OUTSTANDING CARE
HEALTHY COMMUNITIES
AND A GREAT PLACE TO WORK

NHS
Buckinghamshire Healthcare
NHS Trust

Annual Report 2021/22

Our Vision

Outstanding Care, Healthy Communities and a Great Place to Work

Our Mission

Personal and compassionate care every time

Our Values

Collaborate
Aspire
Respect
Enable

Our Priorities

- Provide outstanding, best value care
- Take a leading role in our community
- Ensure our people are listened to, safe and supported

Contents

Foreword from the Chief Executive

When I described 2020/21 as a year like no other, little could I have imagined that 2021/22 would, in many ways, be even more challenging.

During the first year of the pandemic, our primary objective was to keep our patients and our colleagues safe, ensuring that we could continue to provide care to those that needed it most. Whilst this remains one of our top priorities, as COVID is still prevalent in the community, we have been dealing with the fall-out from the pandemic.

The emotional and physical toll the pandemic has taken on our colleagues should not be underestimated. During 2021/22 staff absence remained high as the virulent Omicron variant meant that many colleagues either had the virus or were self-isolating to protect the vulnerable and control the spread of COVID-19.

In line with national guidance, non-urgent elective procedures were suspended at the height of the pandemic. All services were re-started during 2021/22 and we have been dealing with the backlog caused both by the suspension and the reluctance for some people to seek help for fear of catching COVID.

Thanks to the dedication of our colleagues, we have significantly reduced the longest waits for our patients. At the heart of this has been working more closely with patients to create individuals plans for their care. Pre-operative assessments have been combined with outpatient appointments to create a one-stop shop approach reducing the time and number of visits before operations. Operations were moved from inpatient stays to day cases meaning that patients did not have to stay overnight in hospital and more operations were able to be carried out. Working in partnership with other local NHS Trusts and private hospitals we have been able to offer more choice of locations for treatment and increase capacity for operations.

Our Emergency Department has been under intense pressure. There has been an increase in attendances, with an extra 41,000 compared to 2020/21, but still below pre-pandemic levels. Many people are now attending ED that have previously delayed attendance, either through fear of catching COVID or not wanting to burden the NHS. As a result, many of them are more acutely unwell and their length of stay is longer than the average pre-pandemic. In addition, at any one time we have circa 80 patients who are well enough to go home but can't without an additional package of care being in place. We are working closely with other health and social care providers in the county to address this issue and have put in place additional measures to improve patient flow which you can read about in our performance overview.

During the year we were sad to say goodbye to Hattie Llewelyn-Davies who left the Trust after almost eight years as our chair to take up a position as chair of The Princess Alexandra Hospital Trust. Under Hattie's leadership the Trust has been on a remarkable journey thanks to the dedication of our colleagues, partners and volunteers, moving out of special measures to achieving 'good' with 'outstanding for caring' in our last CQC inspection in 2019. I am personally extraordinarily grateful for Hattie's wisdom, compassion, leadership and, most importantly, her staunch advocacy for our residents.

In David Highton we have a worthy successor. With his wealth of experience in healthcare, both here and overseas, and a commitment to driving change, David is ideally placed to lead our team on the next phase of our journey as we work towards delivering our new vision of delivering outstanding care, healthy communities and a great place to work.

Meeting the changing needs of the population, especially those living in deprived areas, will require significant transformation of how we and our partners provide care. There is high demand for care and people have increasingly complex needs. In Buckinghamshire alone we are expecting significant population growth.

Transforming what we do will involve developing new ways of working, creating new partnerships as well as requiring investment in new facilities, equipment, innovation and new technologies. To achieve this, we have just launched a new clinical strategy which is central to the Buckinghamshire Integrated Care Partnership. We are committed to achieving equality and inclusion by tackling health inequalities in the communities we serve and inequalities within our own workforce.

We would like to thank the public for their continued patience as we work tirelessly to see people as quickly as possible, which we will do based on clinical need. We have been overwhelmed by the continued generosity shown to us by local businesses and members of the public.

Last, but by no means, least, I would like to thank my colleagues, our partners and our volunteers. I am extremely proud of the way they have continued to respond to the most difficult of situations. As we enter 2022/23, we are all learning not just to manage COVID-19 but to live with it - adjusting to a new normal which has changed society forever.

Signature:  Date: 21 June 2022

Neil Macdonald
Chief Executive
Buckinghamshire Healthcare NHS Trust

Performance Overview

Nightingale's Rainbow, located at Stoke Mandeville Hospital, has been built to recognise and remember the loved ones we have lost, a reminder of the strength and kindness of Buckinghamshire through the COVID-19 pandemic and a symbol of hope for the future. At 5.5 metres tall and 8.3m wide the Rainbow is the first permanent tribute to the COVID-19 response in the country.

It is also the focal point for a fundraising campaign to support Florence Nightingale Hospice Charity and Buckinghamshire Healthcare NHS Trust's Charitable Fund. Each of the thousands of coloured Rainbow Tiles which form the Rainbow can be dedicated to any individual or group with a message of thanks or support on the virtual Nightingale's Rainbow.

Purpose and Activities

Buckinghamshire Healthcare NHS Trust is a major provider of integrated hospital and community services for the 550,000 residents of Buckinghamshire and the surrounding area, including Thame (Oxfordshire), Tring (Hertfordshire) and Leighton Buzzard (Bedfordshire).

Our main hospitals

Stoke Mandeville Hospital, Mandeville Road, Aylesbury HP21 8AL
Wycombe Hospital, Queen Alexandra Road, High Wycombe HP11 2TT

Our main community facilities

Amersham Hospital, Whielden Street, Amersham HP7 0JD
Buckingham Hospital, High Street, Buckingham MK18 1NU
Chalfont & Gerrards Cross Hospital, Hampden Road, Chalfont St Peter SL9 9SX
Marlow Community Hub, Victoria Road, Marlow SL8 5SX
Thame Community Hub, East Street, Thame OX9 3JT
Florence Nightingale Hospice, Stoke Mandeville Hospital, Mandeville Road, Aylesbury HP21 8AL
Rayners Hedge, Croft Road, Aylesbury HP21 7RD
Brookside Clinic, Station Way, Aylesbury, HP20 2SR

The headquarters is based at the Hartwell Wing, Stoke Mandeville Hospital.

Over 6,000 of our highly trained clinical staff, including doctors, nurses, midwives, health visitors, therapists and healthcare scientists deliver this care supported by our corporate services. We are a regional specialist centre for burns care, plastic surgery, stroke and cardiac services and dermatology. In addition, we provide specialist spinal services at our world renowned National Spinal Injuries Centre for patients from across England and internationally.

Partnerships

Our strategy reflects the NHS Long Term Plan published in early 2019 and is aligned to local plans and the wider health and social care economy. We work closely with the Buckinghamshire Integrated Care Partnership and the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System.

Our partners in the Buckinghamshire Integrated Care Partnership include:

NHS Buckinghamshire Clinical Commissioning Group
Oxford Health NHS Foundation Trust
South Central Ambulance Service NHS Foundation Trust
Buckinghamshire Council
FedBucks GP Federation

Organisational structure

Details of the Trust's business model and environment, organisational structure, objectives and strategies can be found elsewhere within this Annual Report.

Visit our website for more details on our services**:** www.buckshealthcare.nhs.uk

Strategy and objectives

Our vision is to provide outstanding care, create healthy communities and make Buckinghamshire Healthcare NHS Trust a great place to work.

Outstanding care that is compassionate and inclusive and delivers the best possible outcomes in the most efficient way. People deserve nothing less. Healthy communities where we play our role in communities to support people to live independent healthy lives at home. A great place to work that is inclusive and compassionate. A workplace that learns and improves together and values the health and wellbeing of our colleagues because we know happy, healthy people deliver the best care.

To deliver our vision, we have three strategic priorities:

- Provide outstanding, best value care
- Take a leading role in our community
- Ensure our people are listened to, safe and supported

Our mission is what we do every day at work to deliver personal and compassionate care every time.

The Trust's vision and mission are underpinned by our **CARE** values of Collaborate, Aspire, Respect and Enable that help to define our beliefs and set expectations of how we behave as colleagues working for Buckinghamshire Healthcare NHS Trust.

We **Collaborate** – working as a team

We **Aspire** – striving to be the best

We **Respect** – everyone, valuing each person as an individual

We **Enable** – people to take responsibility

We learnt important lessons during the COVID-19 response. We need to be prepared for future pandemics and keep people safe by delivering care with greater guarantees of infection prevention and control. We need to support people in communities to have healthy lives and make the most of new digital technologies.

Providing acute and community healthcare in Buckinghamshire gives us a great opportunity to support people in their homes as well as in hospitals. By working with our partners in Buckinghamshire Council and Primary Care people will have access to outstanding integrated health, social care and wellbeing services close to their homes. Our new clinical strategy (BHT Strategy 2025 - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk) will help us to achieve this and drive our vision by:

- Strengthening emergency care services

- Separating planned care services from emergency care to manage the backlog, deliver more efficient high-volume elective services and better outcomes working much more with our partner hospitals

- Providing swifter diagnostic care by create diagnostic networks using digital technology in pathology and radiology services and investing in modern state of the art equipment in diagnostic hubs

- Integrating our community services with primary care and social care so that people living with frailty or long-term conditions can live independently at home

- Supporting health and wellbeing, prevent illness and reduce health inequalities especially for children and

- Building on the legacy of the Stoke Mandeville spinal injuries unit and bringing together our rehabilitation services to create a centre of excellence for rehabilitation that is nationally and internationally recognised.

We are on a journey of engagement and discovery. No decisions have been taken about major services changes in Buckinghamshire, nor will any decisions be taken without a full and proper period of engagement and consultation with residents.

We are committed to always learning and have a three-year Quality Improvement Strategy to embed quality improvement across the organisation, with the key objectives set out below.

The Trust's improvement methodology is underpinned by the national '*Model for Improvement*' and *QSIR*. We also use other methodologies including *Lean* and *Appreciative Inquiry*.

A central team is in place to lead the implementation of the QI Strategy and support transformational change, with the aim to underpin all change with QI methodology. Further examples of our QI work can be found in this year's Quality Account.

Performance appraisal

This section provides a summary of the Trust's performance during 2021/22 and an assessment of achievements and challenges on our journey to achieving our vision of:

- Providing outstanding care
- Creating healthy communities
- Making Buckinghamshire Healthcare NHS Trust a great place to work

Details of how we measure our performance can be found in the Performance Analysis section.

OUTSTANDING CARE

Regulatory standards

The operational performance of the Trust is measured against key constitutional targets and outcomes issued by NHS England & Improvement.

These are:

- Accident & Emergency (also known as Emergency Department) waiting time of four hours from arrival to admission/transfer/discharge
- Patients should not have to wait more than 18 weeks from being referred to treatment (RTT)
- All cancers – maximum 62 day wait for first treatment from referral
- Patients should not have to wait more than six weeks from referral for their diagnostic procedure

The sections below set out performance against the key regulatory standards where applicable with data from the beginning of April 2021 to the end of March 2022.

Emergency Department

Our Emergency Department (ED) has been under intense pressure. There has been an increase in attendances with 146,022 in 2021/22 compared to 105,786 in 2020/21 but numbers are still below pre-pandemic levels with159,066 attendances in 2019/20. Waiting times have deteriorated with 75.2% of people being seen within the 4-hour target compared to 83.4% in 2020/21.

Many people are now attending ED that have previously delayed attendance, either through fear of catching COVID or not wanting to burden the NHS. As a result, many of them are more acutely unwell and their length of stay is longer than the average pre-pandemic. In addition, at any one time we have circa 80 patients who are well enough to go home but can't without an additional package of care being in place. We are working closely with other health and social care providers in the county to address this issue and have put in place additional measures to improve patient flow which you can read about in our performance overview.

We have been working hard to improve the patient experience for people who come to our Emergency Department as we know that current waiting times are not acceptable. The aim is to help our patients to be seen in the right place, by the right people first time.

Urgent and Emergency Care

At the beginning of 2022, we changed the way we assess people when they arrive at our Emergency Department to ensure that they are seen as quickly as possible by the right service bringing together our GP service, Minor Illness, Minor Injuries, new Urgent Treatment Centre and Emergency Department in one place at Stoke Mandeville Hospital. We have also introduced new models of care with an additional 10 advance care practitioners and 13 physician associates appointed.

We are actively encouraging patients who are not in a life-threatening situation to contact NHS 111 (either by phone or on-line) so that their clinical needs can be assessed and directed to the right place whether that is their own GP, local Pharmacy, Urgent Treatment Centre or Emergency Department. We've increased the number of appointment slots

available in our Emergency Department so that people can arrive at their allotted time and reduce waiting times.

We have been working closely with our ambulance provider, South Central Ambulance Service to help direct patients to the right place or to help them in their own home setting as not everyone that calls 999 needs to be admitted to hospital.

Olympic Lodge

As part of its response to the Omicron surge, the Trust, working closely with Buckinghamshire Council, swiftly reconfigured the Olympic Lodge Hotel to create an additional temporary care facility for patients, welcoming its first patients on the 31st of January 2022.

Located in the grounds of Stoke Mandeville Stadium, this two-story building provides a safe and suitable environment for those patients who do not need an acute hospital bed but require further support as they regain their confidence and independence in preparation for returning home. The building includes single rooms and a light filled day room where patients can socialise.

The facility is working well. By the end of March 2022, 97 patients had been admitted to Olympic Lodge and 56 were discharged either back to their own home or on to a permanent residential placement, with an average length of stay in the Olympic Lodge of 8.37 days.

The 95-year-old patient commented: “It was lovely to be in my own room – with a TV! The staff were very kind and I felt well looked after. I just wanted to go home and today I am. So I am delighted.”

The Olympic Lodge facility is due to close at the end of May 2022.

Urgent Community Response

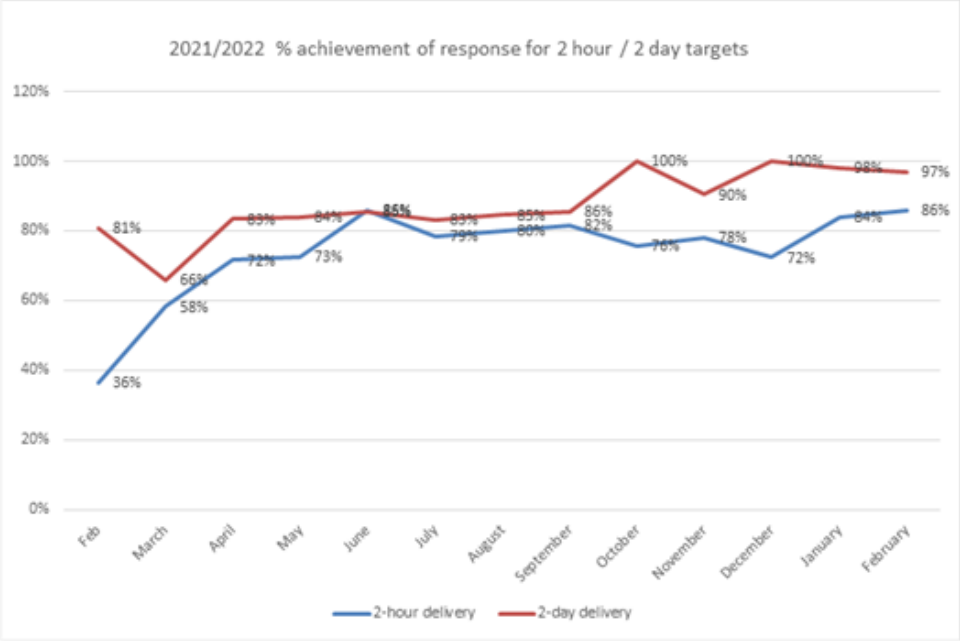
Urgent Community Response (UCR) is part of the Ageing Well Programme which aims to provide fast support to people in their usual place of residence (either their own home or a care home) as an alternative to being taken to or admitted to hospital. In Buckinghamshire, UCR is delivered by the Trust’s Rapid Response and Intermediate Care service (RRIC) along with the district nursing and respiratory services. RRIC also works closely with other health and social care partners to deliver person-centred care to improve patient outcomes and help older people to maintain an independent life for as long as possible.

The Buckinghamshire, Oxfordshire and Berkshire West ICS was one of the first seven areas in the England to introduce UCR as part of the Ageing Well Programme. Referrers include Emergency Departments, NHS 111, South Central Ambulance Service (SCAS), GPs, health and social care professionals and care homes.

RRIC is made up of physiotherapists, occupational therapists, health care assistant practitioners and assistants. During 2021/22, we recruited nurses and paramedics to improve response times and the breadth of care the team can provide.

A two-hour response is typically required when a person is at risk of admission (or re-admission) to hospital due to a ‘crisis’. Where a person is not in a ‘crisis’ situation, but needs to be seen as soon as possible, we aim to see them within two days to prevent further deterioration and keep them safe at home.

By the end of the year, the Trust exceeded its targets of seeing 80% of 'crisis' cases within two hours and 80% of non-crisis patients within two days.



During 2021/22, 5,388 patients were referred for an urgent community response – 3,037 of these were for a two-hour response.

During 2022/23 we aim to increase the number of referrals, particularly from SCAS, NHS 111, Emergency Departments and GPs, to reduce the number of people taken to or admitted to hospital. One of the ways we hope to achieve this is by closer collaborative working with SCAS. In February 2022, we started a pilot to award honorary contracts for SCAS specialist practitioners to join the Trust's RRIC team. Following the success this pilot, we are planning to increase the number of SCAS specialist practitioners working as part of the team.

Children's Emergency Department

Work is well underway to create a Children's Emergency Department and improve maternity and gynaecology facilities at Stoke Mandeville Hospital, which will open late Autumn 2022.

In 2020 the Trust won a bid for £15m of capital funding which will enable us to develop the new Children's Emergency Department, including upgraded, expanded facilities and a new overnight observation ward. Not only will the new building provide a dedicated area for children, it will also free up much-needed capacity for adult patients in the existing emergency department, as well as reduce overcrowding and improve infection control. The plans also include new facilities to improve access to our maternity and gynaecology outpatient services in a modern, purpose-built environment.

Referral to Treatment (RTT)

During 2021/22 the average performance for RTT for admitted pathways (i.e., those who required a stay in hospital) was 64.7% of patients waiting 18 weeks or less. Thanks to the efforts of our teams, the Trust has made good progress for the admitted pathway and is now

operating close to the pre-pandemic performance of 67.7% and an improvement on last year's performance of 61.7%.

However, unsurprisingly, performance for non-admitted pathways (i.e., those were treated as outpatients and didn't require an overnight stay in hospital) has deteriorated since last year with 67.9% of patients seen within 18 weeks compared to 75.6% in 2020/21 and 85.6% in 2019/20, Unlike some trusts, Buckinghamshire Healthcare NHS Trust kept open its waiting list during the pandemic. We are also seeing large volumes of people who chose to delay their treatment at the height of the pandemic, either through fear or not wanting to put extra pressure on the NHS, now ready to be treated.

Our focus remains on recovering patient waiting times. Through the hard work of colleagues and new innovative approaches, the Trust has significantly reduced the longest waits for its patients. Working more closely with patients to create individuals plans for their care has been at the heart of this. Pre-operative assessments were combined with outpatient appointments to create a one-stop shop approach for patients reducing the time and number of visits before operations. Operations were moved from inpatient stays to day cases meaning that patients did not have to stay overnight in hospital and more operations were able to be carried out. We also worked in partnership with other NHS trusts and private hospitals to offer more choice of locations for treatment and increase capacity for operations.

By March 2022 there were only two patients waiting over 104 weeks for their treatment compared to seven in March 2021. Long waiting patients and those with the highest risk of clinical harm continue to be prioritised and booked accordingly. This prioritisation order is set out below:

Code	Description
P1	Patients whose lives are at risk if not treated urgently
P2	Patients who have severe or life-threatening conditions needing an operation in a matter of weeks
P3	Patients who need to be operated on within 3 months as their condition may become severe if they have to wait any longer
P4	Patients whose condition is more stable

Governance processes have been set up to monitor the number of patients waiting, length of wait and associated P category to manage risk from longer than desired waits.

At the end of February 2022 there were 36,240 patients with open pathways and waiting for assessment and/or treatment, with 4,429 waiting over 52 weeks. This is compared to September 2022 when there were 37,590 patients with open pathways and 5,160 waiting over 52 weeks.

Cancer

Cancer services have continued to be a priority and have remained open throughout the pandemic.

During 2021/22 there was an increase in patients referred into the Trust on a cancer pathway rising to 456 per week compared to 350 per week in 2020/21. 91.3% of these patients were seen for the first time within two weeks, against a target of 93%.

85% of cancer patients are expected to receive their first treatment within 62 days, and this was challenging in 2021/22 with 47% meeting the target. There has also been an increase in patients waiting over 104 days, rising to 50 over the winter period but decreasing to 18 in February 2022. We aim to diagnosis and be able to inform the patients of next steps within 28 days, and 70.5% of patients met this timeline against a target of 75%.

Whilst it is disappointing that the Trust didn't meet some of its targets during this year, this in part was because we continued to prioritise patients by clinical need. This means that patients who had already breached the target time-limit were not deprioritised in favour of patients who were about to breach. Governance processes are in place to ensure patients on our waiting lists are regularly reviewed by clinicians and we have continued to use telephone consultations.

Recovery is a priority, reducing the waiting time for treatment and decreasing the number of patients waiting. This will be achieved by increasing diagnostic capacity and theatre treatments.

Diagnostic Tests

Performance in 2021/22 shows that an average of 85% of patients had their diagnostic procedure within six weeks of referral against a target of 99%. Demand has returned to pre-pandemic levels, with a higher rate via the cancer referral pathway who continue to be prioritised.

Recovery is underway, improving from 70% of patients having their procedures within 6 weeks in August 2021 to 87% in March 2022. There are plans to increase diagnostic testing capacity further aiming to meet national targets of 99% by October 2022.

Community Diagnostic Centre

The Trust has opened a new diagnostics centre at Amersham Hospital enabling the Trust to offer more appointments for tests such as X-rays, ultrasound and blood tests, reducing waiting times and making it easier for the local community to access these services closer to home. In the future it is also planned that the Community Diagnostic Centre (CDC) will offer tests and examinations for patients referred for investigation of heart and respiratory problems. Earlier, faster and more accurate diagnoses of health conditions will benefit our patients and help us improve the health of our local community.

This is one of 40 CDCs that are being opened across England and it is the first one to be opened in Buckinghamshire. It is one of three CDCs across the wider region encompassing West Berkshire and Oxfordshire, which together will provide a much-needed increase in diagnostic services.

Improving Waiting Times

Cataracts

As soon as the pandemic hit in 2020, our Ophthalmology Department started work on new protocols to keep patients and colleagues safe and in May 2020, Buckinghamshire Healthcare NHS Trust was one of the first NHS units to restart elective cataract surgery.

For routine cataracts, our referral to treatment time is now 8-10 weeks, and our high-volume low complexity (HVLC) cataract surgery lists are fully GIRFT (Getting It Right First Time) -

compliant, with a minimum of 8 cases per list, often more. Our surgical outcomes are better than the national average and our patient satisfaction surveys are outstanding.

The Trust's cataract model has been used as an exemplar of how to create High Volume Low Complexity (HVLC) Cataract Hubs within the NHS, refining the cataract pathway so that pre-assessment, surgery and follow-up is as concise as possible.

In partnership with industry, the Trust has developed a financially sustainable model for delivering cataract surgery which provides a better experience for patients and is cheaper than outsourcing to the independent sector (which currently performs 30% of cataract procedures).

A bespoke cataract suite opened at the end of March 2022 which has the potential to provide cataract support to the entire Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System as the model of eye care provision moves to regional hubs. The unit is designed for high volume surgery, seeing 80-100 patients a week, and not for outpatient appointments so there is a small consultation room and a single theatre with the layout optimised for the patient's journey to minimise non-surgical time.

GPs and optometrists can now refer directly to the cataract service resulting in a conversion rate of more than 95% i.e., more than 95% of people who have been referred are subsequently being treated - well above the national average.

The transformation of Bucks Cataract Service has meant that we are among a handful of NHS trusts that are able to personalise patients' cataract care. We have devised different types of cataract surgical list including; Low Complexity High Volume list; General Anasthesia and Friends and Family Lists. The Friends and Family list, we understand, is the first of its type in England. It was designed to allow patients with, for example, increased mobility needs, communication issues and capacity requirements a safe and appropriate theatre list for their cataract surgery.

One of our greatest achievements is to create an artificial intelligence (AI) platform for patient follow-up. Following a successful trial with 200 patients, our AI clinical assistant is now conducting all post-operative calls, freeing up nursing staff to enable them to focus on patient care and meaning that 80% of patients no longer need to attend hospital for a post-operative follow-up. The system is programmed to call patients three weeks after their surgery to check how their eyes are healing and if they have any questions. Our AI clinical assistant can have a realistic and rich two-way conversation with patients, which is specific to them and their needs, rather than referring people to generic information online or via a form or text message. If any complex issues are identified, the AI clinical assistant will refer the patient for a face-to-face follow-up.

New mobile cataract unit at Stoke Mandeville Hospital

Patient Initiated Follow-up (PIFU)

Traditionally, regular follow-up appoints are arranged within a specific time frame, e.g., every 6 or 12 months. Some patients find these regular visits useful and reassuring but for others it can be frustrating or stressful coming to hospital if they don't feel they need to.

At the beginning of 2022, the Trust introduced Patient Initiated Follow-up for suitable patients. In practice this means the patient can arrange a follow-up with the clinical team looking after their care, when they feel they need it or if their symptoms get worse, within a given timeframe.

PIFU has benefits for both the patient and the Trust. It gives our patients more control over follow appointments, giving them access to support and guidance when they need it most, and for many people it means that they don't need to come to hospital as often. For the Trust, it means that there are fewer patients coming to hospital when they don't need to, freeing up appointments for those that do. It's also beneficial for the environment, reducing our carbon footprint by lowering the number of patients travelling to our hospitals unnecessarily.

By March 2023, the aim is that 5% of our patients will be able to initiate their own follow-up appointments.

Streamlining the elective admissions process

One of the ways the Trust is trying to reduce waiting times for our elective admissions has been to implement a digital consent process and an online pre-operative assessment system.

Introducing a digital consent process, or e-Consent, improves the patient experience, saves consultant time and standardises the information delivery processes. The system provides clear, tailored information about the procedure; risks; benefits and alternatives for specific patients. During the consultation the clinician can focus on the patient rather than on writing out the consent form.

Patients and carers receive information earlier in the process and so have more time to consider their options in their own time at home and can obtain further information if required.

Once a patient has consented to treatment, they must complete a pre-operative questionnaire ahead of any surgery. By introducing an online pre-operative assessment, we have streamlined the pre-operative process. Patients can complete their pre-op health questionnaire at home at a convenient time, reducing the number of unnecessary hospital visits and improving the patient experience. The time saved enables colleagues to support high-risk patients who may require more one-to-one time.

Improving Patient Experience

Throughout the pandemic, we have maintained our focus on trying to improve the patient experience we deliver. This has been particularly challenging with increased demand, staff absence and long waiting times. Details of the impact this has had on patient satisfaction can be found in our Quality Account. Whilst we know that patient experience in some areas, particularly in our Emergency Department and for those waiting for elective procedures, has been unsatisfactory, here are some examples of where we have made a positive difference to the care we deliver.

Thames Valley Imaging Network

Buckinghamshire Healthcare NHS Trust is one of the founder members of a new south-east imaging network along with Oxford University Hospitals Trust, Royal Berkshire NHS Foundation Trust and Milton Keynes University Hospital NHS Foundation Trust which was set up at the beginning of 2021/22.

Medical imaging refers to several different technologies that are used to view the human body to diagnose, monitor, or treat medical conditions.

The network aims to improve access to state of the art, digital imaging in a more cost-effective way. For patients it will mean:

- accessing imaging services closer to home and ensuring everyone has equal access avoiding repeat hospital visits and unnecessary exposure to radiation by reducing the need for repeat imaging
- quicker diagnosis and improved specialist clinical care with a faster turnaround time for reporting

In addition, the network will support professional learning and development opportunities for colleagues using different technologies and techniques across the network.

Corneal Cross-Linking Treatment (CXL)

In June 2021, the Trust performed the first NHS corneal cross-linking treatment ("CXL") in Buckinghamshire and Oxfordshire at Stoke Mandeville Hospital.

CXL is a treatment for an eye condition called keratoconus, which primarily affects young adults and which, if left untreated, can lead to visual loss and can necessitate more invasive corneal transplant surgery. CXL stops the condition progressing and stabilises the patient's vision.

Previously, our patients requiring CXL had to travel to London to access the closest NHS Provider. We are delighted that we can now offer this procedure here in Buckinghamshire, combining great care with easier access for people locally.

Consultant Mike Adams about to perform the first CXL treatment at Stoke Mandeville Hospital

Improved Aquatic Therapy Facilities at Amersham Hospital

In February 2022, the Trust was delighted to be able to welcome patients to the much-improved hydrotherapy pool at Amersham Hospital. During the COVID-19 pandemic many hydrotherapy facilities in the UK had to close and many have not been able to reopen.

The improved pool opens at a time when hydrotherapy is being promoted nationally for being incredibly important in supporting a variety of patient groups: for example, for post-surgical recovery, for pain management, for patients with rheumatism, for the rehabilitation of neurological patients and to enable certain patients to avoid the need for surgery procedures altogether. As such, hydrotherapy (or aquatic therapy) is considered a key element in the range of strategies that will help to reduce waiting lists in the wake of the pandemic.

With the improved facilities the team will be able to work with small groups of patients, instead of being limited to holding one on one sessions as the previous pool was so small. The bigger pool also enables the physiotherapists to offer an increased variety of aquatic therapy techniques. As well as increasing the size of the pool, improvements have been made to provide ease of access with improved safety measures including level access and non-slip surfaces. A new ceiling track hoist with chair and stretcher allows ease of access to all areas of the pool area and minimises the amount of manual handling required by staff. In addition, the original high ceiling over the pool has been lowered which allows better air temperature regulation and improves energy efficiency.

As a result of the upgraded facilities the hydrotherapy team at Amersham is looking forward to being trained in Ai Chi – an aquatic therapy technique with evidenced improvements in balance, pain, flexibility, mood, memory and function.

Pictured above from left to right: Trust Non-Executive Director, Tom Roche; Aquatic Therapy Lead Physiotherapist at Amersham Hospital, Kirsty Campbell and Head of Physiotherapy and Deputy Head of Allied Health Professionals, Charlotte Moss.

Health Visiting Service

The Trust's health visiting service was awarded accreditation as a 'Baby Friendly' service by UNICEF UK Baby Friendly Initiative (BFI) in January 2020. This followed a three-year journey of staff education, auditing of staff knowledge and skills and interviewing mothers to discover how well they were informed and satisfied with the support they received in feeding and caring for their baby.

To maintain high standards in supporting families with feeding and caring for their babies, UNICEF UK BFI require annual audit reports. Over the last year we have been continuing to ensure colleagues receive the training required to maintain the BFI standards for breastfeeding and relationship building between parents and babies.

Progress and effectiveness of the project is monitored through interviews with colleagues and mothers, led by an Infant Feeding Coordinator, as part of a regular programme of audits (every 6 months for colleagues and 3 months for mothers with babies under 4 months old).

In February 2022, the Trust's Health BFI accreditation was reassessed with assessors commenting that it was one of the best they have completed since the pandemic began. We received one of the highest scores ever from mothers, with 98% reporting that colleagues are always kind and considerate – a great achievement given staff shortages resulting in high workloads.

HealthZone App

During the COVID-19 pandemic, with guidance and advice changing rapidly, communicating effectively with spinal injured patients, who are classed as 'high-risk', became even more important. The team at the National Spinal Injuries Centre (NSIC) has spent the last year researching and working with patients to understand exactly what kind of information they would like access to and in what format.

The result is the HealthZone app that can be downloaded to any smartphone and acts as a central point of contact. It gives patients, their friends and family access to the most up-to-date, tailored information such as what they need to do prior to being admitted, important contact information with direct dials, policies, a who's who of the team at the NSIC as well as educational information about spinal cord injuries.

Since its launch in December 2021, the app has been downloaded 329 times with more than 13,800 interactions, receiving positive feedback from patients, their friends and family.

Research & Innovation

The Trust has been a research active hospital stretching back to its early days before there was a Research Department, through the work of Professor Sir Ludwig Guttmann and the world renowned National Spinal Injuries Centre. Since it was established in 2003, the Trust's Research and Innovation Department has continued to grow its portfolio of studies across all specialties such as Cancer Care, Cardiology, Plastics and Burns, Respiratory Medicine and Ophthalmology.

Fast forward 18 years, the department hit a major milestone by registering their 1000th research study on 21st July 2021. From a handful of researchers and support colleagues, the Research and Innovation Department has grown over the years to a dedicated team of around 35 core staff as well as support research staff across services such as Pharmacy, Pathology and Radiology.

1,042 studies have now been registered and during 2021/22, 3,377 participants took places across 24 specialities. One of the research studies resulted in the development of the Upper Limb Lab in the National Spinal Injuries Centre, which was highly commended in the Acute Sector Innovation of the Year category at the 2021 Health Service Journal (HSJ) Awards. Commenting on the commendation, HSJ Editor Alastair McLellan said, "We believe the Upper Limb Studio really holds the value of the HSJ Awards – in terms of sharing best practice, improving patient outcomes, and demonstrating innovation – at the centre of what they do."

Upper Limb Studio in the National Spinal Injuries Centre Centre, Stoke Mandeville

Children and Young People

The Trust, together with its partners in health and social care, is working to support families in Buckinghamshire to provide the right healthcare support in the right setting at the right time.

Another year of the pandemic has had a profound impact on our children and young people that will continue to be felt across all our services for many years to come.

50-75% of our school nurse caseload now is to provide support for children who are struggling to cope emotionally. The service has been restructured so that it can provide a greater focus on early intervention and providing families with online resources and support. Ongoing assessment helps the team to identify emerging or increasing problems before crisis point is reached, providing swift escalation if required.

