North Bristol NHS Trust
Annual Report 2022/23
"An Improving Picture"

Contents

Chair's Introduction

I am proud to introduce the North Bristol NHS Trust Annual Report and Accounts for 2022/23 which I hope will give you an overview of our performance against some key targets, our efforts to recover our services after the challenges of the Covid pandemic, and an insight into some of the important developments that have taken place across the organisation during the year.

Again, it has been a year of significant pressures for the wider health and social care system, for NBT as an acute hospital and of course for our staff. As ever they have shown outstanding commitment to do the best they can for patients, sometimes in the face of substantially increased demand, so I would like to take this opportunity to thank them on behalf of all of us, whether we are in the NHS or just dependant on it.

As we left the pandemic further behind there were more opportunities to celebrate the passion and dedication of some of those outstanding members of our teams. For the first time since 2019 we were able to hold our Staff Awards in person, a chance to recognise the difference so many members of staff make on a daily basis to the people we look after. We were also able to say Thank You at a special event, to our hundreds of volunteers who give their time and commitment to NBT. Many of them have volunteered for many years and are a vital part of our organisation.

The Board and the leadership team have been focused this year on recovering our performance in key areas such as waiting lists and cancer services, so badly hit by Covid 19 restrictions. We have made significant progress but there is still much to do. This Annual Report will lay out in more detail some of these challenges.

Patients are at the heart of everything we do, and NBT continues to be an organisation with great drive and ambition to deliver the best possible patient experience. It feels that 2022/23 gave us more space and energy to focus our attention on how we can achieve this, and to capture the opportunities to work with our partners across health and social care to really make a difference. This will continue to be a key focus for us in the coming year.

Finally, I would like to thank the Board for their invaluable input and support, our partners and stakeholders for sharing the aspiration for collaboration and all our staff for their unstinting dedication.

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Michele Romaine
Trust Chair

Chief Executive's Statement

2022-23 was a year when we took tentative steps towards a post-Covid NHS, giving us the opportunity to pause, reflect and rebuild our services for the future

This was a year where we had the chance to take stock and consider how we progress and improve following the impact of the pandemic.

Tackling the elective backlog that built-up due to Covid remained a key priority for us and we made further inroads. We eliminated our 104-week waits relating to capacity – a milestone we reached a month ahead of the national deadline – and by the end of the year we achieved the national target of no 78-week waits. This progress has been the result of significant efforts by our staff, and we are proud of the achievements we have made in this area. However, we never lose sight of the fact that all long waits for planned care represent a patient in pain or discomfort and keep pushing to do more.

Working with our colleagues in the local health and care system, we have been planning an Elective Centre at Southmead Hospital to increase capacity for the whole of Bristol North Somerset and South Gloucestershire (BNSSG) and further reduce surgical waiting lists. We are proud to be taking this leading role in creating additional facilities so that we can support patients waiting for procedures and treatment and look forward to delivering this project next year. We have also received approvals for a community diagnostic centre, which will enable us to support more of our patients waiting for scans, X-rays, and other tests.

While 2022/23 was a chance for us to move on from the pandemic, we did not leave Covid completely behind, with the country facing five waves over the course of the year. We started the year taking our first tentative steps out of Covid's shadow and were able to relax some infection control measures, but by July we saw higher numbers of cases in the community, in the hospital and leading to staff absences. And, as predicted, the last winter was tough as we faced more Covid and flu cases and their impact on the community, patients, and our staff.

The Summer spike in Covid cases hit while we were also contending with hot weather and high demands on our services. This busy period gave us the impetus to take a new approach in the way we manage high numbers of patients coming into hospital. To manage these pressures, we took a new, whole hospital approach to moving patients to wards from the Emergency Zone. This enabled us to ensure our inpatients are in the best place for their needs, while reducing the pressure on our emergency teams.

This work helped set us up for the toughest winter the NHS has ever faced, with flu and Covid circulating and national industrial action. As a result, the Emergency Department has shown an improvement in performance against A&E standards and saw us ranking among the best performing trusts nationally.

I am incredibly proud of these achievements, which have involved considerable effort from staff across the organisation and demonstrates what we can achieve when we all pull together, and we are determined to keep building on these improvements.

Our busy cancer services remained challenged, particularly through the summer and we were unable to see patients as quickly as we would like to. A Cancer Improvement Plan was developed to set out how we would reduce waiting times for people with suspected cancers and those awaiting treatment, and over the year we saw substantial and sustained improvements, bringing us in line with other trusts of our size. We were placed in Tier 1 of the national improvement programme, but, in November, NHS England recognised our efforts by removing this status. This was a testament to all the staff who worked hard to turn things around.

Over the year we have strengthened our work with local health and care partners. In July the Bristol, North Somerset and South Gloucestershire (BNSSG) Integrated Care Board (ICB) formally came into existence, and we are pleased to be part of this system working collaboratively for the good of patients across the whole of the area. We are already seeing the benefits of this closer working. In the winter we worked together as a system to support the discharge of patients who no longer required an acute hospital bed, both through a temporary Care Hotel, which was open during the winter to provide interim care and NHS@Home, where patients are discharged to their own homes so they can finish their recovery in their own surroundings with additional support.

A significant milestone in another of the system services we have been involved with was the closure of the Vaccination Centre at UWE Bristol in March. A positive sign of the evolution of our response to Covid, the large vaccination centre closed after more than 18 months and 273,000 Covid vaccinations, as the focus moved to smaller clinics closer to people's homes. We are proud to have been part of this important resource during our response to Covid and thank all the staff and volunteers who helped make this happen.

We have also been a key partner in implementing the new reconfiguration of stroke services following last year's review. As 2022/23 ended we were making final preparations for Southmead to become the Hyper Acute Stroke Unit and Acute Stroke Unit for the area, as part of plans to ensure more people survive and thrive after stroke, bringing all emergency and initial in-hospital services together under one roof to provide specialist care for patients. This follows the expansion of our thrombectomy service, which is now open 24 hours a day for clot retrieval for stroke patients in the Severn region.

Our partnership work with University Hospitals Bristol and Weston NHS Foundation Trust also moved forward. As part of our Acute Provider Collaborative, we jointly launched the new Bristol Adult Respiratory ECMO (Extracorporeal Membrane Oxygenation) Service to treat patients where a critical respiratory condition is preventing their lungs from functioning normally. Bristol is now one of only six centres in England set up to provide this treatment and has successfully treated several patients, showing the benefits of us all working together.

As well as driving improvements in our performance and strengthening our work with partners, this year gave us the opportunity to take stock of our Trust values and strategy. We talked to

our staff about what working at NBT means to them and what they wanted us to reflect as we refreshed our values. We have such dedicated and passionate staff at all levels of this organisation, and they are all focussed on providing an outstanding patient experience. In the autumn we confirmed our new NBT CARES values of being – Caring, Ambitious, Respectful and Supportive and we also launched a new behaviours framework, setting out our expectations of staff.

These important values and behaviours underpin our new organisational strategy, which we launched in February. Our overarching aim is to deliver an outstanding patient experience, and alongside this, our other improvement priorities are focused on providing high quality care, innovate to improve, sustainability, people, and commitment to our community.

These priorities will help us deliver our three Trust objectives of delivering great care, healthcare for the future and being an anchor in the community, and we are using a patient first approach to help us deliver these aims for the good of the organisation and the patients and communities we serve. At the heart of this is our people, because we are nothing without our staff, and it is only by taking everyone at NBT with us on this journey that we will achieve our priorities and objectives and deliver the best care to our patients.

I would like to say a huge thank you to all our staff and volunteers who deliver so much for our patients and their families every day and have faced so many challenges over the last year with such enthusiasm and dedication. I also want to thank my executive team for their support and our Chair and non-executive directors for their valuable input.

I also want to thank the colleagues and partners outside of NBT and the organisations and bodies that work with us and support us to focus on providing outstanding patient care.

It certainly feels that 2022/23 was a year where we took steps forward as an organisation and with our local health and social care partners, preparing the way for the future. I am looking forward to where the next year will take us as an organisation and the further improvements we can make.

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Maria Kane OBE
Chief Executive

Organisation's Purpose and Aims

North Bristol NHS Trust (NBT) is a centre of excellence for health care in the South West in a number of fields with an annual turnover of circa £870 million. Of this, approximately 75% comes from commissioning through Bristol, North Somerset, and South Gloucestershire (BNSSG) Integrated Care Board (ICB) and specialist services through NHS England for direct patient care. Further income is also received from other NHS Integrated Care System (ICS) organisations and for purposes other than direct patient care (such as training and research activities).

We provide high quality clinical services to our patients from both the local area and across the region. These clinical services include:

- Urgent care – we provide expert care and treatment 24 hours a day, 365 days a year for patients when they need us most
- Local acute care – we provide elective and urgent hospital services for a population of more than 500,000 people, primarily in South Gloucestershire and North Bristol
- Specialist services – we excel in complex surgical interventions, providing great care for patients across the region and beyond. We also provide a suite of non-surgical specialist services that are a critical part of NHS care in the South West
- Diagnostic services – as well as local hospital diagnostics, NBT delivers Pathology and Radiology across a wide network

Our reason for existing as an organisation is to put the patient first by delivering outstanding patient experience. This is the focal point and aim of our new Trust strategy which launched in February 2023, and which continues overall focus on three objectives:

- Delivering great care
- Healthcare for the future
- Being an anchor in our community

NBT's services are delivered via our five clinical divisions:

- Anaesthesia, Surgery, Critical Care & Renal
- Core Clinical Services
- Medicine
- Neurological & Musculoskeletal Sciences
- Women & Children's Health

The clinical divisions are supported by our corporate directorates, aligned with Executive Directors' portfolios; namely, Finance, Informatics, Nursing & Quality, Operations, People, and Research & Strategy. Further detail on the Trust's organisational and management structure is available on its website: http://www.nbt.nhs.uk/about-us.

PART 1 - Performance Report

Our Performance and Progress

Performance Overview

2022/23 has been a successful year for the Trust in terms of delivering our performance objectives, including:

- **ED 4-hour performance and Ambulance Handovers** – working towards in-year improvement and delivery of the Urgent and Emergency Care Plan (there were no national performance targets set out in the 2022/23 Operational Planning Guidance).

- **Referral to Treatment** – zero patients waiting longer than the national milestones of 104-weeks and 78-weeks due to lack of capacity on a referral to treatment pathway.

- **Diagnostics** – no more than 25% of patients waiting for a diagnostic test for longer than 6-weeks and, except for Endoscopy, zero patients waiting more than 26-weeks for their diagnostic test.

- **Cancer** – significant reduction in the number of GP referred patients on the Cancer waiting list for more than 62-days awaiting their Cancer treatment (reduced to pre-Covid-19 levels).

Whilst there is still room for further improvement in 2023/24, we are starting from a strong position to deliver our future objectives and tackle our remaining risks and challenges. Workforce constraints remain significant, with this risk most acute within the nursing and midwifery workforce, support to nursing workforce, and allied health professionals.

Did you know?
• Our Emergency Department had just under 98,000 attendances in 2022/23, 1,000 more than in 2019/20.
• We had 58,000 patients admitted into our hospital on an urgent or emergency care pathway, only 970 less than pre-pandemic levels.
• The number of patients in our beds remained higher than our target occupancy of 93% for the whole year, with average occupancy of 98% for 2022/23.
• On average 388 of our inpatients each day did not meet the criteria to reside in 2022/23 (further explanation on the following page).
• We delivered over half a million outpatient appointments in 2022/23 - that's over 2000 appointments per working day.

We continue to rely on insourcing and outsourcing of activity to other organisations (usually the independent sector) whilst we work towards delivering a Community Diagnostic Centre in 2023/24 and an Elective Centre in 2024/25, which will go a long way to aligning our core capacity with the demand for our services.

There continues to be significant pressure on our bed base due to high numbers of patients in the hospital who are medically optimised and no longer need acute hospital care but who are unable to be discharged (known as having “no criteria to reside”).

Our plans to tackle these challenges are described in our Operational Plan for 2023/24.

In terms of overall assurance on performance throughout the year, the Trust Board receives a monthly Integrated Performance Report (IPR) which provides overview and detail of the key measures of performance and supporting indicators to ensure that a balanced performance position is understood. It sets out over 100 measures and is posted to the Trust’s website to allow public scrutiny. This information is provided for the previous month, trending over time, and, where available and relevant, against a benchmark. These key measures are then monitored through the Performance Assurance Framework and the Accountability Framework in both static and operational reports provided through the Trust’s Business Intelligence Unit (BIU). These are monitored through a series of daily, weekly, and monthly performance reviews that provide a view of the current and past position as well as a forecast.

Other details of quality and performance measures are provided by the BIU and considered by the Executives at weekly meetings. The Quality, Finance & Performance and People Committees and other specialist groups also review relevant performance information. These sub-committees provide the Board with assurance that it is receiving correct data and that the right processes are in place to ensure patient safety and performance standards are not only being maintained, but also improved. The BIU, in conjunction with the Operations Team, also monitors and acts to improve data quality and assurance reporting throughout the year through comparative measures and audits.

Performance Analysis

Urgent and Emergency Care

2022/23 has been a challenging year for the timely delivery of Urgent and Emergency Care both within the Trust and nationally, with ongoing spikes of Covid-19 admissions, the re-emergence of seasonal Flu and more recently the impact of Industrial Action across a range of staff groups.

However, 2022/23 has also presented the opportunity to rebalance risk within the hospital to support our Emergency Department and Ambulance Service colleagues, whilst maintaining patient safety in our wards.

One of the key actions implemented by the Trust was the introduction in July 2022 of a revised approach to pre-emptive transfers of patients out of the Emergency Department into other areas of the hospital. Regular timed transfers now take place throughout the day in

anticipation of discharges from wards, improving the flow of patients through and out of the Emergency Department.

In addition, the Trust has delivered a number of projects across the Urgent and Emergency Care pathway to improve patient care and performance at the front door, within the hospital and in discharging our patients. Some examples of these projects are below:

Front Door

1. **Minimising queuing ambulances** – we have worked with the South Western Ambulance Service NHS Foundation Trust to revise our policy for supporting the cohorting of patients before they are handed over to the Emergency Department. This policy has been used where there has been a surge in demand to ensure that the maximum number of ambulances can be released from the queue to attend the next 999 call in the community.

2. **Reducing unnecessary mental health presentations in the Emergency Department** – we have worked with the South Western Ambulance Service NHS Foundation Trust and Avon and Wiltshire Mental Health Partnership NHS Trust to put in place a new Mental Health Urgent Care Centre within Gloucester House on the Southmead site. This pilot has facilitated the transfer of patients presenting with an urgent mental health need, not requiring treatment for a physical health condition, from our Emergency Department for ongoing care. The pilot will be evaluated in early 2023/24 before potentially expanding further.

3. **Maximising alternative pathways to admission** – the North Bristol Hospital at Home service has supported the growth of "home first" treatment pathways with Sirona Care and Health across BNSSG. At the end of March 2023, over 40 NBT patients were being supported by virtual ward pathways. This includes patients receiving outpatient parenteral antimicrobial therapy, patients on hospital at home "virtual wards" where hospital treatments can be safely completed in a home environment, and patients requiring specialist care in a community setting for respiratory, heart failure and frailty.

4. **Relocation and expansion of Same-day Emergency Care Services (SDEC)** – In 2022/23 our SDEC services for both medical and surgical services were moved and co-located in Gate 36 of the Brunel Building. From July 2022, there has been further expansion of these services, with 10 new clinical pathways introduced, allowing appropriate patients to be streamed out of the Emergency Zone and saving an additional 8 beds over winter.

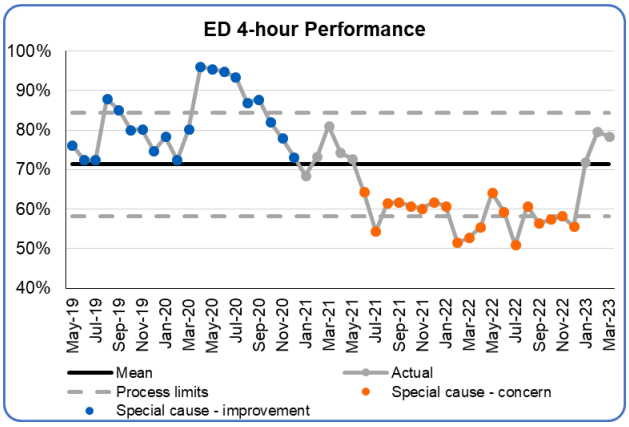
Onward Care / Back Door

1. **Maximising flow out of Acute beds to improve access for those patients who most need them** – we have worked with partners across BNSSG to commission additional community beds during times of surge to improve timely access to acute care for patients who need to be in a hospital environment. For example, the Care Hotel was commissioned this winter to provide an additional 30 beds for patients who were expected to return home but with ongoing rehabilitation and reablement support. These beds were provided with 'live in' care, physiotherapy and occupational therapy as required to prevent deconditioning, nursing care when needed and 24/7 medical cover.

