2022¹) Joint Executive Lead for the Finance and Performance Committee</p>
<p>Chris Turley</p>  <p>Executive Director of Finance and Corporate Resources Joint executive lead for Finance and Performance Committee; Executive lead for Charitable Funds and Audit Committees; Fire safety champion</p>	<p>Liam Williams</p>  <p>Executive Director of Quality & Nursing (From 01 August 2022) Caldicott Guardian Executive lead for Quality, Patient Experience and Safety Committee Champion for children and young people and putting things right</p>

¹ Refer to narrative under these tables for further explanation.

Non-Voting Members of the Board 2022/23 as at 31 March 2023

Estelle Hitchon



**Director of Partnerships
& Engagement**

Executive lead for
Academic Partnerships
Committee

Angela Lewis



**Director of Workforce and
Organisational Development
(From 12 September 2022)**

Executive lead for People and
Culture Committee and
Remuneration Committee
Champion for violence and
aggression

Trish Mills



Board Secretary

Champion for Welsh
Language

Hugh Parry

**Trade Union Representative
at Trust Board
(From 30 June 2022)**

Leanne Smith



**Interim Director of
Digital Services
(From 01 August 2022)**

Senior Information Risk
Officer

Andy Swinburn









Director of Paramedicine

Damon Turner



**Trade Union
Representative at Board**

Board Members who left Board positions in-year			
Voting Members		Non-Voting Members	
Martin Woodford 	Trust Board Chair (Until 30 September 2022) Remuneration Committee Chair	Craig Brown 	Trade Union Representative at Board – RCN (Until 30 June 2022)
Wendy Herbert 	Interim Executive Director of Quality & Nursing (From 07 March 2022 to 31 July 2022)²	Catherine Goodwin 	Interim Director of Workforce & Organisational Development (From 22 April 2022 to the 11 September 2022)³
Claire Vaughan 	Executive Director of Workforce & Organisational Development (Until 22 April 2022)	Andy Haywood 	Director of Digital Services (Until 31 July 2022)

Further to the changes reflected in the above tables, Board member changes made during 2022/23 are set out below. These changes had no detrimental impact on the balance of the Board or on collective decision- making; the Board had a full complement of voting members at all times.

- Professor Kevin Davies' tenure as Vice-Chair of the Trust Board was extended from the 01 January 2023 to the 31 August 2023.
- Bethan Evans was reappointed as a Non-Executive Director for a second term of four years effective from 12 December 2022.

² Interim Director of Quality and Nursing from 01 August 2022 – 31 August 2022

³ Acting Executive Director of Workforce & Organisational Development from 11 – 21 April 2022

- Ceri Jackson was an interim appointment to the Trust Board and, following an open recruitment campaign, was appointed as a substantive Non-Executive Director, effective from 01 April 2022.
- Hannah Rowan was appointed as a Non-Executive Director for a first term of four years effective from 01 April 2022.

As a result of the introduction of the National Health Service Trusts (Membership and Procedure) (Amendment) (Wales) Regulations 2022, which came into effect from 01 April 2022, the Trust Board composition – with regard to the number of voting Executive Directors and non-voting Directors – changed. These Regulations permitted the Trust to appoint a sixth voting Executive Director and made the Vice-Chair of the Trust Board a statutory role.

As a result, the Director of Operations role was reassigned as an Executive Director of Operations, effective from 01 April 2022, in response to the ability to appoint an additional Executive Director. It was further agreed that the Executive Director attribution assigned to the Executive Director of Workforce and Organisational Development move to the Director of Strategy, Planning and Performance, effective from 25 April 2022 – with the latter therefore becoming an Executive Director.

The members of the Trust's Audit Committee as at 31 March 2023 were Martin Turner (Chair), Paul Hollard, Ceri Jackson, and Joga Singh.

b) Declarations of Interest

The Register of declarations of interest for Directors can be found on the Trust website, [Board Member Register of Interests, March 2023 - Live.xlsx \(nhs.wales\)](#). A revised Standards of Business Conduct Policy will be rolled out in 2023.

c) Personal Data Related Incidents

Information on personal data related incidents which have been formally reported to the Information Commissioner's Office and "serious untoward incidents" involving data loss or confidentiality breaches are detailed in the Governance Statement which forms part of this Corporate Governance Report.

d) Environmental, Social and Community Issues

The Trust is aware of the potential impact its operation has on the environment and it is committed to:

- ensuring compliance with all relevant legislation and Welsh Government Directives;
- sharing the Welsh Government's ambition for public bodies to be carbon neutral by 2030;
- working in a manner that protects the environment for future generations by ensuring that long-term and short-term environmental issues are considered;
- preventing pollution and reducing potential environmental impact; and
- maintaining for the foreseeable future its ISO 14001 environmental management accreditation.

The Performance Report provides further details of the Decarbonisation Action Plan, the work of the Patient Engagement Community Involvement Team and our volunteers during 2022/23. It also details the Trust's involvement in the Regional Partnership Boards and the likely formal inclusion of the Trust in the Well-being of Future Generations (Wales) Act 2015.

e) Cost Allocation and Charging Requirements

The Directors confirm that they have complied with the cost allocation and charging requirements set out in His Majesty's Treasury guidance.

2.1.2 Statement of Accountable Officer's Responsibilities

The Accountable Officer is required to confirm that, as far as they are aware, there is no relevant audit information of which the Trust's auditors are unaware, and the Accountable Officer has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Trust's auditors are aware of that information.

The Accountable Officer is also required to confirm that the Annual Report and Accounts as a whole, is fair, balanced, and understandable and that they take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced, and understandable.

Statement

The Welsh Ministers have directed that the Chief Executive should be the Accountable Officer to the Trust.

The relevant responsibilities of Accountable Officers, including their responsibility for the propriety and regularity of the public finances for which they are answerable, and for the keeping of proper records, are set out in the Accountable Officer's Memorandum issued by the Welsh Government.

As Accountable Officer, I can confirm that, as far as I am aware, there is no relevant audit information of which the Trust's auditors are unaware and that I have taken all the steps that I ought to have taken to ensure that I and the auditors are aware of relevant audit information.

I can confirm that the Annual Report, and Accounts as a whole, is fair, balanced, and understandable, that I take personal responsibility for the Annual Report and Accounts and the judgement required for determining that it is fair, balanced, and understandable.

I can confirm that I am responsible for authorising the issue of the financial statements on the date they were certified by the Auditor General for Wales.



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
NHS Trust

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in my letter of appointment as an Accountable Officer.

Jason Killens
Chief Executive Officer
Date: 27 July 2023

2.1.3 Statement of Directors' responsibilities in respect of the Accounts

The Directors are required under the National Health Service Act (Wales) 2006 to prepare accounts for each financial year. The Welsh Ministers, with the approval of the Treasury, direct that these accounts give a true and fair view of the state of affairs of the Trust and of the income and expenditure of the Trust for that period.

In preparing those accounts, the Directors are required to:

- apply on a consistent basis accounting principles laid down by the Welsh Ministers with the approval of the Treasury;
- make judgements and estimates which are responsible and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account

The Directors confirm that they have complied with the above requirements in preparing the accounts.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the authority and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction by the Welsh Ministers.

By Order of the Board

Signed:



Colin Dennis

Chair of the Trust Board

Date: 27 July 2023



Ymddiriedolaeth GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
NHS Trust

Jason Killens
Chief Executive Officer
Date: 27 July 2023

Chris Turley
Executive Director of Finance and Corporate Resources
Date: 27 July 2023

2.1.4 The Governance Statement

This Governance Statement demonstrates how we managed and controlled resources in 2022/23 and the extent to which we complied with our own governance requirements, including how we have monitored and evaluated the effectiveness of these arrangements. In doing so, it brings together all disclosures relating to governance, risk, and control.

a) Scope of Responsibility

The Trust Board is accountable for governance, risk management and internal control in the organisation. The Chief Executive (and Accountable Officer) of the Trust has responsibility for maintaining appropriate governance structures and procedures. This includes ensuring that the Trust has a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, whilst also safeguarding the public funds and the organisation's assets. For the year ended 31 March 2023, and through to the date of approval of the Annual Report and Accounts, these have been carried out in accordance with the responsibilities assigned by the Accountable Officer of NHS Wales.

The Executive Management Team assists the Chief Executive in discharging his accountabilities and it meets weekly for formative discussions, support and decision making. A similar structure is mirrored for Assistant Directors in the Assistant Directors' Leadership Team.

The Annual Report outlines the different ways the Trust has had to work, both internally and with partners, in response to the unprecedented pressure in planning and providing services. It explains arrangements for ensuring standards of governance are maintained, risks are identified and mitigated, and assurance has been sought and provided.

Where necessary, additional information is provided in the Governance Statement. However, the intention has been to reduce duplication where possible. It is therefore necessary to review other sections in the Annual Report alongside this Governance Statement.

b) Governance Framework

Governance describes the ways that organisations ensure they run themselves efficiently and effectively. It also describes the ways organisations are open and accountable to the people they serve for the work they do. For the Trust, good governance is about creating a framework within which we:

- Provide our patients with good quality healthcare services.
- Are transparent in the ways we are responsible and accountable for our work.
- Ensure we continually improve the ways we work.
- Adhere to principles of good governance and the Nolan Principles.

Good governance is maintained by the structures, systems, and processes we put in place to ensure the proper management of our work, and by the ways we expect our staff to work. It is also about how we scrutinise our performance and deal with poor practice, ensure quality is at the heart of everything we do, and how we identify and manage risks, whether in terms of patient care, to our staff, or to the organisation as a whole.

The Trust's governance framework houses the structures, systems, processes, and behaviours NHS Wales health bodies are required to establish for ensuring good governance, and they include but are not limited to:

- Standing Orders, which incorporates the Schedule of Matters Reserved to the Board and Delegated Matters, and the Standing Financial Instructions;
- The requirement for a unitary Board and the Committees that support the Board, together with their terms of reference;
- How line managers operate, including codes of conduct and accountability;
- Annual business planning;
- Quality and performance management frameworks;
- Procedural guidance for staff;
- Risk register and assurance frameworks;
- Internal audit; and
- Scrutiny by external assessors including Audit Wales, the Welsh Government, Health Inspectorate Wales, and other stakeholders.

The Trust has agreed Standing Orders for the regulation of proceedings and business. These are designed to translate the statutory requirements set out in the NHS (Wales) Act 2006 and the National Health Service Trusts (Membership and Procedure) Regulations 1990 (SI 1990 No. 2024) as amended, into day-to-day operating practice. The impact of the 2022 amendments to these Regulations on the composition of the Board has been explained in the Directors' Report. Together with the accompanying Scheme of Matters Reserved to the Board, Scheme of Delegation to Officers and Others, and Standing Financial Instructions (all referred to as the 'Standing Orders'), they provide the regulatory framework for the business conduct of the Trust and define its ways of working.

On the 20 April 2023 the Audit Committee was alerted to the non-compliance with paragraph 7.4.3 of the Standing Orders with regard to the availability of Board papers ten calendar days ahead of meetings. All endeavours are made to publish papers seven days before each meeting.

In May 2023 the Trust Board approved a temporary amendment to Standing Order 7.2.5 which requires the Trust to hold its Annual General Meeting (AGM) no later than the 31 July each year. The temporary amendment was in response to guidance from the Welsh Government which allows NHS bodies to hold their AGM no later than 28 September 2023.

Whilst no other changes were made to the Model Standing Orders, Standing Financial Instructions, or the Scheme of Matters Reserved to the Board in 2022/23, amendments to the Scheme of Delegation to Officers and Others were approved in May 2023, as were amendments to the Terms of Reference for Committees which form part of the Standing Orders. The Standing Orders and accompanying documents can be found in the [publications](#) section of our website.

Governance Practice Notes have been developed to aid in the interpretation of parts of the Standing Orders and to provide consistency of approach. These included matters related to the affixing of the Trust's common seal; procedure with respect to Chair's actions, and how we conduct Board and Committee business in private session. These Governance Practice Notes were approved by the Audit Committee in March 2022 and reviewed in April 2023.

Trust Board

The Board is accountable for governance, risk management and internal controls. It focuses on the following key areas:

- Strategy: Developing the strategy, vision, and purpose of the Trust. Identifying priorities, establishing goals and objectives, applying resources, and allocating funds to support the decisions that need to be made around strategic planning;
- Embedding Ethical Behaviour: The Board shapes the culture of the Trust in several ways, including by the way in which it engages with staff, the public and stakeholders, the way it manages its agenda, by the nature of the debate at the Board and the relative emphasis given to different performance criteria, by the visibility of its members in the organisation, and by where it chooses to invest time and resources. Board members must live up to the highest ethical standards of integrity and probity and abide by the Nolan Principles;
- Quality: Sets organisation wide expectations and accountability for high performance and compliance with the Duty of Quality and the Duty of Candour as set out in the Health and Care (Quality and Engagement) (Wales) Act 2022. Ensures that all staff understand their role in the effective and high-quality provision of care in a governance framework that ensures a balance between trust, constructive debate, and effective challenge in a culture of openness and learning;
- Managing Risk: The Board is responsible for ensuring there is a robust system of risk management and internal controls in place, and that they are sighted on the mitigations in place for the principal risks to the delivery of the strategy;
- Gaining Assurance on the Delivery of Strategy and Performance: Holding to account, and being held to account, for the delivery of the strategy in accordance with the strategic and performance frameworks developed by the Board, focusing on strategy, performance, culture, and behaviours. Board Members have responsibility for the strategic direction of the Trust, and provide leadership and direction, ensuring sound governance arrangements are in place.

The Board comprises the Chair, Vice Chair, six Non-Executive Directors and six Executive Directors. It holds scheduled meetings bi-monthly, with an additional meeting to approve the Annual Report and Accounts, and an Annual General Meeting. The Trust Board met in public seven times in 2022/23, and nine times in private session, where matters of confidentiality and/or commercial sensitivity were discussed. Decisions made in private session of the Board and Committees are reported in the public session of the Trust Board.

The Board is supported by the Board Secretary who acts as principal adviser on all aspects of corporate governance within the Trust, four further non-voting Directors and two Trade Union partner representatives.

Board and Committee meetings in 2022/23 were appropriately constituted and were quorate. The Trust did not stand down any of the scheduled Board or Board Committee meetings during 2022/23, other than the Advisory Group (Local Partnership Forum) which operated under the pandemic governance structure as the Trade Union Partnership Cell until November 2022, when it was reconstituted and is now known as the Welsh Ambulance Services Partnership Team (WASPT). The terms of reference for WASPT were approved by the Board on 30 March 2023.

In accordance with the Public Bodies (Admissions to Meetings) Act 1960, the Trust is required to meet in public and has done so for its 2022/23 Board meetings, with meetings held at venues in Cwmbran, Cardiff, Wrexham, and Llandudno. Committee meetings continue to take place virtually over Microsoft Teams and the public sessions of these meetings are open to the public, who are provided with a link to the meeting. This is effective given the national remit of the Trust and allows for greater participation from members and attendees located throughout Wales.

To ensure business is conducted in as open and transparent manner as possible, members of the public, staff and stakeholders are able to join the public Board and Committee meetings via Zoom and Teams and have the opportunity to send questions for the Board prior to those meetings. Board meetings are livestreamed on the Trust's Facebook page and retained on YouTube and the Trust website for future reference.

Details of meeting dates and member attendance can be found in Appendix 1 and Appendix 2. Agendas and papers for public sessions are published on the Trust's website and all endeavours are made to ensure that this is done seven days before a meeting. The Trust held its Annual General Meeting in Cardiff on 14 July 2022, and this too was livestreamed.

The key focus of the Board during the year was delivery of performance and quality assurance and improvement, in an environment where the Trust saw the longest handover delays in its history, coupled with a very challenging winter and prolonged periods of industrial action. Much time at the Board and its Committees was devoted to the harm which our patients and our people were, and continue to be, exposed to, and in ensuring the Trust was doing all it could to mitigate this. This continues to be the focus into 2023/24, whilst at the same time ensuring it maintains pace in terms of strategic transformation to reduce instances of harm.

Decisions and actions were recorded and maintained in the form of full meeting minutes and a supporting action log, both of which are reviewed at each meeting. Key decisions and significant matters of business which require escalation are made by each Committee to the Trust Board after each Committee meeting in a highlight report. Examples of the key governance and control matters addressed by the Board during 2022/23 were:

- Audit Wales Annual Report;
- Audit Wales Structured Assessment 2022
- Charitable Funds accounts and annual report;
- Integrated quality and performance reporting aligned to the balanced scorecard of patients, people, value, and partnerships;
- Integrated medium term plan delivery of the 2022/25 plan and approval of the 2023/26 plan;
- Incidents;
- Risk and Board Assurance Framework;
- Standing Orders, Scheme of Reservation and Delegation, Standing Financial Instructions;
- Annual effectiveness reviews and amendments to terms of reference for all Committees;

- Trust Annual Report, accounts, and governance statements; and
- Welsh language Annual Report.

Further details on the working of the Trust Board in 2022/23 can be found on our website [here](#) including the dates of meetings, papers, minutes and recordings of past meetings.

The **Board Development Programme** continued in 2022/23 with a focus on understanding, learning and reflection. The ten scheduled sessions were well attended and designed to stimulate discussion on strategic initiatives; shape culture and behaviours; strengthen system and partnership working; enhance knowledge of the regulatory environment and allow for more detailed briefing of complex issues ahead of formal meetings. Sessions included:

- Equality, diversity & inclusion workshop and allyship programme;
- Working Safely Programme: A health & safety awareness session;
- Effective Scrutiny session by Audit Wales;
- The Trust's organisational strategy;
- Developing the Trust's Strategic Engagement Framework;
- Board behaviours discussion and being 'Our Best';
- Going from good to great – Board maturity;
- Blue light collaboration;
- Learning from public inquiries and independent reviews in regard to patient safety;
- Organisational purpose;
- Institution of Occupational Safety and Health (IOSH) training;
- Compassionate Leadership;
- 2023/26 IMTP development & 2023/24 Financial Plan;
- Financial Sustainability;
- The Health & Social Care (Quality and Engagement) (Wales) Act 2020 – Duties of Quality & Candour, including preparedness for the Duty of Quality;
- Digital Vision & Inclusion;
- Anti-Racist Wales Action Plan;
- Charity strategy;
- Structured Assessment.

In their Structured Assessment 2022, Audit Wales noted that whilst Non-Executive Directors do not tolerate poor performance - challenge and scrutiny by the Non-Executive Directors should be strengthened, particularly as it relates to the impact of actions to mitigate risk and improvements to internal controls following the adoption and closure of audit recommendations. This was discussed at the Trust Board on 26 January 2023 and the Audit Committee on 02 March 2023. On 27 April 2023 Audit Wales attended the Board Development session to facilitate a discussion on this. The further maturation of the risk management framework in 2023 will naturally assist this and, in the interim, guidance on the component parts of the Board Assurance Framework has been developed to support scrutiny.

The **Welsh Ambulance Services NHS Trust Charity** (registration number 1050084) is registered as a charity with the Charity Commission for England and Wales. The Trust is a corporate body in its own right, and the Trust Board acts as the Corporate Trustee of the Charity.

The Corporate Trustee is responsible for the general control, management, and administration of its charity, as well as setting its strategic aims and objectives. Oversight of the Charity is carried out by the Charitable Funds Committee.

The Charity Annual Report and Accounts for 2021/22 have been published on the Trust website [here](#). As a result of a delay in the final audit of the accounts, these were filed after the filing date of 31 January 2023, on the 17 February 2023. The Board of Trustees expressed their disappointment at the delay and resultant notification on the Charity Commission website, and a risk has been developed on the impact to the Charity's reputation as a result.

The audit opinion is one of technical qualification with regards to the 2015/16 Opening Balances. Due to the charitable funds accounts not having a full audit since 2014/15 (but having received independent examinations each year by Audit Wales), as part of the 2021/22 audit, Audit Wales were required to gain assurances over the opening balances meaning their audit work also covered transactional testing of the accounting periods from 01 April 2015 to 31 March 2021, leading to a lengthier and more time-consuming audit.

Given the significant length of time this covered, unfortunately the supporting evidence for the transactions of 2015/16 were no longer available. Due to this, Audit Wales have not been able to gain assurances over the movements seen in 2015/16 of £28k income and £29k expenditure. This has resulted in a technical qualification of the 2021/22 accounts related specifically to prior year carried forward balances.

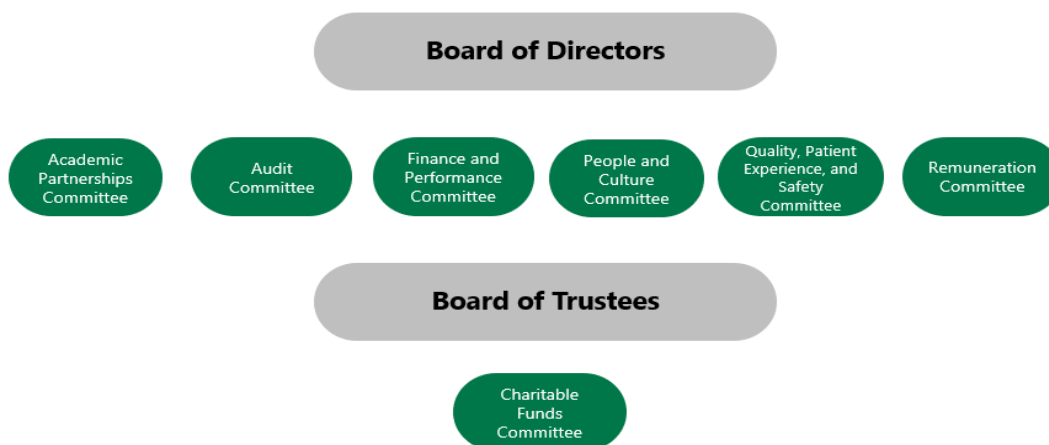
In summary, Audit Wales provided a technical qualification linked specifically to the 2015/16 opening balances and found no issue with subsequent financial years or directly in respect of the latest 2021/22 accounts.

Board Committees

The Board has seven standing Board Committees, each chaired by a Non-Executive Director. Committees play an important role in supporting the Board in fulfilling its responsibilities by:

- providing advice on strategic development and performance within the terms of reference;
- gaining assurance and providing oversight on key aspects of organisational performance, and supporting achievement of the Trust's strategic goals;
- carrying out specific responsibilities on the Board's behalf; and
- providing a forum where ideas can be explored in greater detail than Board meetings are able to allow, providing time and space to consider issues in greater depth.

Committee papers and minutes for each meeting are contained in the [Committee](#) section of the Trust's website. The Committee structure is as follows:



Committee Chairs prepare a highlight report for the Board which is based on an 'alert, advise, assure' (AAA) model. This is circulated to the Board following each meeting and discussed at the Board meeting following that Committee meeting. Minutes of Committee meetings are also presented to the Board once approved by the relevant Committee.

As well as reporting to the Board, Committees work together on behalf of the Board to ensure that cross-reporting and consideration takes place, and assurance and advice is provided to the Board and the wider organisation.

Each Board Committee has an Executive Director or Director lead who works closely with the Chair of that Committee and the Board Secretary in agenda setting, business cycle planning and to support good quality, timely information being relayed to the Committee.

The terms of reference for each of the Board Committees are set out in the Trust's Standing Orders and a summary of each of the Committee's responsibilities is given below. The Trust completed comprehensive effectiveness reviews and update of the terms of reference for each Board Committee during 2022/23; with the revised terms of reference approved by each Committee during January, February and March 2023 and approved by the Board in May 2023.

Each Committee has prepared an annual report of its business and effectiveness in 2022/23, with the annual reports and revised terms of reference for each Committee being accessed via this link [Bundle Trust Board \(Open Session\) 25 May 2023 \(nhs.wales\)](#).

The **Audit Committee** provides key sources of assurance to the Board that the organisation has effective controls in place to manage the risks to achieving its strategic objectives and reviewing governance and assurance processes. The Committee met four times during 2022/23 and considered the following key governance and control matters:

- Reviewed the Audit of Accounts Report (ISA260);
- Reviewed and endorsement for Board approval of the Annual Report and Accounts, and Governance Statement for 2021/22;
- Received the Head of Internal Audit Opinion for 2021/22;
- Agreed the internal and external audit plans for the year;
- Received internal and external audit reports and monitored progress against the audit recommendations tracker;
- Received the following reports from Audit Wales – Structured Assessment 2022, Quality Governance Report 2022, Emergency Services Joint Working Group Report;
- Reviewed the Risk Management Report and Board Assurance Framework, and considered adjustments to the Risk Management Framework and arrangements for reporting to the Board;
- Monitored arrangements for the preparation of the 2022/23 Annual Report and Accounts;
- Reviewed its effectiveness and agreed changes to its operating arrangements and terms of reference for 2022/23, and its cycle of business for 2022/23;
- Oversight and updates on the Covid-19 Public Inquiry;
- Reviewed losses and special payments, tender updates, and waiver reports.

Further details on the working of the Audit Committee in 2022/23 can be found [here](#).

The **Remuneration Committee** provides advice and assurance to the Board in relation to the Trust's arrangements for the remuneration and terms of service for staff, in particular senior staff. The Committee meets in closed session only and met seven times during 2022/23. All of the non-executive directors are members of the Remuneration Committee, and the Chair is the Chair of the Trust Board.

The **Academic Partnerships Committee** is a fairly new Committee (established July 2020) to the Trust's corporate governance structure, and as such its purpose and role is still forming and will continue to do so over the next 12 months as the Trust pursues University Trust Status. Within year, the Chair of this Committee moved from Kevin Davies to Hannah Rowan (effective 01 January 2023). The Committee met four times in 2022/23 and the following key matters were discussed:

- The University Trust Status submission, and plan for there to be a member of the Board who represents academia, as a part of this process;
- Discussions on future income generation opportunities;
- Benefits and limitations of the apprenticeship landscape in relation to education and training;
- Mapping engagement interfaces to illustrate where and how the organisation connects with its academic and industry stakeholders;
- Discussion of institutions and the need to explore opportunities for innovation and improvement and connection with action research, which can be applied in practice;
- Reviewed its effectiveness and agreed changes to its operating arrangements and terms of reference for 2023/24 and approved its cycle of business for 2022/23.

Further details on the working of the Academic Partnerships Committee can be found [here](#).

The purpose of the **Charitable Funds Committee** (whose name will change from May 2023 to the Charity Committee) is to make and monitor arrangements for the control and management of the Trust's charitable funds and its strategic direction. The Committee met six times during 2022/23 and the following key matters were discussed:

- Commissioned a strategic review of the charity to provide recommendations for its future direction, and received a presentation from Hywel Dda University Health Board's charity on their charity maturation journey;
- Agreed a full audit of the 2021/22 charity annual report and accounts, which would go on to be approved by the Board of Trustees;
- Received regular financial reporting on charitable funds and grant applications made by the charity;
- Received regular reports from the Bids Panel and Bursary Panel on bids approved under delegated authority;
- Approved amendments to the terms of reference for the Bursary Panel and agreed an appropriate delegated authority limit to the Panel regarding individual applications;
- Reviewed its effectiveness and agreed changes to its operating arrangements and terms of reference for 2023/24 and approved its cycle of business for 2022/23.

Further details on the working of the Charitable Funds Committee can be found [here](#).

The **Finance and Performance Committee** supports the Board by providing assurance with regard to the Trust's statutory financial and planning responsibilities and has a monitoring role in the delivery and performance of business functions across the Trust. Within year, the Chair of the Committee moved from Kevin Davies to Joga Singh (effective from 01 January 2023). The Committee met six times during 2022/23 and the following key matters were considered:

- Received regular reports on performance and handover delays, escalating to the Trust Board the effect of avoidable harm and death to patients and poor experience for staff;
- Received a finance report at each meeting;
- Discussed the financial sustainability programme;
- Reviewed performance against the Monthly Integrated Quality and Performance Report at each meeting, with a deep dive on Ambulance Care in January 2023. The annual review of metrics for this report was reviewed in July 2022;
- Received and discussed progress on the Integrated Medium-Term Plan (IMTP) for 2022/2025, which was reviewed at each meeting;
- Received the outturn position against the 2021/24 IMTP, and received and endorsed the 2023/2026 IMTP and financial plan;
- Regular discussion throughout the year on progress against the Decarbonisation Action Plan, which was approved by the Committee in March 2022;
- Received a six-monthly update on the Quality and Performance Management Framework was received in November 2022;
- Received an operational update at each meeting;
- Received internal audits within the Committee's remit, and the audit tracker to monitor progress against recommendations;
- Received the Risk Management Report and Board Assurance Framework at each meeting. The Committee agendas were built around the highest rated risks for the Committee;
- Reviewed its effectiveness and agreed changes to its operating arrangements and terms of reference for 2023/24 and approved its cycle of business for 2022/23.
- In private session the Committee discussed the Integrated Information System (Salus), NHS Wales Microsoft Enterprise Agreement, Decommissioning of Digipen, the 2023/24 fleet replacement business case justification case, and the Trust's position in relation to the findings of Audit Wales reports on cyber-attacks and cyber-resilience.