Our Children and Young People's Therapies Team has also felt the lasting impact of the pandemic. For example, the number of children requiring assessment for an education, health and care plan for speech and language and occupational therapy support rose by 35% from April 2020 to February 2022. To cope with the increased demand, the team launched a new microsite providing easier access to online resources in May 2020 and introduced a rolling programme of online occupational and speech and language therapy webinars. Extending the support materials, information and advice available online has

enabled the teams to continue to support families, schools and nurseries throughout the pandemic.

The pandemic has also impacted on our children's inpatient services. Since September 2020, Buckinghamshire, Oxford and Berkshire West (BOB) has seen a 294% increase in demand for CAMHS Tier 4 services, 50% of those are for young people with eating disorders.

This has resulted in high attendances and admissions to our children's inpatient ward. During 2021/22, we have appointed two CAMHS liaison workers, based on our inpatient ward, to support our colleagues and the young people they are caring for. The number of emergency admissions for children and young people has continued to rise since lockdown ended returning to pre-pandemic levels for example, from January-March 2022 our children's ward was at 90.9% occupancy compared with 79.9% for the same period in 2021 and 65% in 2020.

End of Life Care (EOL)

Our end-of-life care, rated outstanding in 2019, continues to improve. Figures from an audit in September 2021 show that 87% of EOL patients had a personalised care plan in place - a rise of 8% from 2020. This rise is due to the continued emphasis across the Trust on patient centred care and the aspiration for all patients on our EOL pathway to receive a good death in line with their wishes and those of their loved ones.

We continue to gather and act on the feedback we receive from patients and families to improve the service experience for all our patients. We collaborate closely with all partners providing EOL across primary care teams, secondary acute and community services including Allied Health Professionals and with social service and third-party care providers. We liaise closely in terms of pharmacy medication provision, observations on patient deterioration and in sharing and facilitating patient and family wishes. We have also expanded our training and education to increase the number of staff with advanced skills in palliative and end of life care.

Volunteers

Volunteers play a key role in helping the Trust to deliver outstanding care. During the first year of COVID-19 pandemic, many of our volunteers were unable to come into our hospitals but over the past year we have been delighted to welcome an increasing number back to our sites. In particular, volunteers have played a key role in delivering the Trust's vaccination programme.

By the end of March 2022, we had over 300 active volunteers, including the return of volunteers from St John's Ambulance. Volunteering in the Trust now looks quite different from how it looked pre-pandemic, with a mixture of permanent, temporary and Parachute (ad hoc) volunteers who can respond quickly and flexibly to a variety of needs across the Trust. In recent months we have concentrated on increasing the number of young volunteers in the Trust by introducing more flexible volunteering roles which can be carried out at weekends or after school. As part of this aim, we have developed the Young Peoples' Volunteering Programme for 16-19-year-olds, which provides ongoing support from a dedicated member of the Voluntary Services team, a chance for reflection and feedback, and a certificate that can be included in university or job applications. As a result of these measures, over 20% of our active volunteers are now under 26 years old. The Trust has also just been accepted as an Approved Activity Provider for the DofE Award Scheme.

Over the past year, we have developed new volunteer roles. These have included mealtime companion and patient befriender roles which were piloted in the autumn of 2021 and which we are now starting to roll out in wards at Stoke Mandeville, Amersham and Wycombe Hospitals. Mealtime companions help with distributing meals, offering practical support such as cutting up food and sitting with patients who need company encouragement to eat whilst patient befrienders spend one to one time with patients, chatting, listening and engaging in activities such as reading, reminiscing, or playing simple games. We also developed new roles to support our community services teams, including patient communication and working with the School Immunisation Team.

Keeping Our Patients Safe

Infection Prevention and Control

Controlling and preventing associated healthcare infections has remained a priority to keep our patients, family members and our colleagues safe. All our colleagues strive for the highest standards of Infection Prevention Control (IPC)

Once again, the COVID-19 pandemic has dominated the past year, with the emergence and surge of the omicron COVID variant in Dec 2021 leading to significant challenges in managing ongoing transmission in our healthcare settings. Working in such a rapidly developing situation while maintaining our focus on best IPC practice has required a comprehensive, collaborative effort to limit the spread of infection amongst people who receive our care.

Specialist IPC advice from our IPC team plays a critical role in how the Trust adapts to 'Living With COVID'. Whilst also ensuring we stay prepared for any increase in cases and continue to deliver the necessary IPC precaution at the right time.

IPC audits were regularly undertaken to ensure that policies, procedures, and best practices were applied, including hand hygiene and the correct wearing of personal protective equipment (PPE).

Maternity

There has been an increase in births during the pandemic and our maternity services have supported over 4,700 women to become parents this year – c. 100 more than last year. Whilst the Wycombe Birth Centre has remained temporarily closed for births due to staffing shortages, we still offer three options for place of birth - at home and alongside the midwifery led birth centre and the main labour ward at Stoke Mandeville Hospital.

We have continued to work collaboratively with Bucks Maternity Voices Partnership to:

- ensure that the voices of services users have been heard
- support maternity to ensure services are responsive to the needs of parents and families during the pandemic
- co-create effective communications with the public

During the year, the final Ockenden Report was published. The Ockenden Report was commissioned following a review at Shrewsbury and Telford Hospital NHS Trust in response to a letter from bereaved families, raising concerns where babies and mothers died or potentially suffered significant harm whilst receiving maternity care at the hospital.

In the interim report published in December 2020, seven immediate and essential actions were set out for Trust maternity services. Buckinghamshire Healthcare NHS Trust has implemented all the actions highlighted in this report and further details can be found in the Quality Account.

The final Ockenden report was published on the 30 March 2022 and outlines recommendations which all maternity services across the country should look to implement as soon as possible.

Hospital Standardised Mortality Ratio

The Hospital Standardised Mortality Ratio (HSMR) is the ratio of observed deaths to expected deaths for a group of 56 diagnosis categories, which represent approximately 80% of in hospital deaths. Standardised rates allow comparison between organisations that deal with different patient populations.

We are proud that the Trust is one of 10 within the regional comparison group with an HSMR of 92.8% that is 'lower' than expected (November 2021 Dr Foster data) – the Trust's target being 100. The Trust's HSMR is ranked seventh out of the 18 regional acute, not-specialist Trusts.

During the year, we invited leading consultant RSM UK to review our reporting of deaths and the results confirmed that:

- The Trust has robust coding policies and procedures as well as high level of compliance in terms of the timeliness of coding.
- There was evidence of liaison between clinicians and coders where there were specific queries concerning diagnoses.
- There was an effective forum (the Mortality Reduction Group) in place to review coding issues and is chaired by a senior clinician

In 2021 an audit of HSMR Coding was undertaken by Internal Audit. This confirmed that robust policies and procedures were in place and the result was a positive opinion.

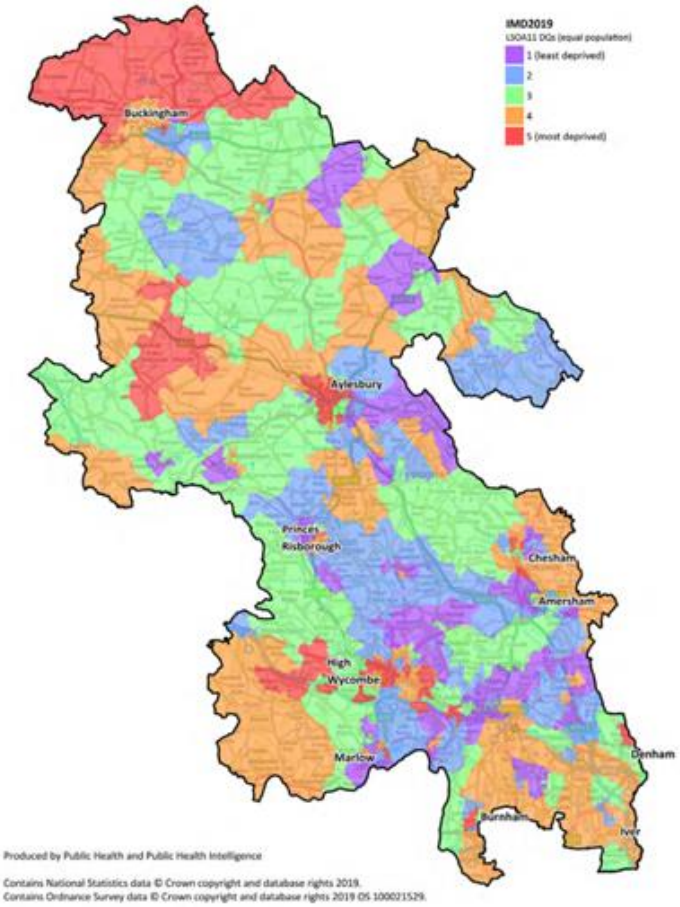
HEALTHY COMMUNITIES

The population of Buckinghamshire is predicted to grow to 635,000 by 2039 and whilst the number of people over the age of 65 will increase by 60,000, the working age population will only increase by 16,000. Whilst people are living longer, not all of those years are in good health. The average man is living to 82 years but only healthy to 69.6 years and the average woman is living to 85 years but only health to 70 years. 58% of people over the age of 60 have long term conditions and multi-morbidity i.e., living with several different long-term conditions is the new norm.

According to Public Health data, the poorest in Buckinghamshire have 60% higher prevalence of long-term conditions than the richest and with greater severity and are 59% more likely to die prematurely from cancer, 2.3 times more likely to die prematurely from cardio-vascular disease and 3.4 times more likely to die prematurely from respiratory disease.

In addition, in the more deprived areas of Buckinghamshire, which are shown on the map below, there is:

- Higher prevalence of low birthweight and infant mortality
- Lower levels of children developing well
- Higher levels of children in need and children looked after
- Lower uptake of health screening
- Higher emergency admissions for all causes



We know that good health is influenced by factors including lifestyle, genes, housing, income, employment, education as well as access to and quality of healthcare.

Working with our health and social care partners, we want to help the residents of Buckinghamshire to live well and stay well. As a Trust it is our responsibility to not only deliver outstanding healthcare which is accessible to all but also to play our part in health education, prevention and as a major employer in the county.

Helping Buckinghamshire Residents to Live Well and Stay Well

Heart of Bucks

We know that certain communities are less likely to access our services, particularly preventative screening programmes that could identify cancer at an early stage. In November 2020, the Trust launched a new health initiative to improve cancer outcomes in partnership with Heart of Bucks (a community foundation which awards grants and loans to support essential local charities and community groups) and the Buckinghamshire Clinical Commissioning Group.

The target areas for the project were central Aylesbury, High Wycombe and Chesham. This is a great opportunity for local grassroots organisations who really know their communities to demonstrate how important they can be in improving public health for all. Not for profit groups can apply for a grant of up to £7,500 to help them to develop and deliver innovative and creative solutions to improve cancer outcomes, particularly for groups that traditionally have poorer health outcomes including the homeless, people with learning disabilities, BAME communities and people with long-term mental illness.

Four projects are being supported including the Karima Foundation, which supports the Pakistani/Kashmiri Muslim community in Wycombe. They have appointed two health champions to support activities including:

- Cancer awareness workshops - three have already taken place
- School outreach programme
- Cancer Awareness Workshops
- Promoting health awareness in several languages.
- Subsidising HPV vaccines

In addition, funding has been awarded to the Healthy Living Centre in Aylesbury to run cancer awareness campaigns aligned to the specific national weeks, e.g., lung, prostrate and breast and to the Chilterns Prostrate Cancer Support Group to offer PSA testing, primarily in disadvantaged areas.

Frailty

The UK population is ageing at an increasing rate and frailty is becoming a more prevalent condition, which is why the Trust has worked closely with other local health providers and patients to develop a new frailty strategy which will support the population of Buckinghamshire in ageing well by staying well and living independently for longer.

The population in Buckinghamshire is expected to grow by 14% by 2033 with a 44% increase in people aged 60+ years and a 140% increase in people aged 90+ years. But

these extra years of life are not always spent in good health, with many people developing conditions that reduce their independence and quality of life. Ageing well is a key part of the NHS Long Term Plan nationally and in Buckinghamshire the new frailty strategy is an essential part of delivering the ageing well programme locally.

The frailty strategy will:

- Improve NHS Care in **Care Homes**
- Identify and provide **proactive** support to old people living with frailty in the community
- Enhance **rapid community response** at times of crisis

The new strategy focuses on prevention, early identification of health needs and improving the urgent community care available. This pro-active approach, alongside greater collaboration between primary, community, acute and social care, will support frail and elderly people to live independently for longer and receive treatment more quickly in the most appropriate location and by the most appropriate health professionals.

We now have a well-established a dedicated frailty service for GP practices, care homes or the ambulance service which provides urgent same day advice and support from our hospital consultants. Since the service was launched in August 2021, we have now supported over 1000 calls.

A hospital admission can have a significant impact on frail patients, who are twice as likely to be readmitted within 7 days of discharge, beginning a cycle of admissions which affect their ability to live independently and their continued wellbeing.

Finally, the third part of the strategy focusses on urgent community response (UCR). This means that the Trust's multi-disciplinary team of health professionals aim to respond to urgent referrals for frail patients within 2 hours, putting in place an appropriate programme of support with care and rehabilitation if required.

Energise Learning Disabilities Weight Management Pilot

It has been recognised for many years that people with learning disabilities are at increased risk of being overweight or obese compared to the general population. The most recent data indicates nationally that 37% of people living with learning disabilities are obese compared to 30.1% of people without learning disabilities. Shockingly, the NHS Long term plan identified that on average adults with a learning disability die 16 years earlier than the general population.

To address this, dietitians from Buckinghamshire Healthcare NHS Trust and Hertfordshire Partnership University NHS Foundation Trust teamed up with Talkback, an autism and learning disability charity, to run a pilot weight loss programme. Starting in November in Aylesbury and Wycombe, the pilot ran until March 2022. It was funded by Public Health at Buckinghamshire Council. Led by dietitians and learning disability experts the programme ran over 24 weeks. It combined in-person groups covering topics such as balanced meals, portions, snacks, take-aways, triggers to eating and food groups with exercise sessions on Zoom. Participants set their own goals each week, supported by specially designed easy read resources including trackers, handouts and recipes. Learning was practical and experiential with games, quizzes, role play and dancing!

The aim was to give clients, carers and homes the knowledge and resources to make positive changes to their diets. 14 people completed the project and lost a total of 36.8kg/ 5st

11lb. On-line support will continue for the next couple of months to ensure progress is maintained.

Feedback has been excellent. One care home worker commented that their residents, “came back really excited with their [resources folders]! It was lovely to see. The staff will continue to encourage and support them’’. One participant said at the end of the programme: ‘’I examine the labels; I love using the food scanner. I look for things that are low in sugar as it can give me diabetes. My portions are smaller, I have cut down on cake and crisps and I think more about what I am eating.’’ Talkback manager Helen Krauze said that ‘‘working with BHT staff has been one of the best partnerships Talkback has ever had’’.

Participants in the Energise weight management programme

Hospital Navigator Scheme

The hospital navigator scheme, commissioned by Thames Valley Police, was setup in September 2021 in five participating trusts in the area including in our Emergency Department (ED) at Stoke Mandeville Hospital. The scheme aims to direct young people and adolescents to support and advice that can help steer them away from further injury resulting from self-harm, assault, maltreatment or intoxication.

The scheme is in support of the national violence reduction programme which promotes a public health-based approach to reducing violence among disadvantaged young people. Volunteers work alongside staff in ED who refer patients to the navigator scheme who have come into the department as a result of a violent incident or due to self-harm. In the period September 2021 to January 2022 the Trust has vetted and trained four volunteers who have supported 23 people, directing them to the most appropriate help and support.

Vaccinations

The Trust also continued to support the COVID-19 vaccination offer for the public and by the end of March 2022 had delivered approximately 50,000 vaccinations to the local community of Buckinghamshire, including inpatients in our hospitals.

As part of the Trust’s commitment to tackle health inequalities in Buckinghamshire, the Trust hosted a number of informative webinars for the public, with a panel of experts, including myth busting webinars for those who were pregnant or planning to start a family. By the end

of March 2022, 75% of pregnant women in Buckinghamshire have had first and second doses of the vaccine with 50% also having the booster – one of the highest uptake levels in the south-east.

The Trust also ran specialist vaccination sessions for the LGBTQ+ community and those with learning disabilities or autism. Feedback from the sessions was extremely positive with one grateful parent commenting, "Thank you for the amazing job you did with our kids today. Neither of them batted an eyelid because of the lovely way you had set things up for them. In a world where we fight so hard for accommodations for our kids, it was a joy to see them so easily and skilfully accommodated today."

It was also an extremely busy year for the School Immunisation Team. As well as vaccinating 13,500 students for COVID, they also immunised 51,257 school aged children against flu – the biggest cohort ever. The team is currently seeing students in Years 8 and 9 for their HPV vaccinations before starting on the boosters for Year 9 students to protect against diphtheria, polio, tetanus and meningitis ACWY.

Research

The 'Lollipop' study was launched in January 2022 aiming to understand why some health conditions are more common in the South Asian community. As part of the research, the Trust is offering free health checks.

South Asian heritage people have twice the risk of cardiovascular disease and three-times the risk of diabetes compared to other Europeans. These differences are not explained by 'classic' risk factors, including insulin resistance and obesity, or known genetics factors.

Volunteers aged 25 to 85 of Pakistani, Indian, Bangladeshi and Sri Lankan heritage are being encouraged to take part to provide information, undergo tests and give samples during a 90-minute assessment carried out by Wycombe Hospital's clinical research team. They will receive a report about their results and be referred to NHS care if the assessment identifies any concerns.

Since the research launched in January 2022, 379 people have already signed-up to take part. Researchers will follow participants' health through NHS and other health–related records over the long term for 20 or more years to give a fuller picture of disease prevalence.

The study – which aims to recruit 200,000 people over the next three years – is funded by the Wellcome Trust and overseen by Imperial College, the Medical Research Council and National Institute for Health Research.

Partnership Working

Family Nurse Partnership

If you are 20 or under and expecting your first baby, you will be referred with consent and may be offered the services of our Family Nurse Partnership (FNP) team. The FNP team offers the same universal services as the health visiting team but with the addition of the Family Nurse Partnership Programme which is a fun and engaging way to learn new things and feel valued and supported by your own nurse.

In May 2021, FNP relaunched its Knowledge and Skills Exchange programme comprising of four stand-alone training packages – advanced communication, engaging marginalised groups, trauma informed practice and extended skills practice - to lead sessions for others

working in the early intervention field including social workers, youth works, teams from the charity sector and family workers.

Six sessions have been run this year with over 50 attendees.

New Research and Innovation Centre

The Trust has partnered up with the Bucks Local Enterprise Partnership (LEP) to build a new research and innovation centre on the Stoke Mandeville Hospital site.

The new three-story modular eco-build opened its doors in June 2021 offering modern agile working space to start-up small and medium sized businesses from across the region, as well as housing the Trust's own state-of-the-art Research and Innovation Department.

The centre will add value to the local economy by drawing in some of the brightest and best minds from across Buckinghamshire and beyond to work and collaborate with each other as well as with the Trust's Research and Innovation Department. This in turn will benefit our patients by giving our clinicians direct access to the latest digital health developments, medical technologies and artificial intelligence.

Thanks to our partnership with Bucks LEP, the centre will not only benefit the economy but is good for the environment too. It has been built with 99% recyclable materials, harvests rainwater, is energy efficiency and even features a living wall.

New Research and Innovation Centre at Stoke Mandeville

Spinal Cord Injury Education and Training for Healthcare Professionals from referring hospitals

As an international centre of excellence, our specialist team at the Trust's National Spinal Injuries Centre has developed a programme to support the clinical staff at referring hospitals regarding the effective management of spinal cord injuries.

Education and training on the management of Spinal Cord Injury are fundamental to improving patients' outcomes and reducing variation across pathways.

Trusts which have already signed up to the programme include:

- King's College Foundation Trust
- Sussex Community NHS Foundation Trust

- University Hospitals Sussex NHS Foundation Trust
- East Suffolk and North Essex Trust
- Medway NHS Foundation Trust
- Northampton General Hospital

During 2021/22 we have already delivered more than 50 bite size training sessions attended by 100 nurses, 60 physiotherapists, 16 occupational therapist, 15 student nurse, 6 commissioners, 37 rehabilitation specialists and 8 medics.

Two acute interprofessional study days have been scheduled for April and May 2022, with more than 150 already registered for each.

Employment Opportunities

Positive Steps

Unemployed residents in Buckinghamshire are being given a fresh start – thanks to an innovative collaboration between the Trust, JobCentre Plus and Buckinghamshire College Group.

The new six-week 'Positive Steps' taster programme gives job seekers an insight into the role of a Healthcare Assistant, improves employability skills – and guarantees them an interview for a permanent job after successful completion.

Positive Steps runs for six weeks, with each week including:

- three days on a hospital ward, working with an experienced mentor to support patients with personal care, making beds, help with meals and other duties
- one day a week at Buckinghamshire College Group's Aylesbury campus studying for the BTEC Level 1 Introduction to Health and Social Care and undergoing to the Building Futures employability and interviews skills programme
- one day a week of self-study and reflection

54-year-old Mark Ferris was made redundant after 30 years in the IT industry just as the COVID-19 pandemic started. He was one of the first Positive Steps graduates and is now employed full-time at Amersham Hospital.

Mark said: "I'd been thinking about a career change and looking after my elderly parents had made think about moving into care. On my placement I began looking after patients from the very first day, paired up with an experienced senior colleague on the morning care round. I was hooked immediately and loved every minute. There was lots of on job-the-job training and a great team spirit. I'm now in a position to make a real difference to people's lives and

Mark pictured with Rose Kennedy, Matron for Inpatients at Amersham Hospital

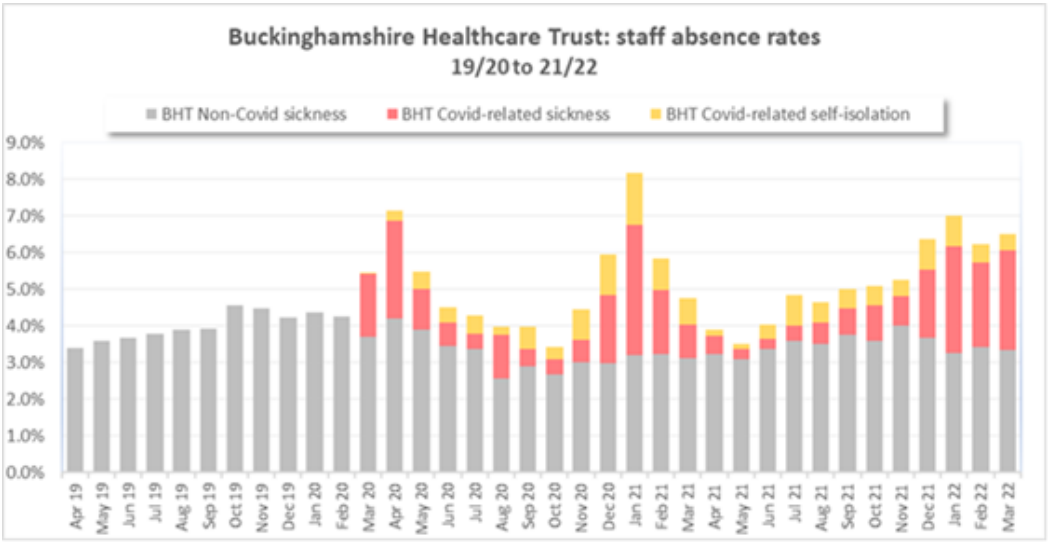
Working with Schools and Colleges

The Trust has been working closely with the Local Career Leaders Hub to promote careers in the NHS to students at secondary schools and further education colleges in Buckinghamshire. They have:

- Built resources for a dedicated website 'Bright Futures' to facilitate access for schools/colleges to health career information.
- Managed and coordinated Trust representation at local school and college career events and/or career talks.
- Attended the Bucks Skills Show to showcase the numerous and diverse clinical and non-clinical career opportunities in the Trust. Attendance at the event consisted of over 4,500 school/college pupils aged 11-19 years. Based on student feedback at the event, BHT won the Best Stand Award at the event. The judges relayed students felt that we were friendly, approachable and that we listened to their enquiries and directed them appropriately.

GREAT PLACE TO WORK

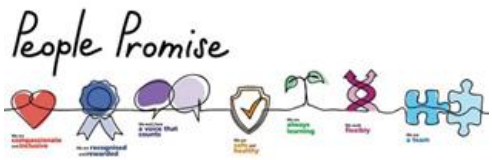
The COVID-19 pandemic has placed a significant burden on the NHS workforce. The emotional and physical toll the pandemic has taken on our colleagues should not be underestimated - the last two years have impacted us all in one way or another – whether that is personally, professionally or both. During 2021/22 staff absence remained high. Whilst it peaked in January 2022, it remained high to the end of the financial year due to the virulent Omicron variant with colleagues either suffering from the virus or self-isolating to protect the vulnerable and control the spread of COVID-19. This put additional pressure on our colleagues who were already dealing with an increased workload as they worked tirelessly to provide outstanding care to patients and reduce waiting times.



It is well-documented that when an excellent experience for colleagues is achieved, they become inspired to be the best people they can be at work which in turn delivers the best patient care. (Staff experience in the NHS | NHS Employers)

We have continued to support our people with the practical aspects of coming to work including suspending parking charges for colleagues, introducing agile working, offering BHT Assist (a free concierge service to help take the hassle out of everyday tasks) and an additional one-off well-being payment of £150 in March to help with the rising cost of living.

We know that we need to focus on each area of the NHS People Promise to deliver on our strategic priority of making the Trust a truly great place to work.



As part of this journey, based on the NHS People Promise and feedback from Trust employees, Thrive@BHT was launched in April 2021. It is our roadmap for how Trust

colleagues can support each other and care for themselves to create a great place to work by:

- More and continued support for the physical and psychological health of colleagues
- Making sure we get the basics right, including more and improved rest areas and supporting colleagues to achieve a better work/life balance; and
- Creating a place where everyone feels they are treated fairly, with respect and kindness and are valued for the work they do.

In this section you can read more how we have supported individuals, teams and managers to achieve this over the past year.

Wellbeing

Supporting colleagues to look after their physical, psychological, and emotional wellbeing has remained a key priority – so much so that the Trust gave all colleagues the opportunity to take an additional day's leave as a 'Wellbeing Day' during 2021/22 with £15 to spend on an activity or item of their choice to support their wellbeing.

This year the Wellbeing team focus has been on providing a proactive outreach service to ensure all colleagues are aware of the support available and how to access it. This is reinforced through a weekly 'Wellbeing Wednesday'' newsletter which is sent to all colleagues.

We continued with our dedicated professional in-house team of counsellors and wellbeing experts and during 2021/22 supported c.1,000 requests for psychological support and almost 300 colleagues have attended the proactive 'Understanding Stress, Building Resilience' course. We have delivered mindful sessions to over 200 colleagues.

REACT mental health training has been rolled with the aim of equipping managers, supervisors and those with caring responsibilities to confidently hold support and compassionate mental health and wellbeing conversations. 445 people have been trained with more courses planned for 2022/23.

Recognising the profound impact that the pandemic has had on some of our colleagues we have expanded our Trauma Risk Management (TRiM) programme. TRiM originated in the UK Armed Forces and the model is based on 'watchful waiting' - keeping a watchful eye on individuals who have been exposed to a traumatic event, whether that person has been directly involved or involved from afar. TRiM Practitioners are non-medical personnel who have undergone specific training allowing them to understand the effects that traumatic events can have upon people. They are not counsellors or therapists but understand confidentially and are able to listen and offer practical advice and assistance. The Trust now has 13 practitioners in place and 25 in training.

The Trust's in-house team is supported through its externally provided employee assistance provision, Vivup, which is available to colleagues 24 hours a day, 365 days a year. This year, over 378 colleagues have rung the helpline and 374 have accessed the web portal. 121 colleagues have accessed counselling support online via Vivup.

We have continued with our popular wellbeing webinar programme with well attended webinars covering the menopause, improving mood and energy with food and movement, men's health and supporting adults to deal with their children's anxieties.

We have developed a new offering of half day rest and reflect sessions through social prescribing partnerships with Lindengate, a nature-based health and wellbeing charity based in Wendover, and HorseHeard, a charity which promotes and develops emotional health, wellbeing and resilience through innovative experiential learning programme with horses.

During 2021/22 343 people have attended sessions at Lindengate and 158 have attended sessions at Horseheard.

We have also supported the physical well-being of colleagues, including 190 physiotherapy referrals and 545 musculoskeletal referrals (conditions affecting the joints, muscles and bones). In February 2022, the Trust launched a pilot scheme to support colleagues to monitor their own physical wellbeing. Two interactive health kiosks are available – one in Stoke Mandeville and one at Wycombe hospital – enabling colleagues to measure their own weight, body mass index, body fat content, heart rate and blood pressure. 310 colleagues have already used the kiosks 402 times.

Thanks to the Trust's estates team and volunteers relaxing outdoor spaces have been created for colleagues and patients including a courtyard garden at Amersham Hospital.

Two Trust volunteers and the local community have transformed a courtyard garden at Amersham Hospital, now known as The Haleacre Rainbow Garden, into a restful and relaxing space for colleagues to recharge their batteries. A gardening group has been set up so that colleagues can get involved and enjoy the therapeutic benefits of gardening.

In March, the Trust was delighted to welcome the Wingbee mobile well-being lounge to its Wycombe and Stoke Mandeville Hospitals, giving colleagues the opportunity to take a break in a space away from their usual, and often high-pressured, working environments. The brainchild of two UK airline captains and a clinical psychologist, the Wingbee bus is provided by Project Wingman Foundation Ltd, a well-being charity that supports frontline healthcare staff.

The Project Wingman bus visited both Wycombe and Stoke Mandeville hospitals for colleagues to take a break from their often busy and pressured working environments. Project Wingman is a wellbeing initiative that was started by furloughed aviation staff during 2020.

The end of 2021/22 a saw the creation of a new Occupational Health & Wellbeing hub at the Stoke Mandeville site and plans are in place to build a new wellbeing garden to further support the wellbeing of our colleagues which will also enable us to support rest and reflect sessions on site.

Keeping Our Colleagues Safe

Keeping our colleagues safe will always be a key priority. In addition to ensuring that our colleagues have always had access to appropriate PPE, we have continued with the following measures:

Risk assessments

The risk assessment process is key tool in ensuring the safety of all our colleagues. This was put in place at the beginning of the COVID-19 pandemic to identify and mitigate colleagues' individual risks. Compliance is monitored monthly. All new starters and volunteers are risk assessed as they start.

The Occupational Health team supports all colleagues who were 'shielding' under government guidance (263 at its peak) including overseeing any change in guidance and supporting colleagues to return safely to the workplace as we move towards 'living with COVID-19'.

Lateral flow testing

All colleagues who come on to site are required to self-test twice a week. This has been key in identifying colleagues who had contracted COVID-19 but were not showing any symptoms helping us to prevent the spread of COVID keeping colleagues and our patients safe.

COVID-19 vaccination programme

All colleagues have been offered the opportunity to have the COVID-19 vaccine and we continue with an 'evergreen offer' i.e., first, second and booster doses. This is in addition to the seasonal flu vaccine, which is offered to all colleagues. By February 2022, 97% of our colleagues had had their first dose of the COVID-19 vaccine, with 80% having had their second and booster doses.

The high uptake is testament to the excellent provision of the service comprising in-house clinical colleagues, new colleagues recruited in many cases from other industries and volunteers. This was supported by a targeted and comprehensive communications campaign which included webinars with expert panellists, a confidential helpline, the support of our staff networks as well as dedicated support from Occupational Health and Wellbeing team. This has reduced the overall gap with the vaccination rate amongst BAME colleagues for first and second doses being 2.6% lower than none BAME colleagues.

In November 2021, the government announced that legislation meaning the COVID-19 vaccinations would become a condition of deployment for Health and Social care would come into force from 1 April 2022. While we began to prepare and offer support for the impact of this legislation, the government then went out to consultation, the result of which was that the proposed legislation was rescinded as from 15th March 2022.

Equality, Diversity, and Inclusion (EDI)

As a Trust we have made a commitment to our colleagues that we are an inclusive organisation with equality of experience and opportunity for everyone who works here. In particular, we monitor our performance against the following four national standards:

- The Workforce Race Equality Standard (WRES)
- The Workforce Disability Equality Standard (WDES)
- Gender Pay Gap Reporting
- Public Sector Equality Duty (PSED) reporting

These standards are published on our public website annually and document our progress against defined equality metrics.

In terms of race equality, the specific goals that we set ourselves were:

- **The ethnic make-up of our Board and senior leaders will be 24% BAME reflecting that of our workforce by 2022**
- **There will be no inequality in our recruitment processes for BAME applicants by the end of 2021.**

As at August 2021 the Trust Board had 31.3% (5) members of BAME ethnicity, compared to 17.6% in August 2020. We recruited seven additional senior leaders, piloting a new inclusive recruitment process for senior leadership posts, increasing our total from 15% in August 2020 to 18.3% by August 2021.

NHSEI has recognised the Trust for the positive improvement it has made in eliminating inequality in our recruitment processes for BAME applicants. Data from August 2021 shows that white applicants were 1.28 times more likely to be appointed from shortlisting in

comparison with applicants of BAME ethnicity. This is close to the 0.8 to 1.2 ratio which the national WRES team advises represents parity and is a significant improvement from the 1.98 ratio reported in August 2020.

Chief Nurse Karen Bonner has been recognised by the Health Service Journal (HSJ) as one of the most 50 most influential Black, Asian and minority ethnic people in health. She has urged leaders to 'own' their discomfort in talking about race as they seek to understand how to tackle inequalities.

During 2021/22 we have continued to focus on addressing inequalities, including reviewing our people practices, policies and processes to eliminate biases. We have also introduced new training for all line managers across the Trust to ensure they are equipped to create inclusive working environments for all colleagues.