2. **Ensuring timely discharge –** we continue to work with partners across BNSSG, including social care, to improve the timeliness of discharge from acute beds. We have worked with system partners to create a standardised Transfer of Care Document that is used in all acute settings and enhances the decision-making around determining the most appropriate discharge pathway for individuals with ongoing complex needs. The new document is more concise and is focused on the individuals' needs, reducing the time to complete it (reduction from 115 mandated fields in the previous document to now 71 requiring completion) and ensuring more timely navigation decisions being reached.

3. **Embedding personalised care in decision-making –** we are improving our processes and training our staff to help people with multiple physical and mental health conditions make decisions about managing their health, so they can live the life they want to live, based on what matters to them. For example, in Quarter 4 of 2022/23, the Trust helped 289 patients with family supported discharge arrangements to bridge the gap between departure from hospital and the initiation of a new package of care. This saved 691 bed days in the period.

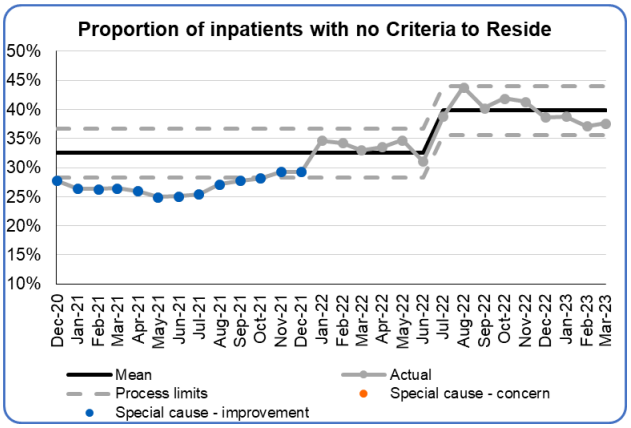
Emergency Department 4-hour performance was sub-65% April 2022 to December 2022. Performance improved in the last quarter of the year, supported by implementation of our Winter Preparedness and Resilience Plan for 2022/23 with schemes both designed to increase capacity and improve operational resilience and to mitigate and balance risk across urgent and emergency care and elective care. The Trust took a different approach this year in relation to bed capacity, implementing larger, scalable schemes, including opening of a new 30-bedded ward and de-escalation of existing capacity prior to winter so that it was available to tactically deploy at times of heightened pressure to improve patient flow and release pressure. Performance improved to 71.94% in January 2023, 79.64% in February 2023 and 78.35% in March 2023, the highest performance experienced since March 2021.



In the same period, there has been a significant reduction in ambulance handover delays (waiting longer than one-hour) from 1041 reported in December 2022 to 267 in March 2023.

Patients waiting longer than 12-hours reduced from a peak of 786 in December 2022, which was the highest number ever reported, to 135 in March 2023, a significant improvement in patient experience.

During 2022/23, we continued to experience very high numbers of inpatients who did not meet the criteria to reside in an acute hospital bed. This reduces the availability of beds and impacts the flow of patients through the hospital. In Quarter 4 of 2022/23, improvements were seen in the number of 'no criteria to reside' inpatients with the introduction of the Care Hotel, spot purchasing of additional nursing care beds ("Pathway Three") and provision of agency staffing to support discharging patients home with appropriate packages of care ("Pathway One").



Planned Care

Referral to Treatment

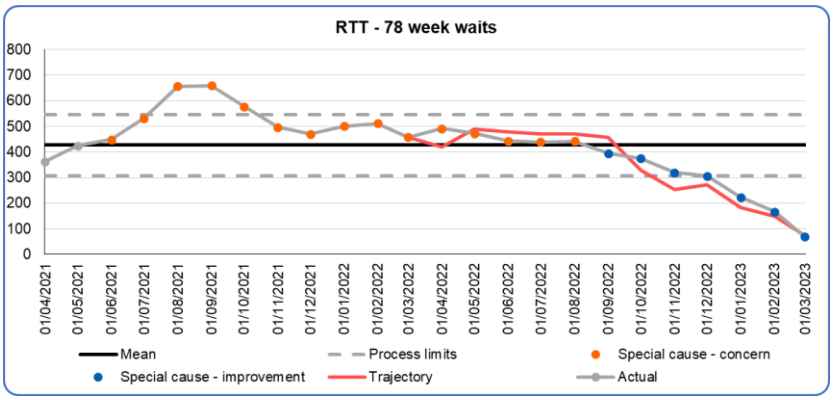
In 2022/23, we have been able to successfully treat our most clinically urgent patients, whilst making significant improvements to access to treatment for our longest-waiting patients.

We have successfully protected elective activity in 2022/23 through the ring-fencing of two elective wards even during the height of winter pressures, allowing us to deliver on average 240 more elective inpatient operations per month, since the opening of the second ward.

In addition, one of the key components of our Winter Preparedness and Resilience Plan for 2022/23 was to increase resilience for elective care. Whilst the schemes outlined in the winter plan seemingly focused on urgent and emergency care, by their very nature many of these actions also supported our priority of maintaining urgent and routine elective pathways.

Having access to two ring-fenced elective wards enabled us to ensure that we have had no patients waiting >104-weeks for treatment for capacity reasons since Quarter 1 of 2022/23 and no patients waiting >78-weeks for treatment for capacity reasons by the end of March 2023.

The remaining 63 patients waiting greater than 78-weeks at year-end (inclusive of seven 104-week waiters) are due to patients choosing to defer their treatment for personal reasons or due to the complexities of individual patient's planned treatment.



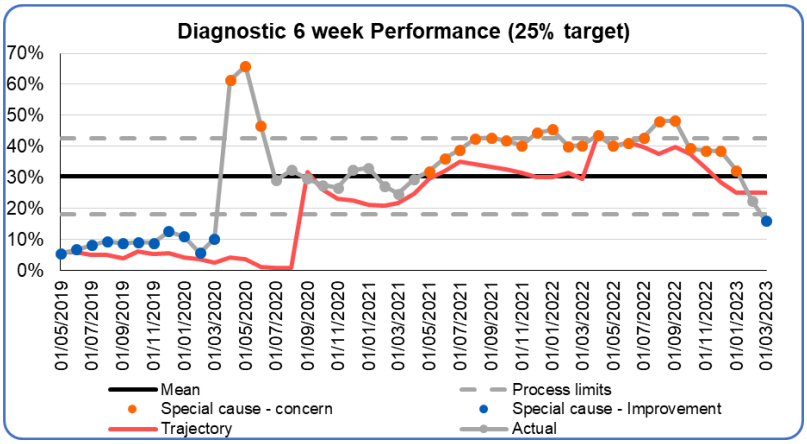
Diagnostics

Throughout 2022/23, we have maximised our use of our core diagnostic capacity and have secured additional capacity from Independent Sector providers to support delivery of activity within the Trust and at external locations.

In the six-months September 2022 to February 2023, we have delivered the highest ever level of diagnostic activity; 9000 additional slots compared to the same period in 2021/22, and 2000 more slots than the pre-COVID-19 period.

This additional activity has ensured that we delivered our improvement trajectory for no more that 25% of patients waiting longer than six-weeks for their diagnostic test in advance of year-end with performance of 22.45% reported in February 2023, and our final year-end position in March 2023 reported at 16.03%.

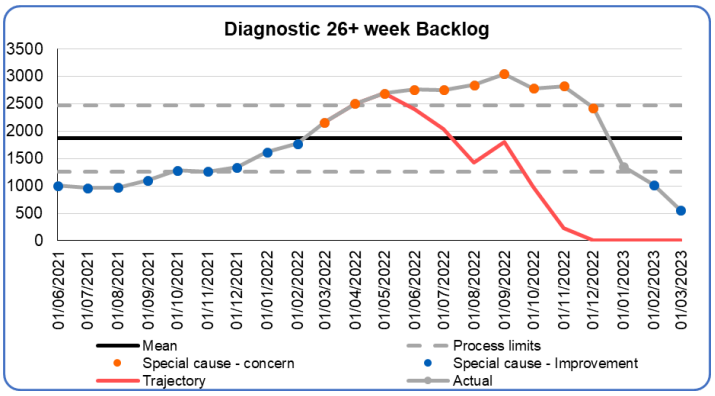
This position has been delivered alongside keeping up with increased demand for urgent diagnostic tests across 2022/23, on average 118 more Two Week Wait cancer referrals per month compared to 2021/22.



All diagnostic modalities have successfully cleared their backlogs to below 26-weeks by the end of 2022/23 except for Endoscopy.

This is a significant achievement, with modalities such as Echocardiography having to reduce their backlog from a peak of more than 1,500 in mid-October 2022 to zero at the end of March 2023.

There are 556 Endoscopy patients that continue to wait more than 26-weeks for their test at the end of March 2023; this is predominantly due to the impact of industrial action on capacity, increased acuity of patients reducing capacity on each list, and increased demand for Two Week Wait cancer patients. However, we expect to have cleared this backlog to below 26-weeks by the end of Quarter 1 of 2023/24.



Cancer

In August 2022, there were 858 patients waiting more than 62-days on a cancer waiting list, of which 147 were waiting more than 104-days.

At this point in time, we were experiencing a range of challenges including difficulties with staff recruitment and retention within our central Cancer Services Team and significant demand and capacity shortages across a number of high-volume Tumour sites such as Breast and Skin. This is the point at which the Trust was moved into Tier One national escalation for Cancer performance.

In order to tackle these challenges, we adopted a bridging strategy whilst working towards long-term sustainable delivery plans.

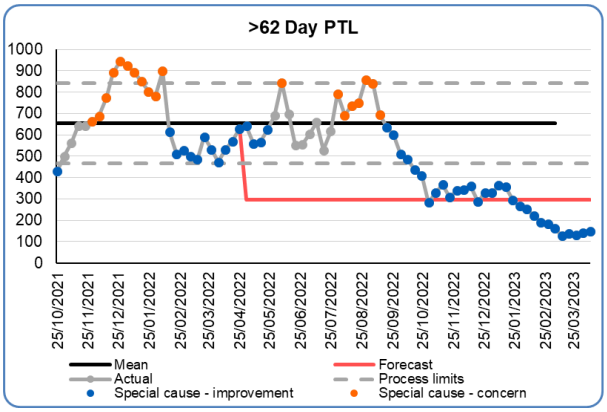
This bridging strategy included:

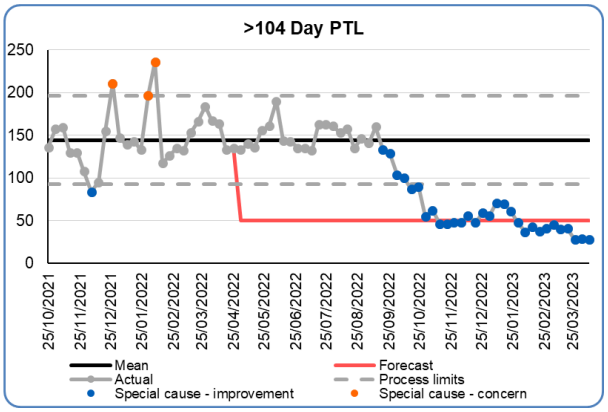
- over-recruitment and utilisation of Agency staffing to enhance the Cancer Services Team whilst we recruited substantively
- a re-set of roles and responsibilities within the Cancer Services Team
- training and increased leadership to support retention of newly appointed substantive staff, and

- expediting patient pathways through manual patient tracking and escalation of any delays.

The Breast Service is an excellent example of a service that has effectively delivered recovery plans and achieved sustained performance improvement. Plans included maximising use of core capacity and minimising inefficiency through reintroduction of one-stop clinics, providing additional non-recurrent capacity to reduce the backlog of patients waiting an extended period of time for their first outpatient appointment through waiting list initiatives and the employment of Locum Consultants, and recruitment of substantive Consultants to meet ongoing demand. In March 2023, there were only 130 patients waiting >62-days on a Cancer waiting list, of which 28 were waiting >104-days. This is fewer than the Trust reported in February 2020, prior to the COVID-19 pandemic and demonstrates significant recovery.

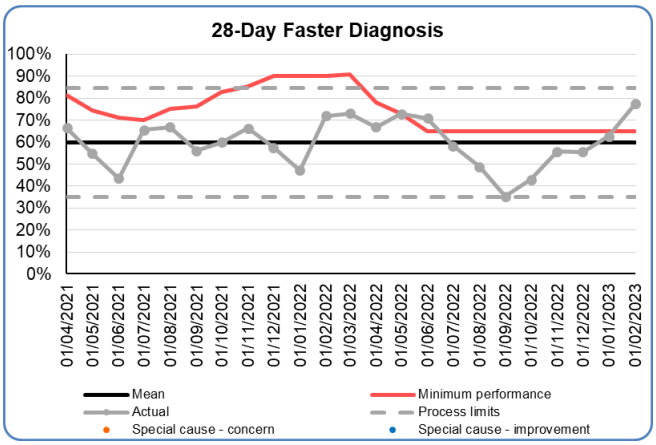
Following successful delivery of the Cancer recovery plans, we were moved out of Tier One national escalation for Cancer.





Through 2022/23 we have started to see steady improvement in performance against the 28-Day Faster Diagnosis Cancer Waiting Times Standard (FDS) with it increasing from 35% to 76% between August 2022 and February 2023. Further work is required to reach sustainable improvement and delivery of the 75% national standard in 2023/24 with specific Tumour Site improvement plans in place.

The Dermatology and Plastic Surgery specialties who deliver the Skin Cancer pathway have had a challenging year but have made significant improvements in compliance against the FDS. This has also mirrored their improvement against the Two Week Wait standard. The team have delivered clinics to reduce backlogs and introduced photography of lesions by our medical photography team, removing the need for a consultant face-to-face appointment. The team were also allocated Tier One monies which enabled them to appoint a Locum post, which they hope to make permanent in 2023/24. They have also utilised the Independent Sector and expanded in-year to deliver both Outpatient and minor operations for removal of cancerous lesions. There is a requirement for a BNSSG wide solution to the increasing referrals from primary care relating to Skin Cancer.



Quality Improvement

The Trust has progressed a range of quality improvement initiatives, focusing on Commissioning for Quality and Innovation (CQUIN) schemes, which were reintroduced in 2022/23, having been suspended during the Covid-19 response. The 2022/23 schemes adopted by the Trust were:

- Flu vaccinations for frontline workers
- Recording of NEWS2 score, escalation time and response time for unplanned critical care admissions
- Compliance with timed diagnostic pathways for cancer services
- Anaemia screening and treatment for all patients undergoing major elective surgery
- Cirrhosis and fibrosis tests for alcohol dependent patients
- Achievement of revascularisation standards for lower limb Ischaemia
- Achieving high quality Shared Decision Making (SDM) conversations in specific specialised pathways to support recovery
- Achieving priority categorisation of patients within selected surgery and treatment pathways according to clinical guidelines.

The Trust has recorded successful delivery against key improvement measures.