Further details on the working of the Finance and Performance Committee in 2022/23 can be found [here](#).

The **People and Culture Committee** supports the Board by providing assurance with regard to all matters pertaining to its workforce, both paid and volunteer. The Committee provides assurance to the Board of its leadership arrangements, behaviours and culture, training, education and development, equality, diversity and inclusion agenda, and Welsh Language. The Committee met four times during 2022/23 and the following key matters were considered:

- Received regular reports on the challenging staff experience, escalating this to the Trust Board, and received updates at each meeting from the Director of Workforce and Organisational Development and Executive Director of Operations;
- Monitoring sickness absence rates, in relation to the discussions regarding the monitoring of the related corporate risk, and received reports on the Improving Attendance Programme;
- Received the Welsh Language report;
- Received regular staff experience presentations, together with learning and improvements made as a result of the issues raised;
- Received regular updates on partnership working with Trade Union colleagues including receipt of the Trade Union Annual Report, and updates in regard to the re-establishment of the Welsh Ambulance Services Partnership Team, approving this group's terms of reference;
- The Committee reviewed the proactive well-being offer in place and the increased profile of the occupational health team and peer support networks;
- Received and discussed the areas of focus for the Integrated Medium-Term Plan for 2023/26 in relation to people and culture, which was aligned to the development of the 2023/26 People and Culture Plan;
- Oversight of health and safety matters was transferred to the Committee from the Quality, Patient Experience and Safety Committee from 01 April 2022, and the Committee received an overview of the transformational efforts underway with the Working Safely Programme;
- The actions to address the Wales Anti-Racist Action Plan were discussed which will inform the people and culture plan, and the Annual Equality Report was received in November 2022;

- Received regular updates from the Speaking Up Safely Task & Finish Group on the development of the new framework, and received results from the Sexism and Sexual Safety at Work survey;
- Received internal audits within the Committee's remit, in addition to the audit tracker, to monitor progress against recommendations;
- Received the Risk Management Report and Board Assurance Framework at each meeting. The Committee agendas were built around the highest rated risks for the Committee;
- Reviewed its effectiveness and agreed changes to its operating arrangements and terms of reference for 2023/24 and approved its cycle of business for 2022/23.

Further details on the working of the People and Culture Committee in 2022/23 can be found [here](#).

The **Quality, Patient Experience and Safety Committee** supports the Trust Board by providing assurance with regard to the Trust's clinical governance arrangements, in particular those for safeguarding and improving the quality and safety of patient centred healthcare. The Committee met four times during 2022/23 and the following key matters were considered:

- Received regular reports on patient safety, escalating to the Trust Board the volume of serious incidents and nationally reportable incidents causing avoidable harm and death to patients;
- Received the Health Inspectorate Wales Annual Review 2021/22 at its meeting in November 2022, which was subsequently received by the Trust Board;
- Reviewed remedial plans in place and escalated to the Trust Board of timeliness of response for Putting Things Right Regulations;
- Received reports on Regulation 28 Prevention of Future Deaths reports and actions in place to address concerns raised, and learning;
- Received at each meeting a patient experience story, either from the patient directly or a relative of a patient, on their lived experience of the service, together with learning and improvements made as a result of the issues raised;

- Received at each meeting an update on the Quality Strategy Implementation Plan and discussed the pace at which this was progressing;
- Received at each meeting the Patient Experience and Community Involvement report, receiving assurance that the Trust was engaging with patients and the community through the Continuous Engagement Model;
- Focused on the Trust's preparedness for implementation of the Health and Social Care (Quality and Engagement) (Wales) Act 2020. Including the Trust's compliance with the Health and Care Standards;
- Approved the Clinical Audit and Outcome Review Plan 2022/23;
- Received the Infection Prevention Control Annual Report 2021/22;
- Received internal audits within the Committee's remit, and the audit tracker to monitor progress against recommendations;
- Reviewed the work of the safeguarding team via the Annual Safeguarding Report;
- Received the Board Assurance Framework and Corporate Risk Register at each meeting. The Committee agendas were built around the highest rated risks for the Committee;
- Reviewed its effectiveness and agreed changes to its operating arrangements and terms of reference for 2023/24 and approved its cycle of business for 2022/23.

Further details on the working of the Committee in 2022/23 can be found [here](#).

Advisory Groups

In support of the Board, the Trust has established the Welsh Ambulance Services Partnership Team (WASPT) as the forum where senior leaders, trade unions and professional organisations work together to improve the Trust's services for the people of Wales. It is the principal partnership forum for the discussion of national priorities and strategies and where trade union partners and senior leaders engage with each other to inform, debate, and seek to agree priorities on workforce and health service issues. This Advisory Group provides the formal mechanism for consultation, negotiation and communication between the trade unions and the Trust's senior leadership.

During the pandemic, the Local Partnership Forum was stood down and a Trade Union Partnership Cell under the pandemic structure was formed. WASPT met in shadow form to revise its terms of reference in September 2022 and was formally re-established in November 2022. Reporting is to the People and Culture Committee at each meeting, with that Committee escalating issues to the Board and reporting via the AAA highlight report.

WASPT meets bi-monthly until such time as local sub-structures are agreed and established, at which time the intention is for it to move to quarterly meetings in keeping with its strategic remit. Meetings are held in private because of the sensitive nature of the discussions. The terms of reference for WASPT were approved by the Board on 30 March 2023.

The Trust does not have a stakeholder reference group or a healthcare professionals' forum (as defined in the IFRS NHS Wales Manual for Accounts) as these are not applicable to the Trust.

Joint and All-Wales Committees

The Emergency Ambulance Services Committee (EASC) is a joint committee of the seven Health Boards, with the three NHS Trusts as associate members, and was established in April 2014. It has responsibility for the planning and commissioning of emergency ambulance services on an all-Wales basis. The Committee is hosted by Cwm Taf Morgannwg University Health Board and regular activity reports are received by the Board. Further information on EASC and its commissioning role is set out in the Performance Report.

The Welsh Health Specialised Services Committee (WHSCC) was established in 2010 to ensure fair and equal access across NHS Wales to the full range of specialised services. The WHSCC is also a joint committee of the Health Boards in Wales. The Committee is hosted by Cwm Taf Morgannwg University Health Board and regular activity reports are received by the Board. The Trust Chief Executive Officer is an Associate member of the Committee.

The NHS Wales Shared Services Partnership Committee was established in 2012 and is hosted by Velindre NHS Trust. It looks after the shared functions for NHS Wales, such as procurement, recruitment, and legal services. Regular activity reports of the Committee are received by the Board. The Trust's Executive Director of Finance and Corporate Resources is a member of this Committee. Reports from these Committees are included in each Board pack.

Improvements to the Governance Framework

The Trust Board routinely assesses the effectiveness of its governance arrangements, of which the Board's Committees are an integral element. Annual Committee effectiveness reviews have been undertaken for each of the Committees of the Board, and in addition to the outcomes of the regular Board Development activity, a series of adjustments to operating arrangements and terms of reference were proposed to the Board in May 2023. The most significant of these changes are:

- Academic Partnerships Committee: the approval of the research governance framework and oversight of its implementation in accordance with the Welsh Government Research Governance Framework for Health and Social Care has transferred to this Committee from QuEST;

- Charitable Funds Committee: given the focus during 2022/23 on developing the strategy for the charity, it was felt the Committee required a change of name to better reflect its remit, and it is proposed that the Committee is known as the Charity Committee;
- Finance and Performance Committee: cyber resilience and cyber security have been added to its remit;
- Quality, Patient Safety and Experience Committee: a further review of its terms of reference will take place during 2023 to ensure robust alignment to the Duty of Quality and Duty of Candour.

Changes to operating arrangements that affect all Committees include: -

- Period of reflection at the end of each meeting to take note of a summary of actions and decisions, and an invitation to members to give feedback on the meeting in terms of any learning/continuous improvement to take forward – effective from 01 April 2023;
- The Committee Highlight Reports (AAA reports) will be distributed to all Committee members and attendees after the meeting and the Chair will feedback on escalations raised to the Trust Board in matters arising as well as where appropriate, throughout the meeting – effective from 01 April 2023;
- A Board Visits Standard Operating Procedure developed to demonstrate visibility of Committee members – this was approved at the May 2023 Board;
- Presenters of papers take the papers as read and draw out highlight, lowlights, and red flags only, providing more time for challenge, support, and questions;
- Revised paper template and guidance to aid report writers in compiling concise papers and encouraging appendices and succinct executive summaries – to be implemented for quarter two 2023/24;
- Closer attention to allocated time both at agenda setting but also in the time leading up to the meeting – started but will be complete with corporate governance Standard Operating Procedure to be implemented for quarter two 2023/24;
- Board development/guidance on the constituent parts of the Board Assurance Framework to enable members to scrutinise controls, assurances, gaps, and action plans – guidance developed and wider Board development in 2023/24 as part of the risk transformation programme.

c) 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 risks; it can therefore only provide reasonable and not absolute assurances 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, 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 for the year ended 31 March 2023 and up to the date of approval of the Annual Report and Accounts.

d) Capacity to handle risk

The Trust is committed to actively and effectively managing risk as a key element in the successful delivery of its business and strategic objectives, and service provision to the public and remains committed to ensuring staff throughout the organisation are trained and equipped to identify, analyse, evaluate, treat, and escalate risks.

Managing risk is a key, collective responsibility for the Trust Board and remains an integral part of the governance arrangements to further strengthen and positively impact the development of the Trust's future strategic ambition. It provides clarity on the risks that would prevent us from achieving our organisational objectives.

The Chief Executive, as Accountable Officer, has overall responsibility for ensuring that the Trust has an effective risk management framework and system of internal control in place; however, Directors have responsibility for the ownership and management of principal and operational risks within their portfolios.

The Board Secretary has responsibility for leading on the design, development and implementation of the Risk Management and Board Assurance Framework (BAF) that provides a line of sight to the controls and related assurances, and the actions the Trust will take to mitigate the risks.

The ambition for the risk management framework as set out in the Integrated Medium-Term Plan (IMTP) 2023/26 is to develop and deliver a strategic risk management framework as a key enabler of our long-term strategy and decision making.

During 2022/23 a detailed review of corporate risks was undertaken and each was re-articulated in an '*if, then, resulting in*' format to provide a clearer understanding of the risk. This led to a transitional BAF template being introduced in July 2022 which built further on the re-articulation of these risks to provide the Board and Committees with detail on controls, assurances, gaps, and actions to further mitigate the risks.

The transitional BAF is mapped to the IMTP deliverables and by extension to the strategic objectives. The link to the BAF and the risk report discussed at the Trust Board on 30 March 2023 can be found [here](#). The IMTP 2023/26 provides for the next stage of maturity of risk in the development of a strategic BAF and risk appetite statements to support decision making.

The Risk Register Development Guide describes the Trust's processes to assess and treat risk through local, directorate and corporate risk registers. The Datix Risk Management System is the platform within which risks are centrally held and supports the management of the risks on these registers. The Guide allows risk owners to apply appropriate inherent, current and target risk scores using a 5 x 5 matrix for likelihood and consequence. The frequency of monitoring risks and the levels of escalation are set out in these documents to enable lower rated risks to be managed locally by the risk owner and delegated officers, teams and managers best placed to mitigate them. Once for Wales amendments to this scoring matrix were received by the Audit Committee and the Board in July 2022.

The Trust operates as part of a publicly funded healthcare system in Wales and does not have unlimited resources, therefore it determines the appropriateness and cost of resources required to address principal risks.

Whilst risk is inherent in many of the Trust's activities, it will not accept risks that materially impair the ability to deliver services to a high standard of safety and quality, its reputation or those that may cause any disrepute with its stakeholders. The Trust focuses on actions to mitigate risk, with regular review and oversight to ensure those actions have the desired impact. Formal risk appetite statements will be developed as part of the IMTP 2023/26 and aligned to the BAF.

In two key areas the Trust's risk appetite is risk averse, which means that risks will be eliminated or reduced to the lowest practical level should they impact negatively upon:

- The quality and safety (including physical and/or psychological harm) of its patients, workforce, and the public, and
- Compliance with statutory duty, regulatory compliance, or accreditation.

Nonetheless, sustained and extreme pressure across the Welsh NHS urgent and emergency care system is negatively impacting on patient flow leading to avoidable patient harm and death. Internal and external factors are putting services under severe pressure which presents risks to patient safety and delivery of agreed plans for service transformation.

This means that the Trust's highest rated risks, ID 223, and ID 224, scoring 25, remain unchanged despite a series of mitigating actions being in place. These risks are in relation to delays in community response and delays in transfers from the ambulance on arrival at the emergency department to a suitable hospital bed, continue to be closely monitored by management, Board Committees, and the Trust Board.


At its July 2022 meeting the Trust Board received and discussed a report relating to avoidable harm which included a series of actions being taken by the Trust and system stakeholders to mitigate this. The Board continue to receive progress reports at each meeting in relation to each of the 32 actions which are directly related to risks ID 223 and ID 224.

Matters have continued to be escalated at the highest level to seek to influence further mitigations to these risks in the wider systems, including to the Minister for Health and Social Services, Welsh Government, the Director General for Health and Social Services and Chief Executive of the NHS in Wales, the Chief Ambulance Service Commissioner and the Chief Executives of Health Boards raising concern regarding the level of risk that the Trust is carrying and its inability to respond to patients resulting in patient harm and death.

The Performance Report within the 'Managing Risk' section provides details of the high-level mitigations in place for these risks and other highest rates risks. The Board Assurance Framework available on the Trust via this [link](#) - provides further detail of mitigating actions for all principal risks, and these are updated when risks are reviewed according to their risk tolerance.

Risk Profile



The risk profile of the Trust, described in the table below, is subject to senior management scrutiny. As at the 30 March 2023 Trust Board meeting there were seventeen organisational wide, principal risks on the Trust's Corporate Risk Register. There are twelve principal risks scoring 15 and above which are detailed below.

CORPORATE RISK REGISTER				
RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
223 QuEST	The Trust's inability to reach patients in the community causing patient harm and death	<p>IF significant internal and external system pressures continue</p> <p>THEN there is a risk of an inability and/or a delay in ambulances reaching patients in the community</p> <p>RESULTING IN patient harm and death</p>	Director of Operations	<p>25 (5x5)</p> 


CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
224 QuEST	Significant handover delays outside A&E departments impacts on access to definitive care being delayed and affects the trust's ability to provide a safe and effective service	<p>IF patients are significantly delayed in ambulances outside A&E departments</p> <p>THEN there is a risk that access to definitive care is delayed, the environment of care will deteriorate, and standards of patient care are compromised</p> <p>RESULTING IN patients potentially coming to harm and a poor patient experience</p>	Director of Quality & Nursing	<p>25 (5x5)</p> <p>➔</p>
160 PCC	High absence rates impacting on patient safety, staff wellbeing and the trust's ability to provide a safe and effective service	<p>IF there are high levels of absence</p> <p>THEN there is a risk that there is a reduced resource capacity</p> <p>RESULTING IN an inability to deliver services which adversely impacts on quality, safety and patient/staff experience</p>	Director of Workforce & Organisational Development	<p>20 (5x4)</p> <p>➔</p>
201 PCC	Damage to Trust reputation following a loss of stakeholder confidence	<p>IF the stability of the Trust deteriorates to a level where service delivery fails to meet patient safety, national standards and contractual obligations</p> <p>THEN there is a risk of a loss of stakeholder confidence in the Trust</p> <p>RESULTING IN damage to reputation and increased external scrutiny</p>	Director of Partnerships & Engagement	<p>20 (4x5)</p> <p>➔</p>

CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
139 FPC	Failure to Deliver our Statutory Financial Duties in accordance with legislation	<p>IF the Trust does:</p> <ul style="list-style-type: none"> not achieve financial breakeven and/or does not meet the planning framework requirements and/or does not work within the EFL and/or fails to meet the 95% PSPP target and/or does not receive an agreement with commissioners on funding (linked to 458) <p>THEN there is a risk that the Trust will fail to achieve all its statutory financial obligations and the requirements as set out within the Standing Financial Instructions (SFIs)</p> <p>RESULTING IN potential interventions by the regulators, qualified accounts and impact on delivery of services and reputational damage</p>	Director of Finance & Corporate Resources	<p>16 (4x4)</p> 
245 FPC	Failure to have sufficient capacity at an alternative site for EMS Clinical Contact Centres (CCCs) which could cause a breach of Statutory Business Continuity regulations	<p>IF CCCs are unable to accommodate additional core functions and do not have alternative site arrangements in place in the event of a business continuity incident</p>	Director of Operations	<p>16 (4x4)</p> 



CORPORATE RISK REGISTER


RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
		<p>THEN there is a risk that EMS CCCs cannot utilise other CCC's space, accommodation and facilities</p> <p>RESULTING IN potential patient harm and a breach of the requirements of the Civil Contingencies Act (2004) and Contingency Planning Regulations (2005)</p>		
458 FPC	A confirmed commitment from EASC and/or Welsh Government is required in relation to funding for recurrent costs of commissioning	<p>IF sufficient recurrent funding is not forthcoming there is a risk that the Trust will be committed to additional expenditure through delivery of the IMTP and in year developments which are only recognised by commissioners on a cost recovery basis</p> <p>THEN there is a risk that the Trust may not be able to deliver services and there will be a lack of funding certainty when making recurrent cost commitments. Any potential 'exit strategies' from developed services could be challenging and harmful to patients.</p>	Director of Finance & Corporate Resources	<p>16 (4x4)</p> 

CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
		RESULTING IN patients not receiving services, the Trust not achieving financial balance and a potential failure to meet statutory obligations causing reputational damage		
557 PCC	Potential impact on services as a result of Industrial Action	<p>IF trade unions take industrial action in response to the national pay award</p> <p>THEN this is likely to disrupt our ability to provide a safe, efficient and good quality service in the 6 core areas the business</p> <p>RESULTING IN potential harm to patients, adverse effect to patient outcomes, increase in SAls/concerns/coroners cases, negative media reports, and impact on the Trust's corporate reputation</p>	Director of Workforce & Organisational Development	16 (4x4)
199 PCC	Failure to embed an interdependent and mature health and safety culture which could cause harm and a breach in compliance with Health & Safety statutory legislation	<p>IF there is a failure to embed an interdependent and mature health and safety culture, effective arrangements and associated governance</p> <p>THEN there is a risk of a potential breach in compliance with the requirements of the Health & Safety at Work etc. Act 1974 and associated regulations and other statutory instruments</p>	Director of Quality & Nursing	15 (3x5) ➔

CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
		RESULTING IN death or serious injury, and punitive actions from multiple enforcement agencies including penalties and adverse publicity leading to damage to reputation		
260 FPC	A significant and sustained cyber-attack on WAST, NHS Wales and interdependent networks resulting in denial of service and loss of critical systems	<p>IF there is a large-scale cyber-attack on WAST, NHS Wales and interdependent networks which shuts down the IT network and there are insufficient information security arrangements in place</p> <p>THEN there is a risk of a significant information security incident</p> <p>RESULTING IN a partial or total interruption in WAST's ability to deliver essential services, loss or theft of personal/patient data and patient harm or loss of life</p>	Director of Digital Services	15 (3x5) 
543 FPC	Major disruptive incident resulting in a loss of critical IT systems	<p>IF there is an unexpected or uncontrolled event e.g. flood, fire, security incident, power failure, network failure in WAST, NHS Wales or interdependent systems</p> <p>THEN there is a risk of a loss of critical IT systems</p> <p>RESULTING IN a partial or total interruption in WAST's effective ability to deliver essential services</p>	Director of Digital Services	15 (3x5) 

CORPORATE RISK REGISTER				
RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
558 PCC	Deterioration of staff health and wellbeing in as a consequence of both internal and external system pressures	<p>IF significant internal and external system pressures continue</p> <p>THEN there is a risk of a significant deterioration in staff health and wellbeing within WAST</p> <p>RESULTING IN increased sickness levels, staff burnout, poor staff and patient experience and patient harm</p>	Director of Workforce & Organisational Development	<p>15 (3x5)</p> 

The timely review of risk and associated mitigation plans has been impacted by the challenges faced as a result of our preparation and response to winter pressures and industrial action. These risks have, nevertheless, been subject to scrutiny and challenge by the Trust Board and relevant Board Committees at each meeting.

Risks 223, 224, 201 and 160, the Trust's highest scoring principal risks have been subject to regular and full review throughout the period of sustained operational pressures.

Risk Assessment and Risk Review Process

The Trust's Assistant Director Leadership Team, Executive Management Team, Audit Committee and Trust Board regularly received, considered, and commented on the Corporate Risk Register during 2022/2023. Furthermore, risks relevant to the remit of the Finance and Performance, People and Culture, and the Quality, Patient Experience and Safety Committees were reported at each meeting for scrutiny and challenge. The Committee agenda is developed and aligned to risks within their remit and deep dives on particular mitigations of risks feature regularly for detailed discussion. In addition, the Board receives a stand-alone report on all principal risks on the Corporate Risk Register with a particular focus on the highest rated risks (those scored 20 and 25) at each Board meeting.

On each occasion, commentary was provided to explain progress made by the Trust (including partners and stakeholders as appropriate) to mitigate existing risks and to set out all new and emerging risks to the organisation.

The Assistant Directors Leadership Team (ADLT) continue to review the risk assessments on all new principal risks in addition to reviewing any changes to existing risks and mitigating actions. Each of the principal risks have been developed by the delegated, responsible officers and the risk owners and are agreed at Directorate Business Meetings prior to review by the ADLT. The activity is then reported to the Executive Management Team, relevant Board Committees and Trust Board.

The Trust recognises that managing several of its key risks relies on close partnership working with stakeholders (e.g., Health Boards) to ensure risks are understood and mitigating actions are carried out in partnership, where necessary. The highest scoring risks are regularly shared across peer networks such as the Directors of Nursing and Chief Operating Officer meetings and are discussed at the All- Wales Chief Executive's forum and with Welsh Government. In addition to this, as part of the Trust's risk maturity, the ambition is to undertake joint discussions on corporate risks at national risk management forum meetings.

The Trust receives information from a variety of other sources which helps inform the Trust's risks and mitigating actions. These sources include feedback from patients and the public, concerns raised with the Trust and serious adverse incidents.

Internal Audit undertook a further, planned audit on risk management in Quarter 4 2022/23, with the overall objective to review the Trust's framework of organisational assurances in place and report on risk management. That review concluded that there was reasonable assurance on risk management and assurance arrangements for the Trust, with four recommendations raised. The areas highlighted that could be strengthened will form part of the Risk Management Improvement Programme under the IMTP 2023/26.

Stakeholder Involvement in Risk Management

The Trust recognises that managing several of its key risks relies on close partnership working with stakeholders (e.g., Health Boards) to ensure risks are understood and mitigating actions are carried out in partnership where necessary. Risks ID 223 and 224 (set out above) in particular require close involvement from system partners to support the mitigation of these highly rated risks.

The Trust receives information from a variety of other sources which helps inform the Trust's risks and mitigating actions. These sources include (but are not limited to) feedback from patients and the public, concerns raised with the Trust and serious adverse incidents.

Working with partner organisations is a prominent factor in delivering the Trust's services and ambitions as set out in the IMTP which will result in significant benefits for the population. However, in doing so, the Trust recognises that this will impact on the environment where services and projects are delivered and can lead to additional partnership and programme risks.

Risk Management Training

The continuing impact of operational pressures including winter and industrial action has meant that face to face training has been paused. However, the Trust has been committed to continuing to deliver risk training and the Head of Risk/Deputy Board Secretary, has delivered virtual training sessions at the Assistant Directors' Leadership Team meeting, Directorate business meetings, the Operational Heads of Service away day and Operational Team Leader and Duty Operations Managers' induction programmes.

The training captured the fundamentals of risk management including the identification and escalation of risk and how to manage risks via the Datix Risk Management System, as well as discussion on the Trust's highest scoring risks and the role all staff have in mitigating risk.

The Head of Risk/Deputy Board Secretary is continuing to work with colleagues across NHS Wales to develop a consistent training needs analysis and risk training modules that will align to the new Once for Wales System for Risk Management.

Guidance has been developed to aid in the interpretation of the component parts of the BAF to support Board members in the questions they ask to seek appropriate levels of assurance.

Risk Management Improvement Programme – Focus for 2023/24

A risk management transformation programme has been designed to further strengthen and positively impact the development of the Trust's future strategic ambition which is highlighted in our IMTP as one of the fundamentals of a quality driven, clinically led, value focussed organisation.

The Trust has embedded a positive risk culture during 2022/23 with the re-articulation of the principal risks and the introduction of a transitional BAF. The maturity of the BAF as a vehicle to support the Board in delivery of the organisation's long-term goals is the focus for the IMTP.

Areas of focus for the risk management improvement programme plan during 2023 are to deliver a risk management framework as a key enabler of our long-term strategy and decision making. This will be achieved by further developing the risk management framework, transitioning to a strategic BAF that reflects more closely the Trust's strategic objectives against its long-term strategy – Delivering Excellence: Vision 2030. This is in addition to designing and delivering a programme of training and education on both the risk management framework and the BAF.

The maturation of the risk management framework in the 2023/26 IMTP will support the Trust to focus on whether mitigation actions are achieving their intended impact on significant and ongoing risks and challenges, and to challenge where that impact is not being demonstrated or sustained.

Emergency Preparedness and Specialist Operations

As a Category One NHS organisation, under the Civil Contingencies Act 2004, the Trust has ensured that we have maintained emergency plans and business continuity arrangements through 2022/23, that consider our duties under the Act and under the NHS Wales Emergency Planning Core Guidance issued by the Welsh Government. The Trust has submitted its annual Emergency Planning Report to Welsh Government, setting out our level of compliance in meeting these requirements, this submission has included the Trust's Incident Response Plan, Emergency Preparedness Resilience and Response (EPRR) structure and the Trust's response structure to an incident.

The Trust has reviewed and updated its Incident Response Plan taking into account national updates in command arrangements, such as the updated Joint Emergency Services Interoperability Principles and learning from national events identified through national mechanisms such as Joint Organisation Learning (JOL). These have included learning from the London attacks and incidents on the railways. The updates have also included learning from internal events such as Business Continuity Incidents, Critical incidents, and Major Incident Stand-by incidents.

Planned and spontaneous events, such as the death of the late Queen Elizabeth II, large events across Wales, the cyber-attack on the NHS and the continuing pressure on the Trust from hospital delays, have allowed the organisation to test its command-and-control arrangements on a number of occasions over the past year.

The Trust has continued to work with Local Resilience Forum partners in reviewing national and local risks. Working with partners, a number of risks have been identified that had an increased potential impact on the Trust. This work has led to the introduction of new Business Continuity Plans, including a Power Outage Plan and an Industrial Action Plan.

Reliance on technology is ever increasing and, in summer 2022, we reviewed our resilience, business continuity and disaster recovery posture with this perspective - stress-testing departmental and organisational plans in the event of a major cyber-attack or ICT systems failure.

As the organisation approached the winter period in 2022, the pressures on the Trust were increasing, with hospital delays impacting on the Trust's ability to respond to our patients in the community. Other factors facing the trust included the war in Ukraine potentially impacting on power supplies, industrial action impacting the organisation and the expected increase in demand on the 999 and 111 services. Learning from the Pandemic had shown the Trust that having senior managers with an oversight of the overall risks to the Trust had worked well; this approach was deployed again over the winter period. Our senior management team convened a Senior Business Continuity Planning Team to ensure the risks were mitigated to the best ability of the organisation; this team worked well and convened subgroups as required, to mitigate impacts on the Trust.

Details of how we moved from pandemic recovery phase at the beginning of the year in April 2022 to the 'new normal' throughout the year is set out in the Performance Report within the 'Delivery, Quality and Performance Analysis' section.