We now have eight inclusion networks for our colleagues, and these have continued to meet virtually throughout the pandemic:

- BHT EMBRACE (ethnic minority colleagues)
- BHT Ability (Colleagues with long-term health conditions or disability)
- BHT Proud (LGBTQ+ colleagues)
- BHT VIBES (A multi-faith and spiritual network)
- BHT Carers (Colleagues with carer responsibilities)
- KALINGA Filipino Healthcare Professional Organisation Bucks
- BHT One in Four (Supporting colleagues to talk about mental health)
- BHT Women's Network

Our staff networks have provided invaluable support to the Trust this year and we have worked closely with them to ensure the health and wellbeing of all our colleagues in pandemic related matters. The networks also continue to provide a voice for staff, and co-design inclusion transformation projects. In 2021/22 this included receiving national funding

to implement Empowerment Passports for colleagues across BOB ICS with disabilities or long-term conditions, and further national funding received to implement an allyship development programme across the organisation.

During the year engagement activities have taken place to promote inclusion and diversity in the Trust:

- **Inclusion week** – National Inclusion Week 2021 was celebrated in the Trust during September. A series of events were held for staff which aimed to increase understanding of difference, promote key messages and celebrate diversity and culture. These events included outdoor coaching and mentoring sessions, webinars, staff fairs, allyship workshops and special staff network meetings.
- **Black History Month** – throughout October we celebrated Black History Month 2021 with a series of communications and virtual events. The majority of events were co-delivered with BOB ICS partner organisations to maximise the impact across the system.
- **Disability History Awareness Month 2021 -** activities were co-designed with the BHT Ability Network and included an outreach engagement programme to encourage colleagues with long term conditions to declare them, a virtual webinar on neurodiversity and information on how to access reasonable adjustments across the Trust.
- **International Women's Day** – The Trust celebrated International Women's Day (IWD) in March 2022 with a series of communications featuring inspirational colleagues who were 'breaking the bias' (the national theme for IWD2022). A webinar was also held on supporting women to progress their careers. The Trust achieved a 5% reduction in the disparity between male and female colleagues being awarded Clinical Excellence Awards this year, and we are continuing to implement our Inclusive Recruitment process for senior leadership positions to support more females and diverse talent to achieve roles in the highest paid quartile.
- **Ramadan 2022** - Gift packs were distributed to 233 Muslim colleagues including dates, a bottle of water, disposable prayer mat, stickers and a prayer schedule.

Diwali celebrations organed by our BHT Embrace network.

Armed Forces Covenant

Following the signing of the Armed Forces Covenant in November 2019, which ensures employers actively encourage veterans to join their organisations, the Trust is proud that in February 2022, it has received the Bronze Award under the Defence Employer Recognition Scheme (ERS).

The ERS encourages employers to support defence and inspire others to do the same. The scheme encompasses bronze, silver and gold awards for employer organisations that pledge, demonstrate or advocate support to defence and the armed forces community, and align their values with the Armed Forces Covenant.

As a Bronze Award holder the Trust has undertaken the following commitments:

- Sign the Armed Forces Covenant
- Pledged to support the armed forces, including existing or prospective employees who are members of the community
- Promote being armed forces-friendly and are open to employing reservists, armed forces veterans (including the wounded, injured and sick), cadet instructors and military spouses/partners

Listening to Our Colleagues

We were extremely pleased given just how busy our colleagues are that over 3,400 colleagues responded to the 2021 national staff survey. At 56% this response rate was well above the average for trusts in our sector which was 46%.

In 2021 the themes in the national survey were changed to align with the NHS People Promise so we can't do a year-on-year comparison, but we are pleased that as a Trust we scored at or above the national average in 8 out of 9 of this year's themes. We are particularly proud of the fact that 'we are compassionate and inclusive' was the People Promise with the highest ranking and scoring. Significant improvements were seen in colleagues saying they have effective team meetings and that they felt secure to raise concerns about unsafe clinical practice. Questions about our workforce race equality standard showed measurable improvements from last year and whilst our scores are better than average, we know that we still have a considerable amount of work to do in this area.

It is evident from the results that the positive action we are taking to support the health and wellbeing of our colleagues has been recognised and is appreciated. Questions relating to 'my organisation take positive action on health and wellbeing have increased from 39% in 2019 to 42% in 2020 and 68% in the latest survey – 12% ahead of comparable trusts.

Of the 9 themes, the area where we scored slightly below the national average was 'we are always learning'. This is an area that we had already identified as an area for improvement for the year ahead. Embedding a Quality Improvement culture is a key priority. We have rolled out a new people development system, i-Aspire, which will help colleagues have more meaningful appraisals and development conversations and the Education, Learning and Development team is looking at ways to make development opportunities more accessible to everyone.

Recognition

Ensuring our colleagues have felt valued for the amazing work they do has been particularly important during the last year.

Monthly awards aligned to our CARE values continued throughout 2021, with 240 nominations received during the year and 48 individuals or teams being recognised.

Thanks to the generosity of its charitable Trust, the winners of the 2020 One Team One Goal awards for colleagues were invited to a special thank you event in the grounds of Chequers. The 2021 One Team One Goal Awards were launched in February 2022 with a new set of categories aligned with our strategy for those making the greatest contribution to delivering outstanding care, healthy communities and a great place to work. We received 212 nominations from colleagues and members of the public and a socially distanced celebratory event is scheduled to take place in June 2022 to recognise the winners of each of the 12 categories.

In July 2021, the Trust celebrated the fifth anniversary of excellence reporting. This is an opportunity for colleagues to thank and recognise each other for delivering outstanding care or an outstanding service. Since the scheme was launched, 3,070 excellence reports have been submitted with 708 in 2021/22.

Building a Positive Speaking-up Culture

Freedom to Speak Up Guardian

The Freedom to Speak Up Guardian (FTSUG) is a designated role which provides a safe place for colleagues to raise concerns safely, without fear of detriment or blame, helping to improve the safety of our patients and colleagues. The Freedom to Speak Up Guardian is a mandatory post for all NHS Trusts in England which also reports to the National Guardian Office thereby offering a level of independence.

Our 'Speaking Up' service has been expanded based on implementing an outreach model and introducing a small number of part-time Freedom to Speak Up Guardians. This has enabled the Trust to increase the accessibility, diversity and visibility of the service, educating colleagues about the importance of speaking up to the safety of patients and colleagues- achieving an incredible 3,600 outreach contacts in only 10 months.

To support the 'Speaking Up' service, a new 'Speaking Up Champion' role was launched in January 2022. Champions are volunteers, signposting colleagues who wish to raise concerns and promoting a positive Speaking Up culture in their own ward or department. We have already recruited 30 champions, with 19 already fully trained and supporting our outreach programme.

During 2021/22 100 cases of concerns have been raised by more than 130 individuals. We are proud that our 2021 national staff survey results show that we have again significantly improved our score for colleagues feeling confident to raise clinical concerns – a 10% improvement over the past four years with results significantly better than comparable trusts.

Every year the Trust actively participates in October Speaking Up month. This year the annual and local campaign focused on the launch of mandatory 'Speaking Up' training for all NHS staff. To support this, the team delivered a varied programme of over 30 activities across the Trust.

Guardian of Safe Working Hours

The Trust also has a Guardian of Safe Working Hours who works closely with our junior doctors to ensure compliance with the 2016 junior doctors' contract. The Guardian is also someone that they can speak to in confidence regarding any concerns that they have, and they work closely with the Guardian of Safe Working Hours to resolve any issues that are raised.

Working in Partnership with Trade Unions

We recognise the importance of, and our joint responsibilities for, creating and maintaining excellent employee relations to ensure we deliver and develop high quality health services, looking after our patients and our colleagues.

As part of this, we continued to engage with staff side colleagues, through monthly Joint Management Staff Committee (JMSC) Trust-wide meetings, and bi-monthly Joint Consultative Negotiating Committee (JCNC) meetings specifically for medical staff. Both committees have local and regional staff side representation, including, but not limited to:

- British Dietetic Association
- British Medical Association
- British Orthoptic Society
- Chartered Society of Physiotherapists
- Society of Radiographers
- The Royal College of Midwives
- The Royal College of Nursing
- UNISON
- Unite

The COVID-19 pandemic has brought additional challenges for our colleagues, so we have maintained regular dialogue with the Staff Side Chair and Local Negotiating Committee Chair outside of the above formal committees and have appreciated their support and guidance in enabling the Trust to keep its patients and colleagues safe throughout the pandemic.

Learning and Development

Management and leadership development

Throughout the pandemic we have been committed to support managers, colleagues and teams. Whilst we have always had a leadership programme, called 'The Three Peaks', this had only been open to a limited number of managers in any one year. During 2021/22, we made the commitment to support all new managers to complete at least Peak One and 748 managers attended. In April 2022 we relaunched the senior management programme (Peak Three) which was paused during the pandemic.

In addition, 92 managers accessed coaching through the Bucks Coaching Pool – a partnership between the Trust and Buckinghamshire Council with 57 qualified coaches on hand to provide individual support.

Clinical education

Throughout the pandemic, it has been important to ensure that our clinical education programme has continued to help us to achieve our goal of delivering outstanding care and

support our recruitment drive – we supported over 200 internationally educated nurses to achieve their National Medical Council registration during the year.

A total of 461 pre-registration students across nursing and midwifery are undertaking regular placements on a rotational basis in BHT across our acute and community placements. These students are part of our pipeline for future nurses and midwives and the Trust's Pre-registration Team supports and monitors their progression and facilitates employment upon graduation with a 'Fast-TRAC recruitment process in collaboration with the Trust's recruitment team

We are also delighted and proud that the Trust was rated in the top five in the country for the overall experience of junior doctors within palliative medicine.

Post Specialty	Trust / Board	Year	Mean
Histopathology	The Royal Marsden NHS Foundation Trust	2021	100.00
Paediatric cardiology	Guy's and St Thomas' NHS Foundation Trust	2021	100.00
Palliative medicine	Buckinghamshire Healthcare NHS Trust	2021	100.00
Clinical oncology	University Hospital Southampton NHS Foundation Trust	2021	98.75
Cardio-thoracic surgery	Imperial College Healthcare NHS Trust	2021	98.33

Library and Knowledge Services

Library and Knowledge Services enable Trust colleagues to access evidence to support a wide range of Trust activities including learning, research and clinical care. In 2021/22, the NHS Knowledge and Library Hub was launched, which is a national search portal providing NHS staff with a single point of access to books, journals and databases. Our library service has worked with Health Education England to ensure Trust colleagues can access our local resources through the Hub. The service is also working with the Quality Improvement Team and other departments in the Trust to plan and develop a repository of internal learning and knowledge. We are delighted that our Library and Knowledge Services have been evaluated as performing higher than the national average in our Health Education England Quality Improvement Outcomes Framework.

Recruitment

Our greatest asset is our people and the recruitment of committed, high quality individuals to join our organisation remained a priority this year. We recruited a total of 1,271 new colleagues as follows:

Staff group	Number
Additional Professional Scientific and Technical	40
Admin and clerical	157
Allied Health Professionals	64
Healthcare assistants	142
Healthcare scientists	11
Manager	22
Medical and dental	308
Nursing and midwifery	400
Support colleagues	127

The recruitment of registered nurses remains a key priority and we recruited 400 nurses this financial year, 222 of which were international recruits. This recruitment drive enables us to substantially drive down our overall vacancy rate from 17.2% in April 2021 to 7.4% in March 2022.

Growing our own

Growing our own focuses on recruiting from within the Trust and the local community. We aim to give people the relevant skills and training to meet our current and future healthcare needs. This approach will be the most sustainable for the next decade and will be deployed in a number of ways:

Apprenticeships for Professional Registration

The apprenticeship route is vital in ensuring we have an adequate pipeline of registered nurses, midwives and allied health professionals (AHPs) moving forward and to address the reduction in the number of 'Direct Entrant students' that we have seen in the Trusts since the student loan bursary reform in September 2017.

Apprenticeships for nursing are well established and we have a clearly defined pathway for the development of our healthcare support workers into nursing and midwifery registration. We have also supported 41 non-clinical apprenticeships at all levels including financial specialities, business administration and leadership or project management:

- 12 pharmacy technicians
- 5 post registration pharmacists
- 1 podiatrist
- 3 radiographers

with three occupational therapist apprentices due to start in 2022/23.

UK candidate market

We have continued to review our domestic recruitment processes and make continuous improvements. The most notable had been our move to generic recruitment for Health

Support Workers, which has increased the number of job offers substantially, e.g., the first event in January 2022 we have offered a position to 61 people. It also lessens the burden and time on senior nurses to recruit and therefore releasing time back to care.

International

The recruitment of internationally trained nurses remains important, both through agencies and directly by the Trust. The Trust embarked on an ambitious recruitment campaign to recruit 222 nurses in this year. We exceeded this target, welcoming 238 nurses to the Trust in 2021/22 from India and the Philippines. We look forward to welcoming a further 120 nurses to BHT in 2022/23. We want to make sure that our international colleagues feel welcomed into the BHT family, and we have a comprehensive induction programme in place for them both professionally with our enhanced preceptorship programme but also personally to help them to settle into a new life in a new country.

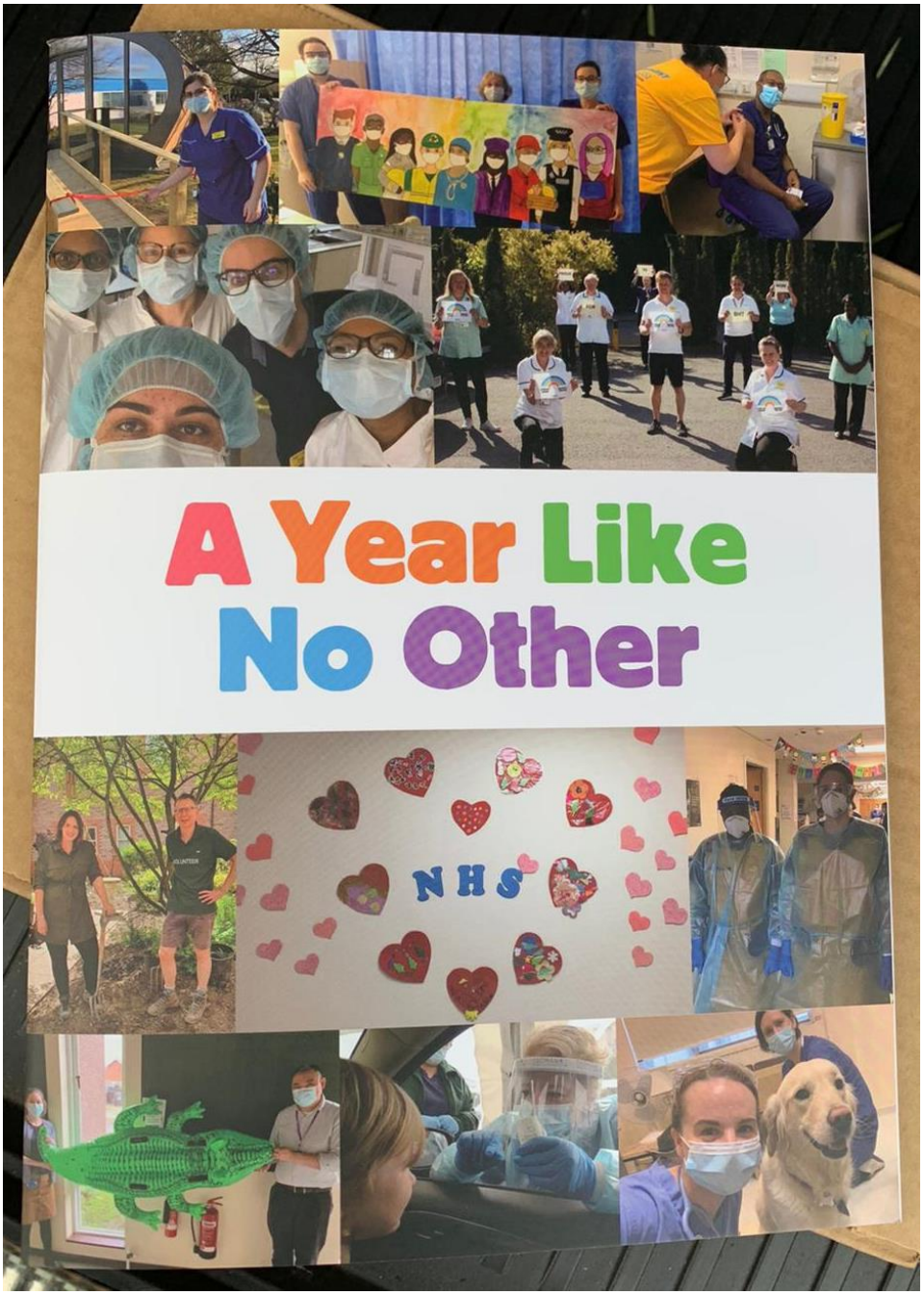
In April 2001, over 35 nurses made the long journey from the Philippines to Buckinghamshire to start a new life. They were the first cohort of Filipino nurses to come to Buckinghamshire Healthcare NHS Trust and a further eight nurses joined in September 2001. On 1 April 2021, 20 years after their arrival in Buckinghamshire, over 30 nurses from the two cohorts still work for the Trust and are key members of the local Filipino community.

Retention

Our focus on recruiting high quality colleagues is supported by an equally important priority to support retention, offering a great place to work, through initiatives including wellbeing support, staff networks, education, training, and career development pathways.

We are pleased to announce that we have been named as one of twenty-three national exemplar sites for a retention programme based on the NHS People Promises and this will be in place from 1 April 2022.

Performance Analysis



Colleagues shared their reflections of a 'Year Like No Another' including blogs, poem, artwork and photographs.

How We Measure Performance

Our performance management framework is based on the National Single Oversight Framework and recognises that a high-performance culture will only be achieved when performance is managed in a positive way. The framework aims to ensure that striving for excellence is an integral part of the organisation's culture.

A 'Ward-to-Board approach is applied and monitored through the Trust's divisions before being presented to the Board. The monthly Integrated Performance Report to Board outlines the performance of the Trust against key measures and identifies successes and risks for the organisation within the areas of quality, people and money. These reports are available on our website as part of the information provided for Trust Board meetings in public (www.buckshealthcare.nhs.uk/aboutus/ourtrustboard).

In addition to this, we continue to use national data where available to compare our performance against other Trusts; this includes national staff, patient and clinical audits.

Key issues and risks

The challenges facing the NHS as it emerges from COVID are well documented and are felt across the country in terms of the significant backlog of patients that was driven by a reduction in elective care and referrals during COVID; challenges in recruitment and staffing levels; and the continued need for greater integration across health and social care.

We have patients waiting too long for services across our urgent and elective services and whilst significant progress has been made in reducing our longest waiters for elective operations and cancer treatment further improvements are needed to continue the reduction and get back to a sustainable delivery model.

Detailed improvement plans are in place across the various operational standards looking at recruitment and retention of staff, workforce redesign, estate redesign, productivity improvements and working with partners. We have set an ambitious operating plan for 2022/23.

The major risks we face are similar to those in the wider NHS of a further COVID wave and/or a significant flu season this year; challenges in recruiting to our vacancies in a competitive job market; financial pressures faced across the country related to the cost of living and high levels of inflation which impact our staff, the hospital and our partners; and, asking a workforce that is emerging from two years of exceptional pressures to redouble their efforts to achieve even greater challenges.

In addition, the Trust has specific estate issues which cause challenges to efficient delivery of services with some difficult prioritisation decisions needed across services given estate constraints.

Equality of Service Delivery

The pandemic has brought to the fore the issue of health inequalities with those from our Black, Asian & Minority Ethnic (BAME) communities, those with a disability or with underlying health conditions being disproportionally impacted by COVID-19. It is evident that not only is there an issue with some parts of our community not accessing health care and prevention services but also that they have a worse experience when they do so.

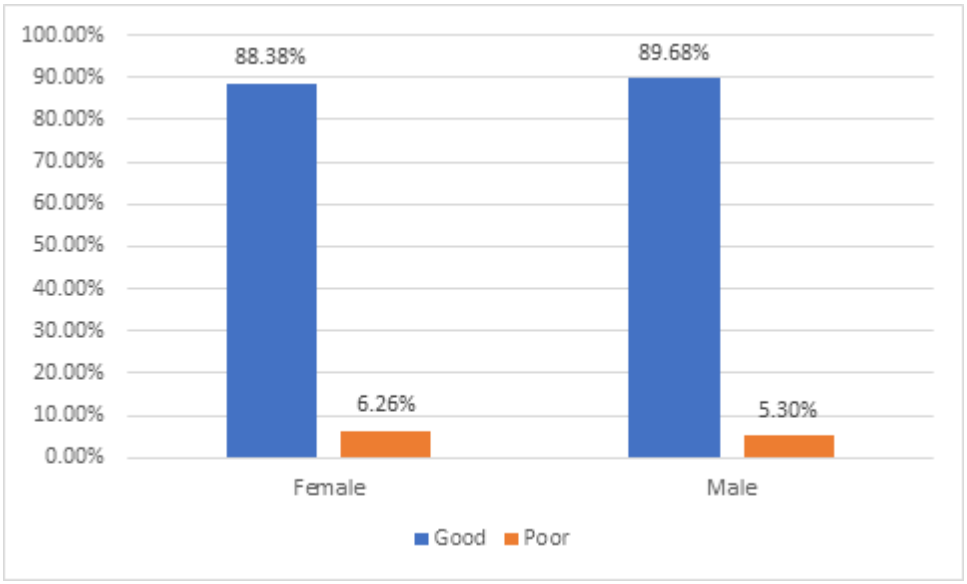
Supporting healthy communities is one of our three strategic priorities. This is not only about helping Buckinghamshire residents to stay healthy and live independently for longer but is about providing employment opportunities and ensuring that there is equality of service access as well as delivery.

Customer Satisfaction Scores By Protected Characteristics

The NHS Friends and Family Test (FFT) was created to help service providers and commissioners understand whether patients are happy with the service provided, or where improvements are needed. It is a quick and anonymous way for patients to give their views after receiving NHS care or treatment.

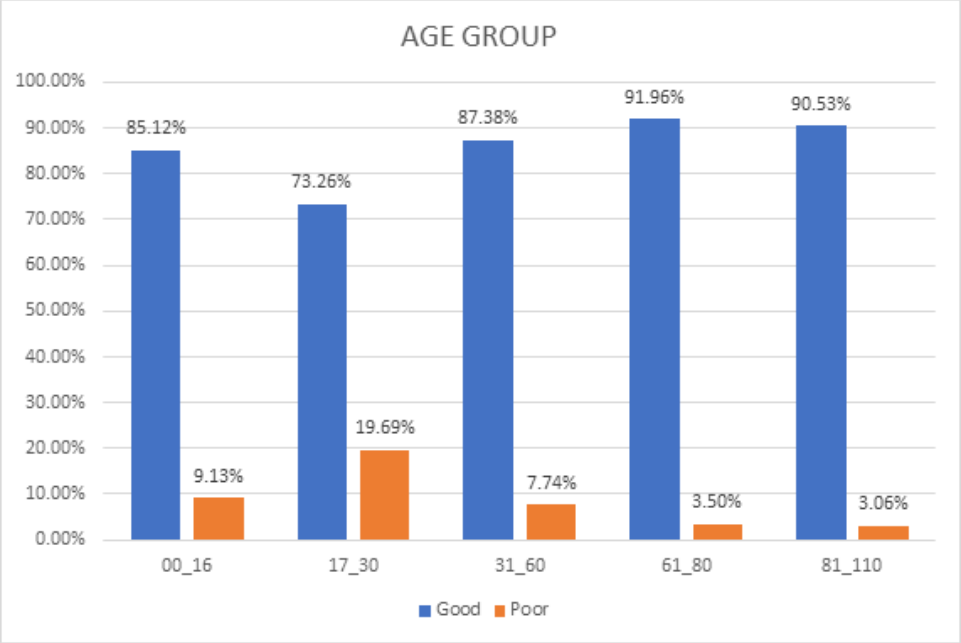
One of the questions asked is 'Overall how was your experience of our service?'. Experience is rated from very good to very poor. Patients are asked for demographic data, making it possible to understand patient satisfaction across a number of key protected characteristics. The following charts show the response rates for 2021/22, which have significantly higher than 2020/21, and satisfaction by gender, age and ethnicity. Please note that they do not include the percentage of people who rated their experience as neither good nor poor.

Gender – 87,168 Responses:



The response rate was broadly similar for male and female patients with both genders responding to around 21.8%. Male patients accounted for 46% of all responses received and were slightly more satisfied with the service they received with 89.68% responding positively. Female patients using the Trust's Maternity services responded to 11.3% of survey requests and overall returned more responses for other services.

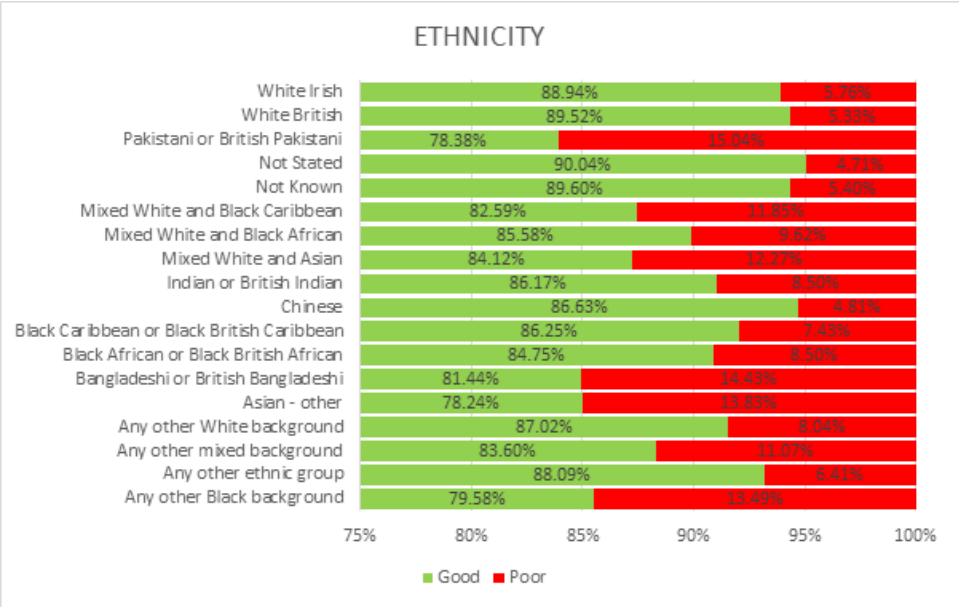
Age Group – 87,182 Responses



Following the trend of previous years, the age group with the highest response rate continues to be those aged 61 to 80, with 31.5% responding and the lowest response rate of 9.7% is from patients aged 17 to 30. Those aged 30 and under, including parents responding for paediatric patients responded to 11.9%, whilst those aged over 30 responded to 24.9% overall.

Patients aged over 60 were most satisfied with the service they received whilst 19.7% of patients aged 17 to 30 reported a poor experience.

Ethnicity – 87,182 Responses



Of those patients who gave their ethnicity, the most satisfied were White British, with again Pakistani or British Pakistani patients reporting the lowest satisfaction with 15% saying that

their experience had been poor or very poor followed by Bangladeshi or British Bangladeshi at 14.4%. We are currently working with Healthwatch Bucks to undertake in-depth research to understand they this is the case so that we can develop action plans to address any issues highlighted.

White British patients and service users had the highest response rate at 24.1%, the lowest response rate at 7.7% is from those recorded as Pakistani or British Pakistani.

Clear Communication

The Communications Advisory Panel (CAP) was developed by the Trust to work with us to support improvements in patient and carer communication, ensuring all communication is clear, written in plain English and is easy to understand and navigate. During April 2020 to February 2022, 113 patient information leaflets have been reviewed by the CAP. This panel has also advised on COVID-related communications including patient and visitor guides, anti-bullying and harassment posters as well as policies.

Commenting on the CAP, one member said, “BHT has impressed me greatly with their high level of commitment to improving the clarity and readability of all the patient information produced by the Trust and the improvements they have secured. Not only have they set up, and more importantly, listened to the Trust’s new Communications Advisory Panel, but they have worked with the Panel to produce a clear, simple guide for staff writing leaflets, which is about one-third the length of its predecessor. They have thus enabled fellow staff members to produce clearer, more patient-focused leaflets, which in turn help patients to better understand and take more responsibility for their own conditions which can free up time for clinical staff.”

CAP has also been instrumental in providing feedback on the development of the Trust’s new website, which was launched in June 2021. BHT is currently ranked 8th by Silktide nationally for accessibility against other national NHS Trusts having previously been ranked as 168.

New external website for the Trust

LGBTQ+ Community

Rainbow Badge Training

This training is focused on giving our colleagues an insight into the challenges faced by the LGBTQ+ community. After completing the training, colleagues are awarded a Rainbow Badge which signals that they offer open, non-judgemental and inclusive care for patients and their families who identify as LGBTQ+. 53 colleagues completed the training during 2021/22 bringing the total of Rainbow Badge holders to 295 within the Trust.

Trans Advice and Support Policy for Service Users

A review has taken place of our Trusts Tans Advice and Support policy for service users. The purpose of this policy is to provide guidance and practical 'best practice' advice to enable the Trust and its clinicians to understand the needs of Trans patients and in doing so supports the Trust as a service provider to deliver fair, equitable and inclusive services. With guidance and support from Stonewall, we have updated the policy for 2022.

Wycombe PRIDE

The Sexual Health and Recruitment team from BHT joined the local LGBTQ+ PRIDE event which took place in August 2021 (Photo's Attached). To help celebrate Wycombe PRIDE BHT lit up buildings at Stoke Mandeville and Wycombe Hospital as well as flying the LGBTQ+ flag at Stoke Mandeville Hospital. The Sexual health team spoke to attendees of this event about the sexual health services available to the local community whilst the recruitment team helped attendees understand what job roles the NHS has to offer and what job vacancies the Trust has locally. Over 300 people attended this event.

The Sexual Health Team at Wycombe Pride

Sustainability

Since the Paris agreement in 2016, the countries of the United Nations have been mobilised to act on the amount of carbon emissions that are being released into our atmosphere. The effects of climate change are far reaching and impact the foundations of population health as well as health on a more individual level. This of course will have direct implications for the operations of the Trust as well as the patients it treats.

Without change there will be increases in the intensity of heatwaves which increase heat stress and related conditions, and heavier precipitation events with increase in associated water borne diseases.

Following the Paris agreement, the UK government committed to reducing emissions to Net Zero by 2050, with incremental carbon budgets from today until the final target date. Following on from this, the NHS has subsequently produced its Net Zero Roadmap document – '**Delivering a Net Zero National Health Service**' – setting out its plan for reducing emissions over the next 20-25 years.

The NHS's carbon emissions are currently equivalent to 4% of England's total carbon footprint of which the Trust is a typical contributor. Over the last 10 years, the NHS has implemented measures to reduce its impact on climate change, which will also lead to benefits in clinical outcomes.

The NHS has committed to net zero emissions for the care they provide (NHS Carbon Footprint) by 2040, and zero emissions across their entire scope of emissions (NHS Carbon Footprint Plus) by 2045.

Following on from the NHS' Net Zero declaration, the Trust commissioned AESG to carry out a similar exercise to understand the carbon footprint of the organisation. Data from 2019 demonstrated that the Trust generates 40,986 tonnes of CO2 per annum – about half of which is energy usage, use of medical devices, medical gases and travel.

In November 2021, the Trust set out a roadmap to reducing emissions in line with the targets set out within the NHS' overarching net zero roadmap which was launched in November 2021. PowerPoint Presentation (buckshealthcare.nhs.uk). We are aiming to reduce its carbon footprint by 80% by 2032 and achieve zero carbon by 2040. This will be delivered through a combination of direct interventions to reduce emissions and off-setting.

The team is working hard to achieve these ambitious targets and during 2021/22 progress included:

- Installed its first no fossil fuel heat pump to heat the Education Centre at Stoke Mandeville Hospital
- Replaced all old light fittings to LED lighting.
- Following the award of a £6m Public Sector Decarbonisation Grant, a new energy infrastructure, air source heat pump and new boiler management system is being installed at Wycombe Hospital and will become operational in the summer of 2023.
- Signed up to the single use plastics pledge. We have already delisted common items of single use plastics equating to some 16,000 items per year
- Started work on the installation of its own anaerobic digester and onsite clinical waste treatment plant at Stoke Mandeville Hospital which will reduce general and recyclable waste by 80%, clinical waste by 80%, and reduce clinical waste bin collections down from 19 to 3 times per week.
- Replaced 69 boilers delivering a carbon reduction of 0.5 tonnes a month.

Financial information

In preparing the financial statements, the Directors have considered the Trust's overall financial position and expectation of future financial support. The Trust has compiled the 2021/22 accounts on a going concern basis as there has been no expectation raised in the public arena that healthcare services will not continue to be provided from the Trust's sites

across Buckinghamshire. There are no plans to dissolve the Trust or to cease services without transfer to any other NHS body.

2021/22 financial year

In 2021/22 the Trust has delivered a deficit of £1.1m compared to an initial planned deficit of £5.9m. The key drivers for this are lower than planned spend on the H2 Critical Investments and a financial benefit of £5.6m resulting from a review of PFI models and financial liabilities. NHSE has been kept up to date throughout on the considerations taken into account for the year end reported position. (Although the Trust delivered a surplus position in 2020/21, the impact of COVID-19 and receipt of top-ups masked the Trust's significant underlying deficit.)

Non-current assets
The Trust is required to report the 'current value' of its non-current assets. In assessing the current value, it takes into account the advice of experts, where appropriate. An interim valuation was undertaken during March 2022 by the Trust's advisors Cushman and Wakefield, a firm of specialist valuers. The impact of this valuation has been included in the accounts.

The Trust is not aware of any material differences between the carrying value of its properties and their market value in their current condition.

We were extremely fortunate again in 2020/21 to benefit from support from the Trust's charity (being Buckinghamshire Healthcare NHS Charitable Fund) and Scannappeal. No restrictions were placed on any of the equipment.

Examples of some of the facilities and equipment that these generous donations have enabled include:

- MRI scanner
- Radiology workstation
- Bone Densitometer
- Ultrasound devices
- Treadmill for Spinal Gym

Pension liabilities
Past and present employees of the Trust are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded, defined benefit scheme and 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 Trust of participating in the scheme is equal to the contributions payable to the scheme for the accounting period. Further details can be found in the notes to the Trust's financial statements.