Trust Objectives for 2022/23

In addition to the measures above, the Trust has progressed its key strategic objectives for 2022/23:

Objective:	**Performance**
Provider of high-quality care	
Develop our Clinical Strategy	During 2022/23 a new Trust Clinical Strategy has been developed and will be launched in 2023. This has involved developing an understanding of the strengths, weakness, and

	opportunities for our clinical services through benchmarking and through engaging our clinical teams. During 2022/23, over 30 specialty teams engaged in developing the Clinical Strategy, sharing their ambitions and opportunities for improving care for patients. The strategy provides a clear clinical vision for our priorities over the next five years.
Use our Provider Collaborative to take acute provider priorities, including planned care, urgent and emergency care, improved flow and develop a joint clinical strategy	Using our Acute Provider Collaborative (APC), NBT and University Hospitals Bristol and Weston Foundation Trust (UHBW) have taken a join approach to addressing our priorities throughout 2022/23. This has included the development of joint plans for addressing the longest waits for elective care in our healthcare system, and we have jointly developed a case for investment in dedicated Elective Care capacity for BNSSG. Through reviewing the balance of strengths and weakness across our duplicated services, the APC has prioritised closer collaboration across our acute medical, maternity, cardiology, and gastro-intestinal services where there are clear areas of opportunity. A joint clinical strategy has been developed and is due to be launched in 2023. This will set out our aims to: • provide seamless, high quality, and equitable acute hospital care for the patients and population we serve across our combined geographical patch. • support, develop and harmonise our workforce, using our collective experience, expertise, and resources to improve patients' experiences, outcomes and access as well as reduce duplication and waste. Through the APC we have committed to alignment of our respective digital programmes to develop a 'single digital organisation'. We have appointed our first joint executive post of Joint Chief Digital Information Officer to lead this work.
"Must do, can't fail" national priorities: • address the planned care backlog • improve performance in the Emergency Zone	As outlined in the analysis above, 2022/23 has been a successful year for the Trust in terms of delivering our performance objectives, including: • **Referral to Treatment** - zero patients waiting longer than the national milestones of 104-weeks and 78-weeks due to lack of capacity on a referral to treatment pathway. • **ED 4-hour performance and Ambulance Handovers** – working towards in-year improvements and delivery of the Urgent and Emergency Care Plan (there were no

	national performance targets set out in the 2022/23 Operational Planning Guidance).
Develop healthcare for the future	
Invest in leadership development and training schemes	The Trust Board acknowledges the need to invest in the skills of the leadership and management population to support reduced turnover, improved operational productivity and increased staff morale. £916k of investment was approved over the next two years to deliver a Healthcare - Excellence in Leadership and Management (HELM) Programme. This is structured into three elements to support those at different stages of their leadership journey: • Mastering management – an NBT management skills programme for all new managers • Excellence in management - an operational coaching tool for experienced managers • Leading for change - a relaunched senior leadership programme which supports development of a future talent pool.
Recover and grow our research portfolio	This year we opened 129 new research studies and recruited over 12,600 participants across 187 studies. During 2022/23 we also led and managed 34 national studies and as a result, NBT has been awarded £1.1 million in Research Capability Funding (RCF). This award places NBT as the 9th largest project grant managing Trust in the UK, out of 248 institutions. NBT's Research and Development function also consulted on and produced its new five-year strategy, which places equality, diversity, and inclusion and environmental responsibility at the heart of our research endeavours.
An anchor in our community	
Map and define relationships with partners to identify opportunities to tackle both health inequalities and unemployment	During 2022/23, we have developed and strengthened our partnership working with our Health and Wellbeing Boards (Bristol and South Gloucestershire) and the respective Localities with a particular focus on Bristol North and West Locality and the South Gloucestershire Locality. Our focus has been on improving our understanding of inequalities for our populations and developing our response with our partners. We have identified opportunities to improve our understanding of patient's demographics and their needs. Together with UHBW and BNSSG Integrated Care Board (ICB), in 2022/23 we have resourced a project to improve access to outpatient appointments for our most disadvantaged communities, initially focusing on cardiology services. Through

	this project we will be testing the impacts of a range of initiatives during 2023/24 with the intention to roll out learning across our services.
Contribute to public health and sustainably initiatives	NBT is leading on the establishment of smoking cessation support services across our BNSSG maternity and inpatient acute services, supporting patients across NBT and UHBW. The maternity service started seeing patients in Q4 2022/23 and following successful recruitment to the inpatient service we expect to start the inpatient service in Q2 2023/24. With community and system partners, we have supported two community health events during 2022/23 where we have invited our community to attend and access health information, talks, and access a range of on-the-day testing. The second event in March 2023 was hosted at North Bristol Trust with over 600 people attending and 384 health checks completed including liver, respiratory, cardiology consultations. Over the course of the past 12 months, the Trust's Sustainable Development Unit (SDU) along with our sustainability partners in the ICS have developed a system-wide sustainability strategy, the Healthier Together ICS Green Plan which all ICS organisations will align to. The strategic aim of the Green Plan is to improve our environment, achieve net zero carbon by 2030 and drive efficient resource use. Further details are set out in the Sustainability section of this report.

Financial Performance

2022/23 has seen the end of the interim financial regime implemented by NHS England during the Covid-19 pandemic, which saw trusts deliver a break-even plan, with support from non-recurrent funds. Whilst the new regime is not a return to pre-pandemic Payment by Results, there is a mix of block and variable elements. The basis for funding is on 2019/20 levels of activity and spend, adjusted for inflation and savings over the period since then, as well as service developments and service transfers. There is also the ability to earn additional funds through Elective Services Recovery Funding (ESRF).

The Trust has achieved a performance-adjusted surplus for 2022/23 of £0.3m (0.04% of turnover), against a required breakeven performance by NHS England. The Trust delivered recurrent savings of £6.5m.

The reconciliation of this to the surplus from continuing operations is shown below:

	2022/23 (£m)
Surplus for the year from continuing operations	**(5.3)**
Add back impairments/ (reversals)	9.7
Add capital donations / grants and Income & Expenditure impact	(4.4)
Remove loss recognised on return of COVID assets to DHSC	0.7

Remove gain on sales of assets and absorptions from service transfers	0.3
Adjust financial performance surpluses for the purposes of system achievement	**0.3**

The financial framework under which the Trust will work for the medium term will be as part of an ICS as laid out in the Health and Care Act 2022. The ICS came into being in July 2022. The basis for income was not based on levels of activity delivered (Payment by Results/PbR, or 'tariff'), but was a move to block funding based on 2019/20 levels of activity, adjusted for inflation and efficiencies. There are variable elements around the delivery of Elective activity. Through this, the BNSSG system has received funding to cover an element of the Trust's Private Finance Initiative (PFI) hospital and therefore, in part, mitigate the Trust's previous underlying deficit position. Whilst other drivers of the underlying deficit remain, including undelivered efficiencies and incremental drift, the impact of inflation is one of the key drivers of the position in 2022/23 and moving into 2023/24. Under ICS ways of working the BNSSG system will collectively work towards reducing the system underlying deficit through closer working between all partners to increase to planned levels of productivity.

Financial Duties and Financial Health

The Trust has three key financial duties:

- To break-even on income and expenditure taking one year with another
- Not to overspend its capital resource limit (a limit on capital expenditure set to an agreed plan with the Department of Health & Social Care)
- Not to overshoot its external financing limit (a cash limit set by the Department of Health & Social Care).

The table below sets out the Trust's performance against these targets in 2022/23 and the previous five years of the Trust.

£'m	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Breakeven Duty - Annual	(12.1)	(7.4)	7.5	10.8	13.1	8.5
Breakeven Duty - cumulative	(122.2)	(129.6)	(122.1)	(111.3)	(98.3)	(89.9)
External Financing Limit	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Capital Resource Limit	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved

Despite recording surpluses in the last four years, the Trust remains cumulatively in deficit over the five-year period ending 31 March 2023. As a result, in accordance with their statutory responsibility, the Trust's external auditors have made a referral to the Secretary of State under section 30 of the Local Audit and Accountability Act 2014. This approach is consistent with previous years. The movement from 2018/19 to 2019/20 mainly consists of additional Provider Sustainability Fund (PSF) of £9m in addition to underlying improvements. Under the

financial regime for 2020/21 and 2021/22, Trusts were being managed against a break-even requirement in-year, therefore the Trust was not able to make a significant surplus. Under the financial framework in 2022/23, the majority of NHS income was under block arrangements, again limiting the ability to generate surpluses.

Capital expenditure for 2022/23 was £40.4m. This figure comprised internally generated funds of £21.3m, together with funding from the receipt of a grant of £4.4m and capital (Public Dividend Capital or PDC) draw down of £12.2m. There was a permitted overspend of £0.6m, which is allowable due to underspends elsewhere in BNSSG.

The Trust has a capital plan of £20.75m for 2023/24 and an opening cash position of £104.0m. The capital plan will be affordable from internally generated funds; thus, the Trust will have sufficient cash in 2023/24 that cash support from the Department of Health & Social Care will not be required.

After considering the above and making appropriate enquiries the directors of the Trust have a reasonable expectation that North Bristol NHS Trust has adequate resources to continue in operational existence for the foreseeable future. The annual report and accounts for 2022/23 have, therefore, been prepared on a going concern basis.

Our Patients

While performance against targets and trajectories provides us with a crucial view of how well our services are working, hearing from our patients about their experiences of those services is invaluable. This section of our report focuses on what they told us in 2022/23. Below are a few examples of comments from some of our patients and how they experienced care.

- *"All the midwives were lovely and ever so helpful. I really struggled with breastfeeding, and they were always happy to give physical help and advice. I was really impressed to see the level of detail of every single assistance request call I made and the outcomes too - shows care and level of detail. A great asset to any healthcare team"*

- *"Awesome work by the staff. They explained all that was going on. Treated me with great care and made sure I was fully fit before discharging me. Top marks all round"*

- *"I booked in when I arrived and made my way to the gate number. I was called promptly and was settled in with staff explaining everything I needed to know as needed. The person that was performing my procedure came and explained everything and let me read through my consent form. I had a bit of a wait but not too long and then was taken to the appropriate room. The procedure was explained step by step I was kept comfortable and was very well looked after. After back on recovery, I was offered a drink and sandwiches. All in all, a good experience"*

Friends and Family Test (FFT)

The FFT is an important tool that allows people using our services to provide feedback on their experiences. We ask patients two questions:

"Overall, how was your experience of our service?"

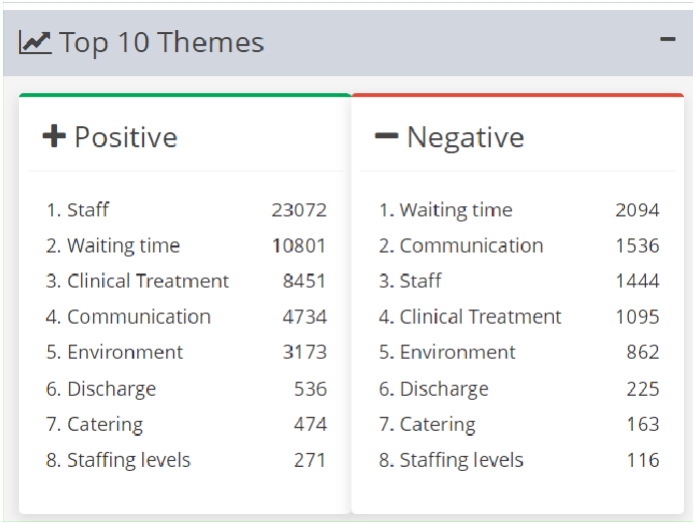
"Please tell us why you gave your answer".

Between 1 April 2022 and 31 March 2023:

- We received 78,936 responses which is consistent with the previous year
- Our response rate increased slightly from 15% in 2021/22 to 16%
- We achieved a 91.41% positive rating. This is marginally higher than 2021/22 when we achieved 90.79%.

The image below shows the top positive and negative themes for the past 12 months. These are consistent with the previous year's positive and negative themes.

The top two negative themes, 'Waiting time' and 'Communication' align with two of the top themes we have heard through our Patient Advice and Liaison Service (PALS) Concerns and Complaints.



We have an ongoing programme of work focused on improving the quality of our data. This will ensure that our front-line teams receive accurate patient feedback about their ward or department. We want our teams to use this information, along with other sources of patient experience data, to identify opportunities for improvements and share good practices. This is our ambition for 2023/24.

We collect demographic information alongside our FFT data. This is extracted from our own records so requires the patient's records to be up-to-date and accurate. Unfortunately, this information is often missing from patient records; however, from the data we do have available we know:

- 54% of respondents are female, 42% are male and 4% of respondents do not have a gender recorded. We are not currently recording monitoring for Transgender patients. We are looking into how we can add this question to the FFT in the future. There is no significant difference in experience between genders

- We only have disability data recorded for 1.5% of respondents. Those with a recorded disability (1.3%) did report a higher number of negative ratings

- Data on age shows that those aged 45 and older tend to report a more positive experience than those younger. There is a significantly worse reported experience for those who are between 16 and 34 years old

- Ethnicity data shows that patients who are white report a notably more positive experience than patients of other or 'not known' ethnicity. Around 1 in 10 non-white respondents reported a negative experience

Complaints and Patient Advice and Liaison Service

Between 1 April 2022 and 31 March 2023:

- 665 formal complaints were received by the organisation, which is one fewer than in 2021/22

- 1,668 PALS concerns were received, which is an increase of 30% from 2021/22

- 1,012 PALS enquiries were received, which is an increase of 11% from 2021/22

Of the 665 formal complaints, 34 complaints were re-opened or returned. This is 5% of all complaint cases and is a slight increase on last year when 4% were re-opened.

In 2022/23, 77% of complaints were responded to within agreed timeframes. This is consistent with the previous year but remains below the Trust target of 90%.

Despite not reaching our internal targets for complaint response times, we feel reassured that our service is responsive at initial contact, with 100% of complainants receiving an acknowledgement of their complaint within three working days. We also acknowledge 100% of PALS concerns within 1 working day. Furthermore, we have undertaken benchmarking activity with similar-sized Trusts and are pleased that our performance ranked 2 out of 5 amongst our peers.

We are pleased that we have seen a notable improvement in performance since January 2023 and hope to sustain and build on this further in 2023/24 back in line with our internal target of 90%.

Type	2019/20	2020/21	2021/22	2022/23
Complaint	626	490	666	665
PALS concern	1,087	776	1,283	1,668
Enquiry	280	659	910	1,012
Compliments	8,072	3,639	4,672	6,930
Response Time (within timescale)	80%	93%	77%	77%
Returned rate	-	6%	4%	5%

In 2022/23, the most common theme of formal complaints was 'Clinical Care and Treatment' followed by 'Communication' and 'Access to Services' this is consistent with the previous reporting year. The most common theme for PALS concerns was 'Access to Services'. This reflects the current waiting time pressures felt across the NHS.

Complaints Lay Review Panel

We are proud of our Complaints Lay Review Panel which continues to be recognised nationally as an exemplar through the NHS Complaints Summit. The panel has welcomed two new members this year.

The panel reviewed 12 cases, looking at how we handled the case, providing a score and noting areas of good practice and opportunities for improvement. A member of the panel now attends our Divisional Patient Experience Group meeting to feedback directly to divisions on the panel's findings. The panel are now also following up on complaint actions to ensure that any actions identified in the complaint response have been completed.

Accessibility of the Complaints Process

We collect equality monitoring data about those that access the complaints service through a non-mandatory form. In 2022/23 12% of complainants responded to the form.

This data shows that:

- 73% of complainants are female, which is consistent with last year's data.
- The largest cohort of complainants (25%) were between 31-45 years of age with a spread across all ages from 16 to 95.
- 26% of complainants disclosed a disability, this is consistent with last year.
- In 2022/23, 80% of complainants identified themselves as "white British". Last year 86% of complainants were white British.

We continue to seek feedback about the PALS and complaints processes from service users through a questionnaire. Results are shared with the PALS and Complaints teams and any actions or learning are taken forward to improve service users' experience.

More detailed information on complaints, PALS concerns and compliments can be found in the Trust's Quality Account and Patient Experience Annual Report.

The Patient and Carer Partnership

Our Patient and Carer Partnership Group continue to go from strength to strength. We have consciously sought to develop our partnership to reflect our local community and improve equality of service delivery.

In doing this we explored the barriers to participation which included meeting times conflicting with work or caring responsibilities, the lack of familiar faces, and overall time commitment. In response to this, with our existing partners, we created a new role which allowed for a shorter more flexible commitment. We recruited at local community health events and through community centres, libraries, and other voluntary sector organisations.

Through this, we have managed to diversify our partnership to include members of the LGBTQ+ community, the BAME community, working mothers, and individuals with learning disabilities and visual impairment. We now have 14 partners and are ambitious to continue growing in numbers.

Patient Engagement

This year we have maintained close links with the Bristol Care Forum, Bristol Deaf Health Partnership and Bristol Sight Loss Council. We have also built on our relationship with Healthwatch. Healthwatch patient representatives and members attend our quarterly Patient and Carer Experience Group. Healthwatch also runs a feedback stall from our hospital atrium once a month. They speak to staff, patients, visitors, carers and members of the public and share this feedback with us. In addition to this, we receive a quarterly feedback report from Healthwatch which we review and respond to.

We continue to proactively capture patient stories which are shared at Trust Board, Patient and Carer Experience Committee, Patient and Carer Experience Group and Divisional Patient Experience Group to celebrate good practice and identify areas for improvement. We look forward to introducing a refreshed Trust Board Patient Story Framework for 2023/24 which reflects the strategic priorities of the organisation.

This year we held a Patient Experience Celebration Event in September for our stakeholders, staff, patient partners, local voluntary organisations and colleagues in other health and social care organisations. This was a great opportunity to reflect on just a few of the improvements to patient experience that we have realised in the past year. We had presentations from Anela, our patient partner with visual impairment who is also a representative of the Bristol Sight Loss Council. Anela and the council have been working closely with us to deliver visual impairment

awareness training to our staff. We also heard from our purple butterfly volunteers who are supporting patients at end of life. We used this event to start exploring our Patient Experience Strategy and what our priorities should be.

In addition to holding our own event, we have also attended a couple of community events to raise awareness of our team and how we can support patients, their carers or family to provide their feedback whether that's through the complaints process or by joining us as a partner.

Our People

This year we have continued to invest in the growth, retention, and development of our workforce, re-aligning our people priorities to our new Trust Strategy, and aspiring towards everyone in NBT feeling 'Proud to Belong'.

In line with these strategic priorities and the national workforce challenges we face across the NHS, we refreshed our people plan and actions with a focus on three specific priorities:

1. **Developing our long-term workforce plan** for the next five years, so that we can ensure we have the right people with the right skills at the right time and at the right cost. This plan will demonstrate where we have long term workforce gaps and develop targeted and strategic plans to address this. We know that we can no longer rely on traditional workforce roles and models, and therefore we need to develop a strategic overarching plan that enables us to improve our workforce supply pipeline in the long term.

2. **Developing a Retention Plan** to deliver timely, tangible, and sustained improvement in staff retention. We know that retention of our workforce is a key enabler to reducing a number of our workforce risks and improving staff experience and patient care.

3. Taking tangible actions in relation to our **Commitment to our Community**, increasing the diversity of our workforce to ensure that we can provide high quality care to our patients and the communities we serve. It is our ambition to increase NBT employment offers in our most deprived communities and amongst under-represented groups and reduce our disparity ratio for BAME colleagues working in NBT.