The Trust has sustained a full Hazardous Area Response Team (HART) and Specialist Operational Response Team (SORT). A further expansion of SORT has been outlined in a Business Case that was submitted to Welsh Government in 2022 for consideration, in line with the expansion that has already been funded and is in place within English ambulance services. Without this funding, the organisation is presently not able to guarantee the deployment of the number of SORT staff to a chemical, biological, radiological, and nuclear / hazmat incident that is recommended in the related National Ambulance Service. The outcome of this Business Case is yet to be received.

The Trust has continued to work in partnership, through Local Resilience Fora, to address and mitigate the wide impacts of risks on the population and our organisation. We have been key members of the four Local Resilience Fora Executive planning groups, training and co-ordination groups and the Local Resilience Fora subgroups. The Trust has been fully engaged, alongside partners, in the Civil Contingencies Review that has been undertaken across Wales and continues to support Welsh Government and the Local Resilience Fora with the review as it comes to its conclusion.

2023/24 will present challenges to the organisation within the emergency preparedness field. The Manchester Arena Inquest report has a number of recommendations that relate directly to ambulance services and a number that will involve the Trust working with its partners to address. The Trust has recognised that this report will lead to changes having to be made to ensure our response to a mass casualty incident is robust. The UK Government Resilience Framework was released in December 2022 and although resilience is devolved within Wales, this document will no doubt impact on the Wales Civil Contingencies review and lead to changes within the Emergency Planning for all Category One responders within Wales. The Trust has a Civil Contingencies Risk on the risk register.

The Trust continues to engage and support at a national and local level to remain prepared to respond to any likely event, incident or set of circumstances that impacts on the organisation and population.

e) The Control Framework

Quality Governance Arrangements

Over 2022/23, regular reporting of quality governance has continued to provide assurance to the Quality, Patient Experience and Safety Committee (QuEST). Regular quality reports have ensured continued compliance with the Health and Care Standards and Commissioning Framework. Over the period, the Trust has continued to engage with Welsh Government and wider system partners in developing the Duty of Quality and Duty of Candour requirements, arising from the Health and Social Care (Quality & Engagement) (Wales) Act 2020. The legislation came into force on 01 April 2023.

The Trust Quality Strategy 2021/24 which sets out our high-level ambitions to ensure our services are safe, effective, and provide positive experiences, is monitored by the QuEST Committee, including the development of functions and forums to integrate the citizens' voice, the design and development of quality leadership roles and management systems to secure high quality clinical service delivery through our Clinical Quality and Governance Group; and, enabling a positive quality-focused and learning culture across the organisation.

As is evident in the Performance Report, the year continued to be operationally challenging, presenting significant risks to the organisation and our patients. Hospital handover delays continue to impact on the availability and responsiveness of ambulance resources across our communities. Patients and staff have endured excessive waits from arriving at hospital to being taken into the department. Not only is this a very poor patient and staff experience, but it also further increases clinical risks to our patients through delays in clinical assessment and treatment and, not having fundamental care needs appropriately met, while waiting on a stretcher in an ambulance for prolonged periods. Regrettably, this challenge generates further risk to the communities we serve. Whilst finite ambulance resources are unable to respond due to hospital handover delays, patients awaiting an emergency ambulance response are not receiving a timely service. This has resulted in multiple serious adverse incidents, resulting in actual harm and death of patients waiting in the community.

Improvements to the Joint Investigation Framework have been made as part of the Quality Governance Review. The improvements have been developed collaboratively by an All-Wales NHS Task & Finish Group. This work is reflected in the NHS Wales Executive National Policy on Patient Safety Incident Reporting and Management. Supporting Section 4 of the Policy covers the Joint Investigation process. This section provides guidance and a structure for joint investigations involving multiple organisations. The Trust will adopt the Policy at its QuEST Committee meeting in August 2023 and will work collaboratively with all Health Boards across Wales where cases are identified as requiring joint investigation.

The Trust has separately published an annual report for Safeguarding that sets out the work undertaken with partner agencies across Wales to ensure all possible steps are taken to safeguard the children, young people, and vulnerable adults we care for across the country.

The Trust has a Clinical Audit Plan which contributes to improving the level of care delivered to patients. Some of the factors that influence audit topics include the efficacy of treatment for specific conditions, new initiatives, pilot projects, and identifying themes and trends from adverse incidents. Recommendations and actions resulting from clinical audits are approved at the Clinical Intelligence & Assurance

Group, and are included on an action tracker, with progress to the plan and action tracker monitored by various groups and the QuEST committee. During 2022/23, seven clinical audits were completed and approved, five of these were electronic Patient Clinical Record (ePCR) clinical data assurance audits for clinical indicators and influenced improvement plans and changes to the user interface of the ePCR.

The Trust reports on monthly clinical indicators that measure specific criteria to demonstrate the level of care delivered to patients, compliance to these is monitored and improvement plans developed as required. The clinical indicators include stroke, STEMI (heart attack), hip fracture, hypoglycaemia (diabetes) and ROSC (return of spontaneous circulation from cardiac arrest). These indicators are reported on internally and form part of the Ambulance Quality Indicators reported on by the Emergency Ambulance Services Committee.

Since the implementation of the ePCR from 01 April 2022, clinical indicators now use data directly inputted by clinicians into their ePCR devices. Prior to this, the Clinical Intelligence and Assurance Team (CIAT) audited non-compliant clinical indicators to ensure a more complete picture of clinical performance. A reduction in compliance to clinical indicators following the implementation of the ePCR was anticipated due to clinicians working on a new system and will improve with increasing familiarity with the technology and implementation of action plans to support staff in ePCR completion. The reduction in compliance was anticipated and added to the Directorate's risk register. The CIAT continue to contribute to assuring the quality of the clinical data being used by the Trust and mitigating actions have been undertaken to provide assurance that patients are appropriately receiving the designated pre-hospital care bundle.

The implementation of the ePCR has provided the Trust with an opportunity to report on a wider range of data, combine time-based measures with clinical data and ultimately to link this data with the wider healthcare system to look at outcomes. Collaborative work has commenced to look at time-based metrics for stroke and STEMI and for outcome by response type.

Information Governance Arrangements (including Data Security)

The Trust operates a robust Information Governance Framework and has a statutory responsibility to ensure that effective governance controls and arrangements are in place in order to ensure its information processing is in accordance with the law and associated standards. The framework consists of an established suite of information governance and information security policies, procedures, guidance, manuals, and processes to inform and guide the organisation to ensure compliance is met in practice. The framework includes monitoring and reporting arrangements, audits and compliance assessments, improvement initiatives along with incident and risk management.

Information security remains a significant risk across NHS Wales, but with continuous evolution of mitigations. With a risk-led approach, the Trust has focused on improving the technology, processes, and people aspects to ensure cyber resilience. A message of shared responsibility has been communicated across the Trust, and regular exercises conducted to test resilience and refine business continuity plans. The Audit Wales paper "Learning from cyber-attacks", published in October 2022, has been reviewed by the Finance and Performance Committee to inform ongoing cyber resilience and information security training plans.

An Information Governance Steering Group is established with Executive and senior level membership, which receives reports on information governance and data protection matters, developments, and performance. The Information Governance Steering Group provides assurance on the Trust's compliance with relevant Information Governance standards, with the Quality, Patient Experience and Safety Committee having overall oversight of information governance.

The Trust continues to provide annual submissions to the Welsh Information Governance Toolkit. The Welsh Information Governance Toolkit is a self-assessment tool that enables organisations to measure their level of compliance against national Information Governance standards and legislation. Following previous submissions, an improvement plan has been developed and is subject to ongoing monitoring, review, and update by the Information Governance Team, which is overseen by the Information Governance Steering Group.

The Trust uses the Once for Wales Concerns Management System to capture information governance incidents via the incident reporting module. Each reported information governance incident is reviewed and assessed in accordance with the NHS Wales Guidelines on the Categorisation and Notification of Personal Data Breaches, which provides detailed guidance for assessing and reporting incidents. Any remedial actions are taken where required. Incidents figures are reported to the Information Governance Steering Group and as part of the Monthly Integrated Quality and Performance Report. Depending on the nature and severity of the incident, the incident reports may be required to be notified to the Information Commissioner's Office (ICO). During the reporting period (01 April 2022 to 31 March 2023), one incident was notified to the ICO and following notification, no further action was taken by the ICO.

Corporate Governance Code Compliance

An assessment against the Corporate Governance in Central Government Departments: Code of Good Practice 2017, has been completed using the "Comply" or "Explain" approach. Whilst there is no requirement to comply with all elements of the Corporate Governance Code for Central Government Departments, an assessment was undertaken in March 2023 against the main principles as they relate to an NHS public sector organisation in Wales.

The Trust is satisfied that it is complying with the main principles of and is conducting its business in an open and transparent manner in line with the Code. There were no reported/identified departures from the Corporate Governance Code during the year.

A self-assessment has also been completed against the Governance, Leadership and Accountability domains in the Health and Care Standards 2015. There were some areas that were partially met, and improvement plans are in place. Both self-assessments were reviewed by the Executive Management Team and by the Audit Committee in April 2023.

Local Counter Fraud Services

The Local Counter Fraud Specialist (LCFS) is an accredited counter fraud professional who delivers both proactive work (e.g., raising fraud awareness, preventing, and deterring fraud) and reactive work to hold those who commit fraud to account (e.g., fraud investigations). The LCFS provides reports to Audit Committee and the Executive Management Team in relation to the quality and effectiveness of all counter fraud bribery and corruption work undertaken.

Counter fraud, bribery and corruption objectives are discussed and reviewed at a strategic level within the organisation. The Audit Committee is accountable for gaining assurance that sufficient control and management mechanisms in relation to counter fraud, bribery and corruption are present.

This is achieved through quarterly updates to the Committee from the LCFS, supported by an annual report on counter fraud, bribery and corruption work which complies with the NHS Counter Fraud Authority's guidance in relation to content regarding all applicable standards for fraud, bribery, and corruption; and provides a clear update on progress against work plan objectives.

The Committee must satisfy itself that the Trust has adequate arrangements in place for countering internal fraud and reviews the outcomes of that work, and acknowledges work completed against presented risks and an agreed work plan. The Committee reviews and approves the internal counter fraud arrangements on an annual basis.

f) Planning Arrangements

In accordance with expectations from Welsh Government, the Trust submitted its 2022/25 Integrated Medium Term Plan (IMTP) by 31 March 2022 following its approval by the Board on 24 March 2022. The IMTP was developed with involvement from our stakeholders including our staff, particularly during Chief Executive Roadshows in 2022/23.

The Trust's IMTP for 2022/25 was approved by Welsh Government on 13 July 2022 with the following conditions set out in a subsequent accountability letter dated 22 July 2022.

Further details on the Trust's IMTP and planning arrangements are set out in the Performance Report contained within the Performance Overview section of the Performance Report.

g) Disclosure Statements

The Trust confirms that in accordance with the requirements of the Governance Statement:

- Control measures are in place to ensure that all the Trust's obligations under equality, diversity and human rights legislation are complied with. The Strategic Equality Plan 2020/2024 sets out the Trust's meaningful commitment to work with staff and volunteers to help them recognise, promote, and celebrate equality, diversity, and inclusion. This Plan includes our approach to compliance with the Equality Act 2010 and Public and Socio-Economic Duties. It also outlines how the Trust will ensure the people who use ambulance services, including those with protected characteristics, have equal access and outcomes.
- 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.
- The Trust undertakes risk assessments and has carbon delivery plans to comply with the emergency preparedness and civil contingency elements of the UKCIP (UK Climate Impacts Programme) 2009 weather projections to meet the Trust's obligations under the Climate Change Act and the Adaptation Reporting Requirements. The Trust has in place a Severe Weather Plan. In addition, the EPRR team uses intelligence from the Met Office to plan ahead for adverse weather, and weather warnings are a high priority trigger in our weekly consideration of Trust escalation levels.

The Trust works with partner agencies in our Local Resilience Fora across Wales to inform any multi-agency geographical response and the new Emergency Alert system allows for notification and warning in the event of adverse weather threats with risk to life. Planning, training, and exercising are a key aspect of the Trust's Civil Contingency responsibilities as a category one responder.

- The Trust had no reported serious untoward incidents during 2022/23 in relation to data security. In reporting period (01 April 2022 to 31 March 2023), one incident was notified to the Information Commissioner's Office, but no further action was taken.

Quality of Data

Quality of data generated and utilised by the Trust's core service areas is considered a collective responsibility but overseen by the Digital Directorate. Through a mature data pipeline and robust processes, the Trust maintains a strong level of data quality throughout. Where information-related anomalies do occur, these are investigated collaboratively by a domain expert, informatics analyst, and data quality lead. This can often involve liaising with system suppliers and Clinical Contact Centres to improve data capture and data entry.

On a monthly basis, the Trust reports key metrics of performance to Welsh Government in an Official Statistics Release. These submissions require thorough checks across all dimensions of data quality (namely: accuracy, completeness, consistency, validity, timeliness, and uniqueness), both at the call / incident level and aggregated to the higher-level views. This exercise can also involve investigation to data entries at the most granular level, whereby any issues in system, process or reporting can be identified and fixes proposed; demonstrating that data quality within the Trust takes on a full end-to-end approach. Only once the checks and balances have been signed off by senior Informatics staff are the submissions supplied; given the stringent nature of this quality assurance, the Trust is named on The Official Statistics (Wales) Order 2017, which is part of the Statistics and Registration Services Act 2007.

Similarly, intelligence is offered to the Board through a variety of reports which first pass through several rounds of appropriate governance for scrutiny and discussion. Any significant changes made to data or reporting are subject to initial approval at the Health Informatics Changes Advisory Board and, should the findings of any impact analysis dictate a higher level of approval is required, this would be further escalated prior to implementation. In future it could be possible for Board level intelligence to be accompanied by individual data quality scores per metric or topic.

Ministerial Directions

Ministerial Directions are published by Welsh Government as part of their health and social care publications and can be found [here](#). There were no Ministerial Directions published during the period 01 April 2022 to 31 March 2023 which were relevant to the Trust.

Welsh Health Circulars

Welsh Health Circulars provide a streamlined, transparent, and traceable method of communication between NHS Wales and NHS organisations. The Circulars relate to different areas such as policy, performance and delivery, planning, legislation, workforce, finance, quality and safety, governance, information technology, science, research, public health, and letters to health professionals.

A number of Circulars were received during the year, and these are assigned to a lead Director who is responsible for the implementation of required actions. A log of circulars is maintained by the Trust.

h) Review of Effectiveness

As Accountable Officer for the Trust, the Chief Executive has responsibility for reviewing the effectiveness of the system of internal control. The review of the system of internal control is informed by the work of the internal auditors, and the executive officers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by external auditors (Audit Wales) in their audit letter and other reports, including the Structured Assessment 2022 and Quality Governance Review 2022.

Standing Orders, Committee terms of reference and the Governance Code require that Boards should routinely assess the effectiveness of their governance arrangements, of which the Board's Committees form an integral part.

Each Board Committee has undergone extensive effectiveness reviews in Quarters 3 and 4 of 2022/23 resulting in changes to terms of reference and membership to strengthen assurance and scrutiny to the Board. Additionally, changes to operating arrangements have been identified and will be implemented throughout 2023/24. The annual reports of the Committees referred to above and the 'Improvements to the Governance Framework' section set these out in more detail.

The Chair's performance is evaluated annually by the Minister for Health and Social Services. Annual performance appraisals for the Vice Chair, Chief Executive and Non-Executive Directors are carried out by the Chair, and for the Executive Directors and Directors by the Chief Executive. The Remuneration Committee receives the Chief Executive's outturn position and upcoming year's objectives as well as assurance that these objectives are cascaded to the Executive Management Team.

Joint Escalation and Intervention Arrangements

Under the Joint Escalation and Intervention Arrangements, Health Inspectorate Wales meets with Welsh Government and Audit Wales to discuss the overall assessment of the Trust.

While the tripartite evaluation involves assessment of each NHS body based on the work undertaken by the tripartite members, it is the Minister for Health and Social Services rather than the tripartite members who determines the escalation status of NHS bodies. At the tripartite meeting held in March 2022 the escalation status of the Trust remained unchanged at 'routine arrangements'.

Health Inspectorate Wales

Healthcare Inspectorate Wales' report 'Review of Patient Safety, Privacy, Dignity and Experience whilst Waiting in Ambulances during Delayed Handover' was published in 2022, and the Trust's response is set out in the Performance Report in the 'Engagement' sub-section of the Delivery, Quality and Performance Analysis section of the Performance Report.


Internal Audit

Internal Audit provides the Accountable Officer and the Board with a flow of assurance on the system of internal control. The Accountable Officer commissioned a programme of audit work which was delivered subject to agreed amendments and in accordance with Public Sector Internal Audit standards by the NHS Wales Shared Services Partnership. The scope of this work is agreed with the Audit Committee and the Executive Management Team and is focussed on significant risk areas and local improvement priorities.

The overall opinion by the Head of Internal Audit on governance, risk management and control is a function of this risk-based audit programme and contributes to the picture of assurance to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

The programme has been impacted by the pressures experienced in the wider healthcare system as a whole, but also because of seasonal and protracted industrial actions impacts. This meant that two audits had to be deferred and are reflected in the 2023/24 Audit Plan. The Head of Internal Audit is satisfied that there has been sufficient internal audit coverage during the reporting period to provide the Head of Internal Audit Annual Opinion. In forming the Opinion, the Head of Internal Audit has considered the impact of the audits that have not been completed as planned in 2022/23.

The Trust develops an annual Internal Audit plan in conjunction with Internal Auditors. The plan is risk based which directs the reviews to areas where management and the Audit Committee considers there may be potential weaknesses. In this regard, the Trust expects to receive some limited assurance reports, and these should not detract from the overall progress the Trust continues to make. **The Head of Internal Audit has concluded:**

	<p>The Trust Board can take reasonable assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.</p>
---	---

This conclusion is consistent with the Reasonable Assurance Head of Internal Audit Opinion reported in the Trust's 2021/22 Annual Governance Statement. The 2022/23 reasonable assurance conclusion is derived from 19 Internal Audit reviews.

Internal Audit Assurance Conclusion	Number of Reports
No Assurance	0
Limited Assurance	3
Reasonable Assurance	15
Substantial Assurance	0
Advisory	1
Total	19

For the fifth consecutive year there have been no 'No Assurance' Internal Audit Reports of Trust business. Set out below are the three reports that had a conclusion of Limited Assurance that were reported to Audit Committee during 2022/23.

Trade Union Release Time

The objective of this audit was to provide assurance on the deployment of the refreshed Trade Union Facilities Agreement and to include a review of progress made to implement recommendations raised in the 2018/19 report (limited assurance).

Four recommendations for action were identified, of which three were categorised as high priority. Whilst the refreshed Facilities Agreement recommends processes to follow, these are not mandated, and several methods of recording facility time are in place. The lack of integrated systems for capturing this data at an organisational level further reduces visibility and compliance. The findings replicate the recommendations raised in the 2018/19 limited assurance report.

The management action plan was reviewed by the Audit Committee in July 2023 and progress will be monitored by People and Culture Committee and the Audit Committee during 2023/24.

Pain Management

The audit reviewed the application of pain relief methods and their effect on patient outcomes in terms of pain relief and patient satisfaction.

Three recommendations were identified, of which two were categorised as high priority; these were in relation to Patient Group Directions not reviewed on a regular basis and poor compliance rates, with no monitoring at group / Committee level, and a lack of oversight into pain scores and administration of analgesia. The management action plan was reviewed by the Audit Committee in July 2023 and will be monitored by that Committee during 2023/24.

Standards of Business Conduct

The audit was undertaken to review compliance with standards of business conduct, including arrangements in place to manage declarations of interest, gifts, and hospitality.

Seven recommendations were identified, of which two were categorised as high priority; these were in relation to expanding the cohort of declarations on the register to decision makers, and proper completion of the gifts and hospitality forms. The management action plan was reviewed by the Audit Committee in March 2023 and will be monitored by that Committee during 2023/24.

Copies of all Internal Audit reports and progress reports can be obtained in the Audit Committee papers section on the Trust's website. The full Head of Internal Audit Report 2022/23 can also be found via [this link](#) having been considered by Audit Committee at the 25 July 2023 meeting.

External Audit – Audit Wales

The Auditor General for Wales is the Trust's statutory external auditor and, since 01 April 2020, the Auditor General for Wales and the Wales Audit Office are known collectively as Audit Wales. Audit Wales scrutinises the Trust's financial systems and processes, performance management and key risk areas.

Performance Reports are produced by Audit Wales in line with an Audit Committee approved annual programme of work and include management responses by the Trust for reports which contain recommendations. All Audit Wales reports are considered by the Audit Committee and, where appropriate, the relevant Committee and the Board. Their recommendations are subsequently recorded in the Trust's audit recommendations tracker, which is reported to each Audit Committee meeting to provide assurance on their implementation.

The key annual governance report on Trust matters produced by Audit Wales is the Structured Assessment. In 2022 Audit Wales also undertook a review of Quality Governance at the Trust.

Structured Assessment 2022

The key focus was on the Trust's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on the organisation's governance arrangements; strategic planning arrangements; financial management arrangements; and arrangements for managing the workforce, digital assets, the estate, and other physical assets. Key messages included:

- *"Overall, we found that the Trust has taken positive steps to improve aspects of its corporate governance arrangements, but further work is needed to provide the strong internal challenge and continued external influence required to overcome some of the unprecedented operational challenges it currently faces.*
- *The Board is committed to public transparency, self-reflection, and hearing directly from patients and staff. The Trust has effectively filled key board-level posts in the past year, including a new Chair and the process for recruiting a new vice-Chair is underway. Meetings of the Board and committees are conducted appropriately and are supported by clear Schemes of Delegation. The Trust is continuing to refine its governance arrangements, such as developing cycles of business. However, there is scope to strengthen these arrangements further, particularly around improving the timeliness of publishing Board and committee papers and increasing the public transparency of decisions made in private sessions of the Board.*
- *The Trust is strengthening its risk framework. While the Trust regularly reviews its corporate risks, the scores for several significant risks have remained unchanged despite mitigating actions in recent months. This suggests that mitigating action to reduce the risk is not always having the desired effect. The Board receives regular information about the impact of wider system failings on its own performance and related quality concerns for patients. Recognising that many factors are beyond the Trust's direct control, the Trust must continue to seek opportunities to influence its partners to secure improvement as well as focussing on the impact of actions taken locally to address these issues. There is also a need to better respond to concerns and poor experiences captured within the patient experience report.*



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
NHS Trust

- *The Trust has a Board-approved long-term vision and clinical strategy, which are rooted in population health and aligned to key national strategies. The Trust recognises that delivery of its longer-term aspirations will depend on the buy-in of partners, therefore external engagement must remain a priority. The Trust has a balanced and approved Integrated Medium-Term Plan for 2022/25, which has clear milestones and good alignment with key plans. The planning approach creates a line-of-sight for the Trust's combined strategic frameworks to be monitored at a high-level quarterly via the Finance and Performance Committee and Board, supplemented by detailed monitoring for key programmes. However, there is a need to improve staff involvement in the planning process.*

The Trust achieved its financial duty for 2021/22 and has a clear financial plan for 2022/25. While this year's savings plan has an increasing focus on transformational savings, opportunities remain to reduce reliance on vacancy control as a means of achieving short-term non-recurring cost reduction. The well documented whole system issues which are contributing to significant emergency ambulance handover delays also result in significant financial inefficiencies for the Trust. The Trust continues to have good systems of financial control and is taking steps to reduce the number of single tender waivers used. The organisation's financial reports are clear and regularly received by the Finance and Performance Committee and the Board.

- *The Trust has developed a broad programme to support staff well-being which appears to be well-utilised. However, the Trust is not yet evaluating the impact of these services to ensure they are making a real difference. Managing sickness absence is a key area of focus, but rates remain very high particularly amongst Trust staff members in Emergency Medical Services.*
- *The Trust's digital strategy is being implemented but there is scope to strengthen and improve oversight of the entirety of its digital programme.*

- *The Trust plans to prioritise estate investment but faces challenges because of reducing available capital financing. It must, at the same time, ensure appropriate strategic decisions to support longer-term estates needs and the organisation's decarbonisation agenda."*

The Structured Assessment was considered by the Audit Committee in March 2023 and the Board in January 2023. The recommendations made in the Structured Assessment and all management responses covering some of the key areas of concern set out above were accepted and are being monitored by the Executive Management Team and the Audit Committee. The majority of these recommendations are complete.

Quality Governance Review 2022

This audit examined whether the Trust's governance arrangements support delivery of high quality, safe and effective services. It focused on both the operational and corporate approach to quality governance, organisational culture and behaviours, strategy, structures and processes, information flows and reporting. Key messages included:

- *"The Trust continues to deal with extreme service pressures driven by whole system issues that are resulting in unprecedented ambulance handover delays, and associated difficulties in responding in a timely fashion to calls for an emergency ambulance. Staff are working under significant pressure and sickness absence levels are high. More than ever, therefore, the Trust needs to have robust governance arrangements that allow it to maintain the necessary oversight and scrutiny on the quality and safety of its services.*
- *In overall terms we found that whilst many facets of the Trust's quality governance arrangements are working well, improvements are required in a number of key areas to ensure the Trust is fully informed on issues relating to the quality and safety of its services. The Trust also needs to play its part in the improvements that are required to serious incident reporting across organisational boundaries.*

- *The Trust has renewed its Quality Strategy, is strengthening its risk management arrangements, and has invested in quality improvement processes. Lines of accountability for quality governance are clear, and there are good arrangements to listen to and act upon the experiences of patients and staff.*
- *The role of Quality Patient Experience and Safety (QuEST) Committee is clearly defined, and its work is supported by a good suite of performance information. The Trust has correctly identified opportunities to rationalise the working groups that support the Committee and must also deliver on commitments in its Quality Strategy to improve its quality management systems.*
- *However, the necessary attention given to responding to Covid-19 and wider service pressures have caused delays in pursuing the Trust's quality agenda, constraining its ability to successfully deliver its renewed Quality Strategy. A key area for improvement is the need to address the significant backlog of mortality reviews, and to keep the QuEST Committee adequately sighted of progress in this area. There is also a need to better triangulate information from different sources to ensure there is a full understanding of patient outcomes and avoidable harms associated with long waits for an emergency ambulance.*
- *Patient safety walkabouts by Board members need to be reinstated and undertaken on a more systematic basis across the Trust's operations and locations. Action is also needed to ensure clinical audit becomes a recognised and visible source of assurance within the Trust's quality governance framework, beginning with approval of a clinical audit plan for 2022-23.*
- *The work that is being done on organisational culture and behaviours needs to understand and address concerns around incident reporting, appraisal rates and to ensure adequate responses to any incidents of bullying and harassment.*
- *Whilst the Trust's internal system for managing concerns and serious incidents is sound, the joint escalation framework for managing serious incidents across organisational boundaries is no longer effective, and the Trust must work with its commissioners and health board partners to improve this".*

Eight recommendations were made in this review and all management responses were accepted and are being monitored by the Quality, Patient Experience and Safety Committee. The majority of these recommendations are complete.

i) Conclusion

The corporate governance framework at the Trust provides that the Committees are equipped – both in terms of their effective operating arrangements and membership – to receive clear delegations from the Board. This allows the Board to focus on priority areas in the knowledge that the Committees are scrutinising and overseeing areas within their remit with a greater degree of detail than would be possible at the Board. Clear reporting from the Committees on an alert, advise, assure basis, strengthens the confidence the Board holds in this framework.

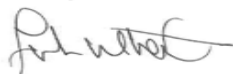
This was particularly prevalent in 2022/23 as Committee Chairs escalated their significant concerns regarding the performance and quality of services in the context of unscheduled care system pressures to the Board. The Trust Board has prioritised discussions on mitigating avoidable patient harm at each of its meetings since May 2022 and continues to seek to influence change in the wider system. While several actions have been implemented from the Trust's perspective over recent months, they are not able to offset the impact of increasing handover delays.

The need to plan and respond to sustained handover delays, financial challenges, Winter pressures and prolonged industrial action has had a significant impact on the organisation and the wider NHS in Wales. It has required a dynamic response which has presented a number of opportunities in addition to challenges.

The corporate governance framework will continue to improve in 2023/24, with a focus on integrated governance and assurance frameworks, support for report writers and presenters, and a Board and Committee standard operating procedure to provide consistency and improve quality and timeliness. The Board visits standard operating procedure approved by the Board in May 2023 will support members to triangulate assurance and promote visible leadership.