Cash flow
The Trust's banking is conducted through the Government Banking Service (GBS). A weekly cash flow forecast is used to aid cash management; and cash forecasts for the full financial year are reported to the Trust Board on a monthly basis.

The Trust had year-end cash balances of £51m which is a reduction of £22m from the prior year. In preparation for the year-end accounts a substantial focus was placed on processing 2021-22 creditors payments for both revenue and capital. The large cash balances in the last two years is reflective of the COVID-19 pandemic arrangements whereby cash

payments from NHS England/Improvement were guaranteed and paid two months in advance.

Better Payment Practice Code
The Better Payment Practice Code (BPPC) measures the level of valid NHS and non-NHS trade creditors paid within 30 days of the due date, or within 30 days of receipt of goods or a valid invoice, whichever is later. The Trust's performance in 2021/22 is shown in a Note to the Financial Statements.

The Trust is signed up to the 'Prompt Payments' code, which encourages organisations to act responsibly in making payments to their suppliers in a timely way.

During 2020/21 the Trust paid 78,110 invoices totalling a value of £399,662k. Of this, the Trust paid 63.5% of invoices on time, and 77.7% of invoice by value (58% on time and 74.8% on value in 2020/21) which is a marginal improvement from the prior year.

The Trust is working to improve its performance under the Better Payments Practice Code and has an action plan in place to address this.

Looking ahead

For 2022/23, in April the Trust submitted an initial financial plan to NHS England and NHS Improvement (NHSE/I) with a planned deficit of £29m in April subject to ongoing national review and further refinement through the ICS. with additional net risks of £8-£10m outside of the plan. In June, the Trust Board agreed to an improved revised Plan of £17.6m deficit in line with the resubmissions to BOB ICS and NHSE/I in June 2022.

The Trust continues to fully participate in the ICS planning process including the submission of the forward five year financial and operating plans and is leading on some of the significant workstream areas. The Trust's savings target remains challenging in the current climate, and our active participation in the ICS helping to ensure that the full impact of changes is understood in both the short and long term for the system as a whole. There will be a continued focus on minimising levels of expenditure, including reducing the requirement for higher cost temporary staffing.

Activity trajectories have been developed in line with national planning requirements. The analysis to date has identified areas where there are material gaps (shortfalls) between current levels of activity and 22/23 activity planning trajectories. This may create the need for additional short and/or longer-term investment into some specific areas. Work is being undertaken, led by the COO and Director of Business Recovery, to review the trajectories, identify and stress test the requirements for additional funding.

Achievement of the Trust's 2022/23 financial plans requires delivery of ambitious budgets and a challenging Cost Improvement Programme, as well as the achievement of challenging system savings and efficiencies. The plan assumes £21.3m efficiencies. This remains a challenging plan to achieve given the need to deliver significant increases in activity to support recovery, alongside the delivery of material efficiencies. If the Trust's financial deficit is greater than planned in 2022/23 then further cash support will need to be provided.

Whilst the Trust has in 2021/22 invested a total of £43m in capital across property, IT and medical equipment (£73m in 2020/21) this capital investment is only a fraction of the required capital investment needed with years of asset sweating and historic under investment. In March 2021, the Trust completed a five-year property appraisal (7-Facet

Survey) which demonstrates a backlog maintenance requirement of £210m.The Trust operates with some of the oldest estate in the NHS, Stoke Mandeville was built pre-NHS in the 1830s as a cholera hospital, 60% of the Trust owned buildings are more than 30 years old. This limits our ability to deal with increasing demands for capacity and flow. Not uncommon with a NHS Trust estate dating to the 1800s, the poor condition is a significant challenge leading to increased operating costs plus issues of obsolescence, lack of resilience, and environmental failures. The new clinical strategy demands a far better estate than is available at present.

There are particular challenges in respect of the tower complex at the Wycombe General Hospital which is very near the end of its lifecycle and requires a number of inspections to determine the safety and remaining life for safe healthcare in the building. The building is in poor condition and is included in the hospital replacement programme planning. The work is at a point where substantial sums of money are required to continue the investigation to finally determine the future of the building structure.

For 2022/23, the Trust has a total capital requirement of £128.8m split between property services £104.4m, IT £18.2m and Medical Equipment £6.4m. BOB ICS has allocated a notional £20m capital envelope for BHT, which is only a sixth of the total requirement, leaving a funding shortfall of £108.8m. Of this gap, £27.2m is anticipated to be made available to the Trust through various funding sources but this is not yet confirmed.
The Capital Management Group has discussed the initial prioritisation of the £20m capital envelope and will need to continue to refine this. As in previous years, further funding streams may become available later in the year, but it would not be prudent to factor this in at this stage. For purposes of our forward look for the subsequent four years £20m of capital allocation has been assumed through the ICS.

In response to an extremely tight financial position (capital and revenue), and in the absence of immediate forthcoming funds being available, we have recently submitted an Expression of Interest to build a New Hospital. As a combined acute and community Trust we deliver integrated care for everyone in Buckinghamshire and this new model, if approved, will enable us to capitalise on new technologies to transform care, improve access and deliver an innovative health and care campus with our communities.

Accountability report

Tracey Geddis, Advanced Nurse Practitioner in neurogenic bladder management, was awarded Urology Nurse of the Year 2022 at the British Journal of Nursing awards on 25 March. Sadly, Tracey passed away before she could receive her award, but she would have been both proud and humbled by the accolade. She dedicated over 30 years of her career to the care of patients with a spinal cord injury and sharing gold standard practice internationally.

Honouring Tracey at the event and accepting her award were colleagues from the National Spinal Injury Centre (NSIC). Zoey Pullar, Lead Nurse, and Hester Dunne, Tissue Viability Clinical Nurse Specialist, paid tribute to Tracey's dedication to the care of patients with a Spinal Cord Injury and the legacy that she has left to those who worked with her.

Corporate governance report

The purpose of this section is to explain the Trust's governance structures and how they support the achievement of our objectives.

The section comprises:

- Directors' report
- Statement of Accountable Officer's responsibilities
- Annual Governance Statement

Directors' report

The Trust Board

The Trust Board provides strategic leadership to the organisation. It sets the strategic direction, fosters the appropriate culture, monitors performance and ensures management capacity and capability.

It outlines the vision of the organisation, championing and safeguarding its values, keeping the safety of patients at the centre of its work and ensuring obligations to all key stakeholders are met. By ensuring the effective and efficient use of resources it safeguards public funds.

Non-Executive and Executive Directors both have responsibility to constructively challenge the decisions of the Board. Non-Executive Directors have a particular duty to hold the Executive Directors to account, ensuring appropriate challenges are made. As well as bringing their own expertise to the Board, Non-Executive Directors scrutinise the performance of management in reaching goals and objectives and monitor the reporting of performance. They need to satisfy themselves as to the quality and integrity of financial, clinical and other information, and ensure that the internal controls of risk management are robust.

The Trust Board meets every other month in public, details of which are available in advance on the Trust's public website, which also contains agendas, minutes and reports (see www.buckshealthcare.nhs.uk/About/the-trust-board.htm). The Trust Board formally operates within its Terms of Reference, the Trust's Standing Orders, Scheme of Delegation and Standing Financial Instructions.

The maintenance of an effective Board is supported by the Trust Board development programme with seminars held on a bimonthly basis focussing on key themes. During 2021/22, these included the Trust strategy, workforce and clinical issues post pandemic, appreciative inquiry, end of life care and the role of the medical examiner, net zero, provider collaboratives and the developing integrated care system, the Social Care White Paper and the work of our Trainee Leadership Board.

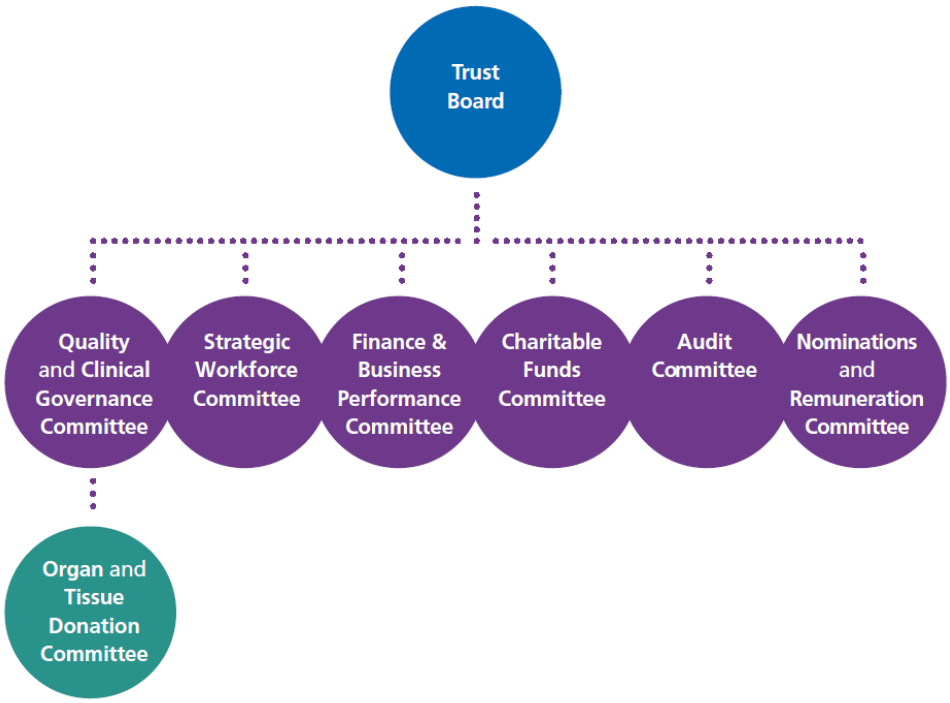
Our Board members in 2021/22 and their roles are shown below:

The following changes to the Board took place during 2021/22:

- Hattie Llewlyn-Davies left the Trust on 31 December 2021 and David Highton joined in her place as Trust Chair.
- Dr Adrian Hayter, Associate Non-Executive Director, joined on 1 April 2021 in place of Prof. David Sines (left 31 March 2021).
- John Lisle, Non-Executive Director, joined on 1 April 2021 to replace Graeme Johnston (left 31 March 2021).
- Dr Mark Johnson joined on 1 August 2021 as an additional Board Affiliate.
- Mr Andrew McLaren was appointed as Interim Chief Medical Officer on 1 April 2021 to replace Dr Tina Kenny as Medical Director, who left her role at the Trust. This appointment was made substantive on 15 October 2021.
- Dan Gibbs, Chief Operating Officer, left his role at the Trust on 19 September and was replaced by Gavin Macdonald on an interim basis between 15 October 2021 and 31 March 2022. On 14 March 2022, Raghuv Bhasin joined the Trust as Chief Operating Officer.
- David Williams, Director of Strategy, left his role at the Trust on 7 March 2022.
- Ian Roddis joined on 8 March 2022 as Interim Chief Digital Information Officer; a new Executive Director position on the Trust Board.

Trust Board Committees

The figure below illustrates the structure of the Board and its Committees:



A governance framework and processes are in place across the organisation to ensure information flows clearly to the Board, providing assurance where possible and highlighting risks identified through gaps in control or gaps in assurance.

The Board has delegated scrutiny of assurance processes relating to workforce, quality, and finance and information to four of its committees, namely the Audit Committee, the Finance & Business Performance Committee, the Quality & Clinical Governance Committee and the Strategic Workforce Committee. The committees work together to deliver an integrated approach to governance; this is supported by common membership of Board members across the committees. Each of the committees has a Non-Executive Chair and Non-Executive Directors form part of the membership. Every Committee has Terms of Reference and an annual work plan. The Board receives a report from each Committee Chair at Board meetings in public. An overview of each of the Board Committees is provided below.

There are two other Board sub-committees, the Nominations & Remuneration Committee, and the Charitable Funds Committee which are also described below.

Audit Committee

This supports the Trust Board by critically reviewing the governance and assurance processes on which the Board places reliance. This therefore incorporates reviewing governance, risk management and internal control (plus the Board Assurance Framework); oversight of the Internal and External Audit and Counter Fraud functions. The Committee also undertakes detailed review of the Trust's Annual Report and Accounts in accordance with Schedule 4, Paragraph 1 of the Local Audit and Accountability Act 2014. In 2021/22, the Committee was chaired by Rajiv Jaitly, Non-Executive Director and Senior Independent Director, and meets bimonthly (plus a specific meeting to review the Annual Report and Accounts prior to the Trust Board being asked to approve these). Four other Non-Executives Directors are members: Dr Dipti Amin, Nicola Gilham, John Lisle and Tom Roche.

Finance & Business Performance Committee

The purpose of the Finance & Business Performance Committee is to provide the Board with assurance concerning all aspects of financial, commercial and operational performance relating to the provision of care and services in support of getting the best clinical outcomes and experience for patients. It provides the Trust Board with assurance that the financial issues of the Trust are being appropriately addressed, and with information and recommendations on key issues. The Committee also has oversight of the Trust's performance management framework and, as required, focuses on specific issues where the Trust is experiencing challenges with its operational performance. The Committee was chaired by Nicola Gilham, Non-Executive Director, during 2021/22.

Quality & Clinical Governance Committee

The Committee provides the Board with assurance concerning all aspects of quality relating to the provision of care and services in support of getting the best clinical outcomes, ensuring safety, and providing the best experience for patients. It assures the Board directly and through consultation with the Audit Committee that the structures, systems and processes are in place and functioning to support an environment for the provision and delivery of excellent quality health services. It also assures the Board that where risks and issues exist that may jeopardise the Trust's ability to deliver excellent quality healthcare, these are being managed in a controlled and timely way. During 2021/22 the Committee was chaired by Dr Dipti Amin, Non-Executive Director.

Strategic Workforce Committee

The Committee aims to provide assurance to the Board in the areas of workforce development, planning, performance, engagement, equality, diversity and inclusion and assure the Board that the Trust has the necessary strategies, policies and procedures in place to ensure a high-performing and motivated workforce that is supporting business success. The Committee also receives assurance around health and safety processes and compliance. Reports from the Trust's Freedom to Speak up Guardian (FTSUG) set out activity, learning and resulting actions. The Committee meets every two months and was chaired temporarily by Hattie Llewelyn-Davies, Trust Chair, until Tom Roche took over as Committee Chair from November 2022.

Nominations & Remuneration Committee

On behalf of the Trust Board this reviews the appointment of Executive Directors and other staff appointed on Very Senior Manager (VSM) contracts, to ensure such appointments have been undertaken in accordance with Trust Policies. It also reviews the remuneration, allowances and terms of service of such staff; reviews (with the Chief Executive) the performance of Executive Directors and other staff appointed on VSM contracts; oversees appropriate contractual arrangements for such staff (including the proper calculation and scrutiny of termination payments, taking account of such national guidance, as appropriate); and considers and approves proposals on issues which represent significant change. The Committee meets as required and was chaired by Hattie Llewelyn-Davies, Trust Chair between April and December 2021. Following his appointment Trust Chair from January 2022, David Highton began to Chair this Committee.

Charitable Funds Committee

This aims to ensure that the Buckinghamshire Healthcare NHS Trust Charitable Fund is managed efficiently and effectively in accordance with the directions of the Charity

Commission, relevant NHS legislation and the wishes of donors. This includes reviewing and agreeing the Charitable Fund Annual Report and financial accounts, for approval by the Trust Board. In 2021/22 the Committee was chaired by Nicola Gilham, Non-Executive Director.

Further information on the Charitable Funds Committee and related activities can be found in the Charitable Funds Annual Report found on the Trust Website: About our Trust charity - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk)

Executive Management Committee

Also important to the governance process is the Executive Management Committee (EMC) and its sub-committees. EMC is the key decision-making and risk committee. It is chaired by the Chief Executive and attended by the Executive team and Associate Director of Communications.

Although not a Board sub-committee, the EMC weekly meeting enables key clinical and managerial issues to be discussed, debated, developed, scrutinised, monitored and agreed and/or approved. Other senior leaders in the organisation attend as required. EMC is authorised to make decisions on any matter that is not reserved for the Trust Board or its sub-committees in line with the Trust Standing Financial Instructions; key issues are reported to the Trust Board as part of the bimonthly report from the Chief Executive.

In addition to EMC, there are a range of other forums, structures and processes in place to oversee and manage any issues relevant to particular aspects of risk and governance.

Transformation Board

The Transformation Board was established to provide assurance that the Trust's transformation plans are delivered successfully and that associated benefits related to quality, people and finance are realised. The Transformation Board supports EMC in providing a dedicated forum Executive Directors to discuss and debate such programmes alongside senior clinical and corporate colleagues and provides support and direction for escalated issues and risks to support delivery of plans.

Declarations of interest

The Trust Board and Board Committees routinely ask that any interests relevant to the agenda items be declared at each meeting. In addition, a Register of Directors' Interests is maintained by the Trust Board Business manager and published on the Trust website here Register of director's interests - March 2022 - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk)

Reports to the Information Commissioner's Office

Information on personal data-related incidents where these have been formally reported to the Information Commissioner's Office can be found in the Annual Governance Statement later in the Corporate Governance Report.

Statement of Directors' responsibilities

Each Director knows of no information which would be relevant to the auditors for the purposes of their audit report, and of which the auditors are not aware, and has taken all steps that he or she ought to have taken to make himself/herself aware of any such information and to establish that the auditors are aware of it.

Annual Governance Statement

Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NHS Trust's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me. I am also responsible for ensuring that the NHS Trust is administered prudently and economically and that resources are applied efficiently and effectively. I also acknowledge my responsibilities as set out in the NHS Trust Accountable Officer Memorandum.

I report to the Chair of the Trust and ensure appropriate systems exist to support the work of the Trust and the Board. I manage and lead the executive team who have clear accountabilities and annual objectives which are drawn from the Trust's strategy. In preparing this statement I have ensured that it meets the requirements of the model annual governance statement.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the policies, aims and objectives of Buckinghamshire Healthcare NHS Trust, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Buckinghamshire Healthcare NHS Trust for the year ended 31 March 2022 and up to the date of approval of the annual report and accounts.

Capacity to handle risk

The Trust has a Risk Management Strategy and a Risk Management Policy, both of which are endorsed by the Trust Board. The Risk Management Strategy includes the Trust risk appetite statement and sets out the corporate and individual accountability for risk management as follows:

- The Trust Board's role in reviewing the management of extreme risks.
- The Audit Committee's role in monitoring the effectiveness of the system for managing risks.
- The roles of the Workforce, Finance and Quality Board committees in monitoring risks pertaining to their purpose.
- The Executive Management Committee role in moderating the scores of risks included on the Corporate Risk Register.
- The Risk and Compliance Monitoring Group role in the review of risk registers and making recommendations to the Executive Management Committee.
- The Chief Executive Officer's role as the person with overall responsibility for managing risk.
- The responsibilities of each Executive Director in relation to specific areas of risk.
- The requirement for Divisional and Service Delivery Unit leads, senior nurses and senior managers to carry out risk assessments, ensure that divisional staff are trained and competent to do the jobs asked, and to maintain essential services in times of emergency.

- The responsibility for all staff to take reasonable care for their own safety and the safety of all others that may be affected by the Trust's business.
- The scope and range of advice the Board and Trust staff can call upon.

The Risk Management Strategy was approved by Trust Board in November 2019 and is due for review later in 2022. The Trust Risk Management Policy is currently under review.

Colleagues receive risk-related training in specific areas as part of their corporate induction and statutory training requirements. Additional advice on good practice can be obtained from a range of in house professional and specialist staff. Certain types of risk are also addressed via the engagement of external expertise. For example, the risk of fraud is managed and deterred via the appointment of an external Local Counter Fraud Specialist (LCFS).

As an organisation, clinical and corporate teams are encouraged to consider learning relating to risk management both from internal and external sources, for example there are processes in place for sharing learnings both from reported incidents and clinical best practice, and a proportion of these will relate to how services predict and manage the elements of clinical and business risk that are a factor in the day-to-day delivery of healthcare services.

The Trust has an embedded learning culture through its work on excellence reporting which highlights key episodes of excellent work achieved by staff, the implementation of national clinical standards, the delivery of improvements from local and national clinical audits, the Medical Examiner review of deaths process, and the focus on learning from all untoward incidents.

An annual Compliance with Legislation review activity is carried out to assess and monitor the Trust's position against the requirements laid out by regulatory and legislative bodies. This activity also allows the Trust to understand and assure the robustness of its compliance with regulatory and legislative duties.

The risk and control framework

The Trust Risk Management Policy describes the process of risk identification and management which all staff are expected to follow. This includes explanation of risk assessment completion, organisational risk registers including the Corporate Risk Register, and the Board Assurance Framework.

Risks are identified at service/ward/department level and recorded on their risk register. Risks scoring 8 or above will be reported monthly into Service Delivery Unit (SDU) Governance Meetings and will be included in SDU risk registers. Risks scoring 12 and above will be reported monthly to Divisional Governance Meetings and considered for the aggregated Divisional Risk Registers. Risks scoring 15 and above will be considered for inclusion on the Corporate Risk Register (CRR).

Divisional and Corporate Risk Registers are reported to the Risk and Compliance Monitoring Group, escalating and de-escalating risks on a bi-monthly basis. Urgent review of emerging or escalating risks are brought to the attention of the Associate Chief Nurse for Governance outside of this meeting by the Divisional Triumvirate.

The CRR is presented bi-monthly to the Executive Management Committee and from there to Audit Committee and Trust Board. Discussion at the Executive Management Committee will consider risks across the broader system and strategic risks, along with other known or emerging risks that may yet to be recorded. Where an operational risk has significant

implications for delivering a Trust Objective, EMC may request it is included on the Board Assurance Framework.

The Quality and Clinical Governance Committee, Finance and Business Performance Committee and Strategic Workforce Committee are presented with those risks relevant to their scope on a quarterly basis. These meetings have cross-organisational roles in communicating and gaining assurance in relation to risk management within the Trust, ensuring challenges at the service level are discussed, supported and managed.

At the end of each Board Committee the Director for Governance summarises the risks that have been highlighted through reports received and discussions in the meeting; these are triangulated with those risks within the Corporate Risk Register and Board Assurance Framework and presented to Trust Board through the Committee Chair's reports.

The Risk Management Strategy describes the Trust's risk appetite statement. The Trust's current risk appetite statement was developed through an externally facilitated workshop and was approved by the Board in January 2021. This is due for review in June 2022.

The Trust recognises that its long-term sustainability depends upon the delivery of its strategic objectives and its relationships with its patients, staff, the public and strategic partners. As such, the Trust will not accept risks that materially impact on patient safety. However, the Trust has a greater appetite to take considered risks in terms of their impact on organisational issues. The Trust has greatest appetite to pursue innovation and challenge current working practices and reputational risk in terms of its willingness to take opportunities where positive gains can be anticipated, within the constraints of the regulatory environment.

Trust risk appetite statement, January 2021

The Trust has an established Board Assurance Framework (BAF) through which the Board is provided with a mechanism for satisfying itself that its responsibilities are being discharged effectively; and informs the Board where the delivery of strategic objectives are at risk due to gaps in control and/or assurance.

The BAF was the first risk document transferred onto the Trust's electronic risk management system which facilitated more robust reporting, allocation of risk and action owners, tracking of moving risk scores, evidence storage and timeliness and completeness of actions agreed. The Trust's electronic risk management system now also houses the Infection Prevention and Control (IPC) Board Assurance Framework. All Board and Board Committee actions are uploaded to the action module of the system with a separate platform for those actions arising from the Ockenden report.

Documented in the BAF are the levels of unmitigated risk, the controls put in place to minimise principal risks, and the residual risk. The BAF also seeks to give assurances that these controls are effective. Many of these controls are already well established in systems of working which reduce the likelihood of risks being realised.

Where gaps in control or assurance are identified, action plans with specific deadlines are developed and put into place. The BAF ensures that appropriate internal and external assurances are in place in relation to the management of all high-risk areas.

Specific organisational and individual responsibilities for 2020/21 are detailed below.

Trust Board
The Board of Directors receives details of significant risks through regular Board reports. The finance report records all key financial risks. The performance report records all key operational risks and performance against key clinical quality outcomes. The Board actively

encourages well-managed and well-defined risk management, acknowledging that service development, innovation and improvements in quality require risk taking. This position is supported by the expectation that there is a demonstrated capability to anticipate and manage the relevant risks well. This approach is defined by the Board's risk appetite (see earlier).

Assessment Board and Board Committee effectiveness is ongoing and continues to inform ongoing Board development.

Board Committees
The Audit Committee has overall responsibility for ensuring effective risk management across the Trust. The Audit Committee receives the BAF and Corporate Risk Register (CRR). It is through these key processes the Committee is able to provide the Board with assurance on the robustness of the Trust's application its risk management processes. The other key Board Committees of Finance and Business Performance, Quality and Clinical Governance and the Strategic Workforce Committee regularly receive and consider the strength of assurance reflected within the risk management system and the actions being taken to manage risks.

Non-Executive Directors
All Committees are chaired by a nominated Non-Executive Director. The Audit Committee, which has a pivotal role in providing assurance over the risk management processes of the Trust, has a membership of only Non-Executive Directors. Through the Non-Executive chairs and the Audit Committee membership, all have a responsibility to challenge robustly the effective management of risk and to seek reasonable assurance of adequate control.

Executive Directors
Each Executive Director is responsible for a portfolio of services and has governance mechanisms in place for the delivery and risk management of that service.

The Chief Nurse leads on the process for the strategic development and implementation of organisational risk management, communicating and escalating risk throughout the Trust including the controls in place to manage risk and reporting on actions being taken to reduce risk to a reasonable level. The Chief Nurse chairs the Risk & Compliance Monitoring Group and is also accountable for the development of strategic clinical risk and for ensuring there is a robust system in place for monitoring compliance with the Care Quality Commission (CQC) standards. They are also Director of Infection Prevention and Control for the Trust, and together with the Patient Safety Officer are responsible for managing patient safety, complaints, patient information and medical legal matters.

The Director of Finance oversees the adoption and operation of the Trust's Standing Financial Instructions including the rules relating to budgetary control, procurement, banking, losses and controls over income and expenditure transactions, and is the lead for counter fraud. The Director of Finance who attends the Audit Committee, but is not a member, liaises with internal audit, external audit and counter fraud services, who undertake programmes of audit with a risk-based approach.

The Medical Director is the Responsible Officer for Medical Revalidation.

The Chief Operating Officer is the Accountable Planning Emergency Officer for Emergency Preparedness, Resilience & Response (EPRR).

The Chief Digital Information Officer is the Senior Information Risk Owner (SIRO).

The Chief People Officer is accountable for the strategic management of the Trust's Workforce Strategy, Equality and Diversity compliance and employment processes.

The Commercial Director has delegated responsibility for the management of health and safety compliance and risk management.

Executive Management Committee
The Executive Management Committee reviews the BAF and Corporate Risk Register. The Committee is responsible for challenging the effectiveness of operational risk management, moderating risks to ensure consistency, and ensuring adequate controls are in place.

Quality governance arrangements

The Trust's Quality Governance arrangements are managed via the Trust's Quality and Clinical Governance Committee (and its sub-committees) and via a number of associated systems and processes.

Clinical audit is supported by a central team, and the Quality and Clinical Governance Committee has received assurance on the design and delivery of the clinical audit programme through a range of clinical audit outcomes. The Committee has continued to challenge the organisation to provide greater assurance on closing the loop on identified audit actions.

The investigation of, and learning from, incidents are predominantly managed within Divisions and discussed at divisional and specialist clinical governance meetings. Serious Incidents (SI) are discussed and monitored at a corporate level via Executive-led internal Serious Incident approval panels which also has Clinical Commissioning Group (CCG) oversight.

A number of mechanisms are in place to support learning including a Serious Incident Learning Forum which considers thematic analysis of incidents (for example, patient falls), academic half days and the Chief Nurse Learning Forum. In addition, each Serious Incident report includes a 'shared learning on a page' section to support the sharing of learning across multiple different forums. The Trust Board receive Serious Incident reports at every meeting.

Complaints are managed by the central complaints team in partnership with the relevant Divisions. The number of new complaints received and percentage of complaints responded to within target are monitored regularly at Trust Board meetings.

The quality of performance information is primarily assessed via the Internal Audit programme. In 2021/22, the programme included review of the Trust processes for Recovery and Restoration from COVID, HSMR (Mortality Indicator) Coding and Maternity – Ockenden Report Part 1 and 2.

Compliance with Care Quality Commission (CQC) registration requirements is ultimately assessed via inspections by the CQC, and the Trust was subject to such an inspection in the early part of 2022 (for which the report is awaited). Quarterly engagement meetings have taken place with the CQC throughout 2021/22. The Trust also monitors compliance with CQC registration requirements itself, primarily through a programme of in-house assurance visits/inspections. Such inspections, which are managed by the Clinical Governance and Corporate Nursing teams, also include patient representatives.

The Trust reviewed those questions within our Perfect Ward inspections (now called Tendable) in December 2021 and February 2022 to align with inpatient survey questions and CQC Key Lines of Enquiry (KLOEs) and included links to CQC Regulations. A clinical area

temperature check was implemented in December 2021 via Tendable as part of the senior nurse weekly quality walkaround.

We also have an annual comprehensive review of compliance with all relevant legislation, including CQC requirements. The process reviews and monitors progress against any gaps in compliance and provides the Trust Board with assurance. Each item of legislation has a managing lead who reviews and identifies any gaps in compliance; where any gaps are identified, an action plan to mitigate or resolve the gaps is described, along with details of how compliance is monitored and evidenced. The Executive lead then reviews and signs off the compliance and action plan where necessary. A process of peer review then takes place. This was most recently completed and presented to the Board in January 2022.

The Integrated Performance Report is the Board level report that encompasses all key metrics of interest to the Board and the public regarding the performance of our acute and community healthcare services in terms of quality, workforce and finances. This year the report has been redesigned with metrics defined by the NHS System Oversight Framework for 2021/22, the Trust Improvement Programme and align with the Trust's 3 strategic objectives: Outstanding Care, Healthy Communities and A Great Place to Work. The key metrics of the report are prepared by the Trust business intelligence function overseen by the Director of Performance and Planning. Executive leads then review and provide narrative to accompany the data. The report is produced monthly and presented at the bimonthly Trust Board in Public.

Management of risks to data security

Risks to data security are managed and controlled through a range of methods, and the Trust undertakes an annual assessment against the Department of Health & Social Care, NHS England & Improvement (NHSE/I) ten data and cyber security standards which are published and monitored via the Data Security & Protection Toolkit.

The annual submission of the Data Security & Protection Toolkit (DSPT) is monitored by the Trust Board and the latest assessment in March 2020 indicated a self-assessment of 'standards fully met'. Since that point, a more robust view of our assessment has been established, supported by a review of our DSPT position by KPMG commissioned by NHS Digital. This supported a heightened awareness of cyber security issues for all NHS Trusts flagged by NHSE/I in relation to the Ukraine situation.

BHT is now considered as a Trust with 'low assurance' in relation to risks to data security as measured by the DSPT. Following investment approved by the Board in March 2022 we now have a recovery plan in place to improve that assessment. We aim to report to Executive Management Committee in June and subsequent reporting to F&BP and Board.

Submission of the DSPT is due at the end of June to NHS Digital/NHSE/I, where we will have an internal view of where we are at in terms of compliance. We expect to achieve 'partial compliance with a costed plan to achieve full compliance'.

Colleagues are empowered and encouraged to report all information security incidents, including those classed as 'near misses', in accordance with the Trust Risk Management Policy and Handling Reported Information Security Incidents Procedure and a confidential system for reporting information security breaches and near misses is in place and actively used. The Information Governance department has a role within the Trust to monitor, investigate and report on Information Security Incidents and, in conjunction with the Patient Safety Team, Board-level Senior Information Risk Owner and Caldicott Guardian, determine the severity status of incidents deemed as serious or potentially serious.

The Trust Caldicott Guardian is responsible for the establishment of procedures governing access to, and the use of, person-identifiable information and the transfer of that information to other bodies, where this is permitted. The Caldicott Guardian is supported by the Information Governance Manager and the Caldicott and Information Governance Committee, which monitors compliance with key legislation and the performance of the Trust through the Data Security & Protection Toolkit.

If an incident is a potential breach (under GDPR/DPA 18) it is triaged against the incident reporting system and guidance within the Data Security and Protection Toolkit. If the breach meets the threshold, incident details will be sent to the Information Commissioner's Office as the supervisory authority, and to the Department of Health & Social Care or NHS X, depending on the impact and nature.

Organisational major risks

The major risks facing the organisation are as follows:

Failure to consistently provide outstanding quality care that is compassionate, cost effective and safe
This incorporates the risks associated with: inadequate staff resource; inability to control out of hospital demand; areas of digital immaturity; areas of aging estates infrastructure and links to infection prevention and control risks; gaps in learning; and the Trust's underlying financial deficit.

Inability to generate surpluses, to fund capital development for investment in services
This reflects risks linked to the Trust strategic financial plan, the burden of cost from the COVID-19 pandemic, variation in clinical productivity between services, structural financial challenges, commissioning gaps related to out of hospital demand, and gaps in workforce associated with the local cost of living and national workforce shortages in some professions.

We do not recover services adequately, fail to meet public/regulator expectations, and do not play a leading role in the health, economic and social recovery of Buckinghamshire
This reflects the Trust's ambitions as an anchor institution and to make digital advances in managing whole population health and inequalities, as well as risks associated with the direct and indirect clinical harm caused by the COVID-19 pandemic, and necessary reforms needed to its urgent care pathway in anticipation of the future health needs of the local population.

Inability to lead an organisation with the capacity and capability to deliver our best in everything we do
This describes risks of the negative impact of the COVID-19 pandemic on staff morale, wellbeing and retention, changes in the integrated care system following publication of the Government White Paper in early 2021, variations in organisational culture, behaviours and inclusivity, and suboptimal use of data and business intelligence resources.

Actions to mitigate and address these risks will be described in the Trust 2022/23 Board Assurance Framework and are being managed through the Trust's governance processes.