Addressing our vacancy gaps

As part of our workforce plan, this year we have continued to place significant emphasis and investment into promoting the Trust as a great place to work, and we are proud that we have attracted and recruited more than 3,800 new starters over the last 12 months. As part of our pro-active work to attract people into careers with NBT, we have taken a number of steps to further promote NBT as an employer, such as refreshing and relaunching our NBT careers website with engaging and interactive content, increasing traffic to the site with an average of 76,000 page views per month, as well as refreshing and enhancing our induction programme with greater engagement, returning to face-to-face interactions. In addition, we have increased our social media and online presence to ensure that we are reaching as many

people as possible. Our vacancy rates had been gradually increasing at the start of 2022, but with all the efforts being made to attract and retain colleagues into NBT we are pleased to see this trend changing, and at the end of 2023 our vacancy rate reduced to 7.3%.

The last 12 months has also seen a significant increase in our medical recruitment across the Trust. There have been 87 new consultant appointments, 478 doctors in training, alongside 224 Clinical Fellow appointments. In addition, the Trust now employs a number of Physicians Associates with more in the pipeline. This is a significant step towards a truly blended workforce model. It is our ambition that these and other Associated Medical Professionals will continue to grow.

We have also further promoted and embedded Medical Support Worker (MSW) roles, which have been funded by NHSEI since November 2021. 59 international medical graduate doctors have been employed in these roles, which support them to pass professional exams, gain GMC registration and then be appointed to GMC-registered roles. More than half the second cohort of 30 doctors have achieved this goal. MSWs bring a rich perspective and have enhanced the clinical teams they have joined. NBT has further benefited in employing 18 of them as clinical fellows, 13 of whom have been MSWs here and five trained in other trusts. A vital teaching programme for MSWs has been led by a doctor whose teaching fellow role was funded by the Southmead Hospital Charity. Supervisors across divisions have been incredibly positive about the programme. We hope to hear confirmation of future national funding to enable the programme to continue with a third cohort from summer 2023.

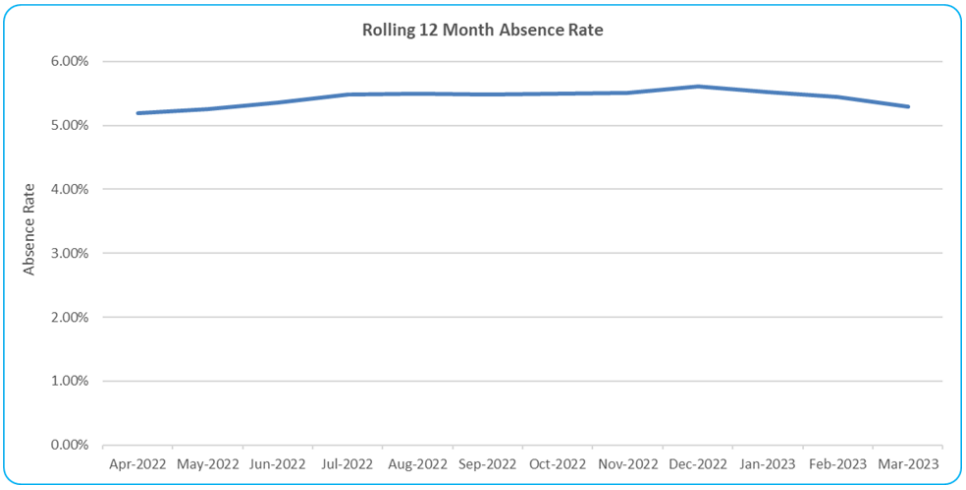
This year we also introduced a range of 'pop up' recruitment events, particularly focussing on Healthcare Support Workers, Administration & Clerical and Registered Nursing & Midwifery roles, offering quick and concentrated support to teams for large scale campaigns over a two or three-month period. We were particularly proud to recruit over 60 new staff to work in our new Gate 10 ward, recruiting and attracting a brand-new workforce to launch this ward within a particularly short timeframe.

We have also been actively working to promote NBT within our local communities, as a large local employer and anchor in our community we regularly showcase opportunities at a range of local, regional and national job fairs and careers events and working in partnership with local Jobcentres to reach into different communities and promote opportunities to join us.

We were particularly proud this year to launch a 'faster recruitment' project, embarking on a LEAN process review of our recruitment process, analysing data around our current processes, and undertaking Rapid Process Improvement Workshops in order to find ways to streamline and simplify our processes, enhancing the candidate experience. This improvement work forms a cornerstone for a larger project of optimisation to enhance our offering to hiring managers and candidates, and revolutionise our service, putting the patient at the heart of what we do.

Sickness Absence

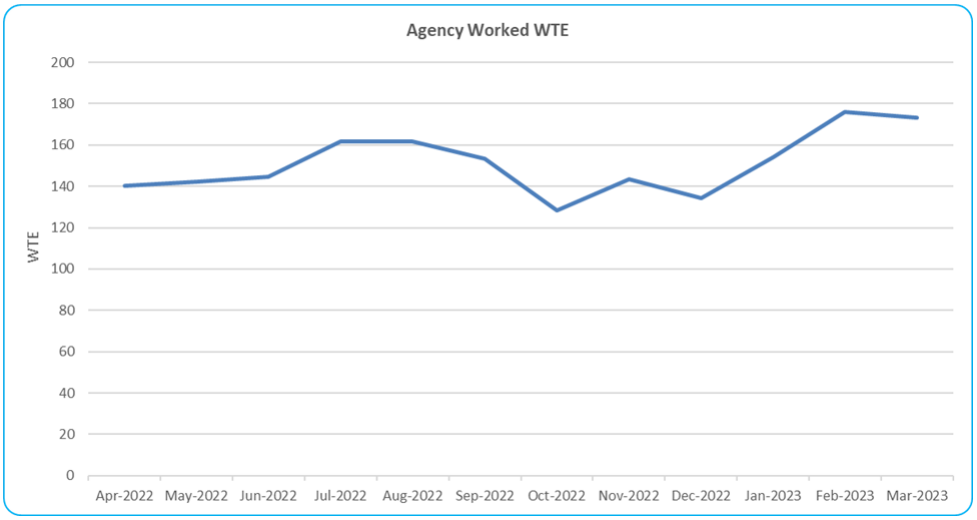
In 2022/23 the Rolling 12-month sickness absence position increased from 5.20% in March 2022 to 5.30% in March 2023. Covid-19 sickness made up the greatest number of days lost to absence, comprising 19.85% of the total, followed by stress/anxiety/depression/other psychiatric illnesses at 16.69%. Our support worker and estates and ancillary workforce saw the highest rates of these types of absence, with Covid-19 sickness rates also high in registered nursing and midwifery and allied health professions. In the last quarter of 2022/23, the absence position has reduced, predominantly driven by a reduction in days lost to Covid-19 sickness when compared to the same quarter in the previous year. To a lesser extent stress/anxiety/depression also saw the same movement. This trend has been seen in seven out of eight staff groups with Additional Professional Scientific and Technical being the only staff group to see an increase in the last quarter of the year.



Agency Use

Over the course of 2022/23 temporary staffing demand has been higher in the second half of the year than the first half, on average 12.81 Whole Time Equivalent (WTE) higher per month, and our internal bank has kept up and exceeded this growth with an average of 22.80 WTE bank staff working each month.

Over the second half of 2022/23 the Trust has used on average 12 WTE per month more agency scientific and technical staff than in the first half of the year, predominantly in Operating Department Practitioners as part of an agreed enhancement to agency rates related to elective recovery in Theatres and also smaller increases in average monthly use in Pharmacy and Pathology. Agency registered nursing has remained stable over the course of 2022/23 with a small reduction in average monthly use in the second half of the year. Registered Mental Health Nurse (RMN) demand and agency use for RMNs remained stable in March compared to February. There has been a sustained reduction in agency RMN use in the second half of the year due to the implementation of an "agency use reduction plan" which consisted of a review of need for RMNs, the implementation of an "engagement support worker" role, design of pathways for patients with mental health or enhanced care needs, and monitoring of quality so that patients receive safe and effective care.



Welcoming our internationally educated Nurses

As part of our workforce planning, we were also delighted to welcome 108 Internationally educated nurses to NBT in 2022/23. We expanded the clinical education team and appointed a new Clinical Education Lead to support the training and education for these recruits. Towards the end of 2022 we started to recruit larger monthly cohorts of internationally educated nurses which has had a really positive impact within the Trust. We plan to bring in an average of 20 Nurses per month for the majority of 2023 and expand into other areas including AHPs and Midwives. Our efforts to provide a quality experience to the Nurses coming from overseas to NBT was rewarded at the end of 2022 when we were pleased to be given the NHS Pastoral Care Quality Award for our onboarding and training.

Workforce Digital Transformation

Our ability to provide outstanding patient experience is underpinned by a well-resourced and stable workforce. To support in the achievement of this we continue to drive our transformation agenda for the workforce both digitally and operationally.

This year we continued with work to embed e-rostering and e-job planning across the Trust, successfully completing the e-job planning roll out for our medical workforce and entering the final phase of completion of the eRoster roll out for Agenda for Change (AFC) clinical staff. This has enabled us to successfully roster over 9000 staff and job plan over 500 staff across the Trust, a significant achievement, resulting in efficiencies in the way we are working and providing care. A plan for 2023/24 is underway to roll out eRoster to the remaining teams. We recognise not only the importance of growing the number of teams who use these systems but also ensuring that those teams who have already deployed eRostering and eJobPlanning are using the systems optimally and in line with our associated policies and procedures. We recognise during the pandemic our monitoring of effective system use and our underpinning policies and procedures require refreshing and renewed focus, as such we are carrying out an urgent piece of work to address this in line with the 2022/23 eRostering and eJobPlanning internal audit recommendations. All recommendations from the audit are being addressed and are scheduled to be completed on time. Recognising the growth in coverage of these systems and the work to refresh and maintain our associated governance, as we invested in our eRostering and eJobPlanning team in recognition of our expanded use in 2022/23 and our ongoing commitment to the value of utilising these systems effectively. Providing the Trust users with support is a core and ongoing function of the team, recognising this we introduced a service desk model in July 2022 to provide clear lines of support, since its inception nearly 8000 queries have been handled, the team also delivered significant training across the Trust to embed and support these systems and new ways of working effectively.

2022/23 also saw the completion of the first phase of our use of the Manager Self Service function in the Electronic Staff Record (ESR) in Corporate Directorates, using this function establishes the foundations for future ESR developments whilst also supporting managers to access information on their teams and make changes to their teams in a single system.

We were pleased to successfully introduce a new and innovative digital collaborative bank to clinical departments, resulting in further advancements in how the Trust manages and schedules locum shifts for junior doctors. In just a few clicks junior doctors can now view and apply for locum shifts via their smartphones, and, in turn, the Trust now has access to better data allowing for a more robust approach to workforce planning for this staff group. This technology has also given the Trust, along with our partner Trusts in the region, an opportunity to collaborate by enabling access to each employer's locum workforce. This has resulted in a much larger pool of locums which positively impact shift fill rate. As a result of this work the Trust has reached an 85% fill rate and we are predicting a further increase once all participating Trusts are fully rolled out into the new financial year.

We recognise the importance of interoperability between our people systems and the need to ensure that information can flow between them to avoid duplicated effort and data quality issues. We have put in place two key interfaces in 2022/23:

1. ESRGO; interface between ESR and HealthRoster which has resulted in a much more streamlined and accurate process when recording personnel changes in ESR which are also required within HealthRoster (the Trust's primary eRostering system). The interface has saved time across payroll, eRostering, and NBT eXtra by removing double entry of data

2. ESR-LEARN; linking ESR to the Trust learning management system to enable ESR to be updated with statutory and mandatory training information which can be passported to other organisations when our staff move and where we can receive information from other NHS organisations when staff join us. The aim is to improve the onboarding experience of staff. The work is also a first step in participating in NHS England's wider digital passporting programme

People Information

We recognise that making data-driven decisions must be at the heart of what we do and have embedded this by making available a core workforce data set on the Trusts data visualisation platform. This has provided a greater level of accessibility with 80 managers throughout the Trust having access with plans to expand to a further 500 colleagues managers to ensure all managers responsible for teams and for carrying out workforce planning have access to this information. Moving to this platform also provides a consistent workforce information product and further developments to workforce data are planned to provide greater insight and meet out statutory and mandatory reporting requirements in a more sustainable way.

Staff Survey

We were delighted to see our highest ever response rate to the NHS Staff Survey this year, with nearly 4800 surveys completed (51% of our workforce), well above the national average response rate of 44%. We were pleased to see that 97.5% of scores were the same or above the national average and that we were aligned with the average scores for seven out of the nine NHS People Promise themes. There was clear feedback about areas where staff have concerns and the Trust is committed to making improvements in these areas over the coming year.

Following a significant focus on the importance of appraisals last year within the Trust, we were particularly pleased to see improvements in the number of people who reported that they had an appraisal in 2022. We also saw a positive increase in the number of people feeling able to raise and report issues around harassment, bullying or abuse.

We saw a slight reduction in those feeling secure about raising concerns about unsafe clinical practice and confidence in the organisation addressing their concerns compared to last year. This is a trend seen nationally across NHS organisations; however, it is something that the Trust takes very seriously.

We were pleased to report that we are above the national average, with 62% of staff recommending NBT as a place to work. 77.3% of staff also said that care of patients/service users is our top priority, again above the national average. We were proud to see improvements this year in areas like inclusion, compassionate leadership, relationships at work and learning and development, and we remain above the national average in many aspects of these areas when compared to other NHS Trusts.

Whilst the uptake of appraisals increased and exceeded the national average, the score for quality of appraisals was just below the national average. We also saw a deterioration with staff satisfaction around pay and work pressures, and an increase in staff experiencing physical violence from patients, relatives & members of the public.

We are focussing on the key themes from the staff survey and aligning this with our Patient First approach and Trust Strategy to ensure that we can make improvements in these areas, and regularly monitor and report back on our achievements against this.

Restorative Just Culture

NBT's commitment to embedding a restorative Just Culture progressed throughout the year, continuing to work in partnership with our Trade Union colleagues. The focus has remained on early resolution of issues in the workplace, reducing the need for formal investigations and promoting learning from mistakes or incidents. This year we have formally begun a rolling programme of training for line managers on Restorative Just Culture and have provided both face-to-face and on-line training with extremely positive feedback. This approach is now becoming more embedded in our HR processes, and we are seeing this play out positively in more issues being resolved informally and at an earlier stage.

Supporting this approach, we have done significant work around enabling staff to speak up and helping them resolve work-related issues. We have developed and improved our network of Harassment and Bullying Advisors and phone-line and trained a number of staff to be able to undertake mediation at NBT. The Staff Survey results reflect the positive impact of this work, with a big increase in the number of staff saying they feel able to speak out and raise issues of harassment and bullying.

Career Development

Our investment in apprenticeships within NBT has continued to grow this year, and we were proud to have become a recognised Apprenticeship Centre, providing a wide range of clinical and non-clinical apprenticeships across the Trust, with around 500 apprentices undertaking their learning and on-the-job training with us at any one time. We were particularly pleased with the results of our New Provider Monitoring visit, scoring the highest grade and achieving significant progress across all three themes.

Throughout the year, we supported more than 70 school aged children with work experience activity across the Trust and offered a range of placements and events for school aged children to encourage careers into the NHS. This included Women's Work Lab placements, Stepping-up work placements, Pathways to Medicine Conference, Nursing & Midwifery careers day in partnership with the careers hub, NMSK Nursing work experience week and a dedicated non-clinical work experience week. We have worked in partnership with the Department of Work & Pensions, as well as building strong relationships with education establishments around T levels and have been actively involved in development of the Health Education England (HEE) Careers Hub embedding a joint approach to careers events and school/college engagement with community and system partners in Bristol, North Somerset and South Gloucestershire (BNSSG).

We were excited to be successful in our bid for funding to support NHSE to design a framework for Later Stage Careers Conversations for Medical Staff. The Doctors Later Stage Career Conversations Framework provides a structure for doctors in the latter stages of their careers to have a conversation with an appropriate reviewer about levels of satisfaction in their current role, options for the future, and what changes might support them to work for longer within the NHS. Workshops are being held to shape this framework with key themes identified i.e., well-being, burn-out, portfolio careers, and financial advice. In addition to this, we launched the New Consultant Programme in the Trust ensuring that all new Consultants to NBT are allocated a Mentor, and a series of workshops held over 12 months covering key messages of the Trust strategy and objectives.

During this year, we were also pleased to expand our community of qualified coaches across NBT, whilst also increasing the diversity of our coaching pool, and playing a key strategic role in a new Supercharging Coaching initiative across BNSSG. We offered and delivered a range of coaching services including 'on the spot' bitesize coaching, coaching style conversations, health coaching, one to one coaching as well as programmes to embed coaching skills for leaders and managers. We aim to continue to grow this approach and recognise the value that a coaching culture can bring to the Trust.

Mentoring also featured as a key part of our career development programme this year. We helped to develop and support a cross-sector mentoring programme, as well as supporting and promoting the valuing together Reverse Mentoring programme with the BAME Network and our Board. This year we also launched effective mentoring training to increase mentoring resource across NBT.