There is commitment to the Welsh Ambulance Services Partnership Forum – the Trust’s only Advisory Group - having a strategic focus to strengthen the relationship with our Trade Union partners and this will complement and align its operating arrangements with the suite of Board Committees already in place.

As Accountable Officer for the Welsh Ambulance Services NHS Trust, I confirm that the statements made in this report are correct for the year ended 31 March 2023 and up to the date of approval of the Annual Report and Accounts, that there have been no significant internal or governance issues and I confirm that there were sound systems of internal control in place to support the delivery of the Trust’s policy aims and objectives.



Jason Killens
Chief Executive Officer
Date: 27 July 2023

j) Governance Statement Appendices

Appendix 1: Board and Committee Membership and Attendance

The Board has been constituted to comply with the National Health Service (Wales) Act 2006 and the National Health Service Trusts (Membership and Procedure) Regulations 1990 (SI 1990 No. 2024). In addition to responsibilities and accountabilities set out in terms and conditions of appointment, Board members also fulfil a number of champion roles where they act as ambassadors for these matters.

The table below sets out the number of meetings that each Board member has attended during 2022/23 (Committee attendance figures as recorded in Committee Highlight Reports presented to Trust Board).

Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Colin Dennis	Trust Board Chair	Trust Board (Public): 2 of 3 (from appointment date) Trust Board (Private): 2 of 3 (from appointment date) Remuneration Committee: 4 of 4 (from appointment date)
Kevin Davies	Vice Chair	Trust Board (Public): 5 of 7 Trust Board (Closed): 7 of 9 Academic Partnership Committee: 4 of 4 Charitable Funds Committee: 5 of 6 Finance and Performance Committee: 4 of 6 Quality, Patient Experience & Safety Committee: 3 of 4 Remuneration Committee: 3 of 7
Bethan Evans	Non-Executive Director	Trust Board (Public): 6 of 7 Trust Board (Closed): 9 of 9 Charitable Funds Committee: 4 of 6 Finance and Performance Committee: 5 of 6 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 4 of 7
Paul Hollard	Non-Executive Director	Trust Board (Public): 6 of 7 Trust Board (Closed): 8 of 9 Academic Partnership Committee: 3 of 4 Audit Committee: 3 of 4 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 5 of 7
Ceri Jackson	Non-Executive Director	Trust Board (Public): 6 of 7 Trust Board (Closed): 8 of 9 Audit Committee: 3 of 4 Charitable Funds Committee: 6 of 6

Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
		Finance and Performance Committee: 5 of 6 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 4 of 7
Hannah Rowan	Non-Executive Director	Trust Board (Public): 3 of 7 Trust Board (Closed): 5 of 9 Academic Partnerships Committee: 4 of 4 Charitable Funds Committee: 2 of 6 People and Culture Committee: 2 of 4 Quality, Patient Experience & Safety Committee: 2 of 4 Remuneration Committee: 2 of 7
Joga Singh	Non-Executive Director	Trust Board (Public): 5 of 7 Trust Board (Closed): 8 of 9 Audit committee: 4 of 4 People and Culture Committee: 3 of 4 Finance and Performance Committee: 5 of 6 Remuneration Committee: 2 of 7
Martin Turner	Non-Executive Director	Trust Board (Public): 6 of 7 Trust Board (Closed): 8 of 9 Academic Partnership Committee: 1 of 4 Audit Committee: 4 of 4 Remuneration Committee: 4 of 7
Jason Killens	Chief Executive	Trust Board (Public): 7 of 7 Trust Board (Closed): 9 of 9 Remuneration Committee: 7 of 7
Lee Brooks	Executive Director of Operations	Trust Board (Public): 6 of 7 Trust Board (Closed): 8 of 9 Audit Committee: 2 of 4 Charitable Funds Committee: 3 of 6 Finance and Performance Committee: 4 of 6 People and Culture Committee: 3 of 4 Quality, Patient Experience & Safety Committee: 4 of 4
Angela Lewis (From 12 September 2022)	Director of Workforce and Organisational Development	Trust Board (Public): 4 of 4 (from appointment date) Trust Board (Closed): 4 of 4 (from appointment date) Audit Committee: 3 of 3 (from appointment date) Academic Partnerships Committee: 1 of 2 (from appointment date) Charitable Funds Committee: 3 of 4 (from appointment date) People and Culture Committee: 2 of 2 (from appointment date) Remuneration Committee: 4 of 4 (from appointment date)
Estelle Hitchon	Director of Partnerships and Engagement	Trust Board (Public): 7 of 7 Trust Board (Closed): 7 of 9 Academic Partnership Committee: 4 of 4 People and Culture Committee: 3 of 4
Brendan Lloyd	Executive Medical Director	Trust Board (Public): 7 of 7 Trust Board (Closed): 7 of 9

Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Rachel Marsh	Executive Director of Strategy, Planning and Performance	Trust Board (Public): 6 of 7 Trust Board (Closed): 8 of 9 Finance and Performance Committee: 6 of 6 Quality, Patient Experience & Safety Committee: 3 of 4
Trish Mills	Board Secretary	Trust Board (Public): 7 of 7 Trust Board (Closed): 7 of 9 Academic Partnership Committee: 3 of 4 Audit Committee: 4 of 4 Charitable Funds Committee: 5 of 6 Finance and Performance Committee: 6 of 6 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 6 of 7
Leanne Smith (From 01 August 2022)	Director of Digital Services	Trust Board (Public): 5 of 5 (from appointment date) Trust Board (Closed): 6 of 6 (from appointment date) Finance and Performance Committee: 4 of 4 (from appointment date) Quality, Patient Experience & Safety Committee: 3 of 3 (from appointment date)
Andy Swinburn	Director of Paramedicine	Trust Board (Public): 7 of 7 Trust Board (Closed): 8 of 9 Academic Partnerships Committee: 2 of 4 Charitable Funds Committee: 3 of 6 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4
Chris Turley	Executive Director Finance and Corporate Resources	Trust Board (Public): 7 of 7 Trust Board (Closed): 9 of 9 Audit Committee: 4 of 4 Charitable Funds Committee: 6 of 6 Finance and Performance Committee: 6 of 6 People and Culture Committee: 3 of 4
Liam Williams (From 01 August 2022)	Executive Director of Quality and Nursing	Trust Board (Public): 4 of 4 (from appointment date) Trust Board (Closed): 6 of 6 (from appointment date) Audit Committee: 1 of 3 (from appointment date) Finance and Performance Committee: 3 of 4 (from appointment date) People and Culture Committee: 2 of 3 (from appointment date) Quality, Patient Experience & Safety Committee: 3 of 3 (from appointment date)
Catherine Goodwin (Until 11 September 2022)	Interim Director of Workforce and Organisational Development	Trust Board (Public): 3 of 3 (until appointment ended) Trust Board (Closed): 3 of 5 (until appointment ended) Audit Committee: 0 of 1 (until appointment ended) Academic Partnerships Committee: 2 of 2 (until appointment ended) Charitable Funds Committee: 1 of 2 (until appointment ended) People and Culture Committee: 2 of 2 (until appointment ended) Remuneration Committee: 2 of 3 (until appointment ended)
Andy Haywood (Until 31 July 2022)	Director of Digital Services	Trust Board (Public): 3 of 3 (until appointment ended) Trust Board (Closed): 3 of 3 (until appointment ended) Finance and Performance Committee: 2 of 2 (until appointment ended) Quality, Patient Experience & Safety Committee: 1 of 1 (until appointment ended)



Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Wendy Herbert (Until 31 July 2022)	Executive Director Quality and Nursing	Trust Board (Public): 3 of 3 (until appointment ended) Trust Board (Closed): 3 of 3 (until appointment ended) Audit Committee: 0 of 1 (until appointment ended) Finance and Performance Committee: 2 of 2 (until appointment ended) People and Culture Committee: 1 of 1 (until appointment ended) Quality, Patient Experience & Safety Committee: 1 of 1 (until appointment ended)
Claire Vaughan (Until 22 April 2022)	Executive Director Workforce and OD	n/a
Martin Woodford (Until 30 September 2022)	Trust Board Chair	Trust Board (Public): 4 of 4 (until term ended) Trust Board (Private): 6 of 6 (until term ended) Remuneration Committee: 3 of 3 (until term ended)

Appendix 2: Board and Committee Meeting Dates

The following Table sets out the dates of all of the Trust Board and Committee meetings held in 2022/23. All Trust Board and Board Committee meetings in 2022/23 achieved quorum.

Meeting Title	Meeting Dates 2022/23
Trust Board (Public)	26/05/2022; 13/06/2022; 28/07/2022; 29/09/2022; 24/11/2022; 26/01/2023; 30/03/2023
Trust Board (Closed)	26/05/2022; 13/06/2022; 04/07/2022; 03/08/2022; 01/09/2022; 29/09/2022; 24/11/2022; 26/01/2023; 30/03/2023
Academic Partnership Committee	26/04/2022; 19/07/2022; 25/10/2022; 17/01/2023
Audit Committee	07/06/2022; 15/09/2022; 01/12/2022; 02/03/2023
Charitable Funds Committee	05/05/2022; 06/07/2022; 10/10/2022; 21/11/2022; 30/01/2023; 16/02/2023
Finance and Performance Committee	16/05/2022; 18/07/2022; 20/09/2022; 14/11/2022; 16/01/2023; 21/03/2023
People and Culture Committee	10/05/2022; 05/09/2022; 29/11/2022; 14/03/2023
Quality, Patient Experience and Safety Committee	12/05/2022; 11/08/2022; 10/11/2022; 09/02/2023
Remuneration Committee	10/05/2022; 15/07/2022; 03/08/2022; 14/12/2022; 23/12/2022; 07/03/2023; 13/03/2023

2.2 Modern Slavery Act 2015 – Transparency in Supply Chains

The Trust has signed up to and is fully committed to the Welsh Government Code of Practice Ethical Employment in Supply Chains. This has been established by the Welsh Government to support the development of more ethical supply chains to deliver contracts for the Welsh public sector and third sector organisations in receipt of public funds. The procurement function is a key area for ethical employment in supply chains. This is run by NHS Wales Shared Services Partnership (NWSSP) and is a Committee of Velindre University NHS Trust. More information can be found on the work done on the Health Board's behalf by NWSSP on the Shared Services Partnership website.

2.3 Remuneration and Staff Report

The Remuneration and Staff Report contains information about senior managers remuneration. It will detail salaries and other payments, the Trust's policy on senior managers remuneration and whether there were any exit payments or other significant awards to current or former senior managers.

The definition of senior managers is: 'those persons in senior positions having authority or responsibility for directing or controlling the major activities of the NHS body. This means those who influence the decisions of the entity as a whole rather than the decisions of individual directorates or departments'.

For the Trust, the senior managers are considered to be the Board's members, i.e., the Executive and Non-Executive Directors including the Chair and Chief Executive; four further (non-voting) Directors, and the Board Secretary.

In addition to presenting data on senior managers' remuneration, the Remuneration and Staff Report sets out the membership of the Trust's Remuneration Committee, and staff information with regards to numbers, composition, and sickness absence, together with expenditure on consultancy and off payroll expenditure.

Membership of the Remuneration Committee

Details of the members of the Remuneration Committee are shown in the Governance Statement.

Statement of Policy on the Remuneration of Senior Managers

All senior managers' pay and terms and conditions of service have been, and will be, determined by the Remuneration Committee within the framework set by the Welsh Government. Performance of senior managers is assessed against personal objectives and the overall performance of the Trust. The process sets objectives for the year and assesses individual performance against the objectives. The Trust does not make performance or other related bonus payments.

In keeping with the Welsh Government Circulars on pay for senior managers in NHS Wales for 2022/23, a £1400 consolidated increase was applied to all pay scales for individuals holding executive and senior posts, effective from 01 April 2022.

A one-off, non-consolidated payment of 1.5%, was made to individuals holding executive and senior posts and was based on the revised pay bands at 01 April 2022.

A further 1.5% consolidated pay uplift was then applied to the pay bands for individuals holding executive and senior posts effective from 01 April 2022. These uplifts have been applied to all pay scales, including those senior staff of the Trust who are on individually negotiated spot rates in accordance with the pay Circulars.

Policy on Duration of Contracts and Notice Periods

The Trust utilises permanent and fixed term contracts of employment as well as secondment opportunities.

The Chair and other Non-Executive Directors can be appointed on up to a four-year term, which may be extended to a maximum of eight years in total. Senior managers are appointed to permanent contracts in line with Welsh Government guidance and are required to give three months' notice of termination of employment.

For other staff, the contractual notice employees are required to give to the Trust and which employees are entitled to receive, is as follows: Bands one-six = four weeks; Band seven = eight weeks; Bands eight and nine = 12 weeks.

The notice provisions for Pay Bands one-seven outlined above are the normal notice periods of notice. However, these provisions do not override the statutory notice requirements the Trust is required to provide employees. According to length of service, employees may be entitled to a greater period of notice and receive one weeks' notice for each completed year of service up to and including a maximum of 12 weeks' notice after 12 years of continuous employment.

This refers to the notice periods employees must give; however, this does not preclude individuals requesting an earlier release from their post. This does not affect the right of either party to terminate the contract without notice by reason of the conduct of the other party. The Trust may, depending on circumstances, pay salary in lieu of notice.

Senior Manager Contracts and Awards

Details of senior manager contracts are shown in the tables below. There was no payment for early termination to senior managers' contracts during 2022/23.

Remuneration Relationship

Details of the Trust's remuneration relationship are set out in Note 10.6 of the 2022/23 Annual Accounts.

Senior Managers in Post in 2022/23

Name	Position Title	Assignment Category	Start Date in Position	Fixed Term End Date
Colin Dennis	Chair	Fixed Term	01 October 2022	30 September 2026
Kevin Davies	Vice Chair	Fixed Term	01 April 2019	30 June 2023
Bethan Evans	Non-Executive Director	Fixed Term	06 December 2019	5 December 2026
Paul Hollard	Non-Executive Director	Fixed Term	01 April 2016	31 March 2024
Ceri Jackson	Non-Executive Director	Fixed Term	01 April 2021	31 March 2026
Anoop Joga Singh	Non-Executive Director	Fixed Term	09 December 2019	8 December 2025
Martin Turner	Non-Executive Director	Fixed Term	13 December 2019	12 December 2023
Hannah Rowan	Non-Executive Director	Fixed Term	01 April 2022	31 March 2026
Jason Killens	Chief Executive Officer	Permanent	Prior to 01 April 2021	Not Applicable
Brendan Lloyd	Executive Director	Permanent	Prior to 01 April 2021	Not Applicable
Christopher Turley	Executive Director	Permanent	Prior to 01 April 2021	Not Applicable
Angie Lewis	Executive Director	Permanent	12 September 2022	Not Applicable
Liam Williams	Executive Director	Permanent	01 August 2022	Not Applicable
Lee Brooks	Director	Permanent	Prior to 01 April 2021	Not Applicable
Estelle Hitchon	Director	Permanent	Prior to 01 April 2021	Not Applicable

Name	Position Title	Assignment Category	Start Date in Position	Fixed Term End Date
Rachel Marsh	Executive Director	Permanent	Prior to 01 April 2021	Not Applicable
Trish Mills	Board Secretary	Permanent	02 August 2021	Not Applicable
Andy Swinburn	Director	Permanent	01 December 2021	Not Applicable

Further details of the contract arrangements of the Trust's senior managers in 2022/23 can be found in the Remuneration Table (and Notes) set out later in this Remuneration and Staff Report.

Senior Managers Filling posts on an interim Basis during 2022/23

Name	Position Title	Assignment Category	Start Date in Position	End Date
Wendy Herbert	Interim Executive Director of Nursing and Quality	Interim	07 March 2022	31 July 2022
	Interim Director of Nursing and Quality		01 August 2022	31 August 2022
Catherine Goodwin	Acting Executive Director of Workforce and OD	Interim	11 April 2022	21 April 2022
	Interim Director of Workforce & Organisational Development		22 April 2022	11 September 2022

Leanne Smith	Director of Digital Services	Interim	01 August 2022	Interim until a substantive Director is appointed and commences in post
--------------	------------------------------	---------	----------------	---

Senior Managers who left the Trust during 2022/23

Name	Position Title	Assignment Category	Start Date in Position	Leaving Date
Andy Haywood	Director of Digital Services	Permanent	20 January 2020	31 July 2022
Claire Vaughan	Executive Director of Workforce & OD	Permanent	17 January 2015	22 April 2022
Martin Woodford	Chair	Fixed Term	01 April 2018	30 September 2022

Hutton Report Information (audited information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director/employee in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's workforce. The 2021/22 financial year was the first-year disclosures in respect of the 25th percentile pay ratio and 75th percentile pay ratio were required.

		2022-23	2022-23	2022-23		2021-22	2021-22	2021-22
		£000	£000	£000		£000	£000	£000
		Chief Executive	Employee	Ratio		Chief Executive	Employee	Ratio
Total pay and benefits								
	25th percentile pay ratio	167,500	26,462	6.33:1		162,500	24,565	6.62:1
	Median pay	167,500	34,225	4.89:1		162,500	31,805	5.11:1
	75th percentile pay ratio	167,500	46,920	3.57:1		162,500	44,814	3.63:1
Salary component of total pay and benefits								
	25th percentile pay ratio	172,500	23,525			167,500	21,777	
	Median pay	172,500	26,676			167,500	24,882	
	75th percentile pay ratio	172,500	41,197			167,500	39,027	
		Highest Paid Director	Employee	Ratio		Highest Paid Director	Employee	Ratio
Total pay and benefits								
	25th percentile pay ratio	167,500	26,462	6.33:1		162,500	24,565	6.62:1
	Median pay	167,500	34,225	4.89:1		162,500	31,806	5.11:1
	75th percentile pay ratio	167,500	46,920	3.57:1		162,500	44,814	3.63:1
Salary component of total pay and benefits								
	25th percentile pay ratio	172,500	23,525			167,500	21,777	
	Median pay	172,500	26,676			167,500	24,882	
	75th percentile pay ratio	172,500	41,197			167,500	39,027	

In 2022/23, 1 (2021/22, 0) employee received remuneration in excess of the highest-paid director. Remuneration for all staff ranged from £21,069 to £172,500 (2021/22, £18,576 to £167,500). The all-staff range includes directors (including the highest paid director) and excludes pension benefits of all employees.

*In terms of these disclosures, the Chief Executive is also the highest paid Director.

Financial Year Summary (audited information)

The total pay and benefits figure for the Chief Executive/Highest Paid Director is lower than the salary component due to a salary sacrifice scheme.

The employee who received remuneration in excess of the Chief Executive is a temporary agency worker who was in post as at the 31 of March and is not a Director.

In keeping with the Welsh Government circulars on pay, included in the calculations are a £1,400 consolidated increase and a one-off non-consolidated payment of 1.5%, along with an accrual for the consolidated 1.5% which was payable in 2022/2023 and will be paid in May 2023.

Percentage Changes		2021-22	2020-21
		to	to
		2022-23	2021-22
		%	%
% Change from previous financial year in respect of Chief Executive			
	Salary and allowances	3.1	-3
	Performance pay and bonuses	0	0
% Change from previous financial year in respect of highest paid director			
	Salary and allowances	3.1	-3
	Performance pay and bonuses	0	0
Average % Change from previous financial year in respect of employees taken as a whole			
	Salary and allowances	6.1	3.6
	Performance pay and bonuses	0	0

The reduction of -3% reported in 2021/22 notes was in relation to a salary sacrifice scheme entered into by the Chief Executive which reduces the salary banding. The 3% shown in 2022/23 is in relation to the pay award received and accrued for during 22/23.

The 3.6% reported in 2021/22 notes in terms of the average pay per WTE related to the agreed AfC pay increases across the organisation. The 6.1% in 22/23 notes is related to the pay award receive and accrued for during 2022/23.

Salary and Pensions Entitlements of Senior Managers

a) Remuneration (audited information)

Salary and Pension entitlements of senior managers								
A) Remuneration (audited information)								
Name and Title	2022-23				2021-22			
	Salary (bands of £5000) (Note 22 & 23)	Benefits in Rounded to the nearest £100	Pension Rounded to the nearest £1000	Total (bands of £5000)	Salary (bands of £5000)	Benefits in Rounded to the nearest £100	Pension Rounded to the nearest £1000	Total (bands of £5000)
Martin Woodford (Chairman) (Note 1)	20-25	-	-	20-25	40-45	-	-	40-45
Colin Dennis (Chairman) (Note 2)	20-25	-	-	20-25	-	-	-	-
Kevin Davies (Non Executive Director / Vice Chairman)	15-20	-	-	15-20	15-20	-	-	15-20
Emrys Davies (Non Executive Director) (Note 3)	-	-	-	-	5-10	-	-	5-10
Paul Holland (Non Executive Director)	5-10	-	-	5-10	5-10	-	-	5-10
Martin Turner (Non Executive Director)	5-10	-	-	5-10	5-10	-	-	5-10
Anoop Joga Singh (Non Executive Director)	5-10	-	-	5-10	5-10	-	-	5-10
Bothan Evans (Non Executive Director)	5-10	-	-	5-10	5-10	-	-	5-10
Ceri Jackson (Non Executive Director)	5-10	-	-	5-10	5-10	-	-	5-10
Hannah Rowan (Non Executive Director) (Note 4)	5-10	-	-	5-10	-	-	-	-
Jason Killars (Chief Executive) (Note 5)	165-170	-	15	165-180	160-165	600	35	195-200
Christopher Turley (Executive Director of Finance & Corporate Resources) (Note 6)	110-115	-	15	125-130	105-110	-	10	115-120
Dr Brendan Lloyd (Executive Director of Medical and Clinical Services) (Note 7)	80-85	-	-	80-85	135-140	-	-	135-140
Chaire Vaughan (Executive Director of Workforce & OD) (Note 8)	5-10	-	-	5-10	35-100	-	36	135-140
Dr Catherine Goodwin (Acting Executive Director of Workforce & OD / Interim Director of Workforce & OD) (Note 9)	45-50	-	10	55-60	-	-	-	-
Angela Lewis (Director of Workforce & Organisational Development) (Note 10)	60-65	-	4	65-70	-	-	-	-
Chaire Roche (Executive Director of Quality and Nursing) (Note 11)	-	-	-	-	100-105	1,800	54	155-160
Gail Wendy Herbert (Interim Executive Director of Quality and Nursing / Interim Director of Quality and Nursing) (Note 12)	45-50	-	49	95-100	5-10	-	6	10-15
Liam Williams (Executive Director of Quality and Nursing) (Note 13)	75-80	-	14	90-95	-	-	-	-
Estelle Hitchon (Director of Partnerships & Engagement) (Note 14)	100-105	-	-	100-105	35-100	-	-	35-100
Rachel Marsh (Director of Strategy Performance & Planning / Executive Director of Strategy Performance & Planning) (Note 15)	105-110	-	-	105-110	100-105	-	46	150-155
Lee Brooks (Director of Operations / Executive Director of Operations) (Note 16)	115-120	2,300	28	145-150	115-120	4,200	27	145-150
Andrew Haywood (Director of Digital Services) (Note 17)	35-40	-	5	40-45	110-115	-	28	135-140
Dr Leanne Smith (Interim Director of Digital Services) (Note 18)	75-80	-	16	90-95	-	-	-	-
Andrew Swinburn (Director of Paramedics) (Note 19)	115-120	-	33	205-210	100-105	400	84	185-190
Patricia Mills (Board Secretary) (Note 20)	35-100	-	22	115-120	60-65	-	14	75-80
Keith Cox (Board Secretary) (Note 21)	-	-	-	-	40-45	-	0	40-45

Note 1 - Martin Woodford left the Trust on 30th September 2022

Note 2 - Colin Dennis joined the Trust on 1st October 2022. Salary full year equivalent is 40-45 (bands of £5000)

Note 3 - Emrys Davies left the Trust on 31st March 2022

Note 4 - Hannah Rowan joined the Trust on 1st April 2022

Note 5 - Jason Killars' salary includes £3,212 in terms of annual leave sold and excludes £5,742 sacrificed in respect of NHS Fleet Solutions. 2021-22 salary excluded £4,785 sacrificed in respect of NHS Fleet Solutions

Note 6 - Christopher Turley's salary includes £4,500 in terms of annual leave sold and excludes £10,612 sacrificed in respect of NHS Fleet Solutions. 2021-22 salary included £3,112 for annual leave sold and excluded £10,612 sacrificed in respect of NHS Fleet Solutions

Note 7 - Brendan Lloyd's tenure as Interim Deputy Chief Executive ended on 31st December 2021. Brendan retired on 31st December 2021, returning on 1st January 2022 to the role of Executive Medical Director on a 0.5 FTE basis. Salary includes £2,300 in terms of annual leave sold

Note 8 - Chaire Vaughan left the Trust on 22nd April 2022

Note 9 - Dr Catherine Goodwin was appointed Acting Executive Director of Workforce & OD from 11th April 2022 until 21st April 2022, then Interim Director of Workforce & OD until 11th September 2022. Salary full year equivalent is 105-110 (bands of £5000)

Note 10 - Angela Lewis joined the Trust as Director of Workforce & Organisational Development on 12th September 2022. Salary full year equivalent is 105-110 (bands of £5000)

Note 11 - Chaire Roche left the Trust on 4th March 2022

Note 12 - Gail Wendy Herbert was appointed Interim Executive Director of Quality and Nursing from 7th March 2022 until 31st July 2022, then Interim Director of Quality and Nursing until 31st August 2022. Salary full year equivalent is 110-115 (bands of £5000)

Note 13 - Liam Williams joined the Trust as Executive Director of Quality and Nursing on 1st August 2022. Salary full year equivalent is 115-120 (bands of £5000)

Note 14 - Estelle Hitchon's salary includes £2,356 in terms of annual leave sold

Note 15 - Rachel Marsh's salary includes £2,854 in terms of annual leave sold and excludes £5,006 sacrificed in respect of NHS Fleet Solutions. This post changed from Director of Strategy Performance & Planning to Executive Director of Strategy Performance & Planning from 25th April 2022

Note 16 - Lee Brooks' salary includes £3,472 sacrificed in respect of NHS Fleet Solutions. This post changed from Director of Operations to Executive Director of Operations from 1st April 2022

Note 17 - Andrew Haywood left the Trust on 31st July 2022

Note 18 - Dr Leanne Smith was appointed Interim Director of Digital Services from 1st August 2022. Salary full year equivalent is 110-115 (bands of £5000)

Note 19 - Andrew Swinburn was appointed Director of Paramedics on 1st December 2021. Andrew was previously included as Associate Director of Paramedics until 30th November 2021. Salary includes £2,144 in terms of annual leave sold. 2021-22 salary included £3,811 paid in terms of annual leave sold

Note 20 - Patricia Mills joined the Trust as Board Secretary on 2nd August 2021

Note 21 - Keith Cox retired on 1st August 2021

Note 22 - The salary column includes a £1400 consolidated increase applied to all A&C pay scales and individuals holding executive and senior posts, this did not apply to Board Chairs and Non-Executive Directors

Note 23 - The salary column also includes a 1.5% non-consolidated non-pensionable payment, along with a 1.5% consolidated accrual. As per the guidance from Welsh Government, this consolidated payment is not included within the pension benefits element of the above table. These payments did not apply to Board Chairs and Non-Executive Directors

Salary and Pensions Entitlements of Senior Managers

b) Pension Benefits (audited information)

Salary and Pension entitlements of senior managers					
B) Pension Benefits (audited information)					
Name and title	Accrued pension at pension age as at 31/3/23 and related lump sum £'000	Real increase in pension and related lump sum at pension age (bands of £'000)	Cash Equivalent Transfer £'000	Cash Equivalent Transfer £'000	Real increase in Cash £'000
Jason Killens (Chief Executive)	50-55 plus lump sum of 115-120	0-2.5 plus lump sum of -5--2.5	922	859	14
Christopher Turley (Executive Director of Finance & Corporate Resources)	50-55 plus lump sum of 100-105	0-2.5 plus lump sum of -2.5-0	925	863	21
Dr Brendan Lloyd (Executive Director of Medical and Clinical Services) *	-	-	-	-	-
Claire Vaughan (Executive Director of Workforce & OD)	30-35 plus lump sum of 45-50	-2.5-0 plus lump sum of -2.5-0	495	474	-
Dr Catherine Goodwin (Acting Executive Director of Workforce & OD / Interim Director of Workforce & OD)	10-15 plus lump sum of 20-25	0-2.5 plus lump sum of 0-2.5	201	169	5
Angela Lewis (Director of Workforce & Organisational Development)	0-5 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	35	19	-
Gail Wendy Herbert (Interim Executive Director of Quality and Nursing / Interim Director of Quality and Nursing)	45-50 plus lump sum of 110-115	2.5-5 plus lump sum of 5-7.5	911	759	48
Liam Williams (Executive Director of Quality and Nursing)	35-40 plus lump sum of 70-75	0-2.5 plus lump sum of -2.5-0	664	610	13
Estelle Hitchon (Director of Partnership & Engagement) **	-	-	-	-	-
Rachel Marsh (Director of Strategy Performance & Planning / Executive Director of Strategy Performance & Planning)	45-50 plus lump sum of 55-60	-2.5-0 plus lump sum of -5--2.5	768	736	5
Lee Brooks (Director of Operations / Executive Director of Operations)	30-35	0-2.5	394	354	14
Andrew Haywood (Director of Digital Services)	5-10	0-2.5	96	78	-
Leanne Smith (Interim Director of Digital Services)	5-10	0-2.5	62	43	1
Andrew Swinburn (Director of Paramedicine)	45-50 plus lump sum of 35-100	2.5-5 plus lump sum of 7.5-10	852	726	88
Patricia Mills (Board Secretary)	0-5	0-2.5	65	39	12
*Dr Brendan Lloyd chose to leave the pension scheme on 31st December 2021					
** Estelle Hitchon chose not to be covered by the NHS pension arrangements in the prior year, as well as the current reporting year					

Staff Numbers (audited information)

An analysis of staff numbers by category during 2022/23 are set out below. The figures relate to the average number of employees under contract of service in each month of the financial year, divided by 12 (and rounded to nearest Whole Time Equivalent). These figures have been calculated to include inward secondments and agency staff and to reconcile with the financial accounts.