Well-led

The Trust is currently rated as Requires Improvement by the Care Quality Commission (CQC) for the Well-Led and Use of Resources domains. A subsequent visit by the CQC focussing on the Well-Led domain was undertaken in March 2022 for which the report is awaited. Following receipt of this, an appropriate external governance review will be

procured. The Well-Led inspection was subsequent to a Core Services Inspection conducted in February 2022 which considered core medical and surgical services.

Although NHS Trusts are exempt from needing to monitor the NHS Provider Licence, directions from the Secretary of State require NHS Improvement to ensure that NHS Trusts comply with conditions equivalent to the licence as it deems appropriate.

In May 2019, the Trust received enforcement action by NHS Improvement (NHSI) FT4(5) (a), (b) and (d) due to the state of its finances at the time. The Trust met with NHS England and Improvement (NHSE/I) through undertakings meetings throughout 2019/20 and succeeded in meeting the financial requirements set and achieving its revised financial plan.

Following a meeting that took place on 5 May 2021, NHSE/I agreed to recommend the Trust's undertakings be removed and confirmed that verbal assurance was sufficient for the Trust to certify compliance accordingly. On 12 June 2019, NHS Improvement formally confirmed that it was satisfied that the Trust had complied with all of the Trust's Enforcement Undertakings accepted by NHS Improvement.

In October 2021, due to concerns regarding quality and operational performance, NHSE/I moved the Trust from Segment 2 to Segment 3 under the Single Oversight Framework (SOF). A number of supportive measures were put in place by NHSEI to support Board governance, operational priorities and finance including an external Leadership Capacity and Capability Review.

Embedding risk management in the organisation

As noted earlier in this Statement, risks are identified, analysed and controlled in accordance with the Trust's Risk Management Policy, and a range of supporting systems and processes are in place to embed risk management activity. For example:

- The Trust's mandatory induction and ongoing training programme for all staff reflects the need for staff to have a sound basis in managing risks relating to Information Governance, Infection Prevention and Control, Fire Safety, Safeguarding Children and Vulnerable Adults, Health and Safety and Manual Handling.
- Incident reporting is openly encouraged across the Trust, and lessons learned from incident investigations are disseminated, discussed and promoted.
- The potential to learn from incidents is highlighted in inductions and in shared learning through academic half day forums, lessons learned events, and through groups and committees which focus on quality, emphasising the value of incident reporting as useful data intelligence to support safety improvements,
- The Patient Safety Team has robust communication lines with Executives, the Director of Medical Education, and the Freedom to Speak Up Guardian to ensure that conditions where staff feel safe to report incidents are fostered and maintained.
- Increasingly the role of Safety II is being incorporated into patient safety discussions throughout the Trust, recognising the value of learning from what is done well through appreciative inquiry and excellence reporting. Additionally, Safety II forms the basis of the developing Trust Quality Strategy.
- Emergency preparedness systems are in place to ensure the Trust is able to respond, take action to control and mitigate risks at Service Delivery Unit (SDU), Divisional and organisational levels.
- Risk is regularly discussed at a wide range of forums, including the Trust Board and its sub-committees (which set the tone for discussions at Divisional and departmental-level forums).

- Within each clinical division there are management teams in SDUs supported by clinical governance leads managing the risk in accordance with the Trust's Risk Management Policy.
- Risk management is incorporated into the Trust's planning arrangements and Quality Impact Assessment (QIA) process, which is overseen by the Medical Director and Chief Nurse.
- Equality impact assessments form part of every Trust policy and business case, and a consideration of the possible impact or implications for equality are captured in every report presented at Executive Management Committee or the Board.

Workforce strategies

The Trust complies with the 'Developing Workforce Safeguards' recommendations via the following methods:

- A review of safe staffing levels is led by the Chief Nurse and presented to the Board twice per year. The reviews follow the National Quality Board's (NQB) 2016 guidance and cover the three necessary components: evidence-based tools, professional judgement and quality outcomes. During the Level 4 incident this was replaced with more frequent review of workforce deployment linked to the Trust's emergency response; a monthly review of safe staffing levels was considered during 2021/22.
- The Trust Board reviews all workforce metrics on a bi-monthly basis and does so as part of its wider review of quality, safety, performance and finance metrics, to ensure that workforce challenges and risks are understood as part of the wider context of service delivery. This is supported by daily staffing reviews and other key governance meetings, including People Committee and Strategic Workforce Committee. We have a workforce representative at all Silver Command meetings (daily during the height of the pandemic).
- Where there are critical service risks in relation to staffing and the safe delivery of care these, along with their associated mitigations are escalated to the Trust Board and external regulators as required.
- Individual risk assessments were completed for all colleagues in 2021/22, both clinical and non-clinical, in line with national requirements. A process is in place for Occupational Health to particularly support those declared as high risk, and mitigations are discussed and agreed with the individual and their manager to ensure their ongoing safety at work. There is now an ongoing programme for new starters and rotating junior doctors to complete these risk assessments and ensure they remain under review.
- COVID-19 vaccinations have been offered to all colleagues in line with national guidance and there is a rolling programme to offer to new starters. A range of support has also been offered to help ensure individuals have access to the relevant information and clinical advice about the vaccination, including regular webinars with clinical experts open to all.
- Recognising the continued impact of COVID-19 on the physical health, mental health and wellbeing of our colleagues, the Trust continues the significant focus on its health and wellbeing offering, supported by our 'Thrive' programme to help our colleagues to reflect and reset as part of our recovery. We have enhanced the counselling resources available in wellbeing service to support demand and enable more 'outreach' across the Trust to provide quick and easy access to all. The

Occupational Health service continues with a COVID-19 dedicated team supporting absence, isolation and general advice for employees and immediate family.

- The people strategies for the Integrated Care System and the Trust were aligned to reflect the impact of the COVID-19 pandemic on colleagues and the NHS People Plan, with the People Promises, remains a key thread through our work to support our priority for the organisation to be a great place to work. Key areas of focus are: recruitment and resourcing; culture and leadership; supporting our staff; workforce development and planning; and releasing time to care (workforce productivity).
- During 2021/22 the Trust reviewed and improved processes to ensure that all policy and service changes, including those related to skill mix and the introduction of new roles, are subject to robust Equality and Quality Impact Assessments (EQIA, QIA) led by the Medical Director and Chief Nurse.
- The Trust has a range of mechanisms in place for staff to raise concerns which includes accessing the Freedom to Speak Up Guardian or by contacting the named Non-Executive Director for Whistleblowing. The Trust also has a Guardian of Safe Working Hours in post for medical staff to raise concerns. Regular reports from both Guardians were received by the Board in 2021/22.

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

Internal Audit undertook a review of the Trust's Equality & Diversity during 2020/21 and this received substantial assurance. The cover sheets for all Executive Management Committee and Board reports include a section for the author to make members aware of any equality impacts or implications. Training has been provided to senior leaders and managers on the importance of ensuring equality matters are considered in all reports and recorded. All Trust policies include an equality impact assessment, as do business cases where relevant.

The Trust has supported the creation of eight staff networks:

- BHT EMBRACE (BAME colleagues)
- BHT Ability (Colleagues with long-term health conditions or disability)
- BHT Proud (LGBTQ+ colleagues)
- BHT VIBES (A multi-faith and spiritual network for all colleagues)
- BHT Carers
- KALINGA Filipino Healthcare Professional Organisation Bucks
- BHT One in Four (Supporting colleagues to talk about mental health)
- BHT Women's Network

The Trust's Public Sector Equality Duty publication is available on the Trust website and control measures are in place to ensure the Trust meets and complies with all its obligations under the equality, diversity and human rights legislation.

- All Trust policies have an integral compliance and monitoring section the requirements are monitored annually.
- Board and Divisional reviews reports (at least annually)
- HR and Workforce Group reviews and monitors workforce related data (monthly)
- Employee Relations Tracker monitors ER cases (on-going basis) PSED and WRES and WDES reporting provides an overview of this annually.
- Equality Impact Assessments are completed when policies are reviewed

- Review of the Trust's E & D Objectives takes place in line with the Public Sector Equality Duty requirements and we currently have published our Equality Objectives from 2019-2023

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

The trust has published on its website an up-to-date register of interests, including gifts and hospitality, for decision-making staff (as defined by the trust with reference to the guidance) within the past twelve months, as required by the 'Managing Conflicts of Interest in the NHS' guidance Reports and data - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk)

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's Public Sector Equality Duty publication is available on the Trust website and control measures are in place to ensure the Trust meets and complies with all its obligations under the equality, diversity and human rights legislation. Equality and diversity reports - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk)

Net Zero

The Trust has undertaken risk assessments and has plans in place which take account of the 'Delivering a Net Zero Health Service' report under the Greener NHS programme. The trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with. In September 2021, the Trust published it's Net Zero Carbon Roadmap which can be accessed here: Trust Net zero carbon roadmap - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk)

Review of economy, efficiency and effectiveness of the use of resources

The Trust is required to demonstrate that it achieves value for money for taxpayers by demonstrating economy, efficiency and effectiveness in the use of the resources available. The majority of the services we provide are commissioned by other NHS organisations and Local Authorities, accounting for approximately 89% of total income. Within the prices that we are paid for most of this activity, (known as the tariff), there is the in-built national assumption that we will make efficiency savings.

In 2021/22 the Trust delivered a £1.1m deficit[1], including £27.5m of COVID-19 funding This compares to a surplus of £5m in 2020/21 (which included £29.4m of Covid-19 funding) and a deficit £29m outturn in 2019/20.

The 2021/22 outturn included the achievement of £16.56m of efficiency plans, £0.56m above plan. While the impact of the COVID-19 pandemic has continued to create a very challenging, the Trust has continued to focus on efficiency and productivity, with examples below:

- The Trust has a well-developed Commercial Plan which is enabling financial benefits linked to key commercial contracts as well as generating commercial income for the Trust alongside new business.

- Better use of estates to ensure our premises are fit-for-purpose for patients and staff has also enabled financial benefits through estate rationalisation.
- Efficiencies have continued to be delivered in relation to medicines and also through procurement efficiencies linked to contracts and consumables.
- Embedding quality improvement continues to be central focus, with quality improvement huddles being implemented as part of a continuous improvement system, alongside a programme to build capabilities to enable all staff to make quality improvements which also result in waste reduction.
- Transformation programmes are well defined with a focus on new models of service delivery which will contribute to financial sustainability alongside improvements in patient care and quality.

In terms of capital, the Trust spent its full £43m capital allocation for 2021/22 which has enabled substantial modernisation of its IT infrastructure (digital diagnostics, data networks and centres and systems upgrades) and its estates (Paediatric ED, dermatology redesign, energy centre upgrades, MRI installation) as well as medical equipment enhancements.

The Trust's governance provides assurance regarding the use of resources, with regular scrutiny by the Executive Management Committee, Capital Management Group, Finance and Business Performance Committee, Audit Committee and Trust Board. An Executive-level Transformation Board provides assurance that transformation plans are delivered successfully and that associated benefits relating to quality, people and money are realised. Governance for divisional performance is through the monthly Performance, Quality and Financial Review meetings.

The Trust's external auditors are required to provide an opinion on whether they are satisfied that, in all significant respects, the Trust has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2022. The draft internal audit opinion is that the organisation has an adequate and effective framework for risk management, governance and internal control; however, further enhancements to the framework have been identified to ensure that it remains adequate and effective. Nine reports have been issued with reasonable assurance (positive) opinion five reports have been issued with partial assurance (negative) opinion and a report on Asset Management – IT Asset Follow Up was issued with minimal assurance (negative) opinion. No reports received an opinion of 'no assurance'. The details of these reports have been considered at the Audit Committee who also monitor implementation of actions to address identified weaknesses.

The 2022/23 budget has been agreed with a full year deficit of £29m deficit which includes £21.3m efficiencies. This remains a challenging plan to achieve given the need to deliver significant increases in activity to support recovery, alongside the delivery of material efficiencies.

Information governance

Any serious incidents that meet the required threshold are reported up to the Information Commissioner's Office via the Data Security and Protection Toolkit. For the period 2021/22, two serious incidents which were notified to the Information Commissioner's Office (ICO). These involved the attachment of a clinic schedule to an email to a patient and the inclusion of a ward handover sheet with a patient's discharge paperwork. In both cases the ICO responded with recommendations on ensuring robust processes but concluded that no further action was required.

Data quality and governance

The following measures are in place to assure the quality and accuracy of data including that which relates to elective waiting lists:

- The Trust has an 'Elective Care Access Policy and Procedure', which encompasses Standard Operational Procedures for waiting list management at all stages of a referral to treatment pathway. The Policy also states the responsibilities of key staff, including those for auditing data quality.
- The Trust also has a 'Data Quality Policy and Procedure', which describes the Trust's general approach to data quality, including the role of the Data Quality Group.
- There is a weekly validation process involving operational, management and information leads, to assure the quality of local and national waiting times including the Referral to Treatment 18-week pathway (RTT) reporting/data is up to date and correct.
- There is a regular checking process in place for RTT patients, who have been removed from the waiting list, following a non-patient interaction (validation). This is to assure data quality and pinpoint opportunities to focus on improvements or training that will provide continued alignment with the Access policy.
- For cancer, patient level information is reviewed daily as part of multi-disciplinary team meetings and tracing processes to support patient pathway management. A similar process to the RTT is used to manage waiting lists and patients on the cancer pathways.
- Over the past year the Trust continued to adhere to infection control guidance where necessary with areas of reduced elective services; during this time patients continue to be reviewed for risk of clinical harm and prioritised accordingly. Due to the volume of patients impacted during the pandemic, the Trust is currently managing significant waiting lists and clinical teams across specialties are working together closely to ensure patients continue to be prioritised appropriately and the risk of clinical harm minimised, maximising use of independent sector capacity where possible.

Review of effectiveness

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, clinical audit and the executive managers and clinical leads within the NHS Trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on the information provided in this annual report and other performance information available to me. My review is also informed by comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the board, the Audit Committee, the Finance & Business Performance Committee, the Quality & Clinical Governance Committee and the Strategic Workforce Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Head of Internal Audit Opinion for 2021/22 states that "the organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective". The last sentence of Opinion reflects the fact that five reports undertaken by Internal Audit in 2021/22 have been issued with partial assurance (Expenses, Waste Management, Contract Management of Commissioned Services, Accounts Payable and

Asset Tracking – Medical Equipment) and one report issued with minimal assurance (Asset Management – IT Asset Follow Up).

The Audit Committee approves the Internal Audit plan for the year and receives details of the findings from each of the Internal Audit reviews that are undertaken. Summary reports of relevant Internal Audit reviews are also submitted to the Executive Management Committee during the year.

Significant internal control issues

The following significant internal control issues have been identified in 2021/22:

In October 2021, NHSE/I placed the Trust under Segment 3 of the Single Oversight Framework (SOF) due to concerns related to operational performance.

Like almost all NHS providers, demand for services in excess of available capacity coupled with challenges associated with managing COVID-19 drove non-compliance against some regulatory standards in 2021/22. Our performance against the Accident & Emergency 4-hour target of 95% was 75.2%, the average performance for Referral to Treatment Times for patients waiting 18 weeks or less was 64.7% for patients on an admitted pathway and 67.9% for those on non-admitted pathways and 47% of cancer patients met the target of receiving their first treatment in 62 days against a target of 85%. However, significant progress was made in reducing the number of patients waiting over 104 weeks for their treatment with only two waiting by March 2022.

In 2020/21, the Trust reported three Never Events as follows:

- Wrong implant/prothesis implanted.
- Retained foreign object post procedure.
- Patient attached to piped air instead of oxygen.

A report for each of the Never Events has been approved and closed by the Clinical Commissioning Group (CCG) and all related actions have been completed.

Conclusion

The significant internal control issues which have been identified in 2021/22 are described above, namely operational performance and three Never Events.

Signature:  Date: 21 June 2022

Neil Macdonald
Chief Executive
Buckinghamshire Healthcare NHS Trust

Modern Slavery Act 2015

We published a statement regarding slavery and human trafficking on our website in July 2021, which can be found here: Modern slavery declaration - Buckinghamshire Healthcare NHS Trust (buckshealthcare.nhs.uk). This is reviewed annually.

Statement of the Chief Executive's responsibilities as the Accountable Officer of the Trust

The Chief Executive of NHS Improvement, in exercise of powers conferred on the NHS Trust Development Authority, has designated that the Chief Executive should be the Accountable Officer of the Trust. The relevant responsibilities of Accountable Officers are set out in the *NHS Trust Accountable Officer Memorandum.* These include ensuring that:

- there are effective management systems in place to safeguard public funds and assets and assist in the implementation of corporate governance
- value for money is achieved from the resources available to the Trust
- the expenditure and income of the Trust has been applied to the purposes intended by Parliament and conform to the authorities which govern them
- effective and sound financial management systems are in place and
- annual statutory accounts are prepared in a format directed by the Secretary of State to give a true and fair view of the state of affairs as at the end of the financial year and the income and expenditure, other items of comprehensive income and cash flows for the year.

As far as I am aware, there is no relevant audit information of which the Trust's auditors are unaware, and I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

This Annual Report & Accounts (ARA) as a whole is fair, balanced and understandable and that I take personal responsibility for the ARA and the judgments required for determining that it is fair, balanced and understandable.

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.

Signature:  Date: 21 June 2022

Neil Macdonald
Chief Executive
Buckinghamshire Healthcare NHS Trust

Remuneration and staff report

Directors' remuneration

The Secretary of State for Health determines the remuneration of the Chair and Non-Executive Directors nationally. Remuneration for Executive Directors is determined by the Trust's Nominations & Remuneration Committee. Membership of the Nominations & Remuneration Committee during 2021/22 comprised the following Non-Executive Directors:

Voting members
Mr David Highton (Chair) Dr Dipti Amin, Mrs Nicola Gilham, Mr Rajiv Jaitly, Mr John Lisle and Mr Tom Roche

On behalf of the Trust Board this reviews the appointment of Executive Directors and other staff appointed on Very Senior Manager (VSM) contracts, to ensure such appointments have been undertaken in accordance with Trust Policies. It also reviews the remuneration, allowances and terms of service of such staff; reviews (with the Chief Executive) the performance of Executive Directors and other staff appointed on VSM contracts; oversees appropriate contractual arrangements for such staff (including the proper calculation and scrutiny of termination payments, taking account of such national guidance, as appropriate); and considers and approves proposals on issues which represent significant change. The Committee is chaired by Hattie Llewelyn-Davies, Trust Chair, and meets as required.

The Executive Directors are employed within a standard employment contract which provides for a six-month notice period. On termination of employment the Director would be entitled to contractual severance terms, such as pay in lieu of notice and redundancy.

The voting Non-Executive Directors are appointed for a set term of office. Their original date of appointment, date of expiry and extended date of tenure (if applicable) are set out below:

Name	**Date of appointment**	**Date of expiry**	**Extended date of tenure**	**Date of leaving**
Ms Hattie Llewelyn-Davies (Chair)	March 2014	March 2020	March 2022	December 2021
Mr David Highton (Chair)	January 2022	January 2025	-	-
Dr Dipti Amin	June 2015	June 2021	June 2023	-
Mrs Nicola Gilham	August 2019	August 2022		-
Mr Rajiv Jaitly	June 2015	June 2021	June 2023	-
Mr John Lisle	April 2021	March 2024	-	-
Mr Tom Roche	Feb 2019	Feb 2021	Feb 2023	-
Mr Graeme Johnston	March 2013	March 2017	March 2021	March 2021
Mr Mo Girach-Non Voting	April 2021	-	-	-
Dr Adrian Hayter (Non Voting	April 2021	March 2023		

There are no rolling contracts. In 2021/22 there have been no significant awards or compensation payments made to past Directors, and no amounts are payable to third parties in respect of any Director.

Salaries and allowances [Auditable Element]
Table 1: Single total figure table

Name and title	Date(s) of Service		2021-22						2020-21					
			(a)	(b)	(c)	(d)	(e)	(f)	(a)	(b)	(c)	(d)	(e)	(f)
			Salary (bands of £5,000)	Expense payments (taxable) to nearest £100*	Performance pay and bonuses (bands of £5,000)	Long term performance pay and bonuses (bands of £5,000)	All pension-related benefits (bands of £2,500)	TOTAL (a to e) (bands of £5,000)	Salary (bands of £5,000)	Expense payments (taxable) to nearest £100*	Performance pay and bonuses (bands of £5,000)	Long term performance pay and bonuses (bands of £5,000)	All pension-related benefits (bands of £2,500)	TOTAL (a to e) (bands of £5,000)
	Appointment	Termination	£000	£	£000	£000	£000	£000	£000	£	£000	£000	£000	£000
Chairman Mrs Hattie Llewelyn- Davies	March 2014	December 2021	-	-	-	-	-	25 - 30	35 - 40	-	-	-	-	35 - 40
Chairman Mr David Highton	January 2022		10-15	-	-	-	n/a	10-15	-	-	-	-	-	-
Non-Executive Director Mr Graeme Johnston	March 2013	March 2021	-	-	-	-	-	-	10 - 15	-	-	-	n/a	10 - 15
Non-Executive Director Mr Rajiv Jaitly	June 2015		10 - 15	-	-	-	n/a	10 - 15	10 - 15	-	-	-	n/a	10 - 15
Non-Executive Director Dr Dipti Amin	June 2015		10 - 15	-	-	-	n/a	10 - 15	10 - 15	-	-	-	n/a	10 - 15
Non-Executive Director Mr Tom Roche	October 2017		10 - 15	-	-	-	n/a	10 - 15	10 - 15	-	-	-	n/a	10 - 15
Non-Executive Director Mrs Nicola Gilham	August 2019		10 - 15	-	-	-	n/a	10 - 15	10 - 15	-	-	-	n/a	10 - 15
Non-Executive Director Mr John Lisle	April 2021		10 - 15	-	-	-	n/a	10 - 15	-	-	-	-	-	-
Associate Non-Executive Director Mr Adrian Hayter	April 2021		10 - 15	-	-	-	n/a	10 - 15	-	-	-	-	-	-
Associate Non-Executive Director Professor David Sines	March 2012	March 2021	-	-	-	-	-	-	10 - 15	-	-	-	n/a	10 - 15
Associate Non-Executive Director Professor Karol Sikora	December 2019	February 2021	-	-	-	-	n/a	-	10 - 15	-	-	-	n/a	10 - 15
Non-Executive Director Mr Mo Girach	March 2021		-	-	-	-	n/a	-	10-15	-		-	n/a	10-15
Chief Executive Mr Neil Macdonald	March 2018		200 - 205	-	-	-	-	200 - 205	200 - 205	-	-	-	-	200 - 205
Director of Finance Mr Barry Jenkins	August 2019		155 - 160	-	0-5	-	37.5 - 40	195 - 200	155 - 160	-	0-5	-	37.5 - 40	195 - 200
Chief Nurse and Director of Patient Care Standards Ms Karen Bonner	March 2020		120 - 125	-	-	-	25 - 27.5	145 - 150	120 – 125	-	-	-	307.5 - 310	425 - 430
Medical Director Dr Tina Kenny	November 2013	March 2021	-	-	-	-	-	205 - 210	175 - 180	-	-	-	32.5 - 35	205 - 210
Medical Director Mr Andrew McLaren*	April 2021		195 - 200	-	-	-	47.5 -50	245 -250	-	-	-	-	-	-
Director of Strategy Mr David Williams	April 2015	February 2022	115 - 120	-	-	-	25 - 27.5	140 - 145	110 - 115	-	-	-	15 -17.5	130 - 135
Chief Operating Officer Mr Dan Gibbs	September 2019	September 2021	65 - 70	-	-	-	15 - 17.5	80 - 85	130 - 135	-	-	-	50 -52.5	180 - 185
Chief Operating Officer Mr Gavin Macdonald	October 2021	March 2022	60 - 65	-	-	-	n/a*	60 - 65	-	-	-	-	-	-
Chief Operating Officer Mr Raghuv Bhasin	March 2022		5 - 10	-	-	-	5-10	10-15	-	-	-	-	-	-
Chief People Officer Ms Bridget O'Kelly	August 2017		120 - 125	-	-	-	5 - 7.5	125 - 130	110 - 115	-	-	-	37.5 - 40	150 - 155
Commercial Director Ms Ali Williams	December 2018		120 - 125	-	-	-	27.5 - 30	150 - 155	115 - 120	-	-	-	27.5 - 30	145 - 150

n/a - Non-Executive Directors are not entitled to pension
n/a* - Prior Year or part year comparators not available
*This director opted back into the NHS pension scheme in November 2021.
column (e) -The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, less, the contributions made by the individual.
The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.
This value does not represent an amount that will be received by the individual.
It is a calculation that is intended to convey to the reader of the accounts an estimation of the benefit that being a member of the pension scheme could provide

Full details of directors' remuneration and pension benefits are given below: [Auditable Element]
As per Table 1, performance related pay was made to the Director of Finance. There were no other performance related payments in 2021/22.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Name and Title	Real increase in pension at National Pensions Age (NPA)	Real increase in pension lump sum at National Pensions Age (NPA)	Total accrued pension at National Pension Age (NPA) at 31 March 2022	Lump sum at National Pension Age (NPA) related to accrued pension at 31 March 2022	Cash Equivalent Transfer Value at 31 March 2022	Real Increase in Cash Equivalent Transfer Value *	Cash Equivalent Transfer Value at 31 March 2021	Employer's Contribution to stakeholder pension
	(bands of £2500) £000	(bands of £2500) £000	(bands of £5000) £000	(bands of £5000) £000	£000	£000	£000	To nearest £100 £
Chief Operating Officer Mr Dan Gibbs	0 - 2.5	-	30 - 35	50 -55	496	20	455	0
Chief Operating Officer Mr Gavin Macdonald *	Unable to disclose*	Unable to disclose*	30 - 35	50 - 55	524	Unable to disclose*	Unable to disclose*	0
Chief Operating Officer Mr Raghuv Bhasin *	Unable to disclose*	Unable to disclose*	5 - 10	-	65	Unable to disclose*	Unable to disclose*	0
Medical Director Mr Andrew McLaren	2.5 - 5	7.5 - 10	60 - 65	140 - 145	1,271	109	1,147	0
Director of Finance Mr Barry Jenkins	2.5 - 5	-	20 - 25	-	294	20	251	0
Chief Nurse and Director of Patient Care Standards Ms Karen Bonner	0 - 2.5	-	45 - 50	115 - 120	936	28	885	0
Director of Strategy / Chief Operating Officer Mr David Williams	0 - 2.5	-	45 - 50	95 - 100	924	31	872	0
Chief People Officer Ms Bridget O'Kelly	0 - 2.5	-	50 - 55	-	742	13	709	0
Commercial Director Ms Ali Williams	0 - 2.5	-	5 - 10	-	100	15	68	0

* Comparative information was not available for these individuals from NHS Pensions.
This table only includes Executive Directors where the Trust has made contributions to a pension scheme.

Following the McCloud judgment NHS Pensions will now, at retirement, give members 2 sets of figures:-One set of figures if the status quo remains, membership in the 2015 Scheme from April 2015.
One set of figures if the member chooses to move any 2015 Scheme membership between April 2015 and March 2022 back into the legacy scheme. Members cannot make this choice until retirement. The Trust has not made any adjustments in the Remuneration Report tables for the McCloud judgment.

Staff Numbers & Cost [Auditable element]

The number of staff employed within each staff grouping is shown below:

	2021-22			2020-21		
Average Staff Numbers	Total	Permanently Employed	Other	Prior Year Total	Prior Year Permanently Employed	Prior Year Other
	Number	Number	Number	Number	Number	Number
Medical and dental	836	740	96	781	724	57
Administration and estates	1,273	1,126	147	1,175	1,085	90
Healthcare assistants and other support staff	856	738	118	848	752	96
Nursing, midwifery and health visiting staff	2,278	1,871	407	2,117	1,810	306
Scientific, therapeutic and technical staff	1,057	962	95	1,045	950	95
Other	8	8	-	8	8	-
TOTAL	6,308	5,445	863	5,973	5,329	644
Number of employees (WTE) engaged on capital projects	0	0	0	10	10	0

Staff Costs	2021/22	2020/21
	Total	Total
	£000	£000
Salaries and wages	233,492	216,177
Social security costs	23,683	21,904
Apprenticeship levy	1,126	1,036
Employer's contributions to NHS pensions **	40,280	38,186
Temporary staff (including agency)	46,272	47,340
Total gross staff costs *	**344,855**	**324,643**
Of which		
Costs capitalised as part of assets	6	2,208

Banding of Senior Managers

The breakdown of Senior Managers, by band, is shown below:

Managers/Senior Managers		
	31 March 2022	31 March 2021
Agenda for Change Banding	**Headcount**	**Headcount**
Band 7	57	53
Band 8	112	103
Band 9	14	11
Non-Agenda for Change Contracts	6	6
Total	**189**	**173**

Percentage change in remuneration of highest paid director

The percentage change from the previous financial year in respect of the highest paid director is 0% and the average percentage change from the previous financial year in respect of employees of the trust, taken as a whole is 4%.

Pay multiples [Auditable element]

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director against the 25th percentile, median and 75th percentile of remuneration of the organisation's workforce. Total remuneration is further broken down to show the relationship between the midpoint of the highest paid director's salary component of their total remuneration against the 25th percentile, median and 75th percentile of salary components of the organisation's workforce.

The banded midpoint remuneration of the highest paid director in the financial year 2021/22 was £202,500 (2020/21 £202,500). This was 4.9 times (2020/21 5.3 times restated) the median remuneration of the workforce, which was £41,119 (2020/21 £38,072 restated). The relationship to the remuneration of the organisation's workforce is disclosed in the below table.

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	29,590	41,119	59,404
Salary component of total remuneration (£)	29,542	41,113	59,404
Pay ratio information	6.84:1	4.92:1	3.41:1
2020-21			
Total remuneration (£)	-	38,943*	-
Salary component of total remuneration (£)	-	-	-
Pay ratio information	-	5.2:1	-

*Restated with availability of better quality information in relation to agency staff remuneration.

4 employees were paid more than the highest paid Director. Remuneration by midpoint of band, ranged from £29,590 to £202,500 in 2021/22 (£24,826 to £202,500 in 2020/21 restated).

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

The tables below details exit packages including redundancy paid to Trust employees: [Auditable element]

Table 1: Exit packages

Exit package cost band (including any special payment element)	Number of compulsory redundancies	Cost of compulsory redundancies	Number of other departures agreed	Cost of other departures agreed	Total number of exit packages	Total cost of exit packages
2021-22	**WHOLE NUMBERS ONLY**	**£000s**	**WHOLE NUMBERS ONLY**	**£000s**	**WHOLE NUMBERS ONLY**	**£s**
Less than £10,000						
£10,000 - £25,000						
£25,001 - £50,000						
£50,001 - £100,000						
Totals	0	0	0	0	-	0

Exit package cost band (including any special payment element)	Number of compulsory redundancies	Cost of compulsory redundancies	Number of other departures agreed	Cost of other departures agreed	Total number of exit packages	Total cost of exit packages
2020-21	**WHOLE NUMBERS ONLY**	**£000s**	**WHOLE NUMBERS ONLY**	**£000s**	**WHOLE NUMBERS ONLY**	**£s**
Less than £10,000						
£10,000 - £25,000						
£25,001 - £50,000						
£50,001 - £100,000						
Totals	0	0	0	0	-	0

Table 2: Analysis of Other Departures

Other Exit Packages - disclosures (Excluding Compulsory Redundancies)	Number of exit package agreements Number	Total Value of Agreements £000s	Prior Year Number of exit package agreements Number	Prior Year Total Value of Agreements £000s
Contractual payments in lieu of notice*	31	84	0	0
Exit payments following Employment Tribunals or court orders				
Total	**31**	**84**	**0**	**0**

Off Payroll employees

The Review of Tax Arrangements of Public Sector Appointees report was published by the HM Treasury in 2012[1], which was followed up with its Annual Reporting Guidance in December 2012. This requires the Trust to have in place contractual arrangements that assure the tax arrangements of those people employed by the Trust, but not through payroll, for a period of more than six months at a cost of more than £245 per day.

The Trust is required to provide disclosures on how many of those arrangements it had in place at 31 March 2021, and new engagements during the period 1 April 2020 to 31 March 2021 (see Table 1 below).

Table 1: Contractual arrangements off-payroll costing >£245 per day	**Number**
Number of existing engagements as of 31 March 2021	1
Of which, the number that have existed:	
for less than one year at the time of reporting	1
for between one and two years at the time of reporting	0
for between 2 and 3 years at the time of reporting	0
for between 3 and 4 years at the time of reporting	0
for 4 or more years at the time of reporting	0

[1] Review of tax arrangements of public sector appointees - GOV.UK (www.gov.uk)

Table 2: Contractual arrangements off-payroll costing >£245 per day	**Number**
Number of new engagements, or those that reached six months in duration, between 1 April 2021 and 31 March 2022	2
Number of new engagements which include contractual clauses giving the Buckinghamshire Healthcare NHS Trust the right to request assurance in relation to income tax and National Insurance obligations	0
Number for whom assurance has been requested	0
Of which:	
assurance has been received	0
assurance has not been received	0
engagements terminated as a result of assurance not being received	0

All ‘off-payroll’ engagements are subject to a risk assessment as to whether assurance is required on the individual’s tax affairs.

In addition, the Trust is required to provide the disclosure in the table below regarding the number of Board Members or Managers with financial responsibility employed on such a basis.

Number of off-payroll engagements of Board Members, and/or Senior Officers with significant financial responsibility, during the year	0
Number of individuals that have been deemed “Board Members, and/or Senior Officers with significant financial responsibility” during the financial year. This figure includes both off-payroll and on-payroll engagements	0

NHS Sickness Absence Figures for NHS 2021-22

Figures Converted by DH to Best Estimates of Required Data Items		Statistics Produced by NHS Digital from ESR Data Warehouse		
Average FTE 2021	Adjusted FTE days lost to Cabinet Office definitions	FTE-Days Available	FTE-Days Lost to Sickness Absence	Average Sick Days per FTE
a	b	c	d	e
5,445	52,870	9.7	1,987,315	85,766

Source: NHS Digital - Sickness Absence and Workforce Publications - based on data from the ESR Data Warehouse

Period covered: January to December 2021

Data items: ESR does not hold details of the planned working/non-working days for employees so days lost and days available are reported based upon a 365-day year. For the Annual Report and Accounts the following figures are used:

The number of FTE-days available has been taken directly from ESR. This has been converted to FTE years in the first column by dividing by 365.