This year also saw the refresh and relaunch of our Trust Corporate Induction, which now includes a range of speakers and presentations which set out the cultural and strategic focus of NBT, as well as breakout rooms and sessions where new staff can meet teams who will support them during their employment at NBT, (such as the People Team, Trade Unions, Bank Team and Employment Services).

Leadership Development

This year we have developed a new Healthcare – Excellence in Leadership & Management (HELM) Programme ready to launch in the early summer of 2023. We know through feedback from appraisals and the annual staff survey that development opportunities are vital to ensuring that people feel motivated and inspired whilst at work, so we have invested in a programme to support managers at NBT to feel well-trained, supported and confident to build and develop their teams, as well as to support and value staff, manage their resources effectively, and learn leadership skills to inspire and motivate others at all levels.

We have been working to refresh our learning & development offer to all staff and we are excited to launch the HELM programme as part of this. The aim of the programme is to ensure all those with management roles at NBT have the skills to plan, lead and motivate teams in accordance with our NBT Values and strategy. At NBT we want to make sure there is equitable access to professional development, so this programme will support the development of inclusive talent and succession plans for future managerial and senior leadership positions.

The programme is structured into three elements to support those at different stages of their leadership journey:

- *Mastering Management (for new managers)*
- *Excellence in Management (for experienced managers)*
- *Leading for Change (for senior leaders)*

Each course is delivered through a blend of in-person and online learning.

Aligned to this, and our commitment to developing managers and leaders in NBT, more than 400 managers undertook a range of management skills modules throughout 2022/23. A number of managers also successfully achieved the ILM Level 2 Leadership & Team Skills Award, as well as many managers undertaking our new bitesize online management skills modules that we launched this year. We also launched a new Speciality Leads programme with 8 modules and community events, and more than 200 managers attended NHS Elect webinars with 6 new NHS Elect modules launched into NBT in October 2022.

Alongside this, specific work took place within our divisions to provide organisation development support including topics such as conversations with compassion, civility, and behaviour change, developing self-awareness, team behaviours/purpose and team development.

Equality, Diversity and Inclusion

We remain committed to increasing inclusion throughout NBT and recognise our legal duties under the Equality Act 2010 and the need to act under the public sector equality duty.

This year we have continued to embed workforce equality, diversity, and inclusion as a golden thread throughout the Trust. Specific work was undertaken with our Medicine Division around 'Building a Culture of Conscious Inclusion.' We also enhanced our corporate staff induction to ensure our approach and culture around equality, diversity and inclusion was well embedded for those joining us and we developed and launched consciously inclusive leadership training to more than 50 participants. We continued to promote and embed the Valuing Together Reciprocal mentoring programme with a new cohort of participants and six matched pairs of BAME staff and Senior leaders. We had 12 NBT participants in the BNSSG Race Equality Talent Development (Believe) Programme, sponsored 3 NBT staff with places on the Stepping Up programme and have developed a new BAME career development 'Accelerator' programme for staff bands 2-5 with 50 NBT places. This is launching in early summer 2023

We also commissioned a Disability at work legal masterclass for managers and HR staff and have developed new and accessible advice and guidance around Reasonable Adjustments

through a range of in person and online drop-in sessions. We were also proud to continue to be awarded the Mindful Employer status.

Our support has continued for the NBT and Integrated Care System (ICS) equality groups and NBT Staff Networks and this year we supported the start-up of the NBT Veterans champion's network and the Neurodiverse staff buddies' programme.

As part of our commitment to communities, we have started work to focus on inclusive recruitment at NBT, with the overall aim of increasing NBT employment offers in our most deprived communities.

Staff Wellbeing

We have continued with the growth and development of our staff wellbeing offer this year, and this continues to flourish. We were therefore pleased to see such positive feedback around our investment in supporting staff wellbeing via the staff survey. We have continued to invest in physical space for colleagues including establishing new and refurbished staff rest areas, breakout spaces and calm rooms across the Trust and in a range of our divisions, as well as commissioning and supporting the Project Wingman Calm Bus across three of our sites. Over 600 staff benefitted from the Gardens for wellbeing programme, and we also introduced environmental improvement and well-being funds which teams could spend to improve their work and rest areas. We also introduced divisional Reward and Recognition Funds for local team recognition initiatives and improved our Long Service award process with more than 664 awards presented between January – December 2022.

Other initiatives included the introduction of an additional wellbeing day for all staff, a range of wellbeing festivals and events across divisions, mental health focus events and promotions and events to support world sleep day.

Following feedback from staff on other things they would like to see within our wellbeing offer, this year we were pleased to launch a new range of Menopause Support tools and training within NBT including ambassador training, train the trainer, the introduction and roll out of a Menopause toolkit and resources, introduction of a Menopause pledge, and a range of listening events including the Menopause Cafe. This work has been nationally recognised and is being showcased at a regional retention event at the end of April.

Due to the financial pressures experienced by many over the past 12 months, we have also particularly focussed our staff wellbeing offer on how we can extend financial wellbeing support for our staff this year. This included enhancing and promoting the range of NHS related discounts, benefits, and partnership support with access to hardship grants, subsidised food in the hospital, tax incentives including salary sacrifice for childcare, electric vehicles, financial advice, cycling to work and uniform washing. We also supported colleagues with easy access to food bank referrals, and were pleased to launch a new service to enable staff to access their pay earlier, or on a more frequent basis via an App. In addition, we offered support to colleagues to access financial coaching, budgeting tools, financial support drop-in clinics and signposting to benefits support and have started providing Citizen's Advice Bureau support on-site. This will continue for the next 6 months

Our high quality, collaborative and engaging arts programme boosts health and wellbeing, putting the hospital at the heart of our communities with a foundation built on addressing staff wellbeing to strengthen and inform the whole programme. Particular successes this year included a Twitter video of the Renewal Choir event with more than 560 views and the Staff Survey the Musical II which had 290 views on Fresh Arts YouTube channel as well as 1054 views on NBT's Twitter account.

Our Fresh Arts programme has continued this year to harness the power of creativity and the arts to make a positive difference to our patients, visitors and staff. During 2022/23 the programme continued to develop and promote a range of activities within the hospital across a range of our spaces, working with 58 patients, 278 staff, 198 visitors and audiences of over 200 for events held in the hospital atrium. This has included programmes such as Arts on Referral for patients, Dancing with Parkinson's, and Dance for Dementia.

Freedom to speak up

As an organisation we aim to:

- Support a positive speaking up culture
- Encourage the organisation to become more open and transparent, where staff are valued for speaking up
- Ensure that leaders are challenged to role model the kind of behaviours that encourage speaking up, and that they listen and follow up when matters are raised

In 2022/23 the organisation expanded the FTSU Champion model and ended the year with 18 Champions across the organisation. This means that there are more people across the organisation who are able to encourage, signpost and support colleagues to speak up with ideas, issues, problems, challenges, opportunities and innovations. It has also increased the diversity of our FTSU service, which we hope will make it more accessible to all staff.

We also launched an updated Freedom to speak Up policy in 2022/23, aligned to the newly released national template and guidance. This was developed in consultation with stakeholders including colleagues at all levels and trade union representatives. It also provided the opportunity for additional communications and engagement with the organisation.

Fundraising – Southmead Hospital Charity

Our official charity, Southmead Hospital Charity, continues to secure donations to deliver world-class projects and comforting items over and above what the NHS funds. From pioneering research, cutting-edge equipment, and healing spaces, to patient, family and staff support, donations make the biggest difference to our Trust, with every penny ultimately benefitting patients at NBT.

Research and Development

Our priority for 2022/23 was the re-establishment of the Research and Development (R&D) portfolio of studies to pre-Covid levels. Across these indicators of achievement, we have exceeded our objectives.

In 2022/23 NBT opened 129 new studies across 46 clinical departments and recruited over 12,600 participants across 187 studies. Two very large observational studies recruited 8000 participants between them with the remainder of participants recruited from 185 studies spanning every clinical division within the Trust. Excluding the two large studies, NBT recruited over 75% of the pre-covid target which benchmarks very positively within the region.

In addition to the 12,000 plus participants recruited across NBT, we continue to develop and deliver our research portfolio nationally. In 2022/23 NBT submitted 79 grants (43 NBT led grants) and were awarded grants with a combined value of £5.9 million. NBT has an impressive success rate for full stage National Institute for Health Research (NIHR) grant submissions, (90%), placing us in an enviable position.

During 22/23 NBT also led and managed 34 national NIHR studies and as a result has been awarded £1.1 million in Research Capability Funding (RCF). This award places NBT as the ninth largest grant managing Trust in the UK, out of 248 institutions. This, amazing, achievement from twenty-first to ninth place in three years, is a result of the extraordinary collaborations and teamwork between R&D and clinical and academic teams, the wider system, and national collaborations.

Commercial studies offer new potential treatment options, however during Covid we significantly reduced our commercial research to redirect the resource to focus on the pandemic. Rebuilding our commercial research portfolio was therefore a priority. In 2022/23 we increased our commercial activity and exceeded our pre-covid research levels by 30%. NBT has created a new post of Joint Commercial Research Manager with University Hospitals Bristol and Weston Foundation Trust, to make Bristol the centre of excellence and preferred location for commercial companies to deliver research across the South West England.

During the year R&D consulted and developed its next five-year research strategy. Through a series of consultations, the main areas of concern for our stakeholders, internal and external, were sorted and then refined. Our strategy focuses on four aims:

- Engage and empower patients and the public as partners in world class research
- Support our workforce to develop and enhance their knowledge and skills to deliver world class research
- Research will be a core principle underpinning the day-to-day business of the Trust
- Further develop our expertise in research design, management, and delivery to make NBT a national exemplar for cross-system research and innovation

In addition to our four aims we enshrined two foundation principles; seeking true equality and inclusivity in everything we do and to minimise our negative environmental impact.

In direct response to the feedback during the strategy consultation R&D implemented two new specific projects:

1. A new Early-Stage Research Funding stream for non-medical staff to build capacity in for nurses, midwives, allied health professionals (NMAHPs) and biomedical scientists who wish to develop and lead new research studies. Broadening the variety of healthcare professionals developing and delivering world class research is critical for maximising the benefits for our patients.

2. Evidence from the pandemic showed a number of community groups from diverse communities distrusted institutional healthcare and research. To take a first step in addressing this, R&D secured funding from the West of England Clinical Research Network to lead a community engagement event. The aim of the event was to identify strategies for communicating with diverse community groups and to establish if there was a 'demand' for proactive healthcare and enable groups, as well as providing an opportunity to meet and collaborate with members of those communities. 400 individual checks were carried out on the day with approximately 10% recommended for GP followed up by the attending consultant. The checks included liver & lung function, cardiology advice, testing people's cholesterol levels, liver & kidney function, diabetes, PSA testing for men of 50. General blood pressure, height, weight BMI. The overwhelming feedback from the day was a positive endorsement of the need for these events to be supported and delivered by the system. This initial event will now feed into future collaborations across the ICB.

In 2023/24 R&D will focus on growth and development. We aim to maintain and further grow the breadth and depth of our research capability and capacity, continuing to support and develop researchers at NBT and increase the availability of research opportunities for our NBT community.

Sustainability

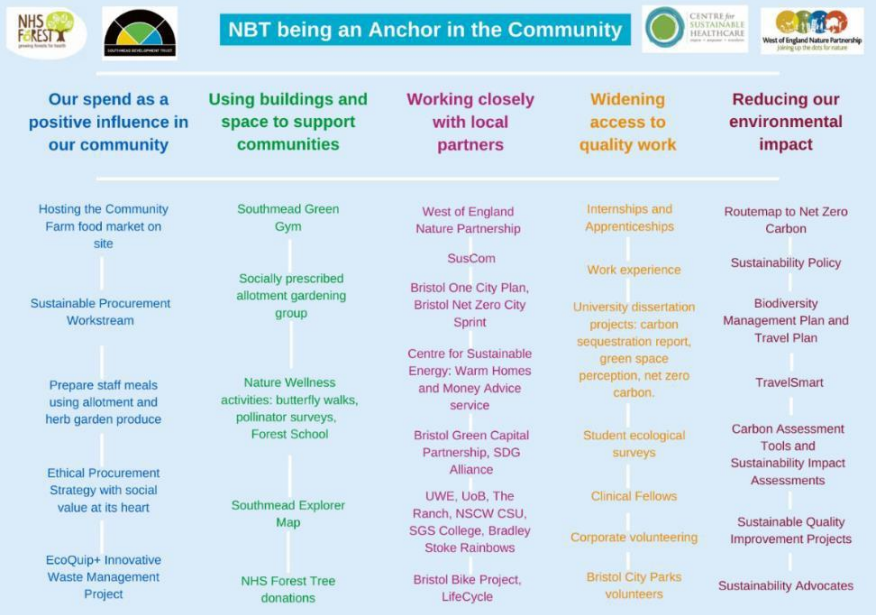
Leadership in sustainable development

As part of the NHS, the Trust has a statutory responsibility to contribute towards emissions and environmental targets. Alongside this, NBT has identified sustainability as one of its key improvement priorities that must be addressed to achieve the Trust's objective of becoming an anchor in our community. The figure below highlights the key activities delivered through our sustainability work that have established the Trust as an anchor institution throughout 2022-23.

Over the course of the past 12 months, the Trust's Sustainable Development Unit (SDU) along with our sustainability partners in the ICS have developed a system-wide sustainability strategy, the "Healthier Together ICS Green Plan".

The strategic aim of the Green Plan is to improve our environment, achieve net zero carbon by 2030 and drive efficient resource use.

As part of the development of the ICS Green Plan, the SDU and UHBW's sustainability teams are working in partnership to achieve the Green Plan objectives. The Green Plan will be delivered by the key workstreams with progress being monitored by the Green Plan Implementation Group and the Green Plan Steering Group. The Executive sponsor of the ICS Green Plan and the ICS Net Zero Lead is NBT's Chief Finance Officer.



Examples of NBT embedding itself as an anchor institution across the five themes

Being and anchor in the community

Working more closely with local partners

In 2022-23, we strengthened our existing partnerships with local organisations through our membership of the West of England Nature Partnership, North Bristol Sus-Com, the SDG Alliance, and Bristol Green Capital Partnership. The Trust gained new partnerships through the Bristol Food Network Procurement Group, the SHINE network and the No Cold Homes Steering Group. We have solidified our ties to our local authority partners through our continued involvement with WECA's Future Transport Zone programme and the One City Environment Board.

Using buildings and spaces to support communities

Engagement - Through our ICS Green Plan we are generating a BNSSG-wide movement, mobilising staff, patients, and the local community to make sustainable changes within their control. The Green Plan Communications and Engagement workstream will set the strategic direction for achieving this and will establish the enabling conditions. Throughout 2022-23 we ran campaigns such as Energy Awareness Month and No Mow May. We engaged staff and patients through workshops involving wreath making, pumpkin carving, wildflower meadow creation, seed sowing, bird feeder making and lino printing and held events such as the Allotment Gala and our Journey to Carbon Net Zero Week. We engaged with the community on our sustainability objectives through our guest appearance on Ujima Radio and by providing forest school sessions to Bradley Stoke Rainbows and the Ranch.

In 2022/2023, we joined forces with UHBW to host monthly Lunch and Learns to raise awareness of healthcare-related sustainability issues and opportunities across the ICS. Through this programme we trained 229 staff and provided 119 hours of virtual engagement. Through our engagement activities we have engaged with approximately 37% of NBT staff, surpassing our 30% target.

Use of green spaces - Throughout 2022-23, the Trust has worked hard to address the ecological emergency and was awarded the Space for Nature Bee Bold Award in recognition of the nature recovery work undertaken by our gardens team and Nature Recovery Ranger.

Our Nature Recovery Ranger has made improvements to gardens across the site, in the ICU Roof Terrace, the Rosa Burden Centre, the Maple Suite, the Brain Centre and the Breast Care Centre and has planted fruit trees, wildflowers and roses across site as part of the Gardens for Wellbeing project. These gardens have had an immensely positive impact on our patients and staff experience as well as supporting local wildlife. Our estates team has incorporated native hedges and trees, wildflower meadows and living roofs in new developments such as Kendon House and the VU under the Willow.

The Trust has also welcomed patients from our community to use our site in their recovery through green social prescribing activities in partnership with the Southmead Development Trust and is looking forward to welcoming more patients next year.

The NHS as an employer

The enthusiasm and dedication of our staff to deliver our services in a more sustainable way is crucial to achieving our sustainability goals. In 2022, we launched our joint staff engagement programme with UHBW, Greener Together, which enabled staff to make simple and effective actions to reduce their impact at work and at home. We also increased staff benefits through the introduction of the Ultra-Low Emission Vehicle Salary Sacrifice Scheme.