Category	2022/23	2021/22	2020/21*
Additional Clinical Services	2,078	2,064	1,755
Professional, Scientific & Technical Staff	4	2	1
Administrative, Clerical and Board Members	618	581	558
Allied Health Professionals	1,092	1,052	1,106
Estates & Ancillary	64	62	62
Medical & Dental	1	1	1
Nursing and Midwifery	196	207	170
Total	4,053	3,969	3,653

*Note: The 2020/21 figures have similarly been re-calculated to include inward secondments and agency staff to reconcile with the 2020/21 financial accounts.

Staff Composition

An analysis of the number of persons of each sex who are senior managers of the Trust (i.e., Non-Executive Directors, Executive Directors, Directors, Board Secretary) as at 31 March 2023, are set out below (excludes secondees out of the Trust). This compares to a Trust wide staff composition of 49% female, 51% male.

Gender	Headcount	%
Female	8	42
Male	11	58
Total	19	100

Sickness Absence Data

	2022/23	2021/22	2020/21
Days lost (long term)	88,732.85	100,910.74	65,017.51
Days lost (short term)	47,226.89	50,050.55	31,864.22
Total days lost	135,959.74	150,961.30	96,881.73
Total staff years	335.66	329.20	302.85
Average working days lost	21.09	23.96	16.79
Total staff employed in period (headcount)	4,315	4,231	3,907
Total staff employed in period with no absence (headcount)	917	1,035	1,496
Percentage staff with no sick leave	21.09%	24.04%	36.61%

Note 1: The percentage and total number of staff without absence in the year has been sourced from the standard Electronic Staff Record (ESR) Business Intelligence (BI) report. With regard to the reporting in relation to the percentage of staff with 'no sickness', the standard BI report excludes new entrants and also bank assignments. Therefore, the number of staff who have had a whole year with no sickness absence is being divided into a smaller number than the total headcount at the end of the year.

Note 2: "Total staff employed in period with no absence (headcount)" is purely sickness absence and does not include those isolating/shielding due to Covid-19.

The Trust continues to performance manage absence robustly and has implemented many actions in 2022/2023. There has been a reduction in absence from 11.88% in March 2022 to 7.99% in February 2023.

- The project plan for improving attendance continues to be updated and delivered and has made a significant difference to levels of absence in the Trust;
- Regular reports are provided to the Executive Management Team, People and Culture Committee, and Trust Board with deep dives into specific issues;
- Training delivery to managers continues and has been well received;
- Quarterly checks of Global Rostering System and Electronic Staff Record data were undertaken to ensure; consistency across both systems;
- Regular meetings continued to take place to manage sickness absence within the Trust in all regions across Wales;
- Regular case reviews were undertaken across the Emergency Medical Service to discuss complex sickness cases and alternative duties arrangements;
- An audit of managing attendance noted reasonable assurance and no high priority recommendations;
- The number of colleagues absent with long Covid is significantly reduced;
- Occupational Health support for colleagues is robust with the team working closely with People Services to support colleagues back to work;
- Staff continue to utilise and engage with the Employee Assistance Programme and the Thrive App. Other wellbeing offers such as Silvercloud and Health for Health Professionals are also offered for psychological support;

Health promotion activities have expanded, with regular internal communication campaigns, and the occupational health and wellbeing van visits accident and emergency departments in South Wales weekly offering Trauma Risk Management (TRiM) and wellbeing support as well as supporting health campaigns for staff.

Staff Policies Applied During the Year

The Trust has a policy framework in place which covers policies, procedures, and processes and how these should be introduced, amended, replaced, and approved. These policies address all matters relating to the Trust and cover such issues as employment, health and safety and infection control.

The Trust has policies on recruitment and selection, training and flexible working and a treating people fairly strategy. All these are designed to ensure that equality and diversity issues are fully considered in the recruitment, selection, and employment of staff. Staff can access these policy documents through the Trust's Intranet.

Other Employee Matters

During 2022/2023 we continued to develop our Allyship programme and are developing active bystander training to further engage and support a culturally responsible organisation that holds inclusion at its core and makes it the responsibility of all. This is not only aligning with our commitments set out in our Strategic Equality Objectives and Plan but aligns with our commitment to the Anti-racist action plan and LGBTQ+ action plan set out by Welsh Government, and our organisational behaviours.

Bespoke sessions under Allyship have also been developed, which have included a talk on Black History Month, a lived experience shared by the parent of a Trans young person, and a programme of awareness sessions on neurodiversity. Providing training to and sharing stories with our people so that they are equipped to support and meet the different needs of those they interact with, are part of the Trust's goals in delivering our Strategy Equality Objectives actions.

A Speaking Up Safely Task and Finish Group was established in 2022 to develop a framework for raising concerns which supports staff, addresses barriers to speaking up, encourages a positive culture of speaking up and ensures matters raised are used as opportunities for learning and improvement. The group concluded its work in March 2023 with the mandate to implement the framework being transferred to the Director of People and Culture. The framework is based around the All-Wales Procedure for Raising Concerns but will be further supported by a number of speaking up safely guardians, the Trust's voices network, and a confidential third-party platform. The People and Culture Committee have the implementation of this framework as one of its priorities for 2023/24.

The Trust has continued to support working carers and is an active member of Carers UK's business forum, Employers for Carers. Our membership includes access to efcdigital.org which offers a range of resources that can help us support staff who juggle work and caring responsibilities. At the end of November 2022, the Trust launched the Carer Passport scheme in conjunction with Employers for Carers' Rights who delivered a session for all line managers. The session was very well received with 90 people across the organisation attending the Teams meeting.

Alongside this, a section on the Trust's Equality, Diversity, and Inclusion intranet page was created to provide guides and support staff with the Carer Passport, Carers' Rights membership and supporting paperwork, with advice for managers. The Carer Passport is a record that moves with employees through their career that sets out support, services or other benefits that can be accessed. A Carer Passport helps to improve and embed identification, recognition, and support for carers in the day-to-day life of an organisation. The organisation will also be funding a Carers app with Employers for Carers that will be launched on Careers week in June 2023.

The development of an Integrated Impact Assessment Tool is underway being led by a Trust Task and Finish Group. This tool will encompass the requirements on the Trust under the Public Sector Equality Duties, which are aligned to the Equality Act 2010, and this includes the socio-economic duties. The tool will also include a template assessment against the requirements of the Well-being of Future Generations (Wales) Act 2015 and Welsh Language (Wales) Measure 2011.

The new Integrated Impact Assessment Tool is in draft and has been produced using recommendations from the report released by Audit Wales in December 2022, in respect of Equality Impact Assessments. Up to date training has been developed and was launched in early 2023 to guide staff in the proper undertaking of an Equality Impact Assessment.

The Trust is working with Purple Space to support us in setting up a disability network, and a network for our neurodiverse workforce. This was decided after engagement activities took place, and it was decided the two separate networks were needed as different needs arose for both.

As part of our wider equality, diversity, and inclusion work, the Trust has continued to celebrate and bring awareness across the protected characteristics with a focus of an intersectional lens throughout the year, working internally and with external organisations and charities as well as in an All -Wales approach.

Expenditure on Consultancy

Expenditure during 2022/23 in respect of consultancy costs was £611, 451.17 (in 2021/22 it was £878,000) across the following areas:

Human Resources, Training & Education	£77,218.71
Organisation and Change Management	£261,532.80
Programme and Project Management	£2,176.04
Property and Construction	£125,511.51
Technical	(£108.00)
Strategy	£139,775.00
IT/IS	£5,345.11
Total	£611,451.17

The consultancy costs were higher in 2021/22 due to the review where support was reduced in 2022/23.

Expenditure on Temporary Staff

Expenditure during 2022/23 in respect of temporary staff costs was £1.85m (2021/22 £1.745m). This equals a variance of £0.091m which was because of delays in recruitment to vacancies to the cohorting service delivered outside GUH and Morriston Hospitals.

Off-Payroll Engagements

The Trust has a nil return in 2022/23 for off-payroll engagements. This is consistent with that reported in 2021/22.

Exit Packages (audited information)

The Trust has a cost of £170,966 in 2022/23 for six staff exit Trust packages. This compares to a return of £0.292m in 2021/22. Exit packages are described in Note 10.5 within the financial statements.

2.4 Senedd Cymru/Welsh Parliamentary Accountability and Audit Report

The Senedd Cymru/Welsh Parliamentary Accountability and Audit Report provides information on such matters as regularity of expenditure, fees and charges, and the audit certificate and report.

Regularity of Expenditure

The Trust is required to ensure regularity of its income and expenditure. Sufficient evidence of the assurance of this has been provided as part of the audit of the accounts process and the audit certificate for the accounts concludes that in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by Welsh Parliament and that the financial transactions recorded in the financial statements conform to the authorities which govern them. The Trust confirms its expenditure for the year is regular.

Fees and Charges

The Trust is required by Welsh Government to ensure that the full cost of providing commercial services is passed on in its fees and charges and confirms that proper controls were in place in 2022/23 over how, when and at what level charges were levied. The Trust confirms its fees and charges are in accordance with Welsh Government requirements.

Material Remote Contingent Liabilities

The Trust has no material remote contingent liabilities within its 2022/23 accounts. This is consistent to that reported in 2021/22.

Audit Certificate and Report

The certificate and report of the Auditor General to the Welsh Parliament is attached on the following pages.

The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of the Welsh Ambulance Services NHR Trust for the year ended 31 March 2023 under Section 61 of the Public Audit (Wales) Act 2004.

These comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Cash Flow Statement and the Statement of Changes in Taxpayers' Equity and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of affairs of the Welsh Ambulance Services NHS Trust as at 31 March 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Welsh Ambulance Services NHS Trust is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers' directions; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and in accordance with Welsh Ministers' guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Accountability Report to be audited are not in agreement with the accounting records and returns;
- or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of Directors and the Chief Executive for the financial statements

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for:

- maintaining adequate accounting records;
- the preparation of financial statements and annual report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the annual report and financial statements as a whole are fair, balanced, and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and

- assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors and Chief Executive anticipate that the services provided by the Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the National Health Service (Wales) Act 2006.

My 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 a certificate that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Welsh Ambulance Services NHS Trust's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in expenditure recognition, and management override;
- Obtaining an understanding of the Welsh Ambulance Services NHS Trust's framework of authority as well as other legal and regulatory frameworks that the Welsh Ambulance Services NHS Trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Welsh Ambulance Services NHS Trust;
- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of the Audit Committee and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Welsh Ambulance Services NHS Trust's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.



Adrian Crompton
Auditor General for Wales
28 July 2023

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
NHS Trust

PART 3: - FINANCIAL STATEMENTS

Welsh Ambulance Services NHS Trust

Foreword

These accounts for the period ended 31 March 2023 have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the European Union, in accordance with HM Treasury's FReM by Public Health Wales NHS Trust under schedule 9 section 178 Para 3 (1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers, with the approval of the Treasury, directed.

Statutory background

The Trust was established in 1998. Spread over an area of almost 8000 square miles and serving a population of over 3 million, our diverse area encompasses tranquil rural retreats, busy seaside resorts and large urban boroughs.

Our varied and modern services are tailor-made for each community's differing environmental and medical needs, from cycles to fast response cars, frontline ambulances and nurses in our control centres.

We attend more than 250,000 emergency calls a year, over 50,000 urgent calls and transport over 1.3 million non-emergency patients to over 200 treatment centres throughout England and Wales.

Our dedicated staff are our biggest asset, and we employ in the region of 4,000 people. Approximately 70% of our workforce is within our emergency medical services which include our Clinical Contact Centres, and around 640 staff work in our Non-Emergency Patient Transport Service (NEPTS). Our patient facing services are also supported by colleagues working within our corporate and support functions (approximately 500 staff) and our valued extended volunteer workforce, including over 1,000 Community First Responders (CFRs) and circa 300 Volunteer Car Drivers.

We operate from over 90 buildings including ambulance stations, three control centres, three regional offices and five vehicle workshops.

We also have our own National Training College to ensure our staff remain at the top of their game and receive regular professional development.

We provide access to high quality, on-going training, regular continuous professional development opportunities and personal annual development reviews.

We are also the host for the 111 service, a 24 hour health advice and information service for the public and the front end call handling and clinical triage elements of the GP out-of-hours services.

Performance Management and Financial Results

This Welsh Health Circular WHC/2016/054 replaces WHC/2015/014 'Statutory and Administrative Financial Duties of NHS Trusts and Local Health Boards' and further clarifies the statutory financial duties of NHS Wales bodies and is effective for 2020-2021 onwards. The annual financial duty has been revoked and the statutory breakeven duty has reverted to a three year duty, with the first assessment of this duty in 2016-2017.

Under the National Health Services (Wales) Act 2006 the financial obligations of the NHS Trust are contained within Schedules 4 2(1) and 4 2(2). Each NHS trust must ensure that its revenue is not less than sufficient, taking one financial year with another, to meet outgoings properly chargeable to the revenue account. The first assessment of performance against the 3-year statutory duty under Schedules 4 2(1) and 4 2(2) was at the end of 2016-2017, being the first three year period of assessment.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2023

	Note	2022-23 £000	2021-22 £000
Revenue from patient care activities	3	283,196	261,570
Other operating revenue	4	12,489	14,889
Operating expenses	5.1	(296,341)	(276,398)
Operating (deficit)/surplus		(656)	61
Investment revenue	6	432	14
Other gains and losses	7	279	129
Finance costs	8	7	56
Retained surplus	2.1.1	62	260
Other Comprehensive Income			
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property, plant and equipment		3,071	1,016
Net gain / (loss) on revaluation of right of use assets		0	
Net gain/(loss) on revaluation of intangible assets		0	0
Movements in other reserves		0	0
Net gain/(loss) on revaluation of PPE and Intangible assets held for sale		220	0
Net gain/(loss) on revaluation of financial assets		0	0
Impairments and reversals		(318)	(96)
Transfers between reserves		0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0
Sub total		2,973	920
Items that may be reclassified subsequently to net operating costs			
Net gain/(loss) on revaluation of financial assets held for sale		0	0
Sub total		0	0
Total other comprehensive income for the year		2,973	920
Total comprehensive income for the year		3,035	1,180

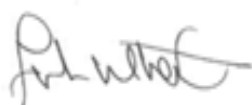
The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

		Note	31 March 2023	31 March 2022
			£000	£000
Non-current assets	Property, plant and equipment	13	98,617	95,594
	Right of Use Assets	13.3	12,735	
	Intangible assets	14	1,349	3,231
	Trade and other receivables	17.1	380	790
	Other financial assets	18	0	0
	Total non-current assets		113,081	99,615
Current assets	Inventories	16.1	2,032	1,826
	Trade and other receivables	17.1	18,939	17,148
	Other financial assets	18	0	0
	Cash and cash equivalents	19	19,192	18,708
			40,163	37,682
	Non-current assets held for sale	13.2	0	130
	Total current assets		40,163	37,812
Total assets			153,244	137,427
Current liabilities	Trade and other payables	20	(39,859)	(35,752)
	Borrowings	21	(2,999)	(1,364)
	Other financial liabilities	22	0	0
	Provisions	23	(5,104)	(4,402)
	Total current liabilities		(47,962)	(41,518)
Net current assets/(liabilities)			(7,799)	(3,706)
Total assets less current liabilities			105,282	95,909
Non-current liabilities	Trade and other payables	20	0	0
	Borrowings	21	(8,400)	0
	Other financial liabilities	22	0	0
	Provisions	23	(6,956)	(10,058)
	Total non-current liabilities		(15,356)	(10,058)
Total assets employed			89,926	85,851
Financed by Taxpayers' equity:				
	Public dividend capital		80,922	81,219
	Retained earnings		(4,007)	(5,701)
	Revaluation reserve		13,011	10,333
	Other reserves		0	0
	Total taxpayers' equity		89,926	85,851

The financial statements were approved by the Board on 27th July 2023 and signed on behalf of the Board by:

Chief Executive: Jason Killens



Date: 27th July 2023

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

2022-23	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
Changes in taxpayers' equity for 2022-23				
Balance as at 31 March 2022	81,219	(5,701)	10,333	85,851
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment	0	1,337	0	1,337
Balance at 1 April 2022	81,219	(4,364)	10,333	87,188
Retained surplus/(deficit) for the year		62		62
Net gain/(loss) on revaluation of property, plant and equipment		0	3,071	3,071
Net gain/(loss) on revaluation of right of use assets		0	0	0
Net gain/(loss) on revaluation of intangible assets		0	0	0
Net gain/(loss) on revaluation of financial assets		0	0	0
Net gain/(loss) on revaluation of assets held for sale		0	220	220
Net gain/(loss) on revaluation of financial assets held for sale		0	0	0
Impairments and reversals		0	(318)	(318)
Other reserve movement		0	0	0
Transfers between reserves		295	(295)	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0			0
Total in year movement	0	357	2,678	3,035
New Public Dividend Capital received	0			0
Public Dividend Capital repaid in year	(297)			(297)
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued	0			0
Other movements in PDC in year	0			0
Balance at 31 March 2023	80,922	(4,007)	13,011	89,926

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

2021-22	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
Changes in taxpayers' equity for 2021-22				
Balance at 31 March 2021	76,354	(5,961)	9,413	79,806
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment				
Balance at 1 April 2021	76,354	(5,961)	9,413	79,806
Retained surplus/(deficit) for the year		260		260
Net gain/(loss) on revaluation of property, plant and equipment		0	1,016	1,016
Net gain/(loss) on revaluation of right of use assets				
Net gain/(loss) on revaluation of intangible assets		0	0	0
Net gain/(loss) on revaluation of financial assets		0	0	0
Net gain/(loss) on revaluation of assets held for sale		0	0	0
Net gain/(loss) on revaluation of financial assets held for sale		0	0	0
Impairments and reversals		0	(96)	(96)
Other reserve movement		0	0	0
Transfers between reserves		0	0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0			0
Total in year movement	0	260	920	1,180
New Public Dividend Capital received	9,530			9,530
Public Dividend Capital repaid in year	(4,665)			(4,665)
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued				
Other movements in PDC in year	0			0
Balance at 31 March 2022	81,219	(5,701)	10,333	85,851

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

		2022-23	2021-22
	Note	£000	£000
Operating surplus/(deficit)	SOCI	(656)	61
Movements in working capital	30	6,809	(593)
Other cash flow adjustments	31	29,050	25,662
Provisions utilised		(3,021)	(6,963)
Interest paid		(123)	(44)
Net cash inflow (outflow) from operating activities		32,059	18,123
Cash flows from investing activities			
Interest received		432	14
(Payments) for property, plant and equipment		(28,277)	(21,339)
Proceeds from disposal of property, plant and equipment		279	158
(Payments) for intangible assets		(121)	(270)
Proceeds from disposal of intangible assets		0	0
Payments for investments with Welsh Government		0	0
Proceeds from disposals with Welsh Government		0	0
(Payments) for financial assets.		0	0
Proceeds from disposal of financial assets.		0	0
Net cash inflow (outflow) from investing activities		(27,687)	(21,437)
Net cash inflow (outflow) before financing		4,372	(3,314)
Cash flows from financing activities			
Public Dividend Capital received		0	9,530
Public Dividend Capital repaid		(297)	(4,665)
Loans received from Welsh Government		0	0
Loans repaid to Welsh Government		0	0
Other loans received		0	0
Other loans repaid		0	0
Other capital receipts		0	0
Capital elements of finance leases and on-SOFP PFI		0	(1,311)
Capital element of payments in respect of on-SoFP PFI		0	0
Capital element of payments in respect of Right of Use Assets		(3,591)	
Cash transferred (to)/from other NHS Wales bodies		0	0
Net cash inflow (outflow) from financing activities		(3,888)	3,554
Net increase (decrease) in cash and cash equivalents		484	240
Cash [and] cash equivalents at the beginning of the financial year	19	18,708	18,468
Cash [and] cash equivalents at the end of the financial year	19	19,192	18,708

The notes on pages 6 to 76 form part of these accounts.

Notes to the Accounts

1. Accounting policies

The Minister for Health and Social Services has directed that the financial statements of NHS Trusts (NHST) in Wales shall meet the accounting requirements of the NHS Wales Manual for Accounts. Consequently, the following financial statements have been prepared in accordance with the 2022-2023 Manual for Accounts. The accounting policies contained in that manual follow the 2022-2023 Financial Reporting Manual (FReM), in accordance with international accounting standards in conformity with the requirements of the Companies Act 2006, to the extent that they are meaningful and appropriate to the NHS in Wales.

Where the NHST Manual for Accounts permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the NHST for the purpose of giving a true and fair view has been selected. The particular policies adopted by the NHST are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

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 and inventories.

1.2 Acquisitions and discontinued operations

Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another.

1.3 Revenue

Revenue in respect of services provided is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

From 2018-2019, IFRS 15 Revenue from Contracts with Customers has been applied, as interpreted and adapted for the public sector, in the FReM. It replaces the previous standards IAS 11 Construction Contracts and IAS 18 Revenue and related IFRIC and SIC interpretations. The potential amendments identified as a result of the adoption of IFRS 15 are significantly below materiality levels.

Income is accounted for applying the accruals convention. Income is recognised in the period in which services are provided. Where income is received from third parties for a specific activity to be delivered in the following financial year, that income will be deferred.

Only non-NHS income may be deferred.

1.4 Employee benefits

Short-term employee benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. The scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The latest NHS Pension Scheme valuation results indicated that an increase in benefit required a 6.3% increase (14.38% to 20.68%) which was implemented from 1 April 2019.

As an organisation within the full funding scope, the joint (in NHS England and NHS Wales) transitional arrangement operated from 2019-2020 where employers in the Scheme would continue to pay 14.38% employer contributions under their normal monthly payment process, and in Wales the additional 6.3% would be funded by Welsh Government directly to the Pension Scheme administrator, the NHS Business Services Authority (BSA, the NHS Pensions Agency).

However, NHS Wales organisations are required to account for **their staff** employer contributions of 20.68% in full and on a gross basis, in their annual accounts. Payments made on their behalf by Welsh Government are accounted for on a notional basis. For detailed information see Other Note within these accounts.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time the NHS Wales organisation commits itself to the retirement, regardless of the method of payment.

Where employees are members of the Local Government Superannuation Scheme, which is a defined benefit pension scheme this is disclosed. The scheme assets and liabilities attributable to those employees can be identified and are recognised in the NHS Wales organisation's accounts. The assets are measured at fair value and the liabilities at the present value of the future obligations. The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The expected gain during the year from scheme assets is recognised within finance income. The interest cost during the year arising from the unwinding of the discount on the scheme liabilities is recognised within finance costs.

NEST Pension Scheme

An alternative pensions scheme for employees not eligible to join the NHS Pensions scheme has to be offered. The NEST (National Employment Savings Trust) Pension scheme is a defined contribution scheme and therefore the cost to the NHS body of participating in the scheme is equal to the contributions payable to the scheme for the accounting period.

1.5 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.6 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised if:

- 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 will be supplied to, the NHS Wales organisation;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, vehicle or unit, 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, the components are treated as separate assets and depreciated over their own useful economic lives.

Valuation

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

Land and buildings used for services or for administrative purposes are stated in the Statement of Financial Position (SoFP) at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost

HM Treasury has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. NHS Wales' organisations have applied these new valuation requirements from 1 April 2009.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

In 2022-23 a formal revaluation exercise was applied to land and properties. The carrying value of existing assets at that date will be written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease that does not result from a loss of economic value or service potential is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure. Impairment losses that arise from a clear consumption of economic benefit should be taken to expenditure.

References in IAS 36 to the recognition of an impairment loss of a revalued asset being treated as a revaluation decrease to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset, are adapted such that only those impairment losses that do not result from a clear consumption of economic benefit or reduction of service potential (including as a result of loss or damage resulting from normal business operations) should be taken to the revaluation reserve. Impairment losses that arise from a clear consumption of economic benefit should be taken to the Statement of Comprehensive Income (SoCI).

From 2015-2016, IFRS 13 Fair Value Measurement must be complied with in full. However IAS 16 and IAS 38 have been adapted for the public sector context which limits the circumstances under which a valuation is prepared under IFRS 13. Assets which are held for their service potential and are in use should be measured at their current value in existing use. For specialised assets current value in existing use should be interpreted as the present value of the assets remaining service potential, which can be assumed to be at least equal to the cost of replacing that service potential. Where there is no single class of asset that falls within IFRS 13, disclosures should be for material items only.

In accordance with the adaptation of IAS 16 in table 6.2 of the FReM, for non-specialised assets in operational use, current value in existing use is interpreted as market value for existing use which is defined in the RICS Red Book as Existing Use Value (EUV).

Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use, if there are restrictions on the NHS organisation or the asset which would prevent access to the market at the reporting date. If the NHS organisation could access the market then the surplus asset should be used at fair value using IFRS 13. In determining whether such an asset which is not in use is surplus, an assessment should be made on whether there is a clear plan to bring the asset back into use as an operational asset. Where there is a clear plan, the asset is not surplus and the current value in existing use should be maintained. Otherwise the asset should be assessed as being surplus and valued under IFRS13.

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the asset to its original specification, the expenditure is capitalised and any carrying value of the item replaced is written-out and charged to the SoCI. As highlighted in previous years the NHS in Wales does not have systems in place to ensure that all items being "replaced" can be identified and hence the cost involved to be quantified. The NHS in Wales has thus established a national protocol to ensure it complies with the standard as far as it is able to which is outlined in the capital accounting chapter of the Manual For Accounts. This ensures that asset carrying values are not materially overstated.

For All Wales Capital Schemes that are completed in a financial year, NHS Wales organisations are required to obtain a revaluation during that year (prior to them being brought into use) and also similar revaluations are needed for all Discretionary Building Schemes completed which have a spend greater than £0.5m. The write downs so identified are then charged to operating expenses.

1.7 Intangible assets

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the NHS Wales organisation; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use
- the intention to complete the intangible asset and use it
- the ability to use the intangible asset
- how the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the intangible asset and use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Measurement

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at historic cost to reflect the opposing effects of increases in development costs and technological advances.

1.8 Depreciation, amortisation and impairments

Freehold land, assets under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. The estimated useful life of an asset is the period over which the NHS Wales organisation expects to obtain economic benefits or service potential from the asset. This is specific to NHS Wales organisation and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. Assets held under finance leases are depreciated over the shorter of the lease term and estimated useful lives.

At each reporting period end, the NHS Wales organisation checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

Impairment losses that do not result from a loss of economic value or service potential are taken to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SoCI. Impairment losses that arise from a clear consumption of economic benefit are taken to the SoCI. The balance on any revaluation reserve (up to the level of the impairment) to which the impairment would have been charged under IAS 36 are transferred to retained earnings.