The number of FTE-days lost to sickness absence has been taken directly from ESR. The adjusted FTE days lost has been calculated by multiplying by 225/365 to give the Cabinet Office measure.

The average number of sick days per FTE has been estimated by dividing the FTE Days by the FTE days lost and multiplying by 225/365 to give the Cabinet Office measure. This figure is replicated on returns by dividing the adjusted FTE days lost by Average FTE.

The information above has been subject to audit.

Declaration

I confirm adherence to the reporting framework in respect of the Accountability Report.

Signed  Date: 21 June 2022

Chief Executive

Financial statements

The Trust launched free health checks for people of South Asian heritage within the local community from 17 January 2022. The health checks are part of a research study to understand why some conditions are more common in this community and tackle health inequalities. South Asian heritage people have twice the risk of cardiovascular disease and three-times the risk of diabetes compared to Europeans.

Statement of Directors' responsibilities in respect of the accounts

The Directors are required under the National Health Service Act 2006 to prepare accounts for each financial year. The Secretary of State, with the approval of HM Treasury, directs that these accounts give a true and fair view of the state of affairs of the Trust and of the income and expenditure, other items of comprehensive income and cash flows for the year. In preparing those accounts, the Directors are required to:

- apply on a consistent basis accounting policies laid down by the Secretary of State with the approval of the Treasury
- make judgements and estimates which are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts and
- prepare the financial statements on a going concern basis and disclose any material uncertainties over going concern.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction of the Secretary of State. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors confirm to the best of their knowledge and belief they have complied with the above requirements in preparing the accounts.

The Directors confirm that the Annual Report and Accounts, taken as a whole, is fair, balanced and understandable and provides the information necessary for patients, regulators and stakeholders to assess the NHS Trust's performance, business model and strategy.

By order of the Board

Signature:  Date: 21 June 2022

Neil Macdonald
Chief Executive
Buckinghamshire Healthcare NHS Trust

Signature:  Date: 21 June 2022

Barry Jenkins
Chief Financial Officer
Buckinghamshire Healthcare NHS Trust

Buckinghamshire Healthcare NHS Trust

Annual accounts for the year ended 31 March 2022

Consolidated Statement of Comprehensive Income

		Group		Trust	
		2021/22	2020/21	2021/22	2020/21
	Note	£000	£000		
Operating income from patient care activities	3	545,628	474,108	545,542	474,066
Other operating income	4	40,309	70,831	40,423	71,012
Operating expenses	5	(559,451)	(545,720)	(558,934)	(545,823)
Operating surplus/(deficit) from continuing operations		**26,486**	**(781)**	**27,031**	**(745)**
Finance income	11	207	183	65	-
Finance expenses	12	(9,693)	(8,849)	(9,693)	(8,849)
PDC dividends payable		(6,597)	(5,566)	(6,597)	(5,566)
Net finance costs		**(16,083)**	**(14,232)**	**(16,225)**	**(14,415)**
Other gains / (losses)	13	(70)	1,360	(505)	
Surplus / (deficit) for the year from continuing operations		**10,333**	**(13,653)**	**10,301**	**(15,160)**
Surplus / (deficit) for the year	43.1	**10,333**	**(13,653)**	**10,301**	**(15,160)**
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments	7	(6,999)	(1,740)	(6,999)	(1,740)
Revaluations	17	4,500	-	4,500	
Total comprehensive income / (expense) for the period		**7,834**	**(15,393)**	**7,802**	**(16,900)**
Surplus/ (deficit) for the period attributable to:					
Buckinghamshire Healthcare NHS Trust		10,301	(15,158)	10,301	(15,160)
Buckinghamshire Healthcare Projects Ltd		92	118		
Buckinghamshire Healthcare NHS Trust Charitable Fund		(60)	1,387		
TOTAL		**10,333**	**(13,653)**	**10,301**	**(15,160)**
Total comprehensive income/ (expense) for the period attributable to:					
Buckinghamshire Healthcare NHS Trust		7,802	(16,898)	7,802	(16,900)
Buckinghamshire Healthcare Projects Ltd		92	118		
Buckinghamshire Healthcare NHS Trust Charitable Fund		(60)	1,387		
TOTAL		**7,834**	**(15,393)**	**7,802**	**(16,900)**

The adjusted financial performance surplus (for control total purposes) is (£1,053k) for the Group and (£1,146k) for the Trust. (Further detailed in Note 42.1)

Information on reserves

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

Revaluation reserve
Increases in asset values arising from revaluations are recognised in the revaluation reserve, except where, and to the extent that, they reverse impairments previously recognised in operating expenses, in which case they are recognised in operating income. Subsequent downward movements in asset valuations are charged to the revaluation reserve to the extent that a previous gain was recognised unless the downward movement represents a clear consumption of economic benefit or a reduction in service potential.

Income and expenditure reserve
The balance of this reserve is the accumulated surpluses and deficits of the Trust.

Charitable fund reserve
This reserve comprises the ring-fenced fund held by the NHS Charitable Fund consolidated within these financial statements. These reserves are classified as restricted or unrestricted; a breakdown is provided in note 19

Other Reserves
This is a balance arising from the revaluation reserve that could not attributed to individual assets upon the implementation of IFRS in 2010.

Group consolidation of Subsidiary and Charitable Funds

The Group position presented in these financial statements has two entities consolidated; Buckinghamshire Healthcare Projects Ltd (BHPL), and Buckinghamshire Healthcare NHS Trust Charitable Fund. BHPL is a wholly owned subsidiary company considered to be under common control for consolidation, the comparators are also consolidated.

Under the provisions of IAS 27 Consolidated and Separate Financial Statements, those charitable funds that fall under common control with NHS bodies are consolidated within the entity's financial statements. In accordance with IAS 1 Presentation of Financial Statements, restated prior period accounts are presented where the adoption of the new policy has a material impact.

The Trust Board is Corporate Trustee of the Buckinghamshire Healthcare NHS Trust Charitable Fund (registered number 1053113). The valuation of the investment portfolio of the Charity is considered material within the Trust's Accounts. Therefore the Charity is considered to be under common control, with a requirement for consolidation. The main financial statements therefore have consolidated comparators. This balance represents the ring-fenced funds held by the NHS charitable funds consolidated within these accounts. These reserves are restricted to the objects of the Charity (charitable purpose).

Statements of Financial Position

		Group		Trust	
		31 March 2022	31 March 2021	31 March 2022	31 March 2021
	Note	£000	£000	£000	£000
Non-current assets					
Intangible assets	13	680	1,222	680	1,222
Property, plant and equipment	14	338,887	311,937	338,866	311,905
Other investments / financial assets	17	8,442	8,407	-	-
Receivables	21	4,105	3,393	4,137	3,681
Total non-current assets		**352,114**	**324,959**	**343,683**	**316,808**
Current assets					
Inventories	20	8,101	6,834	7,627	6,593
Receivables	21	31,453	31,690	30,472	31,234
Cash and cash equivalents	22	52,369	74,831	51,091	73,299
Total current assets		**91,923**	**113,355**	**89,190**	**111,126**
Current liabilities					
Trade and other payables	23	(82,792)	(85,771)	(81,281)	(85,012)
Borrowings	25	(4,555)	(3,261)	(4,555)	(3,261)
Provisions	27	(1,497)	(4,022)	(1,497)	(4,022)
Other liabilities	24	(5,417)	(10,917)	(5,417)	(10,917)
Total current liabilities		**(94,261)**	**(103,971)**	**(92,750)**	**(103,212)**
Total assets less current liabilities		**349,776**	**334,343**	**340,123**	**324,722**
Non-current liabilities					
Borrowings	25	(41,191)	(51,327)	(41,191)	(51,327)
Provisions	27	(1,255)	(771)	(1,255)	(771)
Other liabilities	24	(201)	(246)	(201)	(246)
Total non-current liabilities		**(42,647)**	**(52,344)**	**(42,647)**	**(52,344)**
Total assets employed		**307,129**	**281,999**	**297,476**	**272,378**
Financed by					
Public dividend capital		371,807	354,511	371,807	354,511
Revaluation reserve		35,427	40,656	35,427	40,656
Other reserves		2,730	-	2,730	-
Income and expenditure reserve		(112,105)	(122,498)	(112,488)	(122,789)
Charitable fund reserves	19	9,270	9,330	-	-
Total taxpayers' equity		**307,129**	**281,999**	**297,476**	**272,378**

The notes on pages 8 to 54 form part of these accounts.

Name Neil Macdonald
Position Chief Executive Officer
Date

Consolidated Statement of Changes in Equity for the year ended 31 March 2022

Group	Public dividend capital	Revaluation reserve	Other reserves	Income and expenditure reserve	Charitable fund reserves	Total
	£000	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 - brought forward	**354,511**	**40,656**	**-**	**(122,498)**	**9,330**	**281,999**
Surplus/(deficit) for the year	-	-	-	9,713	620	**10,333**
Other transfers between reserves	-	(2,730)	2,730	-	-	**-**
Impairments	-	(6,999)	-	-	-	**(6,999)**
Public dividend capital received	17,296	-	-	-	-	**17,296**
Other reserve movements	-	-	-	680	(680)	**-**
Taxpayers' and others' equity at 31 March 2022	**371,807**	**35,427**	**2,730**	**(112,105)**	**9,270**	**307,129**

Public Dividend Capital of £17.3m was received for capital programme schemes. The income and expenditure reserve surplus for the year of £9.7m is largely due to the land/buildings revaluation of £5.7m and donated/grant funded assets of £5.7m. Charitable fund reserves reflects the net deficit of £0.04m for 2021/22.

Consolidated Statement of Changes in Equity for the year ended 31 March 2021

Group	Public dividend capital	Revaluation reserve	Other reserves	Income and expenditure reserve	Charitable fund reserves	Total
	£000	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2020 - brought forward	**194,155**	**42,396**	**-**	**(107,458)**	**7,733**	**136,826**
Prior period adjustment	-	-	-	-	210	**210**
Taxpayers' and others' equity at 1 April 2020 - restated	**194,155**	**42,396**	**-**	**(107,458)**	**7,943**	**137,036**
Surplus/(deficit) for the year	-	-	-	(16,093)	2,440	**(13,653)**
Impairments	-	(1,740)	-	-	-	**(1,740)**
Public dividend capital received	160,423	-	-	-	-	**160,423**
Public dividend capital repaid	(67)	-	-	-	-	**(67)**
Other reserve movements	-	-	-	1,053	(1,053)	**-**
Taxpayers' and others' equity at 31 March 2021	**354,511**	**40,656**	**-**	**(122,498)**	**9,330**	**281,999**

Statement of Changes in Equity for the year ended 31 March 2022

Trust	Public dividend capital	Revaluation reserve	Other reserves	Income and expenditure reserve	Total
	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 - brought forward	**354,511**	**40,656**	**-**	**(122,789)**	**272,378**
Surplus/(deficit) for the year	-	-	-	9,621	**9,621**
Other transfers between reserves	-	(2,730)	2,730	-	**-**
Impairments	-	(6,999)	-	-	**(6,999)**
Public dividend capital received	17,296	-	-	-	**17,296**
Other reserve movements - charitable fund consolidation adjustment	-	-	-	680	**680**
Taxpayers' and others' equity at 31 March 2022	**371,807**	**35,427**	**2,730**	**(112,488)**	**297,476**

Statement of Changes in Equity for the year ended 31 March 2021

Trust	Public dividend capital	Revaluation reserve	Other reserves	Income and expenditure reserve	Total
	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2020 - brought forward	**194,155**	**42,396**	**-**	**(107,629)**	**128,922**
Surplus/(deficit) for the year				(16,213)	**(16,213)**
Impairments	-	(1,740)	-	-	**(1,740)**
Public dividend capital received	160,423	-	-	-	**160,423**
Public dividend capital repaid	(67)	-	-	-	**(67)**
Other reserve movements - charitable fund consolidation adjustment		-	-	1,053	**1,053**
Taxpayers' and others' equity at 31 March 2021	**354,511**	**40,656**	**-**	**(122,789)**	**272,378**

Statements of Cash Flows

		Group		Trust	
		2021/22	2020/21	2021/22	2020/21
	Note	£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		26,486	(781)	27,031	(745)
Non-cash income and expense:					
Depreciation and amortisation	5	19,203	14,096	19,197	14,096
Net impairments	7	(5,725)	22,099	(5,725)	22,099
Income recognised in respect of capital donations	4	(6,858)	(2,196)	(7,538)	(3,249)
(Increase) / decrease in receivables and other assets		259	(87)	965	(276)
(Increase) / decrease in inventories		(1,267)	478	(1,035)	488
Increase / (decrease) in payables and other liabilities		(2,499)	38,454	(3,169)	38,524
Increase / (decrease) in provisions		(2,031)	1,867	(2,031)	1,867
Movements in charitable fund working capital		406	234	-	-
Other movements in operating cash flows		(680)	(1,053)	-	-
Net cash flows from / (used in) operating activities		**27,294**	**73,111**	**27,695**	**72,804**
Cash flows from investing activities					
Interest received		65	-	65	-
Purchase of intangible assets		(7)	(192)	(7)	(192)
Purchase of PPE and investment property		(42,051)	(41,932)	(42,056)	(41,932)
Sales of PPE and investment property		114	-	114	-
Receipt of cash donations to purchase assets		-	532	-	532
Net cash flows from charitable fund investing activities		142	208	-	-
Net cash flows from / (used in) investing activities		**(41,737)**	**(41,384)**	**(41,884)**	**(41,592)**
Cash flows from financing activities					
Public dividend capital received		17,296	160,423	17,296	160,423
Public dividend capital repaid		-	(67)	-	(67)
Movement on loans from DHSC		-	(107,763)	-	(107,763)
Capital element of finance lease rental payments		(624)	(1,057)	(624)	(1,057)
Capital element of PFI, LIFT and other service concession payments		(8,218)	(2,367)	(8,218)	(2,367)
Interest on loans		-	(195)	-	(195)
Other interest		(20)	(70)	(20)	(70)
Interest paid on finance lease liabilities		(120)	(159)	(120)	(159)
Interest paid on PFI, LIFT and other service concession obligations		(9,563)	(8,613)	(9,563)	(8,613)
PDC dividend (paid) / refunded		(6,770)	(6,552)	(6,770)	(6,552)
Net cash flows from / (used in) financing activities		**(8,019)**	**33,580**	**(8,019)**	**33,580**
Increase / (decrease) in cash and cash equivalents		**(22,462)**	**65,307**	**(22,208)**	**64,792**
Cash and cash equivalents at 1 April - brought forward		**74,831**	**9,524**	**73,299**	**8,507**
Prior period adjustments			-		
Cash and cash equivalents at 1 April - restated		**74,831**	**9,524**	**73,299**	**8,507**
Cash and cash equivalents at 31 March	22	**52,369**	**74,831**	**51,091**	**73,299**

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

The Department of Health and Social Care has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2021/22 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts.

Accounting convention

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

Note 1.2 Going concern

These accounts have been prepared on a going concern basis. The financial reporting framework applicable to NHS bodies, derived from the HM Treasury Financial Reporting Manual, defines that the anticipated continued provision of the entity's services in the public sector is normally sufficient evidence of going concern. The directors have a reasonable expectation that this will continue to be the case.

Note 1.3 Consolidation

Under the provisions of IAS 27 Consolidated and Separate Financial Statements, those charitable funds that fall under common control with NHS bodies are consolidated within the entity's financial statements. In accordance with IAS 1 Presentation of Financial Statements, restated prior period accounts are presented where the adoption of the new policy has a material impact.

NHS Charitable Fund
The Trust is the corporate trustee to Buckinghamshire Healthcare NHS Charitable Fund (registered number 1053113). The Trust has assessed its relationship to the charitable fund and determined it to be a subsidiary because the Trust is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the charitable fund and has the ability to affect those returns and other benefits through its power over the fund.

The charitable fund's statutory accounts are prepared to 31 March in accordance with the UK Charities Statement of Recommended Practice (SORP) which is based on UK Financial Reporting Standard (FRS) 102. On consolidation, necessary adjustments are made to the charity's assets, liabilities and transactions to:

- recognise and measure them in accordance with the Trust's accounting policies and
- eliminate intra-group transactions, balances, gains and losses.

The Charity is not required to report under International Financial Reporting Standards. It is required to comply with UK Generally Accepted Accounting Practice and there will be differences in Accounting Standards and Policies between the two. As a part of the consolidation exercise, areas which may be affected by the divergence in Accounting Standards, particularly around valuation of assets and liabilities, were assessed, and there was no resultant requirement to restate the Charity's results.

The valuation of the investment portfolio of the Charity is considered material within the Trust's Accounts. Therefore the Charity is considered to be under common control, with a requirement for consolidation. The main financial statements therefore have consolidated comparators. This investment in Note 17 represent the ring-fenced funds held by the NHS Charitable Fund consolidated within these accounts. These reserves are restricted to the objects of the Charity (charitable purpose).

Other subsidiaries
Subsidiary entities are those over which the Trust is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The income, expenses, assets, liabilities, equity and reserves of subsidiaries are consolidated in full into the appropriate financial statement lines. The capital and reserves attributable to minority interests are included as a separate item in the Statement of Financial Position.

The amounts consolidated are drawn from the published financial statements of the subsidiaries for the year.

Where subsidiaries' accounting policies are not aligned with those of the trust (including where they report under UK FRS 102) then amounts are adjusted during consolidation where the differences are material. Inter-entity balances, transactions and gains/losses are eliminated in full on consolidation.

Subsidiaries which are classified as held for sale are measured at the lower of their carrying amount and 'fair value less costs to sell'.

The Buckinghamshire Healthcare Projects Ltd (BHPL), is a wholly owned subsidiary company considered to be under common control for consolidation, the comparators are also consolidated. The main financial statements therefore have consolidated comparators. This balance represents the ring-fenced funds held by the BHPL consolidated within these accounts.

Where there have been transactions between the Trust and the Charity, and the Trust and BHPL the impact of these transactions needs to be removed to avoid 'double-counting'. For example, where the Charity or BHPL has expenditure with the Trust, which the Trust has recorded as income, both entries need to be removed to avoid over-inflating the results. However, where the Charity has provided funding against Trust expenditure which has been recharged, the expenditure will only be shown in the Charity's figures so has been consolidated.

The main financial statements and key notes show both the 'Group' position and the 'Trust' position, whereas certain notes the Group only position is represented. Where the 'Trust' is not disclosed in the notes this due where there no differences between 'Group' and 'Trust' or the differences are not immaterial.

There will be specific Accounting Policies which may not be applicable to the Trust, but which may affect the recognition and valuation of financial transactions within the Charity's and BHPL's Accounts. In particular:

a. All incoming resources are recognised in full as soon as three factors are met:

- Entitlement - when the Charity or BHPL becomes legally entitled to the receivable;
- Certainty - when there is reasonable certainty that the incoming resource will be received, and
- Measurement - when the monetary value can be measured with sufficient reliability.

This is of relevance to legacies. When confirmation has been received from representatives of the estate that payment of the legacy will be made or property transferred and, once all conditions attached to the legacy have been fulfilled, the incoming resource will be recognised.

b. Expenditure is recognised when a liability is incurred. Grant commitments are recognised when a constructive obligation arises that results in payment being unavoidable. Liability for unconditional grants is recognised when approval is given by the Trustee. Where the Trustee pledges support for the cost of an ongoing project the costs are accrued within the Charity as the costs are incurred on the project.

c. Investment fixed assets are shown at market value.

- Quoted stocks and shares are included in the Statement of Financial Position at bid price, excluding dividends.
- Other investment fixed assets are included at the Trustee's best estimate of market value.

All gains and losses are taken to the Income Statement as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and opening market value (or cost at date of purchase if later). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or cost at date of purchase if later).

Due to the exposure to market value of investments the Charity's, and therefore the Group's, exposure to risk with regard to financial assets is different to that of the Trust. Market values of investments can go down as well as up.

Note 1.4 Revenue from contracts with customers

Where income is derived from contracts with customers, it is accounted for under IFRS 15. The GAM expands the definition of a contract to include legislation and regulations which enables an entity to receive cash or another financial asset that is not classified as a tax by the Office of National Statistics (ONS).

Revenue in respect of goods/services provided is recognised when (or as) performance obligations are satisfied by transferring promised goods/services to the customer and is measured at the amount of the transaction price allocated to those performance obligations. At the year end, the Trust accrues income relating to performance obligations satisfied in that year. Where the Trust's entitlement to consideration for those goods or services is unconditional a contract receivable will be recognised. Where entitlement to consideration is conditional on a further factor other than the passage of time, a contract asset will be recognised. Where consideration received or receivable relates to a performance obligation that is to be satisfied in a future period, the income is deferred and recognised as a contract liability.

Revenue from NHS contracts

The main source of income for the Trust is contracts with commissioners for health care services. In 2021/22 and 2020/21, the majority of the Trust's income from NHS commissioners was in the form of block contract arrangements. The Trust receives block funding from its commissioners, where funding envelopes are set at an Integrated Care System level. For the first half of the 2020/21 comparative year these blocks were set for individual NHS providers directly, but the revenue recognition principles are the same. The related performance obligation is the delivery of healthcare and related services during the period, with the Trust's entitlement to consideration not varying based on the levels of activity performed.

The Trust also receives additional income outside of the block payments to reimburse specific costs incurred and, in 2020/21, other income top-ups to support the delivery of services. Reimbursement and top-up income is accounted for as variable consideration.

In 2021/22, the Elective Recovery Fund enabled systems to earn income linked to the achievement of elective activity targets including funding any increased use of independent sector capacity. Income earned by the system is distributed between individual entities by local agreement. Income earned from the fund is accounted for as variable consideration.

Revenue from research contracts

Where research contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For some contracts, it is assessed that the revenue project constitutes one performance obligation over the course of the multi-year contract. In these cases it is assessed that the Trust's interim performance does not create an asset with alternative use for the Trust, and the Trust has an enforceable right to payment for the performance completed to date. It is therefore considered that the performance obligation is satisfied over time, and the Trust recognises revenue each year over the course of the contract. Some research income alternatively falls within the provisions of IAS 20 for government grants.

NHS injury cost recovery scheme

The Trust receives income under the NHS injury cost recovery scheme, designed to reclaim the cost of treating injured individuals to whom personal injury compensation has subsequently been paid, for instance by an insurer. The Trust recognises the income when performance obligations are satisfied. In practical terms this means that treatment has been given, it receives notification from the Department of Work and Pension's Compensation Recovery Unit, has completed the NHS2 form and confirmed there are no discrepancies with the treatment. The income is measured at the agreed tariff for the treatments provided to the injured individual, less an allowance for unsuccessful compensation claims and doubtful debts in line with IFRS 9 requirements of measuring expected credit losses over the lifetime of the asset.

Revenue in respect of services provided is recognised when (or as) performance obligations are satisfied by transferring promised services to the customer, and is measured at the amount of the transaction price allocated to that performance obligation.

Where income is received for a specific performance obligation that is to be satisfied in the following year, that income is deferred.

Payment terms are standard reflecting cross government principles.

The Charity's accounting policy on recognising income is disclosed in full in note 1.3.

Note 1.5 Other forms of income

Grants and donations

Government grants are grants from government bodies other than income from commissioners or trusts for the provision of services. Where a grant is used to fund revenue expenditure it is taken to the Statement of Comprehensive Income to match that expenditure. Where the grants is used to fund capital expenditure, it is credited to the consolidated statement of comprehensive income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

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

Other Income

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

Other operating income includes education and training funding from the Health Education for England.

Note 1.6 Expenditure on employee benefits

Short-term employee benefits

Salaries, wages and employment-related payments such as social security costs and the apprenticeship levy are recognised in the period in which the service is received from employees. The cost of annual leave entitlement earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry-forward leave into the following period, this has become more significant as a result of the COVID-19 pandemic.

Pension costs

NHS Pension Scheme

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

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

Note 1.7 Expenditure on other goods and services

Expenditure on goods and services is recognised when, and to the extent that they have been received, and is measured at the fair value of those goods and services. Expenditure is recognised in operating expenses except where it results in the creation of a non-current asset such as property, plant and equipment.

Note 1.8 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised where:

• it is held for use in delivering services or for administrative purposes
• it is probable that future economic benefits will flow to, or service potential be provided to, the trust
• it is expected to be used for more than one financial year
• the cost of the item can be measured reliably
• the item has cost of at least £5,000, or
• collectively, a number of items have a cost of at least £5,000 and individually have cost of more than £250, where the assets are functionally interdependent, had broadly simultaneous purchase dates, are anticipated to have similar disposal dates and are under single managerial control.

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

Subsequent expenditure relating to an item of property, plant and equipment is recognised as an increase in the carrying amount of the asset when it is probable that additional future economic benefits or service potential deriving from the cost incurred to replace a component of such item will flow to the enterprise and the cost of the item can be determined reliably. Where a component of an asset is replaced, the cost of the replacement is capitalised if it meets the criteria for recognition above. The carrying amount of the part replaced is de-recognised. Other expenditure that does not generate additional future economic benefits or service potential, such as repairs and maintenance, is charged to the Statement of Comprehensive Income in the period in which it is incurred.

Measurement
Valuation

All property, plant and equipment assets are measured initially at cost, representing the costs directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are measured subsequently at valuation. Assets which are held for their service potential and are in use (ie operational assets used to deliver either front line services or back office functions) are measured at their current value in existing use. Assets that were most recently held for their service potential but are surplus with no plan to bring them back into use are measured at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Current values in existing use are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost on a modern equivalent asset basis.

For specialised assets, current value in existing use is interpreted as the present value of the asset's remaining service potential, which is assumed to be at least equal to the cost of replacing that service potential. Specialised assets are therefore valued at their depreciated replacement cost (DRC). The DRC will be subject to the prospect and viability of the continued occupation and use by the client. The DRC approach assumes that the current cost of replacing an asset with an equivalent and not a building of identical design, but with the same service potential as the existing asset.

Assets under construction are valued at cost incurred on their development to the financial year end.

Valuation guidance issued by the Royal Institute of Chartered Surveyors states that valuations are performed net of VAT where the VAT is recoverable by the entity. This basis has been applied to the trust's Private Finance Initiative (PFI) scheme where the construction is completed by a special purpose vehicle and the costs have recoverable VAT for the trust.

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

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

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. Gains and losses recognised in the revaluation reserve are reported as other comprehensive income in the Statement of Comprehensive Income.

Depreciation

Items of property, plant and equipment are depreciated over their remaining useful lives in a manner consistent with the consumption of economic or service delivery benefits. Freehold land is considered to have an infinite life and is not depreciated.

Property, plant and equipment which has been reclassified as 'held for sale' cease to be depreciated upon the reclassification. Assets in the course of construction and residual interests in off-Statement of Financial Position PFI contract assets are not depreciated until the asset is brought into use or reverts to the trust, respectively.

Revaluation gains and losses

Revaluation gains are recognised in the revaluation reserve, except where, and to the extent that, they reverse a revaluation decrease that has previously been recognised in operating expenses, in which case they are recognised in operating expenditure.

Revaluation losses are charged to the revaluation reserve to the extent that there is an available balance for the asset concerned, and thereafter are charged to operating expenses.

Gains and losses recognised in the revaluation reserve are reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

Impairments

In accordance with the GAM, impairments that arise from a clear consumption of economic benefits or of service potential in the asset are charged to operating expenses. A compensating transfer is made from the revaluation reserve to the income and expenditure reserve of an amount equal to the lower of (i) the impairment charged to operating expenses; and (ii) the balance in the revaluation reserve attributable to that asset before the impairment.

An impairment that arises from a clear consumption of economic benefit or of service potential is reversed when, and to the extent that, the circumstances that gave rise to the loss is reversed. Reversals are recognised in operating expenditure to the extent that the asset is restored to the carrying amount it would have had if the impairment had never been recognised. Any remaining reversal is recognised in the revaluation reserve. Where, at the time of the original impairment, a transfer was made from the revaluation reserve to the income and expenditure reserve, an amount is transferred back to the revaluation reserve when the impairment reversal is recognised.

Other impairments are treated as revaluation losses. Reversals of 'other impairments' are treated as revaluation gains.

De-recognition

Assets intended for disposal are reclassified as 'held for sale' once the criteria in IFRS 5 are met. The sale must be highly probable and the asset available for immediate sale in its present condition.

Following reclassification, the assets are measured at the lower of their existing carrying amount and their 'fair value less costs to sell'. Depreciation ceases to be charged and the assets are not revalued, except where the 'fair value less costs to sell' falls below the carrying amount. Assets are de-recognised when all material sale contract conditions have been met.

Property, plant and equipment which is to be scrapped or demolished does not qualify for recognition as 'held for sale' and instead is retained as an operational asset and the asset's useful life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

Donated and grant funded assets

Donated and grant funded property, plant and equipment assets are capitalised at their fair value on receipt. The donation/grant is credited to income at the same time, unless the donor has imposed a condition that the future economic benefits embodied in the grant are to be consumed in a manner specified by the donor, in which case, the donation/grant is deferred within liabilities and is carried forward to future financial years to the extent that the condition has not yet been met.

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

This includes assets donated to the trust by the Department of Health and Social Care as part of the response to the coronavirus pandemic. As defined in the GAM, the trust applies the principle of donated asset accounting to assets that the trust controls and is obtaining economic benefits from at the year end.

Private Finance Initiative (PFI) and Local Improvement Finance Trust (LIFT) transactions

PFI transactions which meet the IFRIC 12 definition of a service concession, as interpreted in HM Treasury's *FReM* , are accounted for as 'on-Statement of Financial Position' by the trust. In accordance with HM Treasury's FReM, the underlying assets are recognised as property, plant and equipment, together with an equivalent liability. Subsequently, the assets are accounted for as property, plant and equipment and/or intangible assets as appropriate.

The annual contract payments are apportioned between the repayment of the liability, a finance cost, the charges for services and lifecycle replacement of components of the asset. The element of the annual unitary payment increase due to cumulative indexation is treated as contingent rent and is expensed as incurred.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- payment for the fair value of services received;
- repayment of the finance lease liability, including finance costs, and
- payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

Services received

The cost of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

PFI assets, liabilities and finance costs

The PFI assets are recognised as property, plant and equipment when they come into use. The assets are measured initially at fair value or, if lower, at the present value of the minimum lease payments, in accordance with the principles of IAS 17. Subsequently, the assets are measured at current value in existing use.

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the initial value of the assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Income.

Lifecycle replacement

Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the Trust's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at cost.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term accrual or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

Assets contributed by the Trust to the operator for use in the scheme

Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the Trust's Statement of Financial Position.

Other assets contributed by the Trust to the operator

Other assets contributed (e.g. cash payments, surplus property) by the Trust to the operator before the asset is brought into use, where these are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. When the asset is made available to the Trust, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

Remaining lives of property, plant and equipment

The range of remaining lives are detailed below

	Min life Years	Max life Years
Land	-	-
Buildings, excluding dwellings	1	70
Dwellings	30	47
Plant & machinery	3	22
Transport equipment	1	12
Information technology	3	17
Furniture & fittings	1	24

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

Note 1.9 Intangible assets

Recognition

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

Internally generated intangible assets

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

Expenditure on research is not capitalised. Expenditure on development is capitalised where it meets the requirements set out in IAS 38.

Software

Software which is integral to the operation of hardware, eg an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software which is not integral to the operation of hardware, eg application software, is capitalised as an intangible asset.

Measurement

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating. Revaluations gains and losses and impairments are treated in the same manner as for property, plant and equipment. An intangible asset which is surplus with no plan to bring it back into use is valued at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

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

Amortisation

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

Useful lives of intangible assets

	Min life Years	Max life Years
Information technology	1	5
Software licences	2	10

Note 1.10 Inventories

Inventories are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

and Social Care at nil cost. In line with the GAM and applying the principles of the IFRS Conceptual Framework, the Trust has accounted for the receipt of these inventories at a deemed cost, reflecting the best available approximation of an imputed market value for the transaction based on the cost of acquisition by the Department.

Note 1.11 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the Trust's cash management. Cash, bank and overdraft balances are recorded at current values.

Note 1.12 Financial assets and financial liabilities

Recognition

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

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

Classification and measurement

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

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

Certain financial assets are classified as subsequently measured at amortised cost, fair value through income and expenditure or fair value through other comprehensive income.

Financial liabilities after initial recognition at fair value are subsequently measured at amortised cost.

Financial assets and financial liabilities at amortised cost

Financial assets and financial liabilities at amortised cost are those held with the objective of collecting contractual cash flows and where cash flows are solely payments of principal and interest. This includes cash equivalents, contract and other receivables, trade and other payables, rights and obligations under lease arrangements and loans receivable and payable.

After initial recognition, these financial assets and financial liabilities are measured at amortised cost using the effective interest method less any impairment (for financial assets). The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability.

Interest revenue or expense is calculated by applying the effective interest rate to the gross carrying amount of a financial asset or amortised cost of a financial liability and recognised in the Statement of Comprehensive Income and a financing income or expense.

Financial assets measured at fair value through other comprehensive income

A financial asset is measured at fair value through other comprehensive income where business model objectives are met by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest. Movements in the fair value of financial assets in this category are recognised as gains or losses in other comprehensive income except for impairment losses. On derecognition, cumulative gains and losses previously recognised in other comprehensive income are reclassified from equity to income and expenditure, except where the Trust elected to measure an equity instrument in this category on initial recognition.

Impairment of financial assets

For all financial assets measured at amortised cost including lease receivables, contract receivables and contract assets or assets measured at fair value through other comprehensive income, the Trust recognises an allowance for expected credit losses.