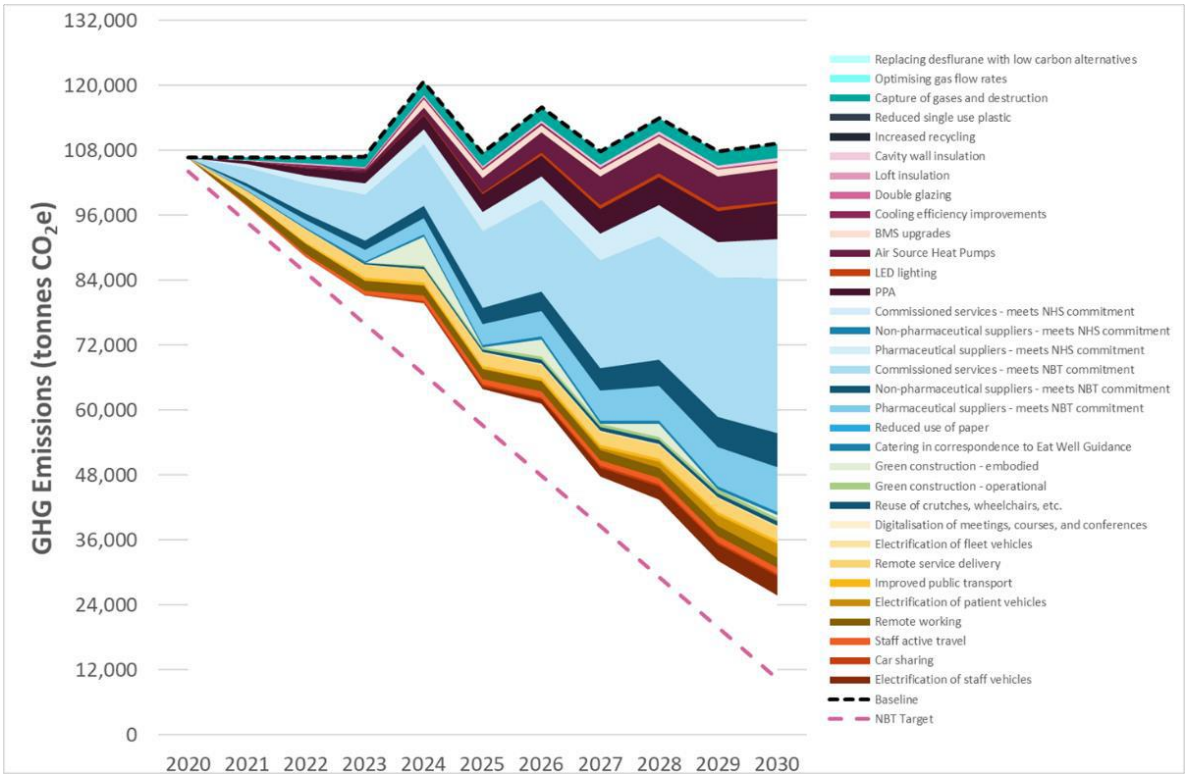
The Trust now has 35 Environmental Awareness Representatives and 10 Sustainability Advocates across many different departments. In 2023-24 we will breathe new life into these networks, refocusing our efforts to deliver the Route map and ICS Green Plan objectives.

Developing sustainably

Net Zero Carbon 2030 - Over the past year the SDU has engaged staff in our Route map to Net Zero, summarised in the figure below, which outlines the trajectory the Trust must follow to decarbonise emissions by 2030. The figure shows that based on current policy and technology the Trust will fall short of its net zero goal by 16%. The Trust must therefore decarbonise by adopting new technologies and developing policies that drive rapid and effective action. The ICS Green Plan has adopted the Route map's recommendations whilst also including biodiversity, health in nature and climate adaptation. The Green Plan recognises the significant investment required from each ICS organisation to achieve net zero. NBT and UHBW are currently developing a carbon calculator to be embedded into the business planning process to enable investment decisions that support sustainability and carbon reduction.

Through our Warp-It portal our staff have saved £19,212 of waste and procurement costs, 3725kg of waste and 9478kg of CO2 equivalent in 2022/23. NBT has joined the Healthcare Without Harm Plastic Working Group to explore further opportunities to reduce plastic in healthcare. Thanks to the help of our enthusiastic clinical teams, multiple plastic reduction projects have been delivered.

NBT's Carbon and Energy Manager and Energy Officer have been working hard throughout 2022-23 to deliver heat decarbonisation plans and energy efficiency projects, funded by £4.3 million of the Public Sector Decarbonisation Fund. This includes installing roof and cavity wall insulation, heat pumps, LED lighting and double glazing across the Southmead site, Bristol Centre for Enablement and South Bristol Dialysis Unit. In addition, 983 Solar PV panels have been installed across our Southmead estate, saving the Trust 378,000 kWh per year, equivalent to powering 123 UK homes. The Trust has also recently moved to hydro-treated vegetable oil in our retained estates generators and Cossham Hospital which will significantly reduce our Carbon Emissions and air pollution. In recognition of his tremendous work, NBT's Carbon and Energy Manager was awarded Energy Manager of the year in the Energy Management Awards 2022.



North Bristol NHS Trust's modelled carbon emissions trajectory from 2020 to 2030 for each recommended intervention, business as usual and the projection for net zero by 2030.

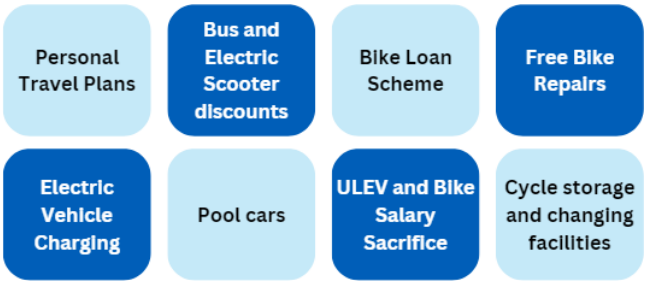
As Covid-19 restrictions eased, our recycling rate gradually returned to pre-pandemic levels however, our clinical waste generation has increased as theatres work hard to address surgery backlogs. The table below shows the estimated trend in carbon emissions compared to 2021/2022. Full statistics on our consumption and associated carbon emissions will be reported in the Green Plan progress report.

Resource	Forecasted 2022-23	Tonnes CO_2 equivalent	Change from 2021-22	Trend
Electricity consumption	39,982,396 kWh	25,921	323,850 kWh	↓
Onsite renewable energy generation	117,422 kWh		52761 kWh	↑
Gas consumption	45,495,307 kWh	9,720	1,780,250 kWh	↓
Oil consumption	699,985 kWh	221	49,375 kWh	↑
Water consumption	342,908 kWh	51	25,384 kWh	↓

Travel and transport - During 2022/23 the Trust has made good progress on the Travel Plan and will develop the 2024-28 Travel Plan this year. The Trust has recently appointed a Clean Air Manager to support the decarbonisation of our travel and transport to achieve net zero and reduce the air pollution associated with our activities.

Progress has previously been monitored by the Travel Strategy Group which has now transformed into the ICS Travel, Transport and Air Quality workstream. In 2023 the Trust will reinstate working groups that will deliver the ICS Green Plan objectives and recommendations within the Trust Fleet Rationalisation Report. In 2022 the Trust continued to provide sustainable travel incentives and expanded our electric loan bike fleet.

NBT promotes sustainable travel choices to patients through our website, appointment letters, site maps, the public transport hub outside our main entrance and access to electric vehicle charging points.



Sustainable models of care

Through the Trust's Quality Improvement programme, 17 sustainable models of care have been identified throughout 2022-23. The digital transformation projects delivered have made many sustainable improvements to the way we deliver care, reducing our consumption of resources, improving patient experience and reducing staff and patient mileage.

Using our spend as a positive influence

Procurement remains the largest portion of our carbon footprint. Our biggest challenge is driving the supply chain to net zero and ensuring our suppliers are aligned to our net zero carbon by 2030 goal instead of NHS England's 2045 goal. We are working to overcome this challenge by tracking the commitments and trajectory of our suppliers against net zero, reviewing our procurement process, adopting a fully embedded sustainable procurement approach to category spend and management and developing a market engagement plan. Our Sustainable Procurement Manager has identified the risks and opportunities associated with each category and prioritised goods and services with the largest spend and carbon impact.

PART 2 - Accountability report

Corporate governance report

The purpose of the corporate governance report is to explain the composition and organisation of the entity's governance structures and how they support the achievement of the entity's

objectives. The corporate governance report includes the directors' report and the annual governance statement.

Directors' Report

Composition of the Trust Board

The Trust Board is a unitary board accountable for setting the Trust's strategic direction, vision, and values, monitoring performance against strategic and operational objectives, ensuring high standards of corporate governance, and helping to promote links between the Trust and the local community, including the local ICS, Healthier Together.

The Trust Board is made up of the Chair, Chief Executive, four Executive Directors and six Non-Executive Directors all with voting rights. Two additional Executive Directors attend the board in a non-voting capacity alongside two non-voting Associate Non-Executive Directors. The Associate Non-Executive Director posts are intended to bring diverse skills and perspectives that are otherwise under-represented at board-level, and to serve as a talent development and succession planning pipeline for NHS Non-Executive Directors.

As of 31 March 2023, there were no executive or non-executive vacancies on the Trust Board; however, the Associate Non-Executive director posts were vacant, with candidates not due to commence until 1 May 2023. Board membership for the year ending 31 March 2023 is set out below. Biographies of existing board members can be located on the Trust Website, together with their declarations of interest (https://www.nbt.nhs.uk/about-us/trust-board/declarations-interest):

Non-Executive Directors:

- Michele Romaine, Trust Chair
- Tim Gregory, Vice-Chair
- Professor John Iredale (Non-Executive Director until 31 July 2022, then Associate Non-Executive Director until 31 December 2022)
- Dr Jane Khawaja (from 1 January 2023)
- Kelvin Blake
- Kelly Macfarlane
- Richard Gaunt
- Professor Sarah Purdy
- Sandra Harding (Associate Non-Executive Director, non-voting, until 3 January 2023)
- Ike Anya (Associate Non-Executive Director, non-voting, until 31 January 2023)
- Darren Roach (Associate Non-Executive Director, non-voting, from 1 May 2023)
- Omar Mashjari (Associate Non-Executive Director, non-voting, from 1 May 2023)

Executive Directors

- Maria Kane, Chief Executive
- Steve Curry, Chief Operating Officer
- Tim Whittlestone, Chief Medical Officer

- Steve Hams, Chief Nursing Officer
- Glyn Howells, Chief Finance Officer
- Jacqui Marshall, Chief People Officer (non-voting) (approved sickness absence from 14 March 2023)
- Jude Gray, Interim Chief People Officer (non-voting) (from 27 February 2023)
- Neil Darvill, Chief Digital Information Officer (non-voting)

Audit & Risk Committee

Members of the Trust's Audit & Risk Committee in 2022/23 have been:

- Richard Gaunt, Non-Executive Director (Chair)
- Tim Gregory, Non-Executive Director
- Kelvin Blake, Non-Executive Director

Board effectiveness and development

Trust Board undertook a review of its effectiveness in July/August 2022. This included a self-evaluation and an analysis of how the Board spends its time between operational, strategic, and regulatory/assurance topics. The effectiveness of the Board as a whole, the sharing of information and the approach to discussion and challenge was also discussed at a series of Trust Board development sessions in June and November 2022. Each Board Committee also undertakes a self-assessment of their effectiveness and reports the results to Trust Board.

Well-Led Services

The most recent CQC inspection in September 2019 identified the trust as "Good" overall and "Outstanding" when assessed against the CQC's well-led framework. The Trust has continued to maintain an internal well-led self-assessment document. The CQC identified that the leadership, governance, and culture of the organisation promote the delivery of high-person-centred care, and leaders were experienced and approachable with clear vision for the services they delivered. The Trust intends to commission an external developmental well-led review in 2023/24.

External Auditors' Remuneration

The Trust's auditors are Grant Thornton. During the financial year there was expenditure of £150k (including VAT) for statutory audit services to the Group (£134k for the Trust).

Fraud, Bribery and Corruption

The Trust's Counter Fraud & Corruption Policy sets out the arrangements that the Trust maintains to deter, prevent, detect, and investigate instances of fraud, corruption and bribery carried out against the Trust and the wider NHS.

The Trust maintains a qualified Local Counter Fraud Specialist (contracted from KPMG LLP) who ensures that the annual plan of proactive work minimises the risk of fraud within the Trust and is fully compliant with NHS Counter Fraud Authority counter fraud standards for providers. Proactive reviews were carried out in the following areas during 2022/23:

- Procurement and contract management
- Sickness absence fraud
- Bank and agency staffing.

Counter fraud reports are presented to the Audit & Risk Committee at each meeting.

Annual Governance Statement

Maria Kane, Chief Executive

Scope of responsibility

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

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to:

- Identify and prioritise the risks to the achievement of the policies, aims and objectives North Bristol 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 North Bristol NHS Trust for the year ending 31 March 2023 and up to the date of approval of the annual report and accounts.

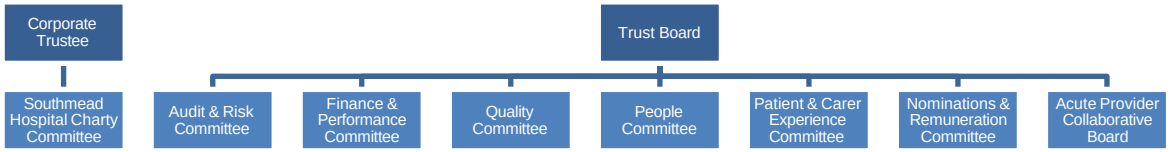
Governance framework

The role of the Trust Board is to govern the organisation effectively and in doing so, to build public and stakeholder confidence in the organisation and the services that it provides. The Board maintains overall accountability for the effectiveness of the Trust's system of internal control. In 2022/23 it primarily discharged this responsibility through the receipt and review of:

- Quarterly reports on the Board Assurance Framework and Trust Level Risks ensuring key risks were identified and controls or assurance gaps were being addressed,
- Regular upward reports from the Committees, including assurance that the Committees were reviewing relevant strategic and operational risks and associated controls and actions at each meeting,
- An Integrated Performance Report providing internal assurances at monthly intervals on quality, finance, activity and workforce measures and other quarterly and six-monthly measures on quality and safety, clinical governance and safe staffing,
- Various deep-dive reviews of key operational and performance pressures at Trust Board and Committee meetings, and
- External assurance sources, including the External Auditors review of financial year-end accounts and value-for-money (VFM) commentary, the formal and informal visits/inspections from the CQC and other external regulators as relevant, including the Human Tissues Authority.

Authority was delegated by the Board to various Committees and the role and terms of reference of these Committees were reviewed as part of the Board's commitment to improving and maintaining its governance processes.

Approved terms of reference for each of the Board's Committees are available on the Trust's website (https://www.nbt.nhs.uk/about-us/trust-board/committee-terms-reference) and the formal Board Committee structure on 31 March 2023 is set out below:



Executive Management Team and Senior Leadership Group

In November 2022, the Chief Executive reconstituted the Trust Management Team, which had been the Chief Executive's senior management committee, to form a Senior Leadership Group, inviting senior corporate deputies and heads of key corporate services to join the existing group Executive and clinical/divisional leaders.

The Senior Leadership Group was formally established to support the Executive Directors to deliver their accountabilities through providing a forum for engagement with senior leaders across the organisation in relation to clinical and organisational strategy, workforce, cultural change, the development of organisational change proposals, and significant operational issues requiring a whole-Trust response.

Alongside this change, a weekly Executive Management Team meeting was established to:

- Oversee the operational management and performance of the Trust and the delivery of objectives set by the Board
- Make management decisions on issues within the remit of the executive directors and
- Support individual executive directors to deliver their delegated responsibilities by providing a forum for briefing, exchange of information and resolution of issues.

The membership of this meeting comprises the Chief Executive and the Executive Directors, with the Clinical Directors of the five clinical divisions attending monthly. This change has clarified authority and responsibility and ensured that internal governance arrangements align with statutory responsibilities (i.e., it is the Executive Directors who are ultimately accountable to regulators for the organisation's performance).

Quality governance

The Trust is fully compliant with the registration requirements of the CQC and maintains an active dialogue with the local inspection team to address any specific issues raised during the year and to facilitate in-year monitoring and engagement visits. In 2022/23, successful visits were facilitated for Urgent and Emergency Care and Medical Care and Surgery core services.

In July 2022 the CQC also inspected the Trust's compliance with the Ionising Radiation (Medical Exposure) Regulations 2017 (IRMER). This inspection identified no breaches that justified regulatory action, and all actions have been delivered.

The Trust has progressed a range of quality improvement initiatives, focusing on Commissioning for Quality and Innovation (CQUIN) schemes, which were reintroduced in 2022/23, having been suspended during the Covid-19 response. The 2022/23 schemes adopted by the Trust were:

- Flu vaccinations for frontline workers
- Recording of NEWS2 score, escalation time and response time for unplanned critical care admissions
- Compliance with timed diagnostic pathways for cancer services
- Anaemia screening and treatment for all patients undergoing major elective surgery
- Cirrhosis and fibrosis tests for alcohol dependent patients
- Achievement of revascularisation standards for lower limb Ischaemia
- Achieving high quality Shared Decision Making (SDM) conversations in specific specialised pathways to support recovery
- Achieving priority categorisation of patients within selected surgery and treatment pathways according to clinical guidelines

Delivery of these improvement initiatives has been overseen via a quarterly executive review process, linking in with the relevant clinical leads, and the Trust has recorded successful delivery against key improvement measures.