1.9 Research and Development

Research and development expenditure is charged to operating costs in the year in which it is incurred, except insofar as it relates to a clearly defined project, which can be separated from patient care activity and benefits therefrom can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the SoCI on a systematic basis over the period expected to benefit from the project.

1.10 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the SoCI. On disposal, the balance for the asset on the revaluation reserve is transferred to retained earnings.

Property, plant and equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead it is retained as an operational asset and its economic life adjusted. The asset is derecognised when it is scrapped or demolished.

1.11 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.

IFRS 16 leases is effective across public sector from 1 April 2022. The transition to IFRS 16 has been completed in accordance with paragraph C5 (b) of the Standard, applying IFRS 16 requirements retrospectively recognising the cumulative effects at the date of initial application.

In the transition to IFRS 16 a number of elections and practical expedients offered in the standard have been employed. These are as follows: The entity has applied the practical expedient offered in the standard per paragraph C3 to apply IFRS 16 to contracts or arrangements previously identified as containing a lease under the previous leasing standards IAS 17 leases and IFRIC 4 determining whether an arrangement contains a lease and not to those that were identified as not containing a lease under previous leasing standards.

On initial application, Welsh Ambulance Services NHS Trust has measured the right of use assets for leases previously classified as operating leases per IFRS 16 C8 (b)(ii), at an amount equal to the lease liability adjusted for accrued or prepaid lease payments.

No adjustments have been made for operating leases in which the underlying asset is of low value per paragraph C9 (a) of the standard.

The transitional provisions have not been applied to operating leases whose terms end within 12 months of the date of initial application has been employed per paragraph C10 (c) of IFRS 16. Hindsight is used to determine the lease term when contracts or arrangements contain options to extend or terminate the lease in accordance with C10 (e) of IFRS 16.

Due to transitional provisions employed the requirements for identifying a lease within paragraphs 9 to 11 of IFRS 16 are not employed for leases in existence at the initial date of application. Leases entered into on or after the 1st April 2022 will be assessed under the requirements of IFRS 16. There are further expedients or election that have been employed by Welsh Ambulance Services NHS Trust in applying IFRS 16.

These include:

- the measurement requirements under IFRS 16 are not applied to leases with a term of 12 months or less under paragraph 5 (a) of IFRS 16
- the measurement requirements under IFRS 16 are not applied to leases where the underlying asset is of a low value which are identified as those assets of a value of less than £5,000, excluding any irrecoverable VAT, under paragraph 5 (b) of IFRS 16

The entity will not apply IFRS 16 to any new leases of in tangible assets applying the treatment described in section 1.14 instead.

- Welsh Ambulance Services NHS Trust is required to apply IFRS 16 to lease like arrangements entered into with other public sector entities that are in substance akin to an enforceable contract, that in their formal legal form may not be enforceable. Prior to accounting for such arrangements under IFRS 16, Welsh Ambulance Services NHS Trust has assessed that in all other respects these arrangements meet the definition of a lease under the standard.

Welsh Ambulance Services NHS Trust is required to apply IFRS 16 to lease like arrangements entered into in which consideration exchanged is nil or nominal, therefore significantly below market value. These arrangements are described as peppercorn leases. Such arrangements are again required to meet the definition of a lease in every other respect prior to inclusion in the scope of IFRS 16. The accounting for peppercorn arrangements aligns to that identified for donated assets. Peppercorn leases are different in substance to arrangements in which consideration is below market value but not significantly below market value.

The nature of the accounting policy change for the lessee is more significant than for the lessor under IFRS 16. IFRS 16 introduces a singular lessee approach to measurement and classification in which lessees recognise a right of use asset.

For the lessor leases remain classified as finance leases when substantially all the risks and rewards incidental to ownership of an underlying asset are transferred to the lessee. When this transfer does not occur, leases are classified as operating leases.

1.11.1 The Welsh Ambulance Services NHS Trust (the entity) as lessee

At the commencement date for the leasing arrangement a lessee shall recognise a right of use asset and corresponding lease liability. The entity employs a revaluation model for the subsequent measurement of its right of use assets unless cost 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 below market value, cost is not considered to be an appropriate proxy to value the right of use asset.

Irrecoverable VAT is expensed in the period to which it relates and therefore not included in the measurement of the lease liability and consequently the value of the right of use asset.

The incremental borrowing rate of 0.95% has been applied to the lease liabilities recognised at the date of initial application of IFRS 16.

Where changes in future lease payments result from a change in an index or rate or rent review, the lease liabilities are remeasured using an unchanged discount rate.

Where there is a change in a lease term or an option to purchase the underlying asset the entity applies a revised rate to the remaining lease liability.

Where existing leases are modified the entity must determine whether the arrangement constitutes a separate lease and apply the standard accordingly.

Lease payments are recognised as an expense on a straight-line or another systematic basis over the lease term, where the lease term is in substance 12 months or less, or is elected as a lease containing low value underlying asset by the entity.

1.12 Inventories

Whilst it is accounting convention for inventories to be valued at the lower of cost and net realisable value using the weighted average or "first-in first-out" cost formula, it should be recognised that the NHS is a special case in that inventories are not generally held for the intention of resale and indeed there is no market readily available where such items could be sold. Inventories are valued at cost and this is considered to be a reasonable approximation to fair value due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

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 (SoCF), cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the cash management.

1.14 Provisions

Provisions are recognised when the NHS Wales organisation has a present legal or constructive obligation as a result of a past event, it is probable that the NHS Wales organisation will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the discount rate supplied by HM Treasury.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the NHS Wales organisation has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the NHS Wales organisation has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.14.1 Clinical negligence and personal injury costs

The Welsh Risk Pool Services (WRPS) operate a risk pooling scheme which is co-funded by the Welsh Government with the option to access a risk sharing agreement funded by the participating NHS Wales bodies. The risk sharing option was implemented in both 2022-23 and 2021-22. The WRPS is hosted by Velindre NHS University Trust.

1.14.2 Future Liability Scheme (FLS)

General Medical Practice Indemnity (GMPI)

The FLS is a state backed scheme to provide clinical negligence General Medical Practice Indemnity (GMPI) for providers of GP services in Wales.

In March 2019, the Minister issued a Direction to Velindre University NHS Trust to enable Legal and Risk Services to operate the Scheme. The GMPI is underpinned by new secondary legislation, The NHS (Clinical Negligence Scheme) (Wales) Regulations 2019 which came into force on 1 April 2019.

1.15 Financial Instruments

From 2018-2019 IFRS 9 Financial Instruments is applied, as interpreted and adapted for the public sector, in the FReM. The principal impact of IFRS 9 adoption by Public Health Wales NHS Trust is a change to the calculation basis for bad debt provisions: changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis.

1.16 Financial assets

Financial assets are recognised on the SoFP when the NHS Wales organisation becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

The accounting policy choice allowed under IFRS 9 for long term trade receivables, contract assets which do contain a significant financing component (in accordance with IFRS 15), and lease receivables within the scope of IAS 17 has been withdrawn and entities should always recognise a loss allowance at an amount equal to lifetime Expected Credit Losses.

All entities applying the FReM should utilise IFRS 9's simplified approach to impairment for relevant assets.

IFRS 9 requirements required a revised approach for the calculation of the bad debt provision, applying the principles of expected credit loss, using the practical expedients within IFRS 9 to construct a provision matrix.

1.16.1 Financial assets are initially recognised at fair value

Financial assets are classified into the following categories: financial assets 'at fair value' through SoCI; 'held to maturity investments'; 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

1.16.2 Financial assets at fair value through SoCI

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial assets at fair value through SoCI. They are held at fair value, with any resultant gain or loss recognised in the SoCI. The net gain or loss incorporates any interest earned on the financial asset.

1.16.3 Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity, and there is a positive intention and ability to hold to maturity. After initial recognition, they are held at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

1.16.4 Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the SoCI on de-recognition.

1.16.5 Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

Fair value is determined by reference to quoted market prices where possible, otherwise by valuation techniques.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the net carrying amount of the financial asset.

At the SOFP date, the NHS Wales organisation assesses whether any financial assets, other than those held at 'fair value through profit and loss' are impaired. Financial assets are impaired and impairment losses recognised if there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

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

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the expenditure to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

1.16.6 Other financial assets

Listed investments are stated at market value. Unlisted investments are included at cost as an approximation to market value. Quoted stocks are included in the balance sheet at mid-market price, and where holdings are subject to bid / offer pricing their valuations are shown on a bid price. The shares are not held for trading and accordingly are classified as available for sale. Other financial assets are classified as available for sale investments carried at fair value within the financial statements.

1.17 Financial liabilities

Financial liabilities are recognised on the SOFP when the NHS Wales organisation becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired. Loans from Welsh Government are recognised at historical cost.

1.17.1 Financial liabilities are initially recognised at fair value through SoCI

Financial liabilities are classified as either financial liabilities at fair value through the SoCI or other financial liabilities.

1.17.2 Financial liabilities at fair value through the SoCI

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the SoCI. The net gain or loss incorporates any interest earned on the financial asset.

1.17.3 Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

1.18 Value Added Tax (VAT)

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

1.19 Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. Resulting exchange gains and losses are taken to the SoCI. At the SoFP date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date.

1.20 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the NHS Wales organisation has no beneficial interest in them. Details of third party assets are given in the Notes to the accounts.

1.21 Losses and Special Payments

Losses and special payments are items that the Welsh Government 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 each individual case is handled.

Losses and special payments are charged to the relevant functional headings in the SoCI on an accruals basis, including losses which would have been made good through insurance cover had the NHS organisation not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses register which is prepared on a cash basis.

The NHS Wales organisations accounts for all losses and special payments gross (including assistance from the WRPS).

The NHS Wales organisation accrues or provides for the best estimate of future payouts for certain liabilities and discloses all other potential payments as contingent liabilities, unless the probability of the liabilities becoming payable is remote.

All claims for losses and special payments are provided for, where the probability of settlement of an individual claim is over 50%. Where reliable estimates can be made, incidents of clinical negligence against which a claim has not, as yet, been received are provided in the same way. Expected reimbursements from the WRP are included in debtors. For those claims where the probability of settlement is between 5-50%, the liability is disclosed as a contingent liability.

1.22 Pooled budget

The NHS Wales organisation has/has not entered into pooled budgets with Local Authorities. Under the arrangements funds are pooled in accordance with section 33 of the NHS (Wales) Act 2006 for specific activities defined in the Pooled budget Note.

The pool budget is hosted by one NHS Wales's organisation. Payments for services provided are accounted for as miscellaneous income. The NHS Wales organisation accounts for its share of the assets, liabilities, income and expenditure from the activities of the pooled budget, in accordance with the pooled budget arrangement.

1.23 Critical Accounting Judgements and key sources of estimation uncertainty

In the application of the 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. 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 the period of the revision and future periods if the revision affects both current and future periods.

1.24 Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the SoFP date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Significant estimations are made in relation to on-going clinical negligence and personal injury claims. Assumptions as to the likely outcome, the potential liabilities and the timings of these litigation claims are provided by independent legal advisors. Any material changes in liabilities associated with these claims would be recoverable through the WRPS.

1.25 Provisions for legal or constructive obligations for clinical negligence, personal injury & defence costs

The NHS Wales organisation provides for legal or constructive obligations for clinical negligence, personal injury and defence costs that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation.

Claims are funded via the WRPS which receives an annual allocation from Welsh Government to cover the cost of reimbursement requests submitted to the bi-monthly WRPS Committee. Following settlement to individual claimants by the NHS Wales organisation, the full cost is recognised in year and matched to income (less a £25K excess) via a WRPS debtor, until reimbursement has been received from the WRPS Committee.

Probable & Certain Cases – Accounting Treatment

A provision for these cases is calculated in accordance with IAS 37. Cases are assessed and divided into four categories according to their probability of settlement:

Remote	Probability of Settlement	0 – 5%
	Accounting Treatment	Remote Contingent Liability
Possible	Probability of Settlement	6% - 49%
	Accounting Treatment	Defence Fee - Provision*
		Contingent Liability for all other estimated expenditure
Probable	Probability of Settlement	50% - 94%
	Accounting Treatment	Full Provision
Certain	Probability of Settlement	95% - 100%
	Accounting Treatment	Full Provision

* Defence fee costs are provided for at 25%.

The provision for probable and certain cases is based on case estimates of individual reported claims received by Legal & Risk Services within NHS Wales Shared Services Partnership.

The solicitor will estimate the case value including defence fees, using professional judgement and from obtaining counsel advice. Valuations are then discounted for the future loss elements using individual life expectancies and the Government Actuary's Department actuarial tables (Ogden tables) and Personal Injury Discount Rate of -0.25%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%-94% respectively are held as a provision on the Trust's balance sheet. Cases typically take a number of years to settle, particularly for high value cases where a period of development is necessary to establish the full extent of the injury caused.

1.26 Discount Rates

Where discount is applied, a disclosure detailing the impact of the discounting on liabilities to be included for the relevant notes. The disclosure should include where possible undiscounted values to demonstrate the impact. An explanation of the source of the discount rate or how the discount rate has been determined to be included.

1.27 Private Finance Initiative (PFI) transactions

The Trust has no PFI arrangements.

1.28 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS Wales organisation, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS Wales organisation. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

Remote contingent liabilities are those that are disclosed under Parliamentary reporting requirements and not under IAS 37 and, where practical, an estimate of their financial effect is required.

1.29 Absorption accounting

Transfers of function are accounted for as either by merger or by absorption accounting, dependent upon the treatment prescribed in the FReM. Absorption accounting requires that entities account for their transactions in the period in which they took place with no restatement of performance required.

For transfers of functions involving NHS Wales Trusts in receipt of PDC the double entry for the fixed asset NBV value and the net movement in assets is PDC.

1.30 Accounting standards that have been issued but not yet been adopted

The following accounting standards have been issued and or amended by the IASB and IFRIC but have not been adopted because they are not yet required to be adopted by the FReM:

IFRS14 Regulatory Deferral Accounts - Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable.

IFRS 17 Insurance Contracts, Application required for accounting periods beginning on or after 1 January 2021, but not yet adopted by the FReM: early adoption is not therefore permitted.

1.31 Accounting standards issued that have been adopted early

During 2022-2023 there have been no accounting standards that have been adopted early. All early adoption of accounting standards will be led by HM Treasury.

1.32 Charities

Following Treasury's agreement to apply IAS 27 to NHS Charities from 1 April 2013, the Trust has established that as it is not the corporate trustee of Charitable Funds, it is considered for accounting standards compliance to not have control any Charitable Funds as a subsidiary, and therefore is not required to consolidate the results of any Charitable Funds within the statutory accounts of the Trust.

1.33 Subsidiaries

Material entities over which the NHS Wales organisation has the power to exercise control so as to obtain economic or other benefits are classified as subsidiaries and are consolidated. Their income and expenses; gains and losses; assets, liabilities and reserves; and cash flows are consolidated in full into the appropriate financial statement lines. Appropriate adjustments are made on consolidation where the subsidiary's accounting policies are not aligned with the NHS Wales organisation or where the subsidiary's accounting date is before 1 January or after 30 June.

Subsidiaries that are classified as 'held for sale' are measured at the lower of their carrying amount or 'fair value less costs to sell'.

1.34 Borrowing costs

Borrowing costs are recognised as expenses as they are incurred.

1.35 Public Dividend Capital (PDC) and PDC dividend

PDC represents taxpayers' equity in the NHS Wales organisation. At any time the Minister for Health and Social Services with the approval of HM Treasury can issue new PDC to, and require repayments of, PDC from the NHS Wales organisation. PDC is recorded at the value received. As PDC is issued under legislation rather than under contract, it is not treated as an equity financial instrument.

From 1 April 2010 the requirement to pay a public dividend over to the Welsh Government ceased.

2. Financial Performance

2.1 STATUTORY FINANCIAL DUTIES

Under the National Health Services (Wales) Act 2006 the financial obligations of the NHS Trust are contained within Schedules 4 2(1) and 4(2).

The Trust is required to achieve financial breakeven over a rolling 3 year period.

Welsh Health Circular WHC/2016/054 replaced WHC/2015/014 'Statutory and Financial Duties of Local Health Boards and NHS Trusts' and further clarifies the statutory financial duties of NHS Wales bodies.

2.1.1 Financial Duty

	Annual financial performance			2020-21 to 2022-23
	2020-21 £000	2021-22 £000	2022-23 £000	Financial duty £000
Retained surplus	70	260	62	392
Less Donated asset / grant funded revenue adjustment	0	(185)	0	(185)
Adjusted surplus/ (Deficit)	<u>70</u>	<u>75</u>	<u>62</u>	<u>207</u>

The Welsh Ambulance Services NHS Trust has met its financial duty to break even over the 3 years 2020-2021 to 2022-2023.

2.1.2 Integrated Medium Term Plan (IMTP)

The NHS Wales Planning Framework for the period 2022-2025 issued to Trusts placed a requirement upon them to prepare and submit Integrated Medium Term Plans to the Welsh Government.

The Trust submitted an Integrated Medium Term Plan for the period 2022-2025 in accordance with NHS Wales Planning Framework.

The Minister for Health and Social Services extant approval.

Status
Date 13/07/2022

The Welsh Ambulance Services NHS Trust has therefore met its statutory duty to have an approved financial plan.

2. Financial Performance (cont)

2.2 ADMINISTRATIVE REQUIREMENTS

2.2.1. External financing

The Trust is given an external financing limit which it is permitted to undershoot

The EFL target has been suspended for 2022-23, on the basis of value for money and the impracticality in relation to the length of deposit time required by the NLF to accept deposits.

2.3. Creditor payment

The Trust is required to pay 95% of the number of non-NHS bills within 30 days of receipt of goods or a valid invoice (whichever is the later). The Trust has achieved the following results:

	2022-23	2021-22
Total number of non-NHS bills paid	51,541	49,800
Total number of non-NHS bills paid within target	50,195	48,400
Percentage of non-NHS bills paid within target	97.4%	97.2%
The Trust has met the target.		

3. Revenue from patient care activities

	2022-23	2021-22
	£000	£000
Local health boards	16,569	41,034
Welsh Health Specialised & Emergency Ambulance Services Committees (WHSSC & EASC)	230,334	185,589
Welsh NHS Trusts	767	745
Welsh Special Health Authorities	0	0
Foundation Trusts	0	0
Other NHS England bodies	57	136
Other NHS Bodies	0	0
Local Authorities	0	0
Welsh Government	33,749	29,908
Welsh Government - Hosted Bodies	0	0
Non NHS:		
Private patient income	0	0
Overseas patients (non-reciprocal)	0	0
Injury Costs Recovery (ICR) Scheme	132	193
Other revenue from activities	1,588	3,965
Total	283,196	261,570

Injury Cost Recovery (ICR) Scheme income:

	2022-23	2021-22
	%	%
To reflect expected rates of collection ICR income is subject to a provision for impairment of:	23.76	23.76

4. Other operating revenue

	2022-23	2021-22
	£000	£000
Income generation	0	0
Patient transport services	0	0
Education, training and research	1,554	1,329
Charitable and other contributions to expenditure	0	0
Receipt of Covid Items free of charge from other NHS Wales Organisations	0	0
Receipt of Covid Items free of charge from other organisations	0	0
Receipt of donations for capital acquisitions	0	185
Receipt of government grants for capital acquisitions	0	0
Right of Use Grant (Peppercorn Lease)	0	0
Non-patient care services to other bodies	0	0
Right of Use Asset Sub-leasing rental income	0	0
Rental revenue from finance leases	0	0
Rental revenue from operating leases	149	141
Other revenue:		
Provision of pathology/microbiology services	0	0
Accommodation and catering charges	0	0
Mortuary fees	0	0
Staff payments for use of cars	71	79
Business unit	0	0
Scheme Pays Reimbursement Notional	0	0
Other	10,715	13,155
Total	12,489	14,889
Total Patient Care and Operating Revenue	295,685	276,459

Other revenue comprises:

Personal injury benefit scheme (PIBS)	(2,460)	132
Air Ambulance paramedic funding	0	0
Hazardous Area Response Team (HART)	2,615	2,570
Other minor services income	1,208	4,317
Funding for impairments (as funds flow monies)	9,352	6,136

Total

10,715	13,155
---------------	---------------

The 'Other' revenue includes -£2,460k in relation to a return of income relating to the Personal Injury Benefit Scheme (PIBS) which has resulted in a repayment of income to WG.

5. Operating expenses	2022-23	2021-22
5.1 Operating expenses	£000	£000
Local Health Boards	112	131
Welsh NHS Trusts	958	914
Welsh Special Health Authorities	0	0
Goods and services from other non Welsh NHS bodies	0	0
WHSSC/EASC	0	0
Local Authorities	0	0
Purchase of healthcare from non-NHS bodies	12,541	12,599
Welsh Government	466	374
Other NHS Trusts	0	0
Directors' costs	1,780	1,835
Operational Staff costs	204,480	189,878
Single lead employer Staff Trainee Cost	0	0
Collaborative Bank Staff Cost	0	0
Supplies and services - clinical	5,874	6,801
Supplies and services - general	2,282	2,336
Consultancy Services	612	878
Establishment	5,465	4,373
Transport	17,470	16,995
Premises	11,447	12,216
Impairments and Reversals of Receivables	0	0
Depreciation	13,414	15,190
Depreciation (RoU Asset)	3,715	
Amortisation	1,948	1,750
Impairments and reversals of property, plant and equipment	9,352	6,135
Fixed asset impairments and reversals (RoU Assets)	0	
Impairments and reversals of intangible assets	0	0
Impairments and reversals of financial assets	0	0
Impairments and reversals of non current assets held for sale	0	0
Audit fees	167	163
Other auditors' remuneration	0	0
Losses, special payments and irrecoverable debts	(1,820)	843
Research and development	0	0
Expense related to short-term leases	0	
Expense related to low-value asset leases (excluding short-term leases)	0	
Other operating expenses	6,078	2,987
Total	296,341	276,398

The 'Losses, special payment and irrecoverable debts' expenditure includes -£2,460k in relation to the Personal Injury Benefit Scheme (PIBS), this is due to a change in discount rate from -1.3% to +1.7%.

5. Operating expenses (continued)

5.2 Losses, special payments and irrecoverable debts:

Charges to operating expenses	2022-23	2021-22
Increase/(decrease) in provision for future payments:	£000	£000
Clinical negligence;-		
Secondary care	1,931	310
Primary care	0	0
Redress Secondary Care	464	262
Redress Primary Care	0	0
Personal injury	(1,571)	(688)
All other losses and special payments	0	0
Defence legal fees and other administrative costs	324	171
Structured Settlements Welsh Risk Pool	0	0
Gross increase/(decrease) in provision for future payments	1,148	55
Contribution to Welsh Risk Pool	0	0
Premium for other insurance arrangements	0	0
Irrecoverable debts	28	37
Less: income received/ due from Welsh Risk Pool	(2,996)	751
Total charge	(1,820)	843

Personal injury includes -£2.460m in respect of Permanent Injury Benefit Scheme (PIBS) (2021-22 £0.126m), the large movement is due to a change in discount rate to +1.7% (2021-22 -1.3%). This expenditure includes a charge of £0.130m relating to the change in the rate at which the provision for future payments is calculated.

The Contribution to Welsh Risk Pool is disclosed in Note 5.1 for 2022-23.

	2022-23	2021-22
	£	£
Permanent injury included within personal injury:	-2,461,950	125,783

6. Investment revenue	2022-23	2021-22
Rental revenue :	£000	£000
PFI finance lease revenue:		
Planned	0	0
Contingent	0	0
Other finance lease revenue	0	0
Interest revenue:		
Bank accounts	432	14
Other loans and receivables	0	0
Impaired financial assets	0	0
Other financial assets	0	0
Total	432	14

The increase in the interest revenue is due to the increase in interest rates during 22/23, from 0.75% at March 2022 to 4.25% at March 2023.

7. Other gains and losses	2022-23	2021-22
	£000	£000
Gain/(loss) on disposal of property, plant and equipment	0	0
Gain/(loss) on disposal of intangible assets	0	0
Gain/(loss) on disposal of assets held for sale	279	129
Gain/(loss) on disposal of financial assets	0	0
Gains/(loss) on foreign exchange	0	0
Change in fair value of financial assets at fair value through income statement	0	0
Change in fair value of financial liabilities at fair value through income statement	0	0
Recycling of gain/(loss) from equity on disposal of financial assets held for sale	0	0
Total	279	129

8. Finance costs	2022-23	2021-22
	£000	£000
Interest on loans and overdrafts	0	0
Interest on obligations under finance leases	123	44
Interest on obligations under Right of Use Leases	0	
Interest on obligations under PFI contracts:		
Main finance cost	0	0
Contingent finance cost	0	0
Interest on late payment of commercial debt	0	0
Other interest expense	0	0
Total interest expense	123	44
Provisions unwinding of discount	(130)	(100)
Periodical Payment Order unwinding of discount	0	0
Other finance costs	0	0
Total	(7)	(56)

9. Future change to SoCI/Operating Leases

9.1 Trust as lessee

Operating lease payments represent rentals payable by Welsh Ambulance Services NHS Trust for properties and equipment.

	Post Implementation of IFRS 16		Pre implementation of IFRS 16
	Low Value & Short Term	Other	
Payments recognised as an expense	2022-23	2022-23	2021-22
	£000	£000	£000
Minimum lease payments	158	818	2,027
Contingent rents	0	0	0
Sub-lease payments	0	0	0
Total	158	818	2,027
Total future minimum lease payments	2022-23	2022-23	2021-22
Payable:	£000	£000	£000
Not later than one year	90	731	1,842
Between one and five years	0	1,440	4,167
After 5 years	0	588	1,798
Total	90	2,759	7,807
Total future sublease payments expected to be received	0	0	0

As a result of the implementation of IFRS 16 the current year operating lease figures relate to low value and short term leases only. Previously reported Minimum lease payments of £1,188,813 transitioned to the balance sheet as Right of Use (RoU) assets.

The amounts disclosed within 'Other' relate to the VAT and Service Charges in relation to RoU assets and lease cars which include a private element and are therefore outside the scope of IFRS 16.

9. Future change to SoCI/Operating Leases (continued)

9.2 Trust as lessor

The Trust leases part of Vantage Point House to Aneurin Bevan NHS Trust in respect of their GP Out of Hours service.

	Post Implementation of IFRS 16	Pre implementation of IFRS 16
Rental Revenue		
Receipts recognised as income	2022-23	2021-22
	£000	£000
Rent	0	0
Contingent rent	0	0
Other	150	143
Total rental revenue	150	143
Total future minimum lease payments	2022-23	2021-22
Receivable:	£000	£000
Not later than one year	0	0
Between one and five years	0	0
After 5 years	1	1
Total	1	1

10. Employee costs and numbers

						2022-23	2021-22
10.1 Employee costs	Permanently	Staff on	Agency	Specialist	Other	£000	£000
Operational Staff	employed	Inward	Staff	Trainee	Staff		
	staff	Secondment		(SLE)			
	£000	£000	£000	£000	£000	£000	£000
Salaries and wages	160,812	324	1,845	0	0	162,981	151,409
Social security costs	16,609	0	0	0	0	16,609	15,091
Employer contributions to NHS Pensions Scheme	27,592	0	0	0	0	27,592	25,744
Other pension costs	7	0	0	0	0	7	6
Other post-employment benefits	0	0	0	0	0	0	0
Termination benefits	171	0	0	0	0	171	292
Total	205,191	324	1,845	0	0	207,360	192,542

Of the total above:

Charged to capital	1,056	956
Charged to revenue	206,304	191,586
Total	207,360	192,542

Net movement in accrued employee benefits (untaken staff leave)	1,145	673
Covid 19 - Net movement in accrued employee benefits (untaken staff leave)		673
Non Covid 19 - Net movement in accrued employee benefits (untaken staff leave)		0

10.2 Average number of employees

	Permanently	Staff on	Agency	Specialist	Other	2022-23	2021-22
	Employed	Inward	Staff	Trainee	Staff	Total	Total
		Secondment		(SLE)			
	Number	Number	Number	Number	Number	Number	Number
Administrative, clerical and board members	598	6	14	0	0	618	581
Medical and dental	1	0	0	0	0	1	1
Nursing, midwifery registered	196	0	0	0	0	196	207
Professional, scientific and technical staff	4	0	0	0	0	4	2
Additional Clinical Services	2,067	0	11	0	0	2,078	2,064
Allied Health Professions	1,091	0	1	0	0	1,092	1,052
Healthcare scientists	0	0	0	0	0	0	0
Estates and Ancillary	62	0	2	0	0	64	62
Students	0	0	0	0	0	0	0
Total	4,019	6	28	0	0	4,053	3,969

The average number is calculated using the full time equivalent (FTE) of employees

10.3. Retirements due to ill-health

	2022-23	2021-22
Number	9	5
Estimated additional pension costs £	324,957	348,066

The estimated additional pension costs of these ill-health retirements have been calculated on an average basis and are borne by the NHS Pension Scheme.