The Trust adopts the simplified approach to impairment for contract and other receivables, contract assets and lease receivables, measuring expected losses as at an amount equal to lifetime expected losses. For other financial assets, the loss allowance is initially measured at an amount equal to 12-month expected credit losses (stage 1) and subsequently at an amount equal to lifetime expected credit losses if the credit risk assessed for the financial asset significantly increases (stage 2).

For financial assets that have become credit impaired since initial recognition (stage 3), expected credit losses at the reporting date are measured as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

Expected losses are charged to operating expenditure within the Statement of Comprehensive Income and reduce the net carrying value of the financial asset in the Statement of Financial Position.

Derecognition

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

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

Note 1.13 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The trust as a lessee

Finance leases

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

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

The annual rental charge is split between the repayment of the liability and a finance cost so as to achieve a constant rate of finance over the life of the lease. The annual finance cost is charged to finance costs in the Statement of Comprehensive Income.

Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially in other liabilities on the statement of financial position and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Leases of land and buildings

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

The trust as a lessor

Finance leases

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

Operating leases

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

Note 1.14 Provisions

The Trust recognises a provision where it has a present legal or constructive obligation of uncertain timing or amount; for which it is probable that there will be a future outflow of cash or other resources; and a reliable estimate can be made of the amount. The amount recognised in the Statement of Financial Position is the best estimate of the resources required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using HM Treasury's discount rates effective from 31 March 2022.

Early retirement provisions and injury benefit provisions both use the HM Treasury's pension discount rate of minus 1.30% in real terms (prior year: minus 0.95).

Clinical negligence costs

NHS Resolution operates a risk pooling scheme under which the trust pays an annual contribution to NHS Resolution, which, in return, settles all clinical negligence claims. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the Trust. The total value of clinical negligence provisions carried by NHS Resolution on behalf of the trust is disclosed at note 29 but is not recognised in the Trust's accounts.

Non-clinical risk pooling

The trust participates in the Property Expenses Scheme and the Liabilities to Third Parties Scheme. Both are risk pooling schemes under which the trust pays an annual contribution to NHS Resolution and in return receives assistance with the costs of claims arising. The annual membership contributions, and any excesses payable in respect of particular claims are charged to operating expenses when the liability arises.

Note 1.15 Contingencies

Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the entity's control) are not recognised as assets, but are disclosed in note 30 where an inflow of economic benefits is probable.
Contingent liabilities are not recognised, but are disclosed in note 30, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

• possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or

• present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

Note 1.16 Public dividend capital

Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. HM Treasury has determined that PDC is not a financial instrument within the meaning of IAS 32.

The Secretary of State can issue new PDC to, and require repayments of PDC from, the trust. PDC is recorded at the value received.

A charge, reflecting the cost of capital utilised by the trust, is payable as public dividend capital dividend. The charge is calculated at the rate set by HM Treasury (currently 3.5%) on the average relevant net assets of the trust during the financial year. Relevant net assets are calculated as the value of all assets less the value of all liabilities, with certain additions and deductions as defined by the Department of Health and Social Care.

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

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

Note 1.17 Value added tax

Most of the activities of the trust are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

Buckinghamshire Healthcare Projects Limited accounts for VAT under rules applicable to private limited companies. The main items of income and spend relate to the purchase of medicines for use in outpatient dispensing. The income associated with charges for medicines and the associated dispensing fees are zero rated for VAT purposes, whilst the expenditure on medicines is reclaimable.

Note 1.18 Corporation tax

The subsidiary's corporation tax is calculated at 19% of the estimated taxable profit for the year. The charge for the year is £22k (£25k 2020/21) and this is reflected in group expenses.

Note 1.19 Climate change levy

Expenditure on the climate change levy is recognised in the Statement of Comprehensive Income as incurred, based on the prevailing chargeable rates for energy consumption.

Note 1.20 Foreign exchange

The functional and presentational currency of the trust is sterling.

A transaction which is denominated in a foreign currency is translated into the functional currency at the spot exchange rate on the date of the transaction.

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

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

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

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

Note 1.21 Third party assets

Assets belonging to third parties in which the Trust has no beneficial interest (such as money held on behalf of patients) are not recognised in the accounts. However, they are disclosed in a separate note to the accounts in accordance with the requirements of HM Treasury's *FReM* .

Note 1.22 Losses and special payments

Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled. Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis.

The losses and special payments note is compiled directly from the losses and compensations register which reports on an accrual basis with the exception of provisions for future losses.

Note 1.23 Gifts

Gifts are items that are voluntarily donated, with no preconditions and without the expectation of any return. Gifts include all transactions economically equivalent to free and unremunerated transfers, such as the loan of an asset for its expected useful life, and the sale or lease of assets at below market value.

Note 1.24 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been early adopted in 2021/22.

Note 1.25 Standards, amendments and interpretations in issue but not yet effective or adopted

IFRS 16 Leases

IFRS 16 Leases will replace IAS 17 Leases, IFRIC 4 Determining whether an arrangement contains a lease and other interpretations and is applicable in the public sector for periods beginning 1 April 2022. The standard provides a single accounting model for lessees, recognising a right of use asset and obligation in the statement of financial position for most leases: some leases are exempt through application of practical expedients explained below. For those recognised in the statement of financial position the standard also requires the remeasurement of lease liabilities in specific circumstances after the commencement of the lease term. For lessors, the distinction between operating and finance leases will remain and the accounting will be largely unchanged

IFRS 16 changes the definition of a lease compared to IAS 17 and IFRIC 4. The trust will apply this definition to new leases only and will grandfather its assessments made under the old standards of whether existing contracts contain a lease.

On transition to IFRS 16 on 1 April 2022, the trust will apply the standard retrospectively without restatement and with the cumulative effect of initially applying the standard recognised in the income and expenditure reserve at that date. For existing operating leases with a remaining lease term of more than 12 months and an underlying asset value of at least £5,000, a lease liability will be recognised equal to the value of remaining lease payments discounted on transition at the trust's incremental borrowing rate. The trust's incremental borrowing rate will be a rate defined by HM Treasury. For 2022, this rate is 0.95%. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments. No adjustments will be made on 1 April 2022 for existing finance leases.

For leases commencing in 2022/23, the trust will not recognise a right of use asset or lease liability for short term leases (less than or equal to 12 months) or for leases of low value assets (less than £5,000). Right of use assets will be subsequently measured on a basis consistent with owned assets and depreciated over the length of the lease term.

The trust has estimated the impact of applying IFRS 16 in 2022/23 on the opening statement of financial position and the in-year impact on the statement of comprehensive income and capital additions as follows:

	£000
Estimated impact on 1 April 2022 statement of financial position	
Additional right of use assets recognised for existing operating leases	4,083
Additional lease obligations recognised for existing operating leases	(4,083)
Net impact on net assets on 1 April 2022	**-**
Estimated in-year impact in 2022/23	
Additional depreciation on right of use assets	(790)
Additional finance costs on lease liabilities	(41)
Lease rentals no longer charged to operating expenditure	813
Estimated impact on surplus / deficit in 2022/23	**(18)**

From 1 April 2022, the principles of IFRS 16 will also be applied to the Trust's PFI liabilities where future payments are linked to Retail Price Index (RPI). The PFI liability will be remeasured when a change in the index causes a change in future repayments and that change has taken effect in the cash flow. Under existing accounting practices, amounts relating to changes in the price index are expensed as incurred. This is expected to increase the PFI liability on the statement of financial position. The effect of this has not yet been quantified. Under current accounting guidance this would cause a corresponding charge to expenditure. HM Treasury and DHSC are considering whether this should instead be recognised on transition to IFRS 16 and guidance on this is awaited.

Note 1.26 Critical judgements in applying accounting policies

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

The Group position presented in these financial statements has two entities consolidated; Buckinghamshire Healthcare Projects Ltd (BHPL), and Buckinghamshire Healthcare NHS Trust Charitable Funds. BHPL is a wholly owned subsidiary company considered to be under common control for consolidation, the comparators are also consolidated. Under the provisions of IAS 27 Consolidated and Separate Financial Statements, those charitable funds that fall under common control with NHS bodies are consolidated within the entity's financial statements. In accordance with IAS 1 Presentation of Financial Statements, restated prior period accounts are presented where the adoption of the new policy has a material impact. The Trust Board is Corporate Trustee of the Buckinghamshire Healthcare NHS Trust Charitable Fund (registered number 1053113). The valuation of the investment portfolio of the Charity is considered material within the Trust's Accounts. Therefore the Charity is considered to be under common control, with a requirement for consolidation. The main financial statements therefore have consolidated comparators. This balance represents the ring-fenced funds held by the NHS charitable funds consolidated within these accounts. These reserves are restricted to the objects of the Charity (charitable Purpose).

The PFI contract pertaining to Amersham and Wycombe contains significant break clauses at year 30, 40 and 60. It is management's judgement that the costs associated with the contract be modelled until year 30, this would be an end date of September 2030. This is the period for which projections can be estimated reliably against the contractual arrangements and the operator's financial model. Any future contract extension or termination would be subject to robust value for money assessments to ensure that the selected option does not financially disadvantage the organisation. This judgment is not static and will need to be revisited and updated as necessary on an annual basis as part of the annual accounts process

Staff unable to utilise their full holiday entitlement in 2021-22 have been permitted to carry all, or part, of their outstanding leave forward into the next financial year. As consistent with the previous year management has accrued for the cost of unutilised leave. This accrual is estimated using available annual leave records and calculated rates of pay. Any leave carried forward would have been subject to agreement with individual line managers to ensure that staff welfare and service demands are balanced

The Trust board approved two “wellbeing” days to all substantive staff. This is in addition to employee’s normal annual leave entitlement. The entitlement is available to all staff in post at the end of the financial year and untaken days are payable to staff leavers. The Trust has determined this to be a financial liability and has accrued the cost into the 2021-22 position.

Note 1.27 Sources of estimation uncertainty

In order to calculate the carrying value of the Trust's provisions, expenditure and valuation of the Trusts' land and building's, there are a number of areas which are required to be estimated and where there may be some uncertainty depending on the method used.

The Trust engages professional valuers to assess the Existing Value in Use (EUV) of the Trust's Land and Buildings as well as the length of time over which the asset could be expected to be used.

The primary source of estimation uncertainty regarding PPE is the judgement in determining the most appropriate assumptions applied in deriving the valuation for both EUV and DRC assets.

Such key factors include assumptions around floor areas, BCIS rates, obsolescence factors for DRC and the market rents and applicable yields for EUV.

The Trust's estimation of its non current asset values and useful economic life involves estimation and judgement. During 2021/22 a valuation of all the Trust's land and buildings was carried out by an external professional valuer as at 31 March 2022. Specialised buildings are valued based on a depreciated replacement costs (DRC) basis with non specialised buildings valued based on Existing Use (EUV). The valuation provided has been used for closing net replacement costs. The valuation exercise was carried in March 2022. In applying the Royal Institute of Chartered Surveyors (RICS) Valuation Global Standards 2021('Red Book'), the valuer has made reference to uncertainties in markets caused by COVID-19. The values in the report have been used to inform the measurement of property assets at valuation in these financial statements. The valuer has continued to exercise professional judgement in providing the valuation and this remains the best information available to the Trust. The assessed value of the land and buildings is £239m but in recognition of the potential for market conditions to move rapidly in response to changes in the control or future spread of COVID-19 the date at which valuation is carried out is important.

Note 2 Operating Segments

The Trust operates in only one segment - namely the provision of healthcare services.

The Trust's main commissioners were NHS England and Clinical Commissioning Groups (CCGs) which are considered to be under common control. The Trust's income from NHS England and CCGs for patient care activities during the period was £545,628k (2020/21 £474,108k).

The balance to total income is other operating income of £40,309k (2020/21 £70,831k).

No other single customer accounted for more than 10% of the Trust's income.

Note 3 Operating income from patient care activities (Group)

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

Note 3.1 Income from patient care activities (by nature)	**2021/22 £000**	**2020/21 £000**
Acute services		
Block contract / system envelope income*	421,542	405,847
High cost drugs income from commissioners (excluding pass-through costs)	33,204	-
Other NHS clinical income	4,221	2,709
Community services		
Block contract / system envelope income	41,574	35,714
Income from other sources (e.g. local authorities)	14,250	15,286
All services		
Private patient income	3,077	1,776
Elective recovery fund	11,795	-
Additional pension contribution central funding**	12,225	11,599
Other clinical income	3,740	1,177
Total income from activities	**545,628**	**474,108**

*As part of the coronavirus pandemic response, transaction flows were simplified in the NHS and providers and their commissioners moved onto block contract payments at the start of 2020/21 and this arrangement has continued into 2021/22. Under this new transitional financial framework there has been a greater focus on system partnership and providers have derived most of their income from system envelopes. The majority of income from activities was fixed for 2021/22. The main variable element related to NHSE high cost drugs income and the new Elective recovery fund.

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

Note 3.2 Income from patient care activities (by source)

Income from patient care activities received from:	**2021/22 £000**	**2020/21 £000**
NHS England	89,299	92,884
Clinical commissioning groups	432,223	360,276
NHS Foundation Trusts	3,212	2,692
Other NHS providers	1,009	-
NHS other	80	17
Local authorities	14,250	15,244
Non-NHS: private patients	2,890	1,776
Non-NHS: overseas patients (chargeable to patient)	187	130
Injury cost recovery scheme	1,157	970
Non NHS: other	1,321	119
Total income from activities	**545,628**	**474,108**
Of which:		
Related to continuing operations	545,628	474,108

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

	2021/22	2020/21
	£000	£000
Income recognised this year	187	130
Cash payments received in-year	267	59
Amounts written off in-year	21	-

Note 4 Other operating income (Group)

	2021/22			2020/21		
	Contract income	Non-contract income	Total	Contract income	Non-contract income	Total
	£000	£000	£000	£000	£000	£000
Research and development	1,588	-	**1,588**	1,292		**1,292**
Education and training	18,245		**18,245**	11,568		**11,568**
Non-patient care services to other bodies	1,284		**1,284**	1,652		**1,652**
Reimbursement and top up funding	831		**831**	42,874		**42,874**
Education and training - notional income from apprenticeship fund	1,098		**1,098**	1,004		**1,004**
Receipt of capital grants and donations		6,858	**6,858**		1,664	**1,664**
Charitable and other contributions to expenditure		1,405	**1,405**		912	**912**
Cash grants for the purchase of capital assets - received from other bodies		-			532	**532**
bodies for COVID response		1,742	**1,742**		7,133	**7,133**
Rental revenue from operating leases		145	**145**		161	**161**
Charitable fund incoming resources		484	**484**		897	**897**
Other income	6,629	-	**6,629**	2,146		**2,146**
Total other operating income	**29,675**	**10,634**	**40,309**	**60,536**	**11,299**	**71,835**
Of which:						
Related to continuing operations			40,309			71,835
Related to discontinued operations						-

Other Operating Income includes	2021/22	2020/21
Car Parking income	931	450
Property rental (not lease income)	1,682	715
Staff accommodation rental	489	396
Estates recharges (external)	15	1
Crèche services	718	583
Other income	2,712	1

Note 5.1 Operating expenses (Group)

	2021/22	2020/21
	£000	£000
Purchase of healthcare from non-NHS and non-DHSC bodies	18,446	15,277
Staff and executive directors costs	344,849	322,435
Remuneration of non-executive directors	167	131
Supplies and services - clinical (excluding drugs costs)	36,727	30,264
Supplies and services – clinical: utilisation of consumables donated from DHSC group bodies for COVID response	1,742	6,509
Supplies and services - general	1,472	2,000
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	45,725	42,750
Inventories written down	238	440
Consultancy costs	10,323	3,298
Establishment	6,027	4,205
Premises - business rates collected by local authorities	2,283	2,632
Premises - other	34,157	23,068
Transport (including patient travel)	2,258	2,070
Depreciation on property, plant and equipment	18,654	13,600
Amortisation on intangible assets	549	496
Impairment net of (reversals)	(5,725)	22,099
Movement in credit loss allowance: contract receivables / contract assets	(2,097)	2,857
Increase/(decrease) in other provisions	726	-
Change in provisions discount rate(s)	(19)	-
audit services- statutory audit	104	98
Internal audit costs	180	177
Clinical negligence	11,644	13,316
Legal fees	357	316
Insurance	273	229
Education and training	5,782	1,821
Rentals under operating leases	1,125	1,089
Redundancy	0	2,175
Charges to operating expenditure for on-SoFP IFRIC 12 schemes (e.g. PFI / LIFT)	22,244	29,987
Hospitality	28	19
Other NHS charitable fund resources expended	441	-
Other	771	2,362
Total	**559,451**	**545,720**
Of which:		
Related to continuing operations	559,451	545,720
Related to discontinued operations	-	-

* Impairment net of (reversals) relates to the revaluation of land and buildings that resulted in a significant decrease in value; GAM paragraph 4.136 (Other impairments) states that 'where an impairment loss does not result from a clear loss of economic value or service potential, for instance due to a change in market price then the standard treatment in IAS36 applies. The impairment must be taken to revaluation reserve, to the extent that there is a balance on the reserve for the asset, and thereafter to expenditure'. Please refer also to Note 7.

** There has been a reduction in charges to operating expenditure for on-SoFP IFRIC 12 schemes (e.g. PFI /LIFT) £22,244k (29,987k 2020/21). This is mostly due to the remeasurement of the opening PFI liability of £5,581k as a result of refreshing the accounting models upon which the estimates are based.

Note 6.1Other auditor remuneration (Group)

No other remuneration has been paid to the Trust's external auditors, Grant Thornton LLP, in the financial years 2021/22 or 2020/21

Note 6.2 Limitation on auditor's liability (Group)

	2021/22	2020/21
	£000	£000
Limitation on auditor's liability	1,000	1,000

Note 7 Impairment of assets (Group)

	2021/22	2020/21
	£000	£000
Net impairments charged to operating surplus / deficit resulting from:		
Changes in market price	(5,725)	22,099
Total net impairments charged to operating surplus / deficit	**(5,725)**	**22,099**
Impairments charged to the revaluation reserve	2,499	1,740
Total net impairments	**(3,226)**	**23,839**

Land and Buildings are revalued annually on an asset by asset basis. Increases to the value in use of the asset over its original cost are recognised in the revaluation reserve. Decreases are written down through the Statement of Comprehensive Income.

Revalued assets are therefore either in a surplus or impaired position relative to their original cost.

Subsequent revaluations require that the increases in value on impaired assets first to be written back to the statement of comprehensive income as a "reversal of impairment" with any excess over original cost being applied to the revaluation reserve, Similarly if an asset is in revaluation surplus any decrease in value is first applied to the revaluation reserve and then to the statement of comprehensive income.

In the current financial year the Trust recognised a gain on previously impaired assets of £5,725m., however assets that were previously valued above original cost saw a decrease in value of £2,499m. This made the total change in value of assets £3,226m

Note 8 Employee benefits (Group)

	2021/22 Total £000	2020/21 Total £000
Salaries and wages	233,492	216,177
Social security costs	23,683	21,904
Apprenticeship levy	1,126	1,036
Employer's contributions to NHS pensions	40,280	38,186
Temporary staff (including agency)	46,274	47,340
Total gross staff costs	**344,855**	**324,643**
Recoveries in respect of seconded staff	-	-
Total staff costs	**344,855**	**324,643**
Of which		
Costs capitalised as part of assets	6	2,208

* Total Staff Costs of £344,855k include £344,849k (£322,435k 2020/21) recognised within Operating expenses (note 5) and £6k (£2,208k 2020/21) capitalised as part of the asset.

**Pensions contributions have increased which is line with the 6.3% increase. The cost of this was £12,225k in year (£11,599k 2020/21).

Note 8.1 Retirements due to ill-health (Group)

During 2021/22 there were 2 early retirements from the trust agreed on the grounds of ill-health (6 in the year ended 31 March 2021). The estimated additional pension liabilities of these ill-health retirements is £92k (£492k in 2020/21).

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

Note 9 Pension costs

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2022, is based on valuation data as at 31 March 2021, updated to 31 March 2022 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 at 20.6%, and the Scheme Regulations were amended accordingly.

The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap set following the 2012 valuation. Following a judgment from the Court of Appeal in December 2018 Government announced a pause to that part of the valuation process pending conclusion of the continuing legal process.

Note 10 Operating leases (Group)

Note 10.1 Buckinghamshire Healthcare NHS Trust as a lessor

This note discloses income generated in operating lease agreements where Buckinghamshire Healthcare NHS Trust is the lessor.

	2021/22	2020/21
	£000	£000
Operating lease revenue		
Minimum lease receipts	145	161
Total	**145**	**161**

	31 March 2022	31 March 2021
	£000	£000
Future minimum lease receipts due:		
- not later than one year;	145	161
- later than one year and not later than five years;	435	483
Total	**580**	**644**

Note 10.2 Buckinghamshire Healthcare NHS Trust as a lessee

This note discloses costs and commitments incurred in operating lease arrangements where Buckinghamshire Healthcare NHS Trust is the lessee.

	2021/22	2020/21
	£000	£000
Operating lease expense		
Minimum lease payments	1,125	1,089
Total	**1,125**	**1,089**

	31 March 2022	31 March 2021
	£000	£000
Future minimum lease payments due:		
- not later than one year;	1,026	1,064
- later than one year and not later than five years;	3,070	3,099
Total	**4,096**	**4,163**
Future minimum sublease payments to be received	-	-

The Trust has reviewed all rental arrangements under the requirements of IFRS16. As such properties previously classed as property rentals have been redisclosed as operating leases in readiness for transition to the new standard.

Note 11 Finance income (Group)

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

	2021/22	2020/21
	£000	£000
Interest on bank accounts	65	-
NHS charitable fund investment income	142	183
Total finance income	**207**	**183**

Note 12.1 Finance expenditure (Group)

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

	2021/22	2020/21
	£000	£000
Interest expense:		
Finance leases	120	159
Interest on late payment of commercial debt	20	77
Main finance costs on PFI and LIFT schemes obligations	3,690	6,557
Contingent finance costs on PFI and LIFT scheme obligations	5,873	2,056
Total interest expense	**9,703**	**8,849**
Total finance costs	**9,693**	**8,849**

Note 12.2 The late payment of commercial debts (interest) Act 1998 / Public Contract Regulations 2015 (Group)

	2021/22	2020/21
	£000	£000
Amounts included within interest payable arising from claims made under this legislation	20	77

Note 13 Other gains / (losses) (Group)

	2021/22	2020/21
	£000	£000
Losses on disposal of assets	(505)	-
Total gains / (losses) on disposal of assets	**(505)**	**-**
Fair value gains / (losses) on charitable fund investments & investment properties	435	1,360
Total other gains / (losses)	**(70)**	**1,360**

Note 13.1 Intangible assets - 2021/22

Group	Software licences	Internally generated information technology	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2021 - brought forward	**3,944**	**671**	**4,615**
Additions	7	-	**7**
Disposals / derecognition	(1,205)	-	**(1,205)**
Valuation / gross cost at 31 March 2022	**2,746**	**671**	**3,417**
Amortisation at 1 April 2021 - brought forward	**3,103**	**290**	**3,393**
Provided during the year	549	-	**549**
Disposals / derecognition	(1,205)	-	**(1,205)**
Amortisation at 31 March 2022	**2,447**	**290**	**2,737**
Net book value at 31 March 2022	**299**	**381**	**680**
Net book value at 1 April 2021	**841**	**381**	**1,222**

Note 13.2 Intangible assets - 2020/21

Group	Software licences	Internally generated information technology	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2020 - as previously stated	**3,752**	**671**	**4,423**
Prior period adjustments	-	-	**-**
Valuation / gross cost at 1 April 2020 - restated	**3,752**	**671**	**4,423**
Additions	192	-	**192**
Valuation / gross cost at 31 March 2021	**3,944**	**671**	**4,615**
Amortisation at 1 April 2020 - as previously stated	**2,607**	**290**	**2,897**
Amortisation at 1 April 2020 - restated	**2,607**	**290**	**2,897**
Provided during the year	496	-	**496**
Amortisation at 31 March 2021	**3,103**	**290**	**3,393**
Net book value at 31 March 2021	**841**	**381**	**1,222**
Net book value at 1 April 2020	**1,145**	**381**	**1,526**

Note 14.1 Property, plant and equipment - 2021/22

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2021 - brought forward	**48,050**	**176,563**	**4,841**	**19,513**	**74,968**	**182**	**83,318**	**4,832**	**-**	**412,267**
Additions	-	12,039	-	19,865	6,273	-	4,820	-	-	**42,997**
Impairments	(7,052)	(6,442)	2	-	-	-	-	-	-	**(13,492)**
Reversals of impairments	181	7,434	5	-	-	-	-	-	-	**7,620**
Revaluations	1,328	1,025	1,317	-	-	-	-	-	-	**3,670**
Reclassifications	-	649	-	(649)	-	-	-	-	-	**-**
Disposals / derecognition	-	(175)	(468)	-	(5,362)	-	(23,359)	-	-	**(29,364)**
Valuation/gross cost at 31 March 2022	**42,507**	**191,093**	**5,697**	**38,729**	**75,879**	**182**	**64,779**	**4,832**	**-**	**423,698**
Accumulated depreciation at 1 April 2021 - brought forward	**-**	**-**	**-**	**-**	**49,430**	**181**	**46,444**	**4,275**	**-**	**100,330**
Provided during the year	-	5,380	140	-	5,128	-	7,899	107	-	**18,654**
Impairments	-	(795)	-	-	-	-	-	-	-	**(795)**
Reversals of impairments	-	(3,793)	(10)	-	-	-	-	-	-	**(3,803)**
Revaluations	-	(716)	(114)	-	-	-	-	-	-	**(830)**
Reclassifications	-	(52)	-	52	-	-	-	-	-	**-**
Disposals / derecognition	-	(8)	(16)	-	(5,362)	-	(23,359)	-	-	**(28,745)**
Accumulated depreciation at 31 March 2022	**-**	**16**	**-**	**52**	**49,196**	**181**	**30,984**	**4,382**	**-**	**84,811**
Net book value at 31 March 2022	**42,507**	**191,077**	**5,697**	**38,677**	**26,683**	**1**	**33,795**	**450**	**-**	**338,887**
Net book value at 1 April 2021	**48,050**	**176,563**	**4,841**	**19,513**	**25,538**	**1**	**36,874**	**557**	**-**	**311,937**

Note 14.2 Property, plant and equipment - 2020/21

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2020 - as previously stated	**48,074**	**178,571**	**4,960**	**7,847**	**63,917**	**182**	**61,592**	**4,808**	**-**	**369,951**
Prior period adjustments	-	-	-	-	-	-	-	-	-	**-**
Valuation / gross cost at 1 April 2020 - restated	**48,074**	**178,571**	**4,960**	**7,847**	**63,917**	**182**	**61,592**	**4,808**	**-**	**369,951**
Additions	-	27,276	-	11,370	12,098	-	21,726	24	-	**72,494**
Additions - assets purchased from cash donations/grants				499	33					**532**
Impairments	(24)	(29,284)	(119)	-	-	-	-	-	-	**(29,427)**
Reclassifications	-	-	-	(203)	203	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(1,283)	-	-	-	-	**(1,283)**
Valuation/gross cost at 31 March 2021	**48,050**	**176,563**	**4,841**	**19,513**	**74,968**	**182**	**83,318**	**4,832**	**-**	**412,267**
Accumulated depreciation at 1 April 2020 - as previously stated	**-**	**-**	**-**	**-**	**46,479**	**181**	**42,799**	**4,133**	**-**	**93,592**
Prior period adjustments	-	-	-	-	-	-	-	-	-	**-**
Accumulated depreciation at 1 April 2020 - restated	**-**	**-**	**-**	**-**	**46,479**	**181**	**42,799**	**4,133**	**-**	**93,592**
Provided during the year	-	5,446	142	-	4,225	-	3,645	142	-	**13,600**
Reversals of impairments	-	(5,446)	(142)	-	-	-	-	-	-	**(5,588)**
Disposals / derecognition	-	-	-	-	(1,274)	-	-	-	-	**(1,274)**
Accumulated depreciation at 31 March 2021	**-**	**-**	**-**	**-**	**49,430**	**181**	**46,444**	**4,275**	**-**	**100,330**
Net book value at 31 March 2021	**48,050**	**176,563**	**4,841**	**19,513**	**25,538**	**1**	**36,874**	**557**	**-**	**311,937**
Net book value at 1 April 2020	**48,074**	**178,571**	**4,960**	**7,847**	**17,438**	**1**	**18,793**	**675**	**-**	**276,359**

Note 15 Donations of property, plant and equipment

The Trust was fortunate in 2021/22 to receive donations of Medical Equipment from Scannappeal for £658k (2020/21 £318k) as well as from Buckinghamshire Healthcare NHS Trust Charitable Fund for £680k (2020/21 £436k) . No restrictions were placed on any of the equipment.

Significant Items included contributions towards:
MRI Scanner at Stoke Mandeville Hospital
Medical Equipment Purchases
Radiology reporting room and workstations

Note 16 Revaluations of property, plant and equipment

The Trust commissioned an independent valuer, Cushman Wakefield, to conduct an interim revaluation in 2021/22. The valuer valued land and non-specialised buildings at market value for existing use. For specialist assets, current value in existing use value being the present value of the assets remaining service potential, specialist assets are therefore valued at their depreciated replacement costs (DRC) as at the 31st of March 2022. Useful lives have also been assessed and will be the basis for depreciation charged to the financial statements with effect from the 1st of April 2021.

The revaluation resulted in a reversal of impairment of £5,725k (impairment in 2020/21 £22,099) and a decrease to the revaluation reserve of £2,499k (decrease in 2020/21 £1,720K). Please refer to Note 7.

Plant and equipment is not revalued at financial year end. The assets are depreciated over useful lives which are representative of their value in use.

Note 17.1Other investments / financial assets (non-current)

	Group		Trust	
	2021/22	2020/21	2021/22	2020/21
	£000	£000	£000	£000
Carrying value at 1 April - brought forward	**8,407**	**7,072**	**-**	**-**
Carrying value at 1 April - restated	**8,407**	**7,072**	**-**	**-**
At start of period for new FTs	-	-	**-**	**-**
Movement in fair value through income and expenditure	435	1,360	-	-
Current portion of loans receivable transferred to current financial assets	-	(25)	-	-
Disposals	(400)	-	-	-
Carrying value at 31 March	**8,442**	**8,407**	**-**	**-**

Note 17.2 Other investments / financial assets (current)

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Loans receivable within 12 months transferred from non-current financial assets	-	25	-	-
Other current financial assets	-	(25)	-	
Total current investments / financial assets	**-**	**-**	**-**	**-**

Note 18 Disclosure of interests in other entities

The Trust formed a wholly owned subsidiary, Buckinghamshire Healthcare Projects Limited on the 1st of March 2017. This private limited company commenced trading on the 4th of April 2018 delivering outpatient dispensing services to the Trust's Patients. The position and results of the company have been consolidated into the entities accounts in accordance with IFRS 12. All intercompany balances have been eliminated and the company's reported surplus of £92k included within the "Group" position. The financial statements for BHPL in 2021/22 report a turnover of £6,843k (£5,258K in 2020/21), cost of sales of £5,605k (£4,370k in 2020/21), administration expenses of £1,124k (£745k in 2020/21), with tax on profit of £22k (£25k in 2020/21). The company holds no significant assets or liabilities requiring separate disclosure.

Note 19Analysis of charitable fund reserves

	31 March 2022 £000	31 March 2021 £000
Unrestricted funds:		
Unrestricted income funds	3,826	3,631
Restricted funds:		
Endowment funds	106	101
Other restricted income funds	5,338	5,598
	9,270	**9,330**

Unrestricted income funds are accumulated income funds that are expendable at the discretion of the trustees in furtherance of the charity's objects. Unrestricted funds may be earmarked or designated for specific future purposes which reduces the amount that is readily available to the charity.

Restricted funds may be accumulated income funds which are expendable at the trustee's discretion only in furtherance of the specified conditions of the donor and the objects of the charity. They may also be capital funds (e.g. endowments) where the assets are required to be invested, or retained for use rather than expended.

Note 20 Inventories

	Group		Trust	
	31 March 2022 £000	31 March 2021 £000	31 March 2022 £000	31 March 2021 £000
Drugs	4,790	3,861	4,316	3,621
Consumables	3,258	2,429	3,258	2,429
Consumables donated from DHSC group bodies		512		512
Energy	52	31	52	31
Charitable fund inventory	1	1	1	1
Total inventories	**8,101**	**6,834**	**7,627**	**6,594**

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

Note21.1 Receivables

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Current				
Contract receivables	14,705	19,890	14,705	19,890
Allowance for impaired contract receivables / assets	(2,856)	(6,321)	(2,856)	(6,321)
Deposits and advances	1	2	1	2
Prepayments (non-PFI)	8,280	7,437	8,280	7,437
PFI lifecycle prepayments	4,229	3,678	4,229	3,678
PDC dividend receivable	1,094	986	1,094	986
VAT receivable	4,331	4,388	4,331	4,257
Other receivables	1,255	1,291	688	1,305
NHS charitable funds receivables	414	339	-	-
Total current receivables	**31,453**	**31,690**	**30,472**	**31,234**
Non-current				
Contract receivables	3,268	2,580	3,268	2,580
Allowance for impaired contract receivables / assets	(707)	(550)	(707)	(550)
Other receivables	1,544	1,363	1,576	1,651
Total non-current receivables	**4,105**	**3,393**	**4,137**	**3,681**
Of which receivable from NHS and DHSC group bodies:				
Current	7,535	11,372	7,535	11,918
Non-current	534	-	534	-

Note 21.2 Allowances for credit losses - 2021/22

	Group		Trust	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 Apr 2021 - brought forward	**6,871**	**-**	**6,871**	**-**
Reversals of allowances	(2,097)	-	(2,097)	-
Utilisation of allowances (write offs)	(1,211)	-	(1,211)	-
Allowances as at 31 Mar 2022	**3,563**	**-**	**3,563**	**-**

Note 21.3 Allowances for credit losses - 2020/21

	Group		Trust	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 Apr 2020 - as previously stated	**4,014**	**-**	**4,014**	
Allowances as at 1 Apr 2020 - restated	**4,014**	**-**	**4,014**	**-**
At start of period for new FTs	**-**	**-**		
New allowances arising	2,857	-	2,857	
Allowances as at 31 Mar 2021	**6,871**	**-**	**6,871**	**-**

Note 22.1 Cash and cash equivalents movements

Cash and cash equivalents comprise cash at bank, in hand and cash equivalents. Cash equivalents are readily convertible investments of known value which are subject to an insignificant risk of change in value.