Formal clinical divisional performance review meetings were also reinstated in 2022/23, with access and wider quality measures forming a key component of the standard items discussed

and reviewed at those meetings. This has allowed Executive-led check and challenge of key quality and safety risks and issues faced by the clinical divisions and has supported updated self-assessments by each division/core service against CQC key lines of enquiry. These self-assessments have been reported through to the Trust Board alongside the Trust's overall CQC well-led self-assessment. This has provided assurance to the Trust Board and forms the basis of a programme of improvement and preparation work ahead of any future regulatory inspection.

Throughout the year Executive Director-led quality committees have continued to operate as follows:

- Clinical Effectiveness & Audit Committee
- Patient Safety Committee
- Safeguarding Committee
- Control of Infection Committee
- Drugs and Therapeutics Committee
- Patient and Carer Experience Group
- Learning Disability/Autism Steering Group
- End of Life Care Steering Group.

The first five groups listed above report into the Quality Committee and the final three groups reports into the Patient & Carer Experience Committee, both also chaired by a Non-Executive Director. These committees seek assurance from Executive Directors and clinical teams and provide assurance to the Trust Board based upon the business conducted within those meetings.

During 2022/23 the Quality Committee has also sought and received additional information and assurance on the following key subjects:

- Maternity Services, including the organisational response to the Ockenden and Kirkup reports
- Compliance with the Maternity CNST Incentive Schemes
- Work on improving and updating overdue Clinical Policies
- Never Events
- Risks and issues faced in the Emergency Zone
- Quality Impacts of Industrial Action.

Independent quality assurance is provided through the Trust's Internal Audit programme. The outcomes are reported through to the Audit & Risk Committee but also through Quality Committee and into the executive-led quality committees outlined above where appropriate. Examples in 2022/23, reported by the Internal Auditors, were Patient Safety Incident Response Framework, Policy Management and Governance and Cancer MDTs.

Capacity to handle risk

As designated Accountable Officer, the Chief Executive has overall accountability for risk management in the Trust. The Chief Nursing Officer is the Executive Director with responsibility for risk management at Trust Board level. In October 2022, the corporate risk function transferred from the Patient Safety Team to the Corporate Governance Team, with the Director of Corporate Governance/Trust Secretary taking over operational management and oversight of the risk function.

The Trust's risk management approach focuses on equipping staff to manage risk in a way that is simple and helpful, and appropriate to their authority and duties. The Trust ensures senior focus on key risks using:

- The descriptor of "Trust Level Risk" (TLR). This is used to describe any risk that meets the risk appetite threshold for its related risk type as set by the Trust Board. The Trust Risk Register is made up of all TLRs
- Executive Risk Sponsors (ERS) for all TLRs
- Accountable Committees: these are Board Committees, with all TLRs mapped to an appropriate Accountability Committee for oversight

In 2022/23 the Trust employed a dedicated Head of Risk Management post to provide central coordination and leadership for risk management. A monthly Risk Management Group was also established to execute responsibilities in relation to effective risk management, pulling together senior representatives from clinical divisions and corporate functions as well as members of the Executive Team. The wider Executive Team continue to review TLRs at the monthly Executive Assurance Forum, receiving a summary report from the Risk Management Group.

Governance arrangements are further strengthened by using:

- Clear reporting mechanisms
- Standardised reporting templates
- Simplified risk module on Datix, and
- A clear and up-to-date risk management strategy and policy.

Local risk ownership, knowledge & skills are maintained by:

- Clinical division and corporate directorate governance and leadership groups reviewing their risks in line with the Trust policy.
- All TLRs being approved by the relevant Divisional/Directorate management team, following engagement with the Head of Risk Management and relevant ERS
- Upskilling key staff via risk workshops, underpinned by the revised risk management strategy and policy and providing practical guidance on the process to identify, assess, approve, manage, and report risk
- Ongoing coaching on risk management through existing governance structures.

Accountable committees

The overall responsibility for managing risk remains with the Chief Executive and assurance to the Board is provided through the Audit & Risk Committee, chaired by a Non-Executive Director. The Board maintains oversight of the risk management system and reviews the Board Assurance Framework alongside the TLRs on a quarterly basis.

Approved subject specific TLRs are also reported to other key Accountable Committees as appropriate, and when deemed necessary or important, these are highlighted to Trust Board via committee reports.

Relevant risks, including TLRs are also monitored via Executive-led groups such as the Health and Safety Committee and the Operational Management Board.

Risk appetite

Board members have participated in a risk seminar session to determine the Trust's appetite and tolerance for risk (April 2022). This workshop is being revisited in May 2023. Ongoing challenge and review of risk appetite/tolerance forms part of the discussion at Board and Committees when reviewing TLRs, and any recommendation on changing risk appetite/tolerance is referred to Trust Board for ratification. The Board's tolerance for risk informs the threshold for a TLR.

The Head of Risk Management reviews the risk register to identify risks common across more than one division and makes recommendations to Risk Management Group when it is appropriate to aggregate the separate risks and assess as one.

The risk and control framework

The Trust's risk management policy framework aims to ensure a pro-active approach to risk management by engaging staff at all levels in efforts to resolve risk locally. 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.

Risk management at NBT is integrated with other supporting and co-dependent mechanisms. For example, themes and learning from incidents, investigations, audits and external agency inspections contribute to the organisation's understanding of risk exposure. Discussions of new and emerging risks form a key part of the Trust's governance/committee framework. For example, the Patient Safety Committee receives monthly updates on all patient safety risks rated as ≥9 as well as receiving reports on all TLRs across the Trust. This approach can also be seen in the Trust's Patient Experience Committee.

There is an annual audit of risk management processes via the Trust's Internal Audit function which includes reference and comparison to best practice guidance and good practice in other organisations. Recommendations are acted upon by the Trust and this is overseen by the

Audit & Risk Committee. The 2022/23 Internal Audit review of risk management concluded "significant assurance with minor improvement opportunities".

Board assurance framework

The Board Assurance Framework (BAF) defines and assesses the principle strategic risks to the Trust's objectives and sets out the controls and assurances in place to mitigate these.

Each of the risks in the BAF have been aligned to the objectives within the Trust's strategy, have their unmitigated, mitigated and target risk scores reported, and information showing the anticipated changes in rating over time. Gaps or areas where controls can be improved are identified which are translated into actions.

The BAF is reviewed by Trust Board in an ongoing quarterly cycle alongside TLRs, with key risk changes highlighted, and updates provided on any ongoing actions to improve risk control and mitigation. Trust Board's Committees also review relevant risks from the BAF at each meeting.

The BAF is used to help inform the Internal Audit work programme, and audit outcomes are used to inform further actions, or are used by the Board as part of its assurance process that the risk is adequately controlled. The risks are also used to inform the work programmes of the Committees to ensure they are focusing on the key risks to the delivery of the Trust's strategy.

Risks to data security

Risks to data security are managed by the Informatics Division (IM&T). Internally, any risks to Trust data can be raised on the Trust's risk register which, depending on risk type and score, may be reported to an Accountable Committee. Cyber Security is also a prevailing risk on the BAF, ensuring that visibility of this key risk remains high. On a day-to-day basis, monitoring is in place to ensure any unusual digital activity can be reported by staff to the IT Service Desk to investigate further, e.g., virus risks, phishing attacks etc. IM&T also monitor network security boundaries to pick up and block any suspicious activity.

Externally, IM&T are an active member of the National Cyber Security Centre (NCSC) Cyber information sharing partnership (CiSP) which is a national forum for sharing security incidents and receiving advice and support. IM&T are subscribers to the NHS Digital CareCERT initiative and receive regular security advice and guidance on how to update our IT systems and prevent unauthorised access to our data. The Trust actively supports NHS Digital, NHS England and other regulating bodies in their Cyber Security planning through supplying additional evidence and assurance sourced from the Trust's Data Security & Protection Toolkit which is also managed by the IM&T.

Continual improvement in our data security is also addressed through regular external cyber security audits and technical vulnerability testing, a programme of decommissioning end-of-life IT infrastructure, and advisory recommendations from the Information Commissioner's Office (ICO).

The organisation's major risks

Throughout 2022/23 the following strategic risks have been tracked on the BAF and have been closely monitored by Trust Board and its committees:

Strategic risk: Patient flow & Ambulance Handovers
Due to a combination of factors, primarily high number of patients with no criteria to reside, but also including constrained community and primary care capacity and workforce pressures, the flow of patients across the hospital is constrained. This results in delays to key targets within the Emergency Zone, including the timely treatment of patients and delayed ambulance handovers. In turn this has the potential to result in patient harm, poor patient experience, and reputational damage to the Trust. Note: Elements of this risk are outside of the Trust's direct control – actions are focused on those areas that are within the organisation's influence.

Key management and mitigation actions:
This has remained a high scoring risk and has in effect been managed as a live issue through much of the year. Mitigation actions have involved the creation of additional beds capacity within the hospital, the implementation of a dynamic risk assessed approach to pre-emptive transfers out of the emergency department, engagement with system and regional partners and the use of winter pressure funding mechanisms to create additional capacity at times of pressure.

Despite significant improvements in both ambulance handover targets, the four-hour target and a reduction in the number of patients with no criteria to reside by the end of 2022/23, this remains a significant strategic risk moving into 2023/24.

Strategic risk: Long waits for Treatment
The impact of the Covid-19 pandemic, together with high numbers of patients with no criteria to reside, workforce/skills shortages, and complex clinical pathways, has resulted in a demand/capacity gap in cancer services, diagnostics, and planned care. This has the potential to result in long-waiting patients deteriorating and coming to harm, poor patient experience, and reputational damage to the Trust.

Key management and mitigation actions:
This has remained a high scoring risk and has in effect been managed as a live issue through much of the year. Mitigation actions have involved the creation of additional bed capacity within the hospital, ring-fencing of additional elective capacity that has been maintained even during the times of most pressure over the winter period, the implementation of agile and responsive infection control arrangements and focused improvement programmes for key services.

While the Trust has achieved its overall improvement trajectories across planned care, this remains a significant strategic risk moving into 2023/24, with additional uncertainty arising from the threat of ongoing industrial action by key clinical staff groups.

Strategic risk: Covid-19 Pandemic
A further significant surge in Covid-19 or other respiratory infection would have the potential to impact the Trust in key areas including capacity to provide timely, safe and effective care, reduction in staff numbers due to infection, closure of beds as part of Infection Prevention Control, reduced patient flow and inability to achieve key quality and performance standards.

Key management and mitigation actions:
The threat posed by this risk has steadily reduced as 2022/23 progressed, and as of January 2023 Covid 19 and other respiratory diseases were not impacting NBT's operational approach. This remains under review and will remain on the BAF in 2023/24.

Strategic risk: Workforce
High levels of turnover, coupled with national/system healthcare workforce shortages, exacerbated by cost-of-living crisis, means that demand is outstripping supply in key areas, including nursing. Consequences include

- Increased reliance on expensive agency staff
- increasing turnover, which result in dramatic increase in recruitment activity and associated costs
- Poor staff morale
- Poor patient safety & experience due to staff shortages.

Key management and mitigation actions:
Workforce availability remains the organisation's top risk moving into 2023/24. Mitigations include international recruitment, staff wellbeing offerings, system-wide recruitment campaigns, flexible working offers, a "faster, fairer recruitment" programme, and increased use of trainee and apprenticeships.

Strategic Risk: Retained Estate
Parts of the Trust's retained estates are aging and approaching the point where significant refurbishment is required. Without decant facilities or alternative provision this work cannot be undertaken in a proactive manner, exposing the Trust to the risk of unplanned service failure, and associated degradation of patient safety, operational performance, and patient/staff experience.

Key management and mitigation actions:
Careful prioritisation of the Trust's capital programme and a preventative maintenance programme are key elements of the Trust's mitigation of this risk. In December 2022 an interim Estates Plan was approved by Trust Board, which included forward planning for known key risk areas within the retained estate. Longer-term, the Trust is pursuing funding for a BNSSG Elective Care Centre to be built on the Southmead site, which would provide decant facilities, freeing up retained estate for crucial improvement works.

Strategic risk: Cyber Security
A significant cyber-attack takes out the Trust's IT systems leading to a failure of business continuity and the inability to treat patients.

Key management and mitigation actions:
This risk remains under scrutiny considering successful cyber-attacks against the Irish Health Services in May 2021 and the alerts issued following the conflict in eastern Europe in early 2022.

Mitigations have included ongoing hardware and software upgrades, increased monitoring, and system/national engagement to ensure best practice.

Strategic risk: Carbon Net Zero:
There is a risk that due to lack of resource and the complexity of the required planning, the Trust fails to meet its 2030 Net Zero goal and adapt to climate change (i.e., key objective in Business Plan not met). This would constitute a failure to support Bristol's One City Plan and Climate Strategy and would represent a reputational risk

Key management and mitigation actions:
Mitigations have included investment in a Green Plan with the Integrated Care System, updating business planning processes to include a sustainability impact assessment, development of a sustainable procurement strategy and creation of a carbon route map .

Strategic risk: Underlying Financial Position
There is a risk that if the Trust does not deliver its planned financial position sustainably, and reduce its underlying deficit, it will be subject to increased regulatory intervention. This may include a loss of decision-making autonomy, increased scrutiny, and increased reporting requirements.

Key management and mitigation actions:
This risk was added to the BAF in 2022/23. Mitigation actions have included the implementation of enhanced procurement controls, a focus on financial management in divisional review meetings, the creation of a CIP Board, and additional training for managers.

Many of the themes arising from the strategic risks outlined about have also been present within the organisations TLRs during 2022/23. Top risk themes have included:

- Workforce availability across key staff groups (particularly nursing) and key services

- Performance and patient safety risks linked to non-elective flow and high numbers of patients with no criteria to reside. As the Trust has progressed with delivering its improvement plans, these risks have reduced/shifted throughout the year, but this remains a theme within certain services across planned and un-planned care

- Specific risks linked to ageing retained estate, particularly within the Women and Children's Division. These risks have been mitigated in-year, and longer-term improvements are factored into the 2023/24 capital plan and 2023/24 forward estates plans.

Principal risks to compliance with the NHS Provider Licence condition 4

As an NHS Trust, the Trust is exempt from the requirement to apply for and hold a Provider Licence; however, directions from the Secretary of State require the NHS Trust Development Authority (NHS Improvement) to ensure that NHS Trusts comply with conditions equivalent to the licence as it deems appropriate. The Trust's regulators therefore base their oversight of all NHS Trusts on the conditions of the NHS Provider Licence. Condition 4 relates to having in place effective governance to ensure compliance with the Licensee's duty to operate efficiently, economically, and effectively.

The Trust has not been subject to any enforcement action from NHS England in 2022/23 and does not anticipate being subject to such action in 2023/24. An annual self-certification exercise was completed in May 2022 which included a review of evidence of compliance with NHS Provider Licence condition 4. The Board confirms its compliance with the NHS Provider Licence conditions on a monthly basis via the Integrated Performance Report.

Like many NHS organisations, the Trust is not currently achieving several of the national constitutional standards including the four-hour standard in ED and the 18-week RTT standard for planned care. Failure to achieve these standards represents the main risk to the Trust's compliance with its provider licence; however, as the Trust has so far achieved or exceeded its operational recovery and improvement trajectories set nationally by NHS England, it does not consider this risk to be significant.

The Trust has been placed into Segment 3 of the System Oversight Framework, meaning that it can receive mandated support from NHS Improvement in relation to its performance. The

Trust continues to take advantage of this support to help shape its improvement and recovery plans as it moves into 2023/24.

Throughout 2022/23 the Trust's Committee structure ensures that there is timely scrutiny of performance data (particularly via the monthly Finance and Performance Committee).

Workforce Safeguards

The Board receives a regular report on Nursing and Midwifery staffing, providing assurance that the Trust has a clear validated process in place for monitoring and ensuring safe staffing in line with current national recommendations and is compliant with the *'Developing Workforce Safeguards'* recommendations and the requirements of the National Quality Board (NQB).

The People Committee received the six-monthly reviews of safe nursing staffing at North Bristol NHS Trust in April and October 2022. These reports set out the reviews of staffing that were undertaken in June and September 2021, and May and June 2022 respectively, using the Safer Nursing Care Tool (SNCT) (Shelford 2013). People Committee provided assurance to the Board via its upward report in October 2022, and an updated Safe Staffing report was presented to Trust Board in November 2022.

When completing these reports, Divisional Directors of Nursing and the Director of Midwifery considered the results and triangulated the findings with professional judgement in reaching conclusions and making recommendations. The Divisional Director of Nursing for ASCR has also completed a forward-facing review of all Critical Care units in the context of changing capacity and Guidelines for the Provision of Intensive Care Services (GPIC's).

The Director of Midwifery reviewed Midwife to Birth ratios as recommended and found within the Birthrate Plus® tool and endorsed by the Royal College of Midwives. The ratios are reviewed monthly against the recommended mean national ratio of one whole time equivalent (WTE) midwife per 29.5 births, Midwifery staffing continues to be reviewed alongside development of the continuity of carer model.