10.4 Employee benefits

Employee benefits refer to non-pay benefits which are not attributable to individual employees, for example group membership of a club. The trust does not operate any employee benefit schemes.

10.5 Reporting of other compensation schemes - exit packages

	2022-23	2022-23	2022-23	2022-23	2021-22
				Number of departures where special payments have been made	
Exit packages cost band (including any special payment element)	Number of compulsory redundancies Whole numbers only	Number of other departures Whole numbers only	Total number of exit packages Whole numbers only	Whole numbers only	Total number of exit packages Whole numbers only
less than £10,000	0	1	1	1	0
£10,000 to £25,000	0	3	3	0	1
£25,000 to £50,000	0	1	1	1	3
£50,000 to £100,000	0	1	1	1	2
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	6	6	3	6

	2022-23	2022-23	2022-23	2022-23	2021-22
				Cost of special element included in exit packages	
Exit packages cost band (including any special payment element)	Cost of compulsory redundancies £	Cost of other departures £	Total cost of exit packages £	£	Total cost of exit packages £
less than £10,000	0	7,000	7,000	7,000	0
£10,000 to £25,000	0	46,776	46,776	0	22,191
£25,000 to £50,000	0	42,573	42,573	42,573	131,053
£50,000 to £100,000	0	74,617	74,617	74,617	138,628
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	170,966	170,966	124,190	291,872

Exit costs paid in year of departure	Total paid in year 2022-23 £	Total paid in year 2021-22 £
Exit costs paid in year	303,842	171,637
Total	303,842	171,637

Redundancy and other departure costs have been paid in accordance with the provisions of the NHS Voluntary Early Release Scheme (VERS). Where the Trust has agreed early retirements, the additional costs are met by the Trust and not by the NHS Pensions Scheme. Ill-health retirement costs are met by the NHS Pensions Scheme and are not included in the table.

10.6 Fair Pay disclosures

10.6.1 Remuneration Relationship

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director /employee in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's workforce.

	2022-23 £000 Chief	2022-23 £000 Employee	2022-23 £000 Ratio	2021-22 £000 Chief	2021-22 £000 Employee	2021-22 £000 Ratio
Total pay and benefits	Executive	Employee	Ratio	Executive	Employee	Ratio
25th percentile pay ratio	167,500	26,462	6.33:1	162,500	24,565	6.62:1
Median pay	167,500	34,225	4.89:1	162,500	31,805	5.11:1
75th percentile pay ratio	167,500	46,920	3.57:1	162,500	44,814	3.63:1
Salary component of total pay and benefits						
25th percentile pay ratio	172,500	23,525		167,500	21,777	
Median pay	172,500	26,676		167,500	24,882	
75th percentile pay ratio	172,500	41,197		167,500	39,027	
	Highest Paid	Employee	Ratio	Highest Paid	Employee	Ratio
Total pay and benefits	Director	Employee	Ratio	Director	Employee	Ratio
25th percentile pay ratio	167,500	26,462	6.33:1	162,500	24,565	6.62:1
Median pay	167,500	34,225	4.89:1	162,500	31,806	5.11:1
75th percentile pay ratio	167,500	46,920	3.57:1	162,500	44,814	3.63:1
Salary component of total pay and benefits						
25th percentile pay ratio	172,500	23,525		167,500	21,777	
Median pay	172,500	26,676		167,500	24,882	
75th percentile pay ratio	172,500	41,197		167,500	39,027	

In 2022-23, 1 (2021-22, 0) employee received remuneration in excess of the highest-paid director.

Remuneration for all staff ranged from £21,069 to £172,500 (2021-22, £18,576 to £167,500).

The all staff range includes directors (including the highest paid director) and excludes pension benefits of all employees.

*In terms of these disclosures, the Chief Executive is also the highest paid director.

Financial year summary

The total pay and benefits figure for the Chief Executive/Highest Paid Director is lower than the salary component due to a salary sacrifice scheme.

The employee who received remuneration in excess of the Chief Executive is a temporary agency worker who was in post as at the 31st of March and is not a Director.

In keeping with the Welsh Government circulars on pay, included in the calculations are a £1,400 consolidated increase and a one-off non-consolidated payment of 1.5%, along with an accrual for the consolidated 1.5% which was payable in 2022-2023 and will be paid in May 2023.

10.6.2 Percentage Changes	2021-22 to 2022-23	2020-21 to 2021-22
% Change from previous financial year in respect of Chief Executive	%	%
Salary and allowances	3.1	-3
Performance pay and bonuses	0	0
% Change from previous financial year in respect of highest paid director		
Salary and allowances	3.1	-3
Performance pay and bonuses	0	0
Average % Change from previous financial year in respect of employees taken as a whole		
Salary and allowances	6.1	3.6
Performance pay and bonuses	0	0

The reduction of -3% reported in 21/22 notes was in relation to a salary sacrifice scheme entered into by the Chief Executive which reduces the salary banding. The 3% shown in 22/23 is in relation to the pay award received and accrued for during 22/23.

The 3.6% reported in 21/22 notes in terms of the average pay per FTE related to the agreed A4C pay increases across the organisation. The 6.1% in 22/23 notes is related to the pay award received and accrued for during 22/23.

11. Pensions

PENSION COSTS

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on valuation data as 31 March 2022, updated to 31 March 2023 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

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

b) Full actuarial (funding) valuation

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

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay.

The actuarial valuation as at 31 March 2020 is currently underway and will set the new employer contribution rate due to be implemented from April 2024.

c) National Employment Savings Trust (NEST)

NEST is a workplace pension scheme, which was set up by legislation and is treated as a trust-based scheme. The Trustee responsible for running the scheme is NEST Corporation. It's a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP).

NEST Corporation has agreed a loan with the Department for Work and Pensions (DWP). This has paid for the scheme to be set up and will cover expected shortfalls in scheme costs during the earlier years while membership is growing.

NEST Corporation aims for the scheme to become self-financing while providing consistently low charges to members.

Using qualifying earnings to calculate contributions, currently the legal minimum level of contributions is 8% of a jobholder's qualifying earnings, for employers whose legal duties have started. The employer must pay at least 3% of this.

The earnings band used to calculate minimum contributions under existing legislation is called qualifying earnings. Qualifying earnings are currently those between £6,240 and £50,270 for the 2022-2023 tax year (2021-2022 £6,240 and £50,000).

Restrictions on the annual contribution limits were removed on 1st April 2017.

12. Public Sector Payment Policy

12.1 Prompt payment code - measure of compliance

The Welsh Government requires that trusts pay all their trade creditors in accordance with the CBI prompt payment code and Government Accounting rules. The Welsh Government has set as part of the trust financial targets a requirement to pay 95% of the number of non-NHS creditors within 30 days of delivery or receipt of a valid invoice, whichever is the later.

	2022-23 Number	2022-23 £000	2021-22 Number	2021-22 £000
NHS				
Total bills paid in year	1,160	9,147	995	7,609
Total bills paid within target	1,103	8,771	923	6,848
Percentage of bills paid within target	95.1%	95.9%	92.8%	90.0%
Non-NHS				
Total bills paid in year	51,541	137,279	49,800	124,384
Total bills paid within target	50,195	134,198	48,400	122,353
Percentage of bills paid within target	97.4%	97.8%	97.2%	98.4%
Total				
Total bills paid in year	52,701	146,426	50,795	131,993
Total bills paid within target	51,298	142,969	49,323	129,201
Percentage of bills paid within target	97.3%	97.6%	97.1%	97.9%

12.2 The Late Payment of Commercial Debts (Interest) Act 1998

	2022-23 £	2021-22 £
Amounts included within finance costs from claims made under legislation	0	0
Compensation paid to cover debt recovery costs under legislation	0	0
Total	0	0

13. Property, plant and equipment :

2022-23

	Land	Buildings, excluding dwellings	Dwellings	Assets under construction and payments on account	Plant & machinery	Transport Equipment	Information Technology	Furniture and fittings	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost at 31 March bf	9,043	28,879	0	23,262	19,068	76,044	38,234	1,831	196,361
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Prepayments	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	(20,030)	0	(20,030)
At 1 April 2022	9,043	28,879	0	23,262	19,068	76,044	18,204	1,831	176,331
Indexation	(269)	1,010	0	0	0	0	0	0	741
Additions - purchased	0	1,214	0	20,503	2	1,125	1,489	299	24,632
Additions - donated	0	0	0	0	0	0	0	0	0
Additions - government granted	0	0	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	6,393	0	(18,274)	507	10,433	845	87	(9)
Revaluation	577	(1,422)	0	0	0	0	0	0	(845)
Reversal of impairments	0	500	0	0	0	0	0	0	500
Impairments	(96)	(9,904)	0	0	0	(679)	4	0	(10,675)
Reclassified as held for sale	0	0	0	0	(695)	(7,529)	0	0	(8,224)
Disposals other than by sale	0	0	0	0	(211)	(242)	(2,655)	(771)	(3,879)
At 31 March 2023	9,255	26,670	0	25,491	18,671	79,152	17,887	1,446	178,572
Depreciation									
Depreciation at 31 March bf	0	4,181	0	0	13,104	51,227	30,838	1,417	100,767
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	(18,443)	0	(18,443)
At 1 April 2022	0	4,181	0	0	13,104	51,227	12,395	1,417	82,324
Indexation	0	45	0	0	0	0	0	0	45
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluation	0	(2,902)	0	0	0	0	0	0	(2,902)
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(329)	0	0	0	(494)	0	0	(823)
Reclassified as held for sale	0	0	0	0	(695)	(7,529)	0	0	(8,224)
Disposals other than by sale	0	0	0	0	(211)	(242)	(2,655)	(771)	(3,879)
Charged during the year	0	1,042	0	0	1,982	8,252	1,980	158	13,414
At 31 March 2023	0	2,037	0	0	14,180	51,214	11,720	804	79,955
Net book value									
At 1 April 2022	9,043	24,698	0	23,262	5,964	24,817	5,809	414	94,007
Net book value									
At 31 March 2023	9,255	24,633	0	25,491	4,491	27,938	6,167	642	98,617
Net book value at 31 March 2023 comprises :									
Purchased	9,255	24,633	0	25,491	4,474	27,810	6,167	642	98,472
Donated	0	0	0	0	17	128	0	0	145
Government Granted	0	0	0	0	0	0	0	0	0
At 31 March 2023	9,255	24,633	0	25,491	4,491	27,938	6,167	642	98,617
Asset Financing:									
Owned	9,255	24,633	0	25,491	4,491	27,938	6,167	642	98,617
Held on finance lease	0	0	0	0	0	0	0	0	0
On-SoFP PFI contract	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
At 31 March 2023	9,255	24,633	0	25,491	4,491	27,938	6,167	642	98,617

The net book value of land, buildings and dwellings at 31 March 2023 comprises :

	£000
Freehold	32,136
Long Leasehold	1,752
Short Leasehold	0
Total	33,888

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards. NHSTs are required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

The land and buildings have also been indexed as at 1st May 2022 based on the percentages provided by the Valuation Office Agency.

13. Property, plant and equipment :

2021-22

	Land	Buildings, excluding dwellings	Dwellings	Assets under construction and payments on account	Plant & machinery	Transport Equipment	Information Technology	Furniture and fittings	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000	£000	£000
At 1 April 2021	8,598	21,069	0	17,182	22,597	78,399	35,731	1,848	185,424
Indexation	174	988	0	0	0	0	0	0	1,162
Additions - purchased	0	344	0	26,071	2	461	965	0	27,843
Additions - donated	0	0	0	185	0	0	0	0	185
Additions - government granted	0	0	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	(29)	0	0	0	0	0	0	0	(29)
Reclassifications	300	12,710	0	(20,176)	1,901	1,863	1,980	32	(1,390)
Revaluation	0	(96)	0	0	0	0	0	0	(96)
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(6,136)	0	0	0	0	0	0	(6,136)
Reclassified as held for sale	0	0	0	0	(118)	(4,227)	0	0	(4,345)
Disposals other than by sale	0	0	0	0	(5,314)	(452)	(442)	(49)	(6,257)
At 31 March 2022	9,043	28,879	0	23,262	19,068	76,044	38,234	1,831	196,361
Depreciation									
At 1 April 2021	0	3,105	0	0	16,203	47,335	28,113	1,278	96,034
Indexation	0	146	0	0	0	0	0	0	146
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(1)	0	0	0	0	0	0	(1)
Reclassified as held for sale	0	0	0	0	(118)	(4,227)	0	0	(4,345)
Disposals other than by sale	0	0	0	0	(5,314)	(452)	(442)	(49)	(6,257)
Charged during the year	0	931	0	0	2,333	8,571	3,167	188	15,190
At 31 March 2022	0	4,181	0	0	13,104	51,227	30,838	1,417	100,767
Net book value									
At 1 April 2021	8,598	17,964	0	17,182	6,394	31,064	7,618	570	89,390
Net book value									
At 31 March 2022	9,043	24,698	0	23,262	5,964	24,817	7,396	414	95,594
Net book value at 31 March 2022 comprises :									
Purchased	9,043	24,698	0	23,262	5,944	24,662	7,396	414	95,419
Donated	0	0	0	0	20	155	0	0	175
Government Granted	0	0	0	0	0	0	0	0	0
At 31 March 2022	9,043	24,698	0	23,262	5,964	24,817	7,396	414	95,594
Asset Financing:									
Owned	9,043	24,698	0	23,262	5,964	24,817	5,809	414	94,007
Held on finance lease	0	0	0	0	0	0	1,587	0	1,587
On-SoFP PFI contract	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
At 31 March 2022	9,043	24,698	0	23,262	5,964	24,817	7,396	414	95,594

The net book value of land, buildings and dwellings at 31 March 2022 comprises :

	£000
Freehold	30,806
Long Leasehold	2,935
Short Leasehold	0
Total	33,741

Valuers 'material uncertainty', in valuation.

0

The disclosure relates to the materiality in the valuation report not that of the underlying account.

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2017. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards. LHB s are required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

13. Property, plant and equipment :

Disclosures:

i) Donated Assets

The Welsh Ambulance Services NHST has not received donated assets during the year.

ii) Valuations

The NHST Land and Buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards.

The NHST is required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in operation.

iii) Asset Lives

Tangible fixed assets are depreciated at rates calculated to write them down to estimated residual value on a straight line basis over their estimated useful lives. No depreciation is provided on freehold land, assets in the course of construction and assets surplus to requirements.

Equipment lives range from three and a half to eight years.

Buildings are depreciated on useful lives as determined by the Valuation Office Agency.

iv) Compensation

£9.352 million was received from the Welsh Assembly Government in respect of compensation for assets impaired during the year, of which £4.533m related to the impairment of a building brought into use in March 2023. The compensation received is included in the income statement.

v) Write Downs

There have been no write downs for this financial year.

vi) The NHST does not hold any property where the value is materially different from its open market value.

vii) Assets Held for Sale or sold in the period.

There are assets held for sale or sold in the period. As shown within Note 13.2, a brought forward asset held for sale has been disposed of in the period.

Gain/(Loss) on Sale

Asset description	Reason for sale	Gain/(Loss) on sale £000
Vehicles	No longer servicable	259
Equipment	No longer servicable	25
Land	Surplus to requirements	(5)
		<u>279</u>

13.2 Non-current assets held for sale

	Land	Buildings, including dwellings	Other property plant and equipment	Intangible assets	Other assets	Total
	£000	£000	£000	£000	£000	£000
Balance b/f 1 April 2022	130	0	0	0	0	130
Plus assets classified as held for sale in year	0	0	0	0	0	0
Revaluation	220	0	0	0	0	220
Less assets sold in year	(350)	0	0	0	0	(350)
Plus reversal of impairments	0	0	0	0	0	0
Less impairment for assets held for sale	0	0	0	0	0	0
Less assets no longer classified as held for sale for reasons other than disposal by sale	0	0	0	0	0	0
Balance c/f 31 March 2023	0	0	0	0	0	0
Balance b/f 1 April 2021	130	0	0	0	0	130
Plus assets classified as held for sale in year	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Less assets sold in year	0	0	0	0	0	0
Plus reversal of impairments	0	0	0	0	0	0
Less impairment for assets held for sale	0	0	0	0	0	0
Less assets no longer classified as held for sale for reasons other than disposal by sale	0	0	0	0	0	0
Balance c/f 31 March 2022	130	0	0	0	0	130

As at 1st April 2022, one property is included within this category and was sold during the period.

The property included became surplus to requirement following the relocation of staff to new office accommodation during the latter part of the 2018/19 financial year. The sale of the property was originally anticipated to take place during the financial year 2021/22 but as a result of delays caused by events outside of the Trust's control, the sale took place during the financial year 2022/23.

Within Note 13 there is £7.529m of Transport equipment and £0.695m of Plant & Machinery that is reclassified as held for sale. These relate wholly to fully depreciated vehicles and equipment which have been decommissioned and sold.

13.3 Right of Use Assets

The organisation's right of use asset leases are disclosed across the relevant headings below. Most are individually insignificant, however, 3 are significant in their own right:
 VPH HQ & Control held under land and buildings nbv at 31 March 2023 £2,846k
 Beacons House held under land and buildings nbv at 31 March 2023 £1,081k
 Airwave under information technology nbv at 31 March 2023 £1,891k

	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
2022-23									
Cost or valuation at 31 March	0	0	0	0	0	0	0	0	0
Lease prepayments in relation to RoU Assets	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	20,030	0	20,030
Operating Leases Transitioning	0	10,336	0	0	0	71	0	0	10,407
Cost or valuation at 1 April	0	10,336	0	0	0	71	20,030	0	30,437
Additions	0	1,934	0	0	0	0	2,522	0	4,456
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
De-recognition	0	0	0	0	0	0	0	0	0
At 31 March	0	12,270	0	0	0	71	22,552	0	34,893
Depreciation at 31 March	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	18,443	0	18,443
Operating Leases Transitioning	0	0	0	0	0	0	0	0	0
Depreciation at 1 April	0	0	0	0	0	0	18,443	0	18,443
Recognition	0	0	0	0	0	0	0	0	0
Transfers from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
De-recognition	0	0	0	0	0	0	0	0	0
Provided during the year	0	1,465	0	0	0	32	2,218	0	3,715
At 31 March	0	1,465	0	0	0	32	20,661	0	22,158
Net book value at 1 April	0	10,336	0	0	0	71	1,587	0	11,994
Net book value at 31 March	0	10,805	0	0	0	39	1,891	0	12,735
RoU Asset Total Value Split by Lessor									
	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
NHS Wales Peppercorn Leases	0	668	0	0	0	0	0	0	668
NHS Wales Market Value Leases	0	472	0	0	0	0	0	0	472
Other Public Sector Peppercorn Leases	0	503	0	0	0	0	0	0	503
Other Public Sector Market Value Leases	0	1,852	0	0	0	0	0	0	1,852
Private Sector Peppercorn Leases	0	0	0	0	0	0	0	0	0
Private Sector Market Value Leases	0	7,310	0	0	0	39	1,891	0	9,240
Total	0	10,805	0	0	0	39	1,891	0	12,735

13.3 Right of Use Assets continued
Quantitative disclosures

Maturity analysis

Contractual undiscounted cash flows relating to lease liabilities	£000
Less than 1 year	2,999
2-5 years	4,715
> 5 years	3,685
Total	11,399

Lease Liabilities (net of irrecoverable VAT)

	£000
Current	2,999
Non-Current	8,400
Total	11,399

Amounts Recognised in Statement of Comprehensive Net Expenditure

	£000
Depreciation	3,715
Impairment	0
Variable lease payments not included in lease liabilities - Interest expense	0
Sub-leasing income	0
Expense related to short-term leases	158
Expense related to low-value asset leases (excluding short-term leases)	0

Amounts Recognised in Statement of Cashflows (net of irrecoverable VAT)

	£000
Interest expense	123
Repayments of principal on leases	3,591
Total	3,714

The nature of the Trust's leasing activities relates mainly to properties which are utilised as operational sites/stations and office accommodation. The Trust also leases pool vehicles.

The Trust is not committed to any leases which have not yet commenced.

14. Intangible assets

	Computer software purchased	Computer software internally developed	Licenses and trade-marks	Patents	Development expenditure internally generated	Assets under Construction	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000
At 1 April 2022	11,273	0	4,512	0	0	0	15,785
Revaluation		0			0	0	0
Reclassifications	0	0	9	0	0	0	9
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions							
- purchased	57	0	0	0	0	0	57
- internally generated	0	0	0	0	0	0	0
- donated	0	0	0	0	0	0	0
- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,035)	0	(996)	0	0	0	(2,031)
At 31 March 2023	10,295	0	3,525	0	0	0	13,820
Amortisation							
At 1 April 2022	9,271	0	3,283	0	0	0	12,554
Revaluation		0			0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Charged during the year	1,185	0	763	0	0	0	1,948
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,035)	0	(996)	0	0	0	(2,031)
Accumulated amortisation at 31 March 2023	9,421	0	3,050	0	0	0	12,471
Net book value At 1 April 2022	2,002	0	1,229	0	0	0	3,231
Net book value At 31 March 2023	874	0	475	0	0	0	1,349
Net book value							
Purchased	874	0	475	0	0	0	1,349
Donated	0	0	0	0	0	0	0
Government granted	0	0	0	0	0	0	0
Internally Generated	0	0	0	0	0	0	0
At 31 March 2023	874	0	475	0	0	0	1,349

14. Intangible assets

	Computer software purchased	Computer software internally developed	Licenses and trade-marks	Patents	Development expenditure internally generated	Assets under Construction	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000
At 1 April 2021	11,570	0	4,589	0	0	0	16,159
Revaluation		0			0	0	0
Reclassifications	788	0	602	0	0	0	1,390
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions							
- purchased	128	0	0	0	0	0	128
- internally generated	0	0	0	0	0	0	0
- donated	0	0	0	0	0	0	0
- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,213)	0	(679)	0	0	0	(1,892)
At 31 March 2022	11,273	0	4,512	0	0	0	15,785
Amortisation							
At 1 April 2021	9,448	0	3,248	0	0	0	12,696
Revaluation		0			0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Charged during the year	1,036	0	714	0	0	0	1,750
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,213)	0	(679)	0	0	0	(1,892)
Accumulated amortisation at 31 March 2022	9,271	0	3,283	0	0	0	12,554
Net book value							
At 1 April 2021	2,122	0	1,341	0	0	0	3,463
Net book value							
At 31 March 2022	2,002	0	1,229	0	0	0	3,231
Net book value							
Purchased	2,002	0	1,229	0	0	0	3,231
Donated	0	0	0	0	0	0	0
Government granted	0	0	0	0	0	0	0
Internally Generated	0	0	0	0	0	0	0
At 31 March 2022	2,002	0	1,229	0	0	0	3,231

14. Intangible assets

Disclosures:

i) Donated Assets

Welsh Ambulance Services NHS Trust has not received any donated intangible assets during the year.

ii) Recognition

Intangible assets acquired separately are initially recognised at fair value. The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred to date when the criteria for recognising internally generated assets has been met (see accounting policy 1.7 for criteria).

iii) Asset Lives

The useful economic lives of all intangible fixed assets held are finite and where applicable are in line with the terms of the individual license.

iv) Additions during the period

There have been additions to purchased software during the period.

v) Disposals during the period

The disposals made during the period as shown within Note 14 relate to nil net book value intangible assets that have been identified as no longer in use and have been written off.

15. Impairments

Impairments in the period arose from:	2022-23			2021-22		
	Property, plant & equipment	Right of Use Assets	Intangible assets	Property, plant & equipment	Right of Use Assets	Intangible assets
	£000	£000	£000	£000	£000	£000
Loss or damage from normal operations	0	0	0	0		0
Abandonment of assets in the course of construction	0	0	0	0		0
Over specification of assets (Gold Plating)	0	0	0	0		0
Loss as a result of a catastrophe	0	0	0	0		0
Unforeseen obsolescence	0	0	0	0		0
Changes in market price	0	0	0	0		0
Other	9,852	0	0	6,135		0
Reversal of impairment	(500)	0	0	0		0
Impairments charged to operating expenses	9,352	0	0	6,135		0

Analysis of impairments :

Operating expenses in Statement of Comprehensive Income	9,352	0	0	6,135		0
Revaluation reserve	318	0	0	96		0
Total	9,670	0	0	6,231		0

Included within the above total of £9.670m are the following items:-

- a review undertaken in connection with expenditure incurred on Trust buildings identified that a total impairment of £4.269m was required as there were instances where the value of the buildings had not been enhanced. Of this amount, £3.976m was charged to operating expenses.
- an amount of £0.687m was impaired in relation to the quinquennial revaluations and negative land indexation. Of this amount, £0.661m was charged to operating expenses.
- an amount of £0.181m was impaired in relation to damaged vehicles, all of this amount was charged to operating expenses.
- the remaining £4.533m relates to the amount spent on the Phone First call centre over and above the valuation received once the works to the property were complete and property brought into use during March 2023. All of this amount was charged to operating expenses.

16. Inventories

16.1 Inventories

	31 March 2023 £000	31 March 2022 £000
Drugs	122	120
Consumables	1,655	1,439
Energy	0	0
Work in progress	0	0
Other	255	267
Total	2,032	1,826
Of which held at net realisable value:	0	0

16.2 Inventories recognised in expenses

	31 March 2023 £000	31 March 2022 £000
Inventories recognised as an expense in the period	0	0
Write-down of inventories (including losses)	0	0
Reversal of write-downs that reduced the expense	0	0
Total	0	0

17. Trade and other receivables

17.1 Trade and other receivables

	31 March 2023 £000	31 March 2022 £000
Current		
Welsh Government	4,003	2,437
WHSSC & EASC	34	2,509
Welsh Health Boards	4,242	2,077
Welsh NHS Trusts	132	192
Welsh Special Health Authorities	140	8
Non - Welsh Trusts	60	15
Other NHS	27	24
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0
Welsh Risk Pool Claim reimbursement:-		
NHS Wales Secondary Health Sector	5,605	4,198
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	0	0
Other	0	0
Local Authorities	151	1
Capital debtors- Tangible	0	0
Capital debtors- Intangible	0	0
Other debtors	3,105	4,560
Provision for impairment of trade receivables	(319)	(291)
Pension Prepayments		
NHS Pensions Agency	0	0
NEST	0	0
Other prepayments	1,759	1,418
Accrued income	0	0
Sub-total	18,939	17,148
Non-current		
Welsh Government	0	0
WHSSC & EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Welsh Special Health Authorities	0	0
Non - Welsh Trusts	0	0
Other NHS	0	0
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0
Welsh Risk Pool Claim reimbursement		
NHS Wales Secondary Health Sector	0	406
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	0	0
Other	0	0
Local Authorities	0	0
Capital debtors- Tangible	0	0
Capital debtors- Intangible	0	0
Other debtors	380	384
Provision for impairment of trade receivables	0	0
Pension Prepayments		
NHS Pensions Agency	0	0
NEST	0	0
Other prepayments	0	0
Accrued income	0	0
Sub-total	380	790
Total trade and other receivables	19,319	17,938

The great majority of trade is with other NHS bodies. As NHS bodies are funded by Welsh Government, no credit scoring of them is considered necessary.

Other debtors includes £0.585m re Compensation Recovery Unit (2021/22 £0.669m).