	Group		Trust	
	2021/22	2020/21	2021/22	2020/21
	£000	£000	£000	£000
At 1 April	**74,831**	**9,524**	**73,299**	**8,507**
At 1 April (restated)	**74,831**	**9,524**	**73,299**	**8,507**
Net change in year	(22,462)	65,307	(22,208)	64,792
At 31 March	**52,369**	**74,831**	**51,091**	**73,299**
Broken down into:				
Cash at commercial banks and in hand	711	1,071	45	60
Cash with the Government Banking Service	51,658	73,760	51,046	73,239
Total cash and cash equivalents as in SoFP	**52,369**	**74,831**	**51,091**	**73,299**
Total cash and cash equivalents as in SoCF	**52,369**	**74,831**	**51,091**	**73,299**

Note 22.2 Third party assets held by the trust

Buckinghamshire Healthcare NHS Trust held cash and cash equivalents which relate to monies held by the Trust on behalf of patients or other parties. This has been excluded from the cash and cash equivalents figure reported in the accounts.

	Trust and Trust	
	31 March 2022	31 March 2021
	£000	£000
Bank balances	8	2
Total third party assets	**8**	**2**

Note 23 Trade and other payables

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Current				
Trade payables	8,585	9,477	8,585	8,949
Capital payables	16,825	22,866	16,825	22,866
Accruals	38,464	39,758	38,464	39,680
Annual leave accrual	5,828	3,259	5,828	3,259
Social security costs	3,715	3,027	3,715	3,022
VAT payables	35	123	35	123
Other taxes payable	3,464	2,834	3,464	2,831
PDC dividend payable	(65)	-	(65)	
Other payables	5,720	4,287	4,430	4,282
NHS charitable funds: trade and other payables	221	140	-	
Total current trade and other payables	**82,792**	**85,771**	**81,281**	**85,012**
Non-current				
Total non-current trade and other payables	**-**	**-**	**-**	**-**

Note 24 Other liabilities

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Current				
Deferred income: contract liabilities	5,417	10,917	5,417	10,917
Total other current liabilities	**5,417**	**10,917**	**5,417**	**10,917**
Non-current				
Deferred PFI credits / income	201	246	201	246
Total other non-current liabilities	**201**	**246**	**201**	**246**

Note 25 Borrowings

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Current				
Obligations under finance leases	420	624	420	624
Obligations under PFI, LIFT or other service concession contracts (excl. lifecycle)	4,135	2,637	4,135	2,637
Total current borrowings	**4,555**	**3,261**	**4,555**	**3,261**
Non-current				
Obligations under finance leases	4,293	4,713	4,293	4,713
Obligations under PFI, LIFT or other service concession contracts	36,898	46,614	36,898	46,614
Total non-current borrowings	**41,191**	**51,327**	**41,191**	**51,327**

Note 26 Reconciliation of liabilities arising from financing activities (Group)

Group - 2021/22	Loans from DHSC	Finance leases	PFI and LIFT schemes	Total
	£000	£000	£000	£000
Carrying value at 1 April 2021	**-**	**5,337**	**49,251**	**54,588**
Cash movements:				
* Financing cash flows - payments and receipts of principal	-	(624)	(8,218)	**(8,842)**
Financing cash flows - payments of interest	-	(120)	(3,690)	**(3,810)**
Non-cash movements:				
Application of effective interest rate	-	120	3,690	**3,810**
Carrying value at 31 March 2022	**-**	**4,713**	**41,033**	**45,746**

Group - 2020/21	Loans from DHSC	Finance leases	PFI and LIFT schemes	Total
	£000	£000	£000	£000
Carrying value at 1 April 2020	**107,958**	**1,266**	**51,619**	**160,843**
Prior period adjustment	-	-	-	**-**
Carrying value at 1 April 2020 - restated	**107,958**	**1,266**	**51,619**	**160,843**
Cash movements:				
Financing cash flows - payments and receipts of principal	(107,763)	(1,057)	(2,367)	**(111,187)**
Financing cash flows - payments of interest	(195)	(159)	(6,558)	**(6,912)**
Non-cash movements:				
Additions	-	5,128	-	**5,128**
Application of effective interest rate	-	159	6,557	**6,716**
Carrying value at 31 March 2021	**-**	**5,337**	**49,251**	**54,588**

* Financing cash flows - payments and receipts of principal on the PFI and LIFT scheme of £8,218k includes an adjustment of £5,581k related to prior periods. As the result of the accounting models being refreshed by an independent specialist it was discovered that the liability had been overcharged which has been correct in year.

Note 27 Provisions for liabilities and charges analysis (Group)

Group	Pensions: early departure costs	Pensions: injury benefits	Legal claims	Redundancy	2019/20 clinicians' pension reimbursement	Other	Total
	£000	£000	£000	£000	£000	£000	£000
At 1 April 2021	**39**	**883**	**246**	**2,825**	**-**	**800**	**4,793**
Change in the discount rate	-	(19)	-	-		-	**(19)**
Arising during the year	45	56	109	-	534	899	**1,643**
Utilised during the year	(34)	(81)	(88)	-		(704)	**(907)**
Reversed unused	-	-	-	(2,748)		-	**(2,748)**
Unwinding of discount	-	(10)	-	-		-	**(10)**
At 31 March 2022	**50**	**829**	**267**	**77**	**534**	**995**	**2,752**
Expected timing of cash flows:							
- not later than one year;	35	123	267	77	-	995	**1,497**
- later than one year and not later than five years;	15	706	-	-	13	-	**734**
- later than five years.	-	-	-	-	521	-	**521**
Total	**50**	**829**	**267**	**77**	**534**	**995**	**2,752**

Note 28 Finance leases

Note 28.1 Buckinghamshire Healthcare NHS Trust as a lessee

Obligations under finance leases where the trust is the lessee.

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Gross lease liabilities	**5,175**	**6,258**	**5,175**	**6,258**
of which liabilities are due:				
- not later than one year;	511	777	511	777
- later than one year and not later than five years;	1,896	2,334	1,896	2,334
- later than five years.	2,768	3,147	2,768	3,147
Finance charges allocated to future periods	(462)	(921)	(462)	(921)
Net lease liabilities	**4,713**	**5,337**	**4,713**	**5,337**
of which payable:				
- not later than one year;	420	624	420	624
- later than one year and not later than five years;	1,665	1,744	1,665	1,744
- later than five years.	2,628	2,969	2,628	2,969

Note 29 Clinical negligence liabilities

At 31 March 2022, £195,153k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Buckinghamshire Healthcare NHS Trust (31 March 2021: £124,924k).

NHS resolution provide for the clinical negligence claims in their set of accounts and therefore these amounts are not reflected within the financial statements.

Note 30 Contingent assets and liabilities

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Value of contingent liabilities				
NHS Resolution legal claims	44	-	44	-
Gross value of contingent liabilities	**44**	**-**	**44**	**-**
Net value of contingent liabilities	**44**	**-**	**44**	**-**
Net value of contingent assets	**-**	**-**	**-**	**-**

The values are as notified by NHS resolution based on their best estimate of claim processed. The Trust has no reason to disagree with this assessment which has historically been accurate.

Note 31 Contractual capital commitments

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Property, plant and equipment	4,526	11,269	4,526	11,269
Intangible assets	-	-	-	-
Total	**4,526**	**11,269**	**4,526**	**11,269**

Note 32 On-SoFP PFI, LIFT or other service concession arrangements

Note 32.1 On-SoFP PFI, LIFT or other service concession arrangement obligations

The following obligations in respect of the PFI, LIFT or other service concession arrangements are recognised in the statement of financial position:

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Gross PFI, LIFT or other service concession liabilities	**128,572**	**144,869**	**128,572**	**144,869**
Of which liabilities are due				
- not later than one year;	13,693	8,987	13,693	8,987
- later than one year and not later than five years;	45,121	45,763	45,121	45,763
- later than five years.	69,758	90,119	69,758	90,119
Finance charges allocated to future periods	(87,539)	(95,618)	(87,539)	(95,618)
Net PFI, LIFT or other service concession arrangement obligation	**41,033**	**49,251**	**41,033**	**49,251**
- not later than one year;	4,135	2,637	4,135	2,637
- later than one year and not later than five years;	13,973	13,831	13,973	13,831
- later than five years.	22,925	32,783	22,925	32,783

The accounting models for the two PFI schemes have been refreshed by independant specialists in 2021-22. This has resulted in a better estimation of the PFI liability This has resulted in an in year adjustment to the PFI liability of £5,581k. If the model had been applied in 2020-21 the liability would have been £44,819k. Of which £3,786k not later than 1 year, £15,927k later than 1 year and not later than five years and £25,106k later than 5 years.

Note 32.2 Total on-SoFP PFI, LIFT and other service concession arrangement commitments

Total future commitments under these on-SoFP schemes are as follows:

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
Total future payments committed in respect of the PFI, LIFT or other service concession arrangements	**350,744**	**623,052**	**350,744**	**623,052**
Of which payments are due:				
- not later than one year;	29,444	41,723	29,444	41,723
- later than one year and not later than five years;	118,583	177,585	118,583	177,585
- later than five years.	202,717	403,744	202,717	403,744

Based on the refreshed PFI accounting models the estimated of future commitments at 2020-21 would be £379,539k. Of this £28,795k not later the one year, £132,222 later than one year and not later than five years and £218,522k later than five years.

Note 32.3 Analysis of amounts payable to service concession operator

This note provides an analysis of the unitary payments made to the service concession operator:

	Group		Trust	
	2021/22	2020/21	2021/22	2020/21
	£000	£000	£000	£000
Unitary payment payable to service concession operator	**41,960**	**48,564**	**41,960**	**48,564**
Consisting of:				
- Interest charge	3,690	6,557	3,690	6,557
- Repayment of balance sheet obligation*	8,218	2,367	8,218	2,367
- Service element and other charges to operating expenditure	22,244	29,987	22,244	29,987
- Capital lifecycle maintenance	1,384	5,869	1,384	5,869
- Revenue lifecycle maintenance	-	-	-	-
- Contingent rent	5,873	2,056	5,873	2,056
- Addition to lifecycle prepayment	551	1,728	551	1,728
Total amount paid to service concession operator*	**41,960**	**48,564**	**41,960**	**48,564**

* The unitary payment as analysed in the above table has reduced in year. This is associated with the reduction in lifecycle costs of £5.7m. This is due to a significant reduction in the value of works undertaken on the sites in 2021-22 notably on the Amersham and Wycombe properties.

Lifecycle payments are contractual amounts paid to the service provider to maintain the sites to a specified condition. This requires that the service provider undertake a defined scheme of works to counter normal wear and tear on the estate. The timing of the payment to the service provider does not always align to the completion of the work. A prepayment is therefore recognised and capitalised as an addition to the asset as the works are completed.

Based on the revised accounting models, the unitary payments for 2020-21, would have been £48,564k of which interest £4,012k, Repayment of balance sheet obligation £3,507k, Service Element and other charges to operating expenditure £27,841k, Capital lifecycle maintenance £5,869k, Contingent Rental £5,607k and Additions to Lifecycle payment £1728k.

An adjustment of £5.581k between Service element and other charges to operating expenditure and repayment of balance sheet obligation was made in year to remeasure the PFI liabilty based on revised estimates.

Note 33 Financial Instruments

Financial risk management

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the continuing service provider relationship that the Trust has with its Clinical Commissioning Groups (CCG's) and the way those CCG's are financed, the Trust is not exposed to the degree of financial risk faced by business entities. Also financial instruments play a much more limited role in creating or changing risk than would be typical of listed companies, to which the financial reporting standards mainly apply. The Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the Trust in undertaking its activities.

The 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's treasury activity is subject to review by the Trust's internal auditors.

Currency risk

The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and sterling based. The Trust has no overseas operations. The Trust therefore has low exposure to currency rate fluctuations.

Interest rate risk

Following conversion of existing DHSC loans in to PDC, the interest relates to finance leases and PFI, are higher than the Treasury rate, the interest rate for the PFI is pre-set, the Trust therefore has little exposure to interest rate fluctuations.

Credit risk

Because the majority of the Trust's revenue comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposures as at 31 March 2021 are in receivables from customers, as disclosed in the trade and other receivables note.

Liquidity risk

The Trust's operating costs are incurred under contracts with CCG's, which are financed from resources voted annually by Parliament . The Trust experiences risk around the timing of payments from other NHS organisations. the impact of this is mitigated through the agreement of balances exercise. The Trust funds its capital expenditure from funds obtained within its prudential borrowing limit. The Trust is not, therefore, exposed to significant liquidity risks.

Classification and measurement

Certain financial assets after initial recognition at fair value are subsequently measured either at amortised cost, whereas other financial assets are subsequently valued at fair value through income and expenditure.

Financial liabilities after initial recognition at fair value are subsequently measured at amortised cost.

Financial assets measured at fair value through other comprehensive income

Financial assets for charitable fund investments is measured at fair value through other comprehensive income where business model objectives are met by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest. Movements in the fair value of financial assets in this category are recognised as gains or losses in other comprehensive income except for impairment losses. On derecognition, cumulative gains and losses previously recognised in other comprehensive income are reclassified from equity to income and expenditure, except where the Trust elected to measure an equity instrument in this category on initial recognition.

Note 34 Carrying values of financial assets (Group)

Carrying values of financial assets as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Held at fair value through OCI	Total book value
	£000	£000	£000	£000
Trade and other receivables excluding non financial assets	15,268	-	-	**15,268**
Cash and cash equivalents	51,703	-	-	**51,703**
Consolidated NHS Charitable fund financial assets	1,353	8,169	-	**9,522**
Total at 31 March 2022	**68,324**	**8,169**	**-**	**76,493**

Carrying values of financial assets as at 31 March 2021	Held at amortised cost	Held at fair value through I&E	Held at fair value through OCI	Total book value
	£000	£000	£000	£000
Trade and other receivables excluding non financial assets	17,203	-	-	**17,203**
Cash and cash equivalents	73,820	-	-	**73,820**
Consolidated NHS Charitable fund financial assets	1,351	8,406	-	**9,757**
Total at 31 March 2021	**92,374**	**8,406**	**-**	**100,780**

Note 35 Carrying values of financial liabilities (Group)

Carrying values of financial liabilities as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Obligations under finance leases	4,713	-	**4,713**
Obligations under PFI, LIFT and other service concessions	41,033	-	**41,033**
Trade and other payables excluding non financial liabilities - DHSC Group	3,298	-	**3,298**
Trade and other payables excluding non financial liabilities - Other bodies	66,804		**66,804**
Provisions under contract	1,872	-	**1,872**
Total at 31 March 2022	**117,720**	**-**	**117,720**

Carrying values of financial liabilities as at 31 March 2021	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Obligations under finance leases	5,337	-	**5,337**
Obligations under PFI, LIFT and other service concessions	49,251	-	**49,251**
Trade and other payables excluding non financial liabilities - DHSC Group	5,190	-	**5,190**
Trade and other payables excluding non financial liabilities - Other bodies	74,457		**74,457**
Provisions under contract	247	-	**247**
Total at 31 March 2021	**134,482**	**-**	**134,482**

Note 35.2 Fair values of financial assets and liabilities

The book value (carrying value) is considered to be a reasonable approximation of fair value of the financial assets and liabilities the Trust has disclosed.

Note 36 Maturity of financial liabilities

The following maturity profile of financial liabilities is based on the contractual undiscounted cash flows. This differs to the amounts recognised in the statement of financial position which are discounted to present value.

	Group		Trust	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	£000	£000	£000	£000
In one year or less	86,178	90,583	86184	90583
In more than one year but not more than five years	47,017	48,097	47017	48097
In more than five years	72,526	93,266	72526	93266
Total	**205,721**	**231,946**	**205,727**	**231,946**

Note 37 Losses and special payments

	2021/22		2020/21	
Group and trust	**Total number of cases**	**Total value of cases**	**Total number of cases**	**Total value of cases**
	Number	**£000**	**Number**	**£000**
Losses				
Bad debts and claims abandoned	286	636	66	16
Stores losses and damage to property	37	238	1	354
Total losses	**323**	**874**	**67**	**370**
Special payments				
Compensation under court order or legally binding arbitration award	-	-	7	2
Ex-gratia payments	25	613	-	-
Total special payments	**25**	**613**	**7**	**2**
Total losses and special payments	**348**	**1,487**	**74**	**372**
Compensation payments received		-		-

*These are written off when all external debt collection agency efforts have been exhausted. Write-offs are report to the Trust's Audit Committee on a regular basis.

'** Stores losses include £238k (2020/21 £354k) for Drugs due to expiries and temperature excursions.

'***Overtime corrective payments (Flowers judgement)
Guidance issued for 2020/21 year end asked employers to accrue the cost of the nationally agreed corrective payments and associated income based on the nationally generated estimates.
These payments are considered special payments for which HMT approval was sought nationally by NHS England on local employers' behalf. As the losses and special payments note is prepared on an accruals basis (excluding provisions), these amounts should have been disclosed in 2020/21 accounts.
To aid the preparation of the consolidated provider accounts we are now asking trusts to separate out the amounts disclosed in this table for (a) the nationally funded corrective payment and (b) any additional amounts agreed and paid locally.
Where amounts were included in provisions rather than accrued in the prior year, this may lead to the special payment being disclosed in 2021/22. This TAC schedule should be completed to be consistent with your accounts.
The corrective settlements for current and potential back pay claims are special payments. Ongoing costs (including impact on 2021/22 pay) are not special payments as these reflect determined entitlements under employment contracts.
Ex-gratia payment includes an amount of £602k relating to overtime corrective payment.

Note 38 Related parties

Under the Requirements of IAS 24 (Related Party Disclosures), the Trust has disclosed as a related party where key management services have been provided by another entity. For the purpose of IAS 24 the related party will be the chair, chief executive, or members of the board of directors as named in the directors and members report.

During the year, with the exception of one director's family member disclosed below, none of the Department of Health & Social Care Ministers, Trust board members or members of the key management staff, or parties related to any of them, has undertaken any material transactions with Buckinghamshire Healthcare NHS Trust

The Trust has undertaken the following transactions with entities who are related to a Trust board executive director through a close family member, this family member is not a related party under IAS 24. The Trust board member has no control nor joint control of the entities below:

		2021/22	2020/21
		£000	£000
Fed Bucks Ltd			
	Income	216	48
	Expenditure	6,576	6,279
	Receivables	162	28
	Payables	722	1,866
Marlow Medical Group			
	Income	-	-
	Expenditure	-	36
	Receivables	-	-
	Payables	-	-

The Department of Health & Social Care is regarded as a related party. During the year the Trust has had a significant number of material transactions with the Department, and with other entities for which the DHSC is regarded as the parent body:

Buckinghamshire Clinical Commissioning Group
Herts Valleys Clinical Commissioning Group
Bedfordshire, Luton and Milton Keynes CCG
NHS England
NHS Resolution
Health Education England

In addition, the Trust has had a number of material transactions with other government departments and other central and local government bodies. The significant transactions have been with HMRC in respect of taxes and national insurance contributions, Bucks County Council in respect of Public Health activity and Aylesbury Vale District Council and Wycombe District Council both in respect of rates.

The Trust Board is Corporate Trustee of the Buckinghamshire Healthcare NHS Trust Charitable Fund (Registered charity no 1053113), some of the members of the Trust Board are also members of the Charitable Fund committee. The total value of contributions to the Trust was £680k (£1,053k 2020/21). The financial statements of the Group consolidate the financial statements of charitable fund. The Charitie's operating income was £484k (£897k 2020/21), expenditure of £1,121k (£1,053k 2020/21), investment income of £142k (£183k 2020/21), net income/expenditure loss £495k (gain £27k 2020/21).

Some of the members of the Trust board are directors of Buckinghamshire Healthcare Projects Ltd (BHPL). BHPL is a wholly owned subsidiary of the Trust, considered to be under common control. The financial statements of the Group consolidate the BHPL financial statements, and the amounts owed by BHPL to Group undertaking at year end amounts to £211k (£247k 2020/21) . The BHPL turnover was £6,843k of which £6,473k is with the Trust (£5,258k 2020/21 of which £5,087k is with the Trust), admin expenses £1,124k (£744k 2020/21), tax on profit is £22k (£25k 2020/21) and profit for year is £92k (£118k 2020/21).

For transparency, it should be noted that one of the Trust board members was a trustee of Scannappeal which is a Charity linked to the Trust within the reporting period. Scannappeal has assisted the Trust with the purchase of medical and other equipment.

Note 39 Better Payment Practice code

	2021/22 Number	2021/22 £000	2020/21 Number	2020/21 £000
Non-NHS Payables				
Total non-NHS trade invoices paid in the year	73,383	327,443	62,830	274,976
Total non-NHS trade invoices paid within target	47,710	259,526	36,560	212,504
Percentage of non-NHS trade invoices paid within target	65.0%	79.3%	58.2%	77.3%
NHS Payables				
Total NHS trade invoices paid in the year	4,727	72,220	2,613	48,291
Total NHS trade invoices paid within target	1,905	50,890	1,366	29,397
Percentage of NHS trade invoices paid within target	40.3%	70.5%	52.3%	60.9%

The Better Payment Practice code requires the NHS body to aim to pay all valid invoices by the due date or within 30 days of receipt of valid invoice, whichever is later.

Note 40 External financing

The trust is given an external financing limit against which it is permitted to underspend

	2021/22 £000	2020/21 £000
Cash flow financing	30,571	(15,852)
External financing requirement	**30,571**	**(15,852)**
External financing limit (EFL)	30,571	77,161
Under / (over) spend against EFL	**-**	**93,013**

Note 41 Capital Resource Limit

	2021/22 £000	2020/21 £000
Gross capital expenditure	43,004	73,218
Less: Disposals	(619)	(9)
Less: Donated and granted capital additions	(7,538)	(3,249)
Charge against Capital Resource Limit	**34,847**	**69,960**
Capital Resource Limit	35,540	69,960
Under / (over) spend against CRL	**693**	**-**

Note 42 Breakeven duty financial performance

	2021/22
	£000
Adjusted financial performance surplus / (deficit) (control total basis)	(1,053)
Breakeven duty financial performance surplus / (deficit)	**(1,053)**

Note 42.1 Adjusted financial performance (control total basis)

	Group		Trust	
	2021/22	2020/21	2021/22	2020/21
	£000	£000	£000	£000
Surplus / (deficit) for the period	10,333	(13,653)	10,301	(15,159)
Remove impact of consolidating NHS charitable fund	60	(1,387)	-	-
Remove net impairments not scoring to the Departmental expenditure limit	(5,725)	22,099	(5,725)	22,099
Remove I&E impact of capital grants and donations	(5,721)	(1,463)	(5,721)	(1,462)
Remove net impact of DHSC centrally procured inventories	-	(512)	-	(512)
Adjusted financial performance surplus / (deficit)	**(1,053)**	**5,084**	**(1,145)**	**4,966**

The financial position of the organisation is adjusted to arrive at the control total. This is due to financial transactions that are required to be included under the International financial reporting standards but are not directly attributed to the operations of the Trust.

1. The profit of loss of the charity is excluded as this is governed separately and is not part of the core operations of Trust.
2. Gains or losses on revaluation of land and buildings as these are mostly influenced by market changes over which the Trust has little control
3. Donated Assets are adjusted to remove the income and expenditure amount recognised as additions and the depreciation on donated assets. These items are financed outside of the organisation so are ignored for the purposes of the control total.

Note 43 Breakeven duty rolling assessment

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	£000	£000	£000	£000	£000	£000	£000
Breakeven duty in-year financial performance		146	1,026	2,848	299	320	(7,446)
Breakeven duty cumulative position	(3,955)	(3,809)	(2,783)	65	364	684	(6,762)
Operating income		294,906	345,367	340,397	350,921	359,449	369,844
income		(1.3%)	(0.8%)	0.0%	0.1%	0.2%	(1.8%)
In-year change in breakeven percentage of operating income		0.0%	0.3%	0.8%	0.1%	0.1%	-2.0%

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£000	£000	£000	£000	£000	£000	£000
Breakeven duty in-year financial performance	(10,867)	(1,759)	(2,891)	(31,647)	(28,335)	5,084	(1,053)
Breakeven duty cumulative position	(17,629)	(19,388)	(22,279)	(53,926)	(82,261)	(77,177)	(78,230)
Operating income	370,225	391,843	412,591	417,506	454,004	545,095	586,133
income	(4.8%)	(4.9%)	(5.4%)	(12.9%)	(18.1%)	(14.2%)	(13.3%)
In-year change in breakeven percentage of operating income	(2.9%)	(0.4%)	(0.7%)	(7.6%)	(6.2%)	0.9%	(0.2%)

Note: The above table reflects the performance of Buckinghamshire Healthcare NHS Trust and its predecessor Trusts.
2021/22 the Trust delivered a deficit of £1.1m. This is £4.4m favourable to the planned YTD position of £5.6m deficit. The key drivers for this are lower than planned spend on the H2 Critical Investments.

2019/20 the Trust agreed and delivered a deficit with the regulator of £29m, the Trust's financial position needs to be viewed in the context of the nationally stressed acute provider sector.

2018/19 the Trust deficit of £29m against a planned surplus of £10m, deficit was driven largely by non-receipt of PSF £12m, CIP not achieved of £12m, income shortfall of £9m, the balance being underlying expenditure pressures.

2017/18 the planned surplus of £6.5m was not achieved, Trust deficit of £3m before technical adjustments, was driven by non-receipt of STF £6m, CIP underachieved £4.5m.

2016/17 a planned surplus of £5.3m was set including £9.4m STF. Due to additional pressures a deficit of £1.8m was agreed with NHSI, and the Trust delivered against this.
2015/16 a planned surplus of £5.5m was set. Due to additional pressures a deficit of £9.4m was agreed with NHSI, although the Trust delivered a deficit of £10.9m.

2014/15 a planned surplus of £0.2m was set, although the Trust delivered a deficit of £3m before technical adjustments, caused mainly by shortfall of efficiency savings achieved. The Trust should plan to achieve a 1% saving each year of broadly £3.6m. although TDA agreed that a breakeven target was more appropriate.

Independent auditor's report to the Directors of Buckinghamshire Healthcare NHS Trust

Report on the Audit of the Financial Statements

Opinion on financial statements

We have audited the financial statements of Buckinghamshire Healthcare NHS Trust (the 'Trust') and its subsidiaries (the 'group') for the year ended 31 March 2022, which comprise the Consolidated Statement of Comprehensive Income, the Statements of Financial Position, the Consolidated Statement of Changes in Equity, the Statement of Changes in Equity, the Statements of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards in conformity with the requirements of the Accounts Directions issued under Schedule 15 of the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group accounting manual 2021 to 2022.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the group and of the Trust as at 31 March 2022 and of the group's expenditure and income and the Trust's expenditure and income for the year then ended;
- have been properly prepared in accordance with international accounting standards as interpreted and adapted by the Department of Health and Social Care Group accounting manual 2021 to 2022; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2020) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the group and the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's and the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the group or the Trust to cease to continue as a going concern.

In our evaluation of the Directors' conclusions, and in accordance with the expectation set out within the Department of Health and Social Care Group accounting manual 2021 to 2022 that the group and Trust's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the group and Trust. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the group and Trust and the group and Trust's disclosures over the going concern period.

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

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

The responsibilities of the Directors with respect to going concern are described in the 'Responsibilities of the Directors and Those Charged with Governance for the financial statements' section of this report.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the guidance issued by NHS England or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

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

- the parts of the Remuneration and Staff Report to be audited have been properly prepared in accordance with international accounting standards in conformity with the requirements of the Accounts Directions issued under Schedule 15 of the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group accounting manual 2021 to 2022; and
- based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Trust, the other information published together with the financial statements in the annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we refer a matter to the Secretary of State under Section 30 of the Local Audit and Accountability Act 2014 because we have reason to believe that the Trust, or an officer of the Trust, is about to make, or has made, a decision which involves or would involve the body incurring unlawful expenditure, or is about to take, or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency; or
- we make a written recommendation to the Trust under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters except on 31 May 2022 we referred a matter to the Secretary of State under section 30(b) of the Local Audit and Accountability Act 2014 in relation to the Trust's ongoing breach of its breakeven duty for the three-year period ending 31 March 2022.

Responsibilities of the Directors and Those Charged with Governance for the financial statements

As explained in the Statement of directors' responsibilities in respect of the accounts, the Directors are responsible for the preparation of the financial statements in the form and on the basis set out in the Accounts Directions, for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the group's and the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Trust and the group without the transfer of the services to another public sector entity.

The Audit Committee is Those Charged with Governance. Those Charged with Governance are responsible for overseeing the group and Trust's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and Trust and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (international accounting standards and the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group accounting manual 2021 to 2022).
- We enquired of management and the Audit Commitee, concerning the group and Trust's policies and procedures relating to:
  - the identification, evaluation and compliance with laws and regulations;
  - the detection and response to the risks of fraud; and
  - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of management, internal audit and the Audit Committee, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the group and Trust's financial statements to material misstatement, including how fraud might occur, evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls, risk of judgements derived by management with high estimation uncertainty and other fraud risks including fraudulent recognition of revenue and incompleteness of expenditure and associated liabilities. We determined that the principal risks were in relation to:
  - management override of controls
  - improper revenue recognition
  - the valuation of the Trust's land and buildings
  - improper expenditure recognition, in particular, the completeness of operating expenditure and associated creditor balances
  - improper expenditure recognition, in particular, the existence of payable balances
  - the risk of material error in the accuracy and presentation of the PFI liability and associated disclosures
- Our audit procedures involved:
  - identifying and testing unusual journals made during the year and at the year end for appropriateness and corroboration;
  - challenging assumptions and judements made by management in its significant accounting estimates in respect of property, plant and equipment valuations, year end activity, and the existence, accuracy and completeness of receivables, payables, provisions and deferred income;
  - evaluating the rationale for any changes in accounting policies, estimates or significant unusual transactions;
  - testing, on a sample basis, any non block contract income and year end receivables to agreements, invoices or other supporting evidence such as correspondence from your commissioners.
  - testing, on a sample basis, income and year end receivables from other operating revenue to invoices and cash payment or other supporting evidence;
  - challenging the information and assumptions used by the valuer to assess completeness and consistency with our understanding;
  - searching for unrecorded liabilities by performing a substantive sample test of invoices input on to the accounts payable system post period end;
  - reviewing your updated PFI models and assumptions contained therein;

- Reviewing and testing the output produced by your PFI models to generate the financial balances within the financial statements; and
- challenging management on accruals where the goods/service do not appear to have been received in the year and where no third party invoice or payment has been made.

- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the breach of the Trust's break-even duty for the three-year period ending 31 March 2022, the potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to the valuations of the Trust's land and buildings and the PFI liability and associated disclosures.
- Our assessment of the appropriateness of the collective competence and capabilities of the group and Trust's engagement team included consideration of the engagement team's;
  - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
  - knowledge of the health sector and economy in which the group and Trust operates
  - understanding of the legal and regulatory requirements specific to the group and Trust including:
    - the provisions of the applicable legislation
    - NHS England's rules and related guidance
    - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
  - The group and Trust's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, financial statement consolidation processes, expected financial statement disclosures and business risks that may result in risks of material misstatement.
  - The group and Trust's control environment, including the policies and procedures implemented by the group and Trust to ensure compliance with the requirements of the financial reporting framework.

Report on other legal and regulatory requirements – the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

Our work on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources is not yet complete. The outcome of our work will be reported in our commentary on the Trust's arrangements in our Auditor's Annual Report. If we identify any significant weaknesses in these arrangements, they will be reported by exception in a further auditor's report. We are satisfied that this work does not have a material effect on our opinion on the financial statements for the year ended 31 March 2022.

Responsibilities of the Accountable Officer

As explained in the Statement of the Chief Executive's responsibilities as the accountable officer of the Trust, the Chief Executive, as Accountable Officer, is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in the use of the Trust's resources.

Auditor's responsibilities for the review of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 21(3)(c) and Schedule 13 paragraph 10(a) of the Local Audit and Accountability Act 2014 to be satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in December 2021. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Trust plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Trust ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Trust has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for Buckinghamshire Healthcare NHS Trust for the year ended 31 March 2022 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed our work on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources.

Use of our report

This report is made solely to the Directors of the Trust, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Trust's Directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Grady, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor
London

21 June 2022

Independent auditor's report to the Directors of Buckinghamshire Healthcare NHS Trust

In our auditor's report issued on 21 June 2022, we explained that we could not formally conclude the audit and issue an audit certificate for the Trust for the year ended 31 March 2022, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had completed our work on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We have now completed this work, and the results of our work are set out below.

Opinion on the financial statements

In our auditor's report for the year ended 31 March 2022 issued on 21 June 2022 we reported that, in our opinion the financial statements:

- give a true and fair view of the financial position of the group and of the Trust as at 31 March 2022 and of the group's expenditure and income and the Trust's expenditure and income for the year then ended;
- have been properly prepared in accordance with international accounting standards as interpreted and adapted by the Department of Health and Social Care Group accounting manual 2021 to 2022; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave this opinion.

Report on other legal and regulatory requirements - the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We have nothing to report in respect of the above matter.

Responsibilities of the Accountable Officer

The Chief Executive, as Accountable Officer, is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in the use of the Trust's resources.

Auditor's responsibilities for the review of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 21(3)(c) and Schedule 13 paragraph 10(a) of the Local Audit and Accountability Act 2014 to be satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in December 2021. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Trust plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Trust ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

We have documented our understanding of the arrangements the Trust has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we have considered whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Audit certificate

We certify that we have completed the audit of Buckinghamshire Healthcare NHS Trust for the year ended 31 March 2022 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the Directors of the Trust, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Trust's Directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Grady

Paul Grady
Key Audit Partner
for and on behalf of Grant Thornton UK LLP, Local Auditor

London

16 September 2022