17.2 Receivables past their due date but not impaired

	31 March 2023 0 £000	31 March 2022 0 £000
By up to 3 months	427	1,342
By 3 to 6 months	0	1
By more than 6 months	0	0
Balance at end of financial year	427	1,343

17.3 Expected Credit Losses (ECL) Allowance for bad and doubtful debts

	31 March 2023 0 £000	31 March 2022 0 £000
Balance at 1 April	(291)	(259)
Transfer to other NHS Wales body	0	0
Provision utilised (Amount written off during the year)	1	5
Provision written back during the year no longer required	0	0
(Increase)/Decrease in provision during year	(28)	(37)
ECL/Bad debts recovered during year	0	0
Balance at end of financial year	(318)	(291)

17.4 Receivables VAT

	31 March 2023 0 £000	31 March 2022 0 £000
Trade receivables	40	38
Other	0	0
Total	40	38

18. Other financial assets

	31 March 2023 £000	31 March 2022 £000
Current		
Shares and equity type investments		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)		
Right of Use Asset Finance Sublease	0	
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Total	0	0
Non-Current		
Shares and equity type investments		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)		
Right of Use Asset Finance Sublease	0	
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Total	0	0

19. Cash and cash equivalents

	31 March 2023 £000	31 March 2022 £000
Opening Balance	18,708	18,468
Net change in year	484	240
Closing Balance	19,192	18,708
Made up of:		
Cash with Government Banking Service (GBS)	15,127	18,644
Cash with Commercial banks	64	60
Cash in hand	1	4
Total cash	15,192	18,708
Current investments	4,000	0
Cash and cash equivalents as in SoFP	19,192	18,708
Bank overdraft - GBS	0	0
Bank overdraft - Commercial banks	0	0
Cash & cash equivalents as in Statement of Cash Flows	19,192	18,708

20. Trade and other payables at the SoFP Date	31 March 2023 £000	31 March 2022 £000
Current		
Welsh Government	1,133	0
WHSSC & EASC	709	442
Welsh Health Boards	213	248
Welsh NHS Trusts	697	219
Welsh Special Health Authorities	0	35
Other NHS	50	95
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	2,233	1,589
National Insurance contributions payable to HMRC	2,622	2,192
Non-NHS trade payables - revenue	6,705	3,883
Local Authorities	2	8
Capital payables-Tangible	6,418	10,063
Capital payables- Intangible	40	104
Overdraft	0	0
Rentals due under operating leases	0	0
RoU Lease Liability	26	
Obligations due under finance leases and HP contracts		0
Imputed finance lease element of on SoFP PFI contracts	0	0
Pensions: staff	2,642	2,450
Non NHS Accruals	16,136	13,931
Deferred Income:		
Deferred income brought forward	493	230
Deferred income additions	199	263
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	(459)	0
Other liabilities - all other payables	0	0
PFI assets – deferred credits	0	0
PFI - Payments on account	0	0
Sub-total	39,859	35,752

The Trust aims to pay all invoices within the 30 day period directed by the Welsh Government.

In respect of the Pensions figure shown above, £2.618m relates to the NHS Pension scheme (2021/22 £2.429m) and £0.024m to the NEST pension scheme (2021/22 £0.021m).

20. Trade and other payables at the SoFP Date (cont)

	31 March 2023 £000	31 March 2022 £000
Non-current		
Welsh Government	0	0
WHSSC & EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Welsh Special Health Authorities	0	0
Other NHS	0	0
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	0	0
National Insurance contributions payable to HMRC	0	0
Non-NHS trade payables - revenue	0	0
Local Authorities	0	0
Capital payables- Tangible	0	0
Capital payables- Intangible	0	0
Overdraft	0	0
Rentals due under operating leases	0	0
RoU Lease Liability	0	
Obligations due under finance leases and HP contracts		0
Imputed finance lease element of on SoFP PFI contracts	0	0
Pensions: staff	0	0
Non NHS Accruals	0	0
Deferred Income:		
Deferred income brought forward	0	0
Deferred income additions	0	0
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	0	0
Other liabilities - all other payables	0	0
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub-total	0	0
Total	39,859	35,752

21. Borrowings	31 March	31 March
Current	2023	2022
	£000	£000
Bank overdraft - Government Banking Service (GBS)	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities		1,364
RoU Lease Liability	2,999	
Other	0	0
Total	2,999	1,364

Non-current		
Bank overdraft - GBS	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities		0
RoU Lease Liability	8,400	
Other	0	0
Total	8,400	0

21.2 Loan advance/strategic assistance funding

	31 March	31 March
	2023	2022
	£000	£000
Amounts falling due:		
In one year or less	0	0
Between one and two years	0	0
Between two and five years	0	0
In five years or more	0	0
Sub-total	0	0
Wholly repayable within five years	0	0
Wholly repayable after five years, not by instalments	0	0
Wholly or partially repayable after five years by instalments	0	0
Sub-total	0	0
Total repayable after five years by instalments	0	0

The Trust has not received a loan advance or strategic funding from the Welsh Government.

RoU Lease Liability Transitioning & Transferring	£'000	£'000
RoU Liability as at 31 March 2020	0	0
Transfer of Finance Leases from PPE Note	1,587	0
Operating Leases Transitioning	10,409	0
RoU Lease Liability as at 01 April 2022	11,996	0

22. Other financial liabilities

	31 March 2023 £000	31 March 2022 £000
Current		
Financial Guarantees		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
Other		
At amortised cost	0	0
At fair value through SoCI	0	0
Total	0	0

	31 March 2023 £000	31 March 2022 £000
Non-current		
Financial Guarantees		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
Other		
At amortised cost	0	0
At fair value through SoCI	0	0
Total	0	0

23. Provisions

2022-23

	At 1 April 2022	Structured settlement cases transferr-ed to Risk Pool	Transfers to creditors	Transfers between current and non current	Transfers (to)/from other NHS body	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2023
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current										
Clinical negligence:-										
Secondary Care	1,350	0	(438)	248	0	2,105	(1,081)	(324)	0	1,860
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	194	0	(3)	12	0	617	(219)	(154)	0	447
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,560	0	0	0	0	1,620	2,024	(3,191)	(130)	1,883
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	298	0	0	71	0	419	(181)	(95)	0	512
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	15		0	0	0	12	(6)	(4)	(1)	16
2019-20 Scheme Pays - Reimbursement	0		0	0	0	0	0	0	0	0
Restructurings	0		0	0	0	0	0	0		0
RoU Asset Dilapidations CAME	0		0	0	0	0	0	0		0
Other Capital Provisions	0		0	0	0	0	0	0		0
Other	985		0	0	0	0	(599)	0		386
Total	4,402	0	(441)	331	0	4,773	(62)	(3,768)	(131)	5,104

Non Current

Clinical negligence:-										
Secondary Care	348	0	0	(248)	0	150	0	0	0	250
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	12	0	0	(12)	0	1	0	0	0	1
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	9,571	0	0	0	0	0	(2,952)	0	0	6,619
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	71	0	0	(71)	0	0	0	0	0	0
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	56		0	0	0	0	(7)	0	0	49
2019-20 Scheme Pays - Reimbursement	0		0	0	0	37	0	0	0	37
Restructurings	0		0	0	0	0	0	0		0
RoU Asset Dilapidations CAME	0		0	0	0	0	0	0		0
Other Capital Provisions	0		0	0	0	0	0	0		0
Other	0		0	0	0	0	0	0		0
Total	10,058	0	0	(331)	0	188	(2,959)	0	0	6,956

TOTAL

Clinical negligence:-										
Secondary Care	1,698	0	(438)	0	0	2,255	(1,081)	(324)	0	2,110
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	206	0	(3)	0	0	618	(219)	(154)	0	448
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	11,131	0	0	0	0	1,620	(928)	(3,191)	(130)	8,502
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	369	0	0	0	0	419	(181)	(95)	0	512
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	71		0	0	0	12	(13)	(4)	(1)	65
2019-20 Scheme Pays - Reimbursement	0		0	0	0	37	0	0	0	37
Restructurings	0		0	0	0	0	0	0		0
RoU Asset Dilapidations CAME	0		0	0	0	0	0	0		0
Other Capital Provisions	0		0	0	0	0	0	0		0
Other	985		0	0	0	0	(599)	0		386
Total	14,460	0	(441)	0	0	4,961	(3,021)	(3,768)	(131)	12,060

Expected timing of cash flows:

	In year to 31 March 2024 £000	Between 01-Apr-24 to 31 March 2028 £000	Thereafter £000	Totals £000
Clinical negligence:-				
Secondary Care	1,860	250	0	2,110
Primary Care	0	0	0	0
Redress Secondary Care	447	1	0	448
Redress Primary Care	0	0	0	0
Personal injury	1,883	1,828	4,791	8,502
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	512	0	0	512
Structured Settlements - WRPS	0	0	0	0
Pensions - former directors	0	0	0	0
Pensions - other staff	16	46	3	65
2019-20 Scheme Pays - Reimbursement	0	37	0	37
Restructuring	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0
Other Capital Provisions	0	0	0	0
Other	386	0	0	386
Total	5,104	2,162	4,794	12,060

"Other" provisions of £0.386m is in relation to the dilapidation of leasehold premises.

23. Provisions (continued)

2021-22

	At 1 April 2021	Structured settlement cases transferred to Risk Pool	Transfers to creditors	Transfers between current and non current	Transfers (to)/from other NHS body	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2022
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current										
Clinical negligence:-										
Secondary Care	2,711	0	0	640	0	1,432	(1,963)	(1,470)	0	1,350
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	158	0	0	(14)	0	472	(212)	(210)	0	194
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,521	0	0	1,201	0	3,656	(375)	(4,344)	(99)	1,560
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	313	0	0	91	0	470	(206)	(370)	0	298
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	18		0	0	0	18	(9)	(11)	(1)	15
2019-20 Scheme Pays - Reimbursement	0		0	0	0	0	0	0	0	0
Restructurings	0		0	0	0	0	0			0
Other	2,228		0	0	0	2,759	(3,868)	(134)		985
Total	6,949	0	0	1,918	0	8,807	(6,633)	(6,539)	(100)	4,402
Non Current										
Clinical negligence:-										
Secondary Care	640	0	0	(640)	0	348	0	0	0	348
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	14	0	10	(2)	(10)	0	12
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	11,096	0	0	(1,201)	0	0	(324)	0	0	9,571
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	91	0	0	(91)	0	71	0	0	0	71
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	60		0	0	0	0	(4)	0	0	56
2019-20 Scheme Pays - Reimbursement	0		0	0	0	0	0	0	0	0
Restructurings	0		0	0	0	0	0			0
Other	0		0	0	0	0	0			0
Total	11,887	0	0	(1,918)	0	429	(330)	(10)	0	10,058
TOTAL										
Clinical negligence:-										
Secondary Care	3,351	0	0	0	0	1,780	(1,963)	(1,470)	0	1,698
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	158	0	0	0	0	482	(214)	(220)	0	206
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	12,617	0	0	0	0	3,656	(699)	(4,344)	(99)	11,131
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	404	0	0	0	0	541	(206)	(370)	0	369
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	78		0	0	0	18	(13)	(11)	(1)	71
2019-20 Scheme Pays - Reimbursement	0		0	0	0	0	0	0	0	0
Restructurings	0		0	0	0	0	0			0
Other	2,228		0	0	0	2,759	(3,868)	(134)		985
Total	18,836	0	0	0	0	9,236	(6,963)	(6,549)	(100)	14,460

24 Contingencies

24.1 Contingent liabilities

Provision has not been made in these accounts for the following amounts:

	31 March 2023 £000	31 March 2022 £000
Legal claims for alleged medical or employer negligence;		
Secondary care	13,818	9,193
Primary Care	0	0
Secondary care - Redress	0	0
Primary Care - Redress	0	0
Doubtful debts	0	0
Equal pay cases	0	0
Defence costs	376	316
Other	0	0
Total value of disputed claims	14,194	9,509
Amount recovered under insurance arrangements in the event of these claims being successful	(12,757)	(8,290)
Net contingent liability	1,437	1,219

Other litigation claims could arise in the future due to known incidents. The expenditure which may arise from such claims cannot be determined and no provision has been made for them.

Liability for Permanent Injury Benefit under the NHS Injury Benefit Scheme lies with the employer. Individual claims to the NHS Pensions Agency could arise due to known incidents.

Contingent liabilities includes claims relating to alleged clinical negligence, personal injury and permanent injury benefits under the NHS Injury Benefits Scheme. The above figures include contingent liabilities for all Health Bodies in Wales.

24.2. Remote contingent liabilities

	31 March 2023 £000	31 March 2022 £000
Guarantees	0	0
Indemnities	0	0
Letters of comfort	0	0
Total	0	0

24.3 Contingent assets

	31 March 2023 £000	31 March 2022 £000
	0	0
	0	0
	0	0
Total	0	0

The Trust has no contingent assets.

25. Capital commitments

Commitments under capital expenditure contracts at the statement of financial position sheet date :

The disclosure of future capital commitments not already disclosed as liabilities in the accounts.

	31 March	31 March
	2023	2022
	£000	£000
Property, plant and equipment	3,764	12,914
Right of Use Assets	0	
Intangible assets	62	86
Total	3,826	13,000

The decreases in capital commitments is due to an in-depth review of all open purchase orders being carried out during the year and closed where no longer required.

26. Losses and special payments

Losses and special payments are charged to the Income statement in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore this note is prepared on a cash basis.

Gross loss to the Exchequer

Number of cases and associated amounts paid out during the financial year

	Amounts paid out during year to 31 March 2023	
	Number	£
Clinical negligence	9	1,518,617
Personal injury	66	904,258
All other losses and special payments	123	245,501
Total	198	2,668,376

Analysis of cases in excess of £300,000

Case Type	In year claims in excess of £300,000		Cumulative claims in excess of £300,000	
	Number	£	Number	£
Cases in excess of £300,000:				
Personal injury	1	18,774	1	306,764
Personal injury	1	18,517	1	302,716
Clinical negligence			1	704,493
Personal injury			1	378,967
Clinical negligence			1	632,585
Personal injury			1	4,314,610
Clinical negligence	1	150,000	1	858,810
Clinical negligence	1	68,000	1	591,880
Clinical negligence	1	105,620	1	531,400
Clinical negligence	1	863,750	1	863,822
Sub-total	6	1,224,661	10	9,486,047
All other cases	192	1,443,715	696	10,150,743
Total cases	198	2,668,376	706	19,636,790

27. Right of Use / Finance leases obligations

27.1 Obligations (as lessee)

A contract was entered into with Airwave during 2007-08 in respect of the National Ambulance Radio Re-procurement Project. This was transferred to Right of Use Assets as at 1st April 2022.

The Trust does not hold any Finance Leases. All information shown is in relation to Right of Use Assets.

Amounts payable under right of use asset / finance leases:		Post Implementation of IFRS 16	Pre implementation of IFRS 16 (FL)
LAND		31 March 2023 £000	31 March 2022 £000
Minimum lease payments			
Within one year		0	0
Between one and five years		0	0
After five years		0	0
Less finance charges allocated to future periods		0	0
Minimum lease payments		0	0
Included in:			
Current borrowings		0	0
Non-current borrowings		0	0
Total		0	0
Present value of minimum lease payments			
Within one year		0	0
Between one and five years		0	0
After five years		0	0
Total present value of minimum lease payments		0	0
Included in:			
Current borrowings		0	0
Non-current borrowings		0	0
Total		0	0

27. Right of Use / Finance leases obligations

27.1 Obligations (as lessee) continued

	Post Implementation of IFRS 16 (RoU) 31 March 2023 £000	Pre implementation of IFRS 16 (FL) 31 March 2022 £000
Amounts payable under right of use asset / finance leases:		
BUILDINGS		
Minimum lease payments		
Within one year	1,385	0
Between one and five years	4,930	0
After five years	3,783	0
Less finance charges allocated to future periods	(408)	0
Minimum lease payments	9,690	0
Included in: Current borrowings	1,300	0
Non-current borrowings	8,390	0
Total	9,690	0
Present value of minimum lease payments		
Within one year	1,300	0
Between one and five years	4,706	0
After five years	3,684	0
Total present value of minimum lease payments	9,690	0
Included in: Current borrowings	1,300	0
Non-current borrowings	8,390	0
Total	9,690	0

	Post Implementation of IFRS 16 (RoU) 31 March 2023 £000	Pre implementation of IFRS 16 (FL) 31 March 2022 £000
OTHER - Non Property		
Minimum lease payments		
Within one year	1,706	1,373
Between one and five years	10	0
After five years	0	0
Less finance charges allocated to future periods	(7)	(9)
Minimum lease payments	1,709	1,364
Included in: Current borrowings	1,699	1,364
Non-current borrowings	10	0
Total	1,709	1,364
Present value of minimum lease payments		
Within one year	1,699	1,364
Between one and five years	10	0
After five years	0	0
Total present value of minimum lease payments	1,709	1,364
Included in: Current borrowings	1,699	1,364
Non-current borrowings	10	0
Total	1,709	1,364

27.2 Right of Use Assets / Finance lease receivables (as lessor)

The Trust has no amounts receivable under right of use asset or finance leases as lessor.

Amounts receivable under right of use assets / finance leases:		Post Implementation of IFRS 16 31 March 2023 £000	Pre implementation of IFRS 16 (FL) 31 March 2022 £000
Gross investment in leases			
Within one year		0	0
Between one and five years		0	0
After five years		0	0
Less finance charges allocated to future periods		0	0
Present value of minimum lease payments		0	0
Included in:			
Current borrowings		0	0
Non-current borrowings		0	0
Total		0	0
Present value of minimum lease payments			
Within one year		0	0
Between one and five years		0	0
After five years		0	0
Less finance charges allocated to future periods		0	0
Total present value of minimum lease payments		0	0
Included in:			
Current borrowings		0	0
Non-current borrowings		0	0
Total		0	0

27.3 Finance Lease Commitment

The Trust does not have any commitments becoming operational in a future period.

28. Private finance transactions

Private Finance Initiatives (PFI) / Public Private Partnerships (PPP)

The Trust has no PFI or PPP Schemes.

29. Financial Risk Management

IFRS 7, Derivatives and Other Financial Instruments, requires disclosure of the role that financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities.

NHS Trusts are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS 7 mainly applies. NHS Trusts have 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 NHS Trusts in undertaking its activities.

The Trust's treasury management operations are carried out by the finance department within parameters defined formally within the Trust's standing financial instructions and policies agreed by the board of directors. The Trust treasury activity is subject to review by the Trust's internal auditors.

Liquidity risk

The Trust's net operating costs are incurred under annual service agreements with various Health bodies, which are financed from resources voted annually by parliament. NHS Trusts also largely finance their capital expenditure from funds made available from the Welsh Government under agreed borrowing limits. NHS Trusts are not, therefore, exposed to significant liquidity risks.

Interest-rate risks

The great majority of NHS Trust's financial assets and financial liabilities carry nil or fixed rates of interest. NHS Trusts are not, therefore, exposed to significant interest-rate risk.

Foreign currency risk

NHS Trusts have no or negligible foreign currency income or expenditure and therefore are not exposed to significant foreign currency risk.

Credit Risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposures are in receivables from customers as disclosed in the trade and other receivables note.

General

The powers of the Trust to invest and borrow are limited. The Board has determined that in order to maximise income from cash balances held, any balance of cash which is not required will be invested. The Trust does not borrow from the private sector. All other financial instruments are held for the sole purpose of managing the cash flow of the Trust on a day to day basis or arise from the operating activities of the Trust. The management of risks around these financial instruments therefore relates primarily to the Trust's overall arrangements for managing risks to their financial position, rather than the Trust's treasury management procedures.

30. Movements in working capital

	31 March 2023 £000	31 March 2022 £000
(Increase) / decrease in inventories	(206)	(198)
(Increase) / decrease in trade and other receivables - non-current	410	1,488
(Increase) / decrease in trade and other receivables - current	(1,791)	(2,667)
Increase / (decrease) in trade and other payables - non-current	0	0
Increase / (decrease) in trade and other payables - current	4,107	7,231
Total	2,520	5,854
Adjustment for accrual movements in fixed assets - creditors	3,709	(6,547)
Adjustment for accrual movements in fixed assets - debtors	0	0
Other adjustments	580	100
Total	6,809	(593)

31. Other cash flow adjustments

	31 March 2023 £000	31 March 2022 £000
Other cash flow adjustments		
Depreciation	17,129	15,190
Amortisation	1,948	1,750
(Gains)/Loss on Disposal	0	0
Impairments and reversals	9,352	6,135
Release of PFI deferred credits	0	0
NWSSP Covid assets issued debited to expenditure but non-cash	0	0
NWSSP Covid assets received credited to revenue but non-cash	0	0
Donated assets received credited to revenue but non-cash	0	0
Government Grant assets received credited to revenue but non-cash	0	0
Right of Use Grant (Peppercorn Lease) credited to revenue but non cas	0	
Non-cash movements in provisions	621	2,587
Total	29,050	25,662

32. Events after reporting period

NHS Wales Recovery payment 2022-23

NHS Wales bodies were notified in a pay circular letter issued on 25th May 2023 by the Welsh Government, of the additional pay arrangements for employees covered by the Agenda for Change terms and conditions in Wales for 2022-23, which will be funded by the Welsh Government.

NHS Wales bodies will make a one off non-consolidated, prorated “recovery payment” for staff employed on the Agenda for Change terms and conditions (this includes most NHS staff including nursing staff but excludes medical staff).

These costs have not been recognised in the 2022-23 financial statements because the obligating event was the publication of the offer agreed with the Minister on 20 April 2023 and therefore post 31st March 2023. The costs will be accounted for in the 2023-24 Annual Accounts of NHS Wales bodies.

The estimated cost is £4,248,602.58

These financial statements were authorised for issue by the Chief Executive and Accountable Officer on 27/07/2023; post the date the financial statements were certified by the Auditor General for Wales.

33. Related Party transactions

The Trust is a body corporate established by order of the Welsh Minister for Health and Social Services.

The Welsh Government is regarded as a related party. During the year, the Trust has had a significant number of material transaction with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent body, namely:

Related Party	Expenditure to related party £000	Income from related party £000	Amounts owed to related party £000	Amounts due from related party £000
Welsh Government	4,371	38,020	1,133	4,004
WHSSC/EASC	15	230,371	693	34
Aneurin Bevan University Health Board	241	10,837	34	2,865
Betsi Cadwaladr University Health Board	496	1,893	96	562
Cardiff & Vale University Health Board	106	216	24	118
Cwm Taf Morgannwg University Health Board	85	764	11	521
Hywel Dda University Health Board	96	1,745	9	37
Powys Teaching Health Board	45	21	18	12
Swansea Bay University Health Board	140	1,214	23	128
Public Health Wales NHS Trust	34	49	7	0
Velindre University NHS Trust	2,275	1,080	689	132
Health Education and Improvement Wales (HEIW)	31	372	0	15
Digital Health & Care Wales (DHCW)	1,028	149	0	125
Welsh Local Authorities	1,843	332	2	150
	10,806	287,063	2,739	8,703

The Trust Board is the Corporate Trustee of the Welsh Ambulance Services NHS Trust Charity. All voting members of the Trust (marked with an asterisk in the table overleaf) can act as a corporate trustee of the charity. During the year receipts from the Charity amounted to £0.010m (2021/22 £0.010m) with no other transactions being made. Net assets of the charity amount to £0.398m.

The Welsh Government income shown above includes £9.352m relating to impairment funding.

Lee Brooks, Executive Director of Operation, is also a Member of the Order of St John

Kevin Davies, Vice Chair & Non Executive Director, is both a Charity Trustee and Company Director of St John's Ambulance Cymru

Jason Killens, Chief Executive, is both a Member of the Order St John and Honorary Professor at Swansea University

33. Related Party transactions (continued)

A number of the Trust's members have declared interests in related parties.

The register of Declarations of Interest for the Trust's members can be found on the Trust website:

[Board Member Register of Interests, March 2023 - Live.xlsx \(nhs.wales\)](#)

No other Trust members provided declarations of interest in related parties during the period.

Material transactions between the Trust and related parties disclosed on the register of Declarations of Interest for 2022-23 were as follows (unless already reported on page 70):

	Payments to related party £000	Receipts from related party £000	Amounts owed to related party £000	Amounts due from related party £000
St John Ambulance	4,301	0	323	0
Swansea University	19	256	12	0
TOTAL	4,320	256	335	0

34. Third party assets

The Trust has no third party assets.

35. Pooled budgets

The Welsh Ambulance Services NHS Trust has no pooled budgets.

36. Operating Segments

IFRS 8 requires organisations to report information about each of its operating segments.

The Trust's primary remit is the provision of Ambulance and Unscheduled Care services throughout Wales and this is viewed as the only segment that is recognisable under this legislation.

The Chief Operating Decision Maker (CODM) is considered to be the Trust Board. The CODM receives a variety of information in a variety of formats dealing with various aspects of ambulance service and NHS Direct Wales performance. The Trust however considers the provision of services to be ultimately generic, in terms of geography and service.

The Trust therefore is deemed to operate as one segment.

37. Other Information

37.1. 6.3% Staff Employer Pension Contributions - Notional Element

The value of notional transactions is based on estimated costs for the twelve month period 1 April 2022 to 31 March 2023. This has been calculated from actual Welsh Government expenditure for the 6.3% staff employer pension contributions between April 2022 and February 2023 alongside Trust data for March 2022.

Transactions include notional expenditure in relation to the 6.3% paid to NHS BSA by Welsh Government and notional funding to cover that expenditure as follows:

	2022-23	2021-22
STATEMENT OF COMPREHENSIVE INCOME		
FOR THE YEAR ENDED 31 MARCH 2023	£000	£000
Revenue from patient care activities	8,402	7,841
Operating expenses	8,402	7,841
3. Analysis of gross operating costs		
3. Revenue from patient care activities		
Welsh Government	8,402	7,841
Welsh Government - Hosted Bodies	0	0
5.1 Operating expenses		
Directors' costs	66	76
Staff costs	8,336	7,765

37. Other Information (continued)

37.2 Other (continued)

Welsh Government Covid 19 Funding

Details of Covid 19 Pandemic Welsh Government funding amounts provided to NHS Wales

	Total 2022-23 £000	Total 2021-22 £000
Capital		
Capital Funding Field Hospitals		0
Capital Funding Equipment & Works		200
Capital Funding other (Specify)		0
Welsh Government Covid 19 Capital Funding	-	200
Revenue		
Stability Funding	0	5368
Covid Recovery	0	0
Cleaning Standards	400	400
PPE (including All Wales Equipment via NWSSP)	388	966
Testing / TTP- Testing & Sampling - Pay & Non Pay	709	0
Tracing / TTP - NHS & LA Tracing - Pay & Non Pay	0	0
Extended Flu Vaccination / Vaccination - Extended Flu Programme	-	0
Mass Covid-19 Vaccination / Vaccination - COVID-19	0	0
Annual Leave Accrual - Increase due to Covid		0
Urgent & Emergency Care		6076
Private Providers Adult Care / Support for Adult Social Care Providers		0
Hospices		0
Other Mental Health / Mental Health		0
Other Primary Care	0	0
Social care		0
Other	0	0
Welsh Government Covid 19 Revenue Funding	1,497	12,810

THE NATIONAL HEALTH SERVICE IN WALES ACCOUNTS DIRECTION GIVEN BY WELSH MINISTERS IN ACCORDANCE WITH SCHEDULE 9 SECTION 178 PARA 3(1) OF THE NATIONAL HEALTH SERVICE (WALES) ACT 2006 (C.42) AND WITH THE APPROVAL OF TREASURY

NHS TRUSTS

1. Welsh Ministers direct that an account shall be prepared for the financial year ended 31 March 2010 and subsequent financial years in respect of the NHS Wales Trusts in the form specified in paragraphs [2] to [7] below.

BASIS OF PREPARATION

2. The account of the NHS Wales Trusts shall comply with:

(a) the accounting guidance of the Government Financial Reporting Manual (FReM), which is in force for the financial year for which the accounts are being prepared, as detailed in the NHS Wales Trust Manual for Accounts;

(b) any other specific guidance or disclosures required by the Welsh Government.

FORM AND CONTENT

3. The account of the Trust for the year ended 31 March 2010 and subsequent years shall comprise a foreword, an income statement, a statement of financial position, a statement of cash flows and a statement of changes in taxpayers' equity as long as these statements are required by the FReM and applied to the NHS Wales Manual for Accounts, including such notes as are necessary to ensure a proper understanding of the accounts.

4. For the financial year ended 31 March 2010 and subsequent years, the account of the Trust shall give a true and fair view of the state of affairs as at the end of the financial year and the operating costs, changes in taxpayers' equity and cash flows during the year.

5. The account shall be signed and dated by the Chief Executive.

MISCELLANEOUS

6. The direction shall be reproduced as an appendix to the published accounts.

7. The notes to the accounts shall, inter alia, include details of the accounting policies adopted.

Signed by the authority of Welsh Ministers

Signed : Chris Hurst

Dated : 17.06.2010

1 Please see regulation 3 of the 2009 No 1558(W.153); NATIONAL HEALTH SERVICE, WALES; The National Health Service Trusts (Transfer of Staff, Property Rights and Liabilities) (Wales)