The Trust's process for managing safe staffing on a daily basis is set out in a Safe Staffing Standard Operating Procedure to ensure consistency in the process of managing safe staffing and a clear process for the escalation of shifts. This articulates the triangulated approach to safe staffing that NQB require and ensures robust decision making for all staff around the safe care of our patients.

Daily safe staffing meetings occur between Divisions, overseen by a Divisional Director of Nursing for the week, where real time data of actual staffing levels and patient acuity can be viewed, and staff redeployed as required. The staffing meetings assess this level of risk and move staff between clinical areas to balance the risk across the organisation.

In line with the junior doctor contract the Trust's Guardian of Safe Working (GOSW) is responsible for ensuring that Postgraduate Doctors in Training have systems in place to exception report should there be any breach of safe hours limits, or if there are any other immediate safety concerns. This is reported through the Allocate Exception Reporting system

which both Postgraduate Doctors in Training and Trust appointed Clinical Fellows have access to in order to raise any concerns.

The GOSW produces monthly reports for Divisional Management Teams allowing them to review and address any persistent breaches as well as a report presented to the Trust Board three times a year.

The Trust continues to roll out e-Rostering and e-Job Planning for all staff, with the aim of providing transparent divisional and corporate oversight of efficient and effective staff deployment across the Trust. Monitoring and reporting of medical staff deployment is through the Medical Professionals Group which in turn reports through to the People Committee. For other staff groups this is through our Multi-Professional Workforce Group.

Alongside the Trust's People Strategy (launched in September 2020), workforce forms part of the annual business planning cycle. This describes the workforce actions and assumptions supporting delivery of Trust activity during the year and a numerical plan presenting the anticipated workforce capacity. Our workforce plan is updated annually with significant input and engagement with divisions and services and signed off through our People Committee. Alongside this we have dedicated work on developing a long-term workforce plan, ensuring that we deploy the right staff with the right skills at the right place and time. This includes targeted strategic plans to address our workforce gaps and improve our workforce supply pipeline in the long term. Specific areas include:

- Bank optimisation
- Agency reduction
- New role development and workforce redesign
- International recruitment
- Faster recruitment
- Apprenticeship expansion
- Retention plan.

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 12 months, as required by the 'Managing Conflicts of Interest in the NHS' guidance.

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

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

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.

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

The Trust Board has overarching responsibility for ensuring that the organisation has appropriate arrangements in place to exercise its functions effectively, efficiently, and economically, and in accordance with the principles of good governance.

The Chief Finance Officer has delegated responsibility to determine arrangements to ensure a sound system of financial control. The Trust produces an annual operating plan that is underpinned by plans produced by each division. The annual plan details how the Trust will utilise its resources throughout the year, identifies the principal risks to the delivery of the plan and any mitigations, and is supported by financial forecasting. The Chief Finance Officer and his team work closely with divisional and corporate managers throughout the year to ensure that a robust annual budget is prepared and delivered.

The Trust is also closely engaged in ICS forums, including those forums focused on aligning and prioritising financial investment, to ensure that when exercising its functions, it plays its part in delivering the system duty to "breakeven" financially by not exceeding local capital and revenue resource limits set by NHS England.

Throughout the year Trust Board, via its Finance and Performance Committee, has received regular reports on the use of resources, both finance and otherwise. The reports provide detail on the financial and operational performance of the Trust and the delivery of cost improvement plans (CIP) and highlight any areas where there are concerns.

In 2022/23 the Trust created a CIP Board to provide more targeted oversight and challenge to the delivery of the Trust's CIPs. Members of the Finance team provide support across the organisation, particularly to clinical divisions, to identify and deliver CIPs in line with targets set in the annual plan. Analyst support includes the consideration of benchmarking data from Model Hospital, GIRFT and other national databases in considering efficient use of resources. In 2022/23 the Trust delivered £6.5m of savings across various schemes. CIP delivery is monitored via the CIP Board, with progress reported to the Senior Leadership Group, Executive Management Team, and the Finance & Performance Committee.

Internal audit has reviewed various systems and processes in place during the year and has published reports setting out any required actions to ensure economy, efficiency, effectiveness, and use of resources (namely a review of core financial systems, and an audit of the Trust's HFMA "Improving NHS Financial Sustainability: are you getting the basics right" self-assessment). The outcomes of these reports were reviewed by the appropriate Trust Board committee.

Information governance

The Trust has self-reported 23 data security breaches in the last 12 months through the Data Security and Protection Toolkit (DSPT). The incidents related to disclosure of personal identifiable information in error. Seven breaches required further investigation by the Information Commissioner's Office (ICO). The ICO took no action against the Trust for any of the seven breaches.

Data quality and governance

Work has continued in-year to identify and address data quality issues. Issues are identified through data quality monitoring which highlights where review and remedial action is required. Issues can also be reported by system users across the Trust. The Trust has a team of data quality specialists who work within the hospital to holistically look at data pathways from input stage to reporting, to identify and take action to correct issues. Their role is to also ensure that capability in the workforce is increased through the provision of on-going engagement and consultancy across the organisation.

To provide data quality assurance the Trust utilises monitoring tools both internally and externally:

Internally we own and develop our Data Quality Tracker, which is updated daily and made available to all staff. The Data Quality Tracker is one of the leading quality management products used by the Data Quality Marshalls within IM&T. The Tracker includes approximately 50 Key Performance Indicators covering all elements of the Referral to Treatment (RTT) patient pathway. The data is reviewed on a regular basis by all specialities and any data quality issues are validated and amended to ensure accuracy. Training issues are also identified by using the Tracker to ensure that staff are adhering to the SOPs that are in place.

There are various reports on the Data Quality Tracker relating specifically to waiting lists. This is validated by specialities to ensure that all patients are added to the correct waiting list. In addition, there are monthly validation processes in place to ensure the quality of our national Referral to Treatment (RTT) submissions, which are signed off by the Associate Director of Performance prior to submission.

Additionally, since 2021/22, tailored Data Quality Plans have been agreed and issued to all Divisions, focussing on key metrics that are of highest importance to patient safety, and effective operational activity as a Trust. Significant progress was made within each division in early 2022/23 Delivery of divisional plans has also enabled significant progress in the management and review of waiting lists as part of Elective Recovery activity. Finally, our internal plans and tools delivered a highly successful Patient Administration System (PAS) data migration in July 2022, and the highest possible internal audit rating of "Significant Assurance" for our data quality and processes.

Externally, our Data Quality team works with Commissioners and the Commissioning Support Unit (CSU) to understand measurable quality improvements from contractually mandated submissions. The outputs are circulated to Finance and Operations, and are used to structure

data quality improvement plans, both externally mandated by Commissioners and internally within the Trust.

In terms of governance, all data quality queries are logged, assigned, tracked, and ultimately resolved, engaging wider resources as required. There is a monthly North Bristol Trust Data Quality Meeting, focusing on all internal and external quality issues. The outcome from this group is then visible internally to higher level quality forums and to the IM&T Divisional Board, and externally to our commissioning leads. The success of our data quality agenda has seen no mandated quality improvement plans (DQIPs) for the past four years. Ad hoc data quality queries are actively tracked and monitored and are reported on monthly to the monthly internal governance structure described above. Nationally mandated Data Quality Improvement Plans may be required in 2023/24 although nothing has yet been confirmed as part of the contract refresh. The Trust expects to be well-placed to respond to these new national requirements.

Since 2019/20 an annual Data Quality Position Statement is produced for the Finance & Performance Committee, and we have maintained a position of “Excellent” in 2021/22 and 2022/23.

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 Trust Board and its Committees, particularly the Audit & Risk Management Committee and the Quality Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

My review of the effectiveness of the Trust’s system of internal control has particularly been informed by the following:

- Executive Directors and senior managers within the organisation who have responsibility for the development and maintenance of the system of internal control (including but not limited to the Chief Operating Officer, the Chief Finance Officer, the Chief Nursing Officer and the Director of Corporate Governance) who provide me with assurance,
- The Board Assurance Framework and TLR reports and their regular review via Trust Board’s committees and the Board itself, as well as the Risk Management Group and Executive Assurance Forum, provides me with evidence of the effectiveness of controls that manage the risks to the organisation achieving its strategic and operational objectives,

- Internal Audit provides me with an opinion about the effectiveness of the Board Assurance Framework and the internal controls reviewed as part of the Internal Audit plan,
- Work undertaken by Internal Audit is reviewed by the Board's committees and management responses/action via the Executive Assurance Forum,
- Engagement with, and inspection reports from key regulators, including reports from the CQC IRMER inspection, the Human Tissues Authority, and Ofsted during 2022/23.

The Head of Internal Audit provides me with an opinion (HIAO) for the period of 1 April 2022 to 31 March 2023 of 'significant assurance with minor improvement opportunities' on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

My review is also informed by External Audit opinion, the 2019 Trust-wide inspection carried out by the CQC which commented positively on the Trust's governance structures and controls, and other external inspections and reviews.

In addition to the above, the processes outlined below are well established and ensure the effectiveness of the systems of internal control and data quality through:

- Board Committees' review of the Trust Level Risks, and divisional/directorate review of their own specific risk registers
- Review of patient safety incidents and learning by the Executive Incident Review Meetings and the Patient Safety Committee
- Clinical Audits
- National Patient and Staff Surveys
- Internal audits of effectiveness of systems of internal control
- The Trust's ongoing engagement with the CQC.

Conclusion

My overall opinion is that, taking into account the items referred to above and the various mitigations put in place, there is an adequate system of internal control in place, which is designed to manage the key organisational objectives and minimise the Trust's exposure to risk. Reflecting on the guidance provided by NHS Improvement on determining significant internal control issues, I do not consider there to have been any significant internal control issues in 2022/23.

Signed…  ……

Maria Kane OBE, Chief Executive Date: 29 June 2023

PART 3 - Remuneration Report

Salary and Pensions entitlements of senior managers 2022/23

Remuneration of senior managers (audited)

Name and title	2022/23						2021/22					
	(a) Salary (bands of £5,000)	(b) Expense payments (taxable) to nearest £100	(c) Performance pay and bonuses (bands of £5,000)	(d) Long term performance pay and bonuses (bands of £5,000)	(e) All pension-related benefits, (bands of £2,500)	(f) Total (a to e) (bands of £5,000)	(a) Salary (bands of £5,000)	(b) Expense payments (taxable) to nearest £100	(c) Performance pay and bonuses (bands of £5,000)	(d) Long term performance pay and bonuses (bands of £5,000)	(e) All pension-related benefits (bands of £2,500)	(f) Total (a to e) (bands of £5,000)
Non-Executive Directors												
Michele Romaine - Chair	60-65	4,200	0	0	-	60-65	50-55	3,700	0	0	-	50-55
Kelvin Blake - Non-Executive Director	15-20	0	0	0	-	15-20	10-15	0	0	0	-	10-15
John Iredale- Non-Executive Director left December 22	10-15	0	0	0	-	10-15	10-15	0	0	0	-	10-15
Tim Gregory - Non-Executive Director	10-15	0	0	0	-	10-15	10-15	0	0	0	-	10-15
Kelly Macfarlane - Non-Executive Director	10-15	0	0	0	-	10-15	10-15	0	0	0	-	10-15
Sarah Purdy - Non-Executive Director, joined December 21	10-15	0	0	0	-	10-15	0-5	0	0	0	-	0-5
Dr Ike Anya - Non-Executive Director, joined February 22 left February 23	5-10	0	0	0	-	5-10	0-5	0	0	0	-	0-5
Richard Gaunt- Non-Executive Director	10-15	0	0	0	-	10-15	10-15	0	0	0	-	10-15
Sandra Harding - Associate Non-Executive, joined January 2022, left January 23	5-10	0	0	0	-	5-10	0-5	0	0	0	-	0-5
Jane Khawaja - Non-Executive Director joined January 23	0-5	0	0	0	-	0-5						
LaToyah McAllister-Jones- Associate Non-Executive Director, left March 22							5-10	0	0	0	-	5-10
John Everitt - Non-Executive Director, left November 21							5-10	0	0	0	-	5-10
Ade Williams- Associate Non-Executive Director, left December 21							5-10	0	0	0	-	5-10

Name and title	2022/23						2021/22					
	(a) Salary (bands of £5,000)	(b) Expense payments (taxable) to nearest £100	(c) Performance pay and bonuses (bands of £5,000)	(d) Long term performance pay and bonuses (bands of £5,000)	(e) All pension-related benefits, (bands of £2,500)	(f) Total (a to e) (bands of £5,000)	(a) Salary (bands of £5,000)	(b) Expense payments (taxable) to nearest £100	(c) Performance pay and bonuses (bands of £5,000)	(d) Long term performance pay and bonuses (bands of £5,000)	(e) All pension-related benefits (bands of £2,500)	(f) Total (a to e) (bands of £5,000)
Executive Directors												
Maria Kane- Chief Executive, joined April 21	240-245	18,300	5-10	0	22.5-25	290-295	225-230	21,800	5-10	0	67.5-70	325-330
Tim Whittlestone - Chief Medical Officer from July 21*	240-245	0	0	0	0	240-245	160-165	0	0	0	117-120	275-280
Steve Curry- Chief Operating Officer, joined Jan 22	175-180	18,000	15-20	0	70-72.5	280-285	35-40	4,500	0-5	0	87.5-90	135-140
Steve Hams- Chief Nursing Officer, joined March 22	160-165	0	5-10	0	30-32.5	200-205	10-15	0	0-5	0	52.5-55	65-70
Glyn Howells-Chief Finance Officer	155-160	0	15-20	0	80-82.5	255-260	145-150	8,000	0	0	45-47.5	200-205
Chris Burton - Medical Director until August 21							75-80	0	0	0	0	75-80
Evelyn Barker - Deputy Chief Executive, retired September 21							85-90	9,000	0	0	0	95-100
John Scott - Director of Operation between August and February 22							140-145	0	0	0	0	140-145
Helen Blanchard - Director of Nursing and Quality, left March 22							145-150	28,300	0	0	0	175-180
Karen Brown - Interim Chief Operating Officer, Left September 21							65-70	0	0	0	0	65-70
Corporate Directors												
Neil Darvill – Chief Digital Information Officer	140-145	0	0	0	32.5-35	175-180	140-145	0	0-5	0	27.5-30	165-170
Jacqui Marshall - Chief People Officer	170-175	0	15-20	0	0	190-195	155-160	0	20-25**	0	0	180-185**
Judith Gray – Interim Chief People Officer***	0-5	0	0	0	0-2.5	0-5						
Simon Wood - Director of Estates, Facilities & Capital Planning retired December 21							85-90	100	0-5	0	5-7.5	90-95

*Tim Whittlestone includes an element of salary remuneration for his work as a consultant in the range of £90-95k

**This includes £4k related to performance bonuses related to 2020/21 but paid in 2021/22

***Judith Gray is an Interim Chief People Officer on secondment from Great Western Hospital, her total remuneration for the year is in the bracket £125-130k. NBT only covers an element of her remuneration as the arrangement is such that NBT covers the cost of backfilling additional roles. For a full year this additional cost would total an estimated £139k

Jacqui Marshall, Jon Scott, Karen Brown, Evelyn Barker chose not to be covered by the pension arrangements during the prior reporting year
Tim Whittlestone and Jacqui Marshall chose not to be covered by the pension arrangements during the reporting year
During 2022/23 the Trust implemented a pension recycling scheme. The impact of this is shown as an increase of salary to individuals affected

Salary

The following Director's salaries are based upon the commencement dates shown below:

Jane Khawaja joined on the 1st of January 2023
Judith Gray joined on the 27th of February 2023

Expense Payments

Expense payments within the Trust largely relate to taxable mileage expenses, some telephone rental expenses and, where applicable, relocation expenses.

Chief Executive Officer Maria Kane and Chief Operating Officer Steve Curry received in-year living allowance payments. This reflects where posts are difficult to fill requiring additional expenses associated with living away from home during the week.

In 2021/22 Chief Executive Officer Maria Kane, Deputy Chief Executive Officer Evelyn Barker, Chief Operating Officer Steve Curry, Director of Nursing and Quality Helen Blanchard and Chief Financial Officer Glyn Howells received in-year living allowance payments.

Performance Pay and Bonuses

In 2022/23 Chief Executive Officer Maria Kane, Chief Operating Officer Steve Curry, Chief Nursing Officer Steve Hams, Chief People Officer Jacqui Marshall, and Chief Financial Officer Glyn Howells received performance related bonus contributions, recognising the complexities of the roles and the deliverables strongly associated with the success of the Trust.

The Directors were set individual 'SMART' objectives relevant to their portfolio, and aligned to the Trust's strategic objectives of:

- Provider of high-quality care
- Develop healthcare for the future
- An anchor in the community

For Executive Directors, attainment and performance was reviewed by the Chief Executive Officer, and for the Chief Executive attainment and performance was reviewed by the Trust Chair.

In 2021/22 Chief Executive Officer Maria Kane, Chief Operating Officer Steve Curry, Chief Nursing Officer Steve Hams, Chief People Officer Jacqui Marshall received performance related bonus contributions

NHS England & Improvement (NHSE/I) and the Trust's Remuneration and Nominations Committee agreed the performance related bonuses as part of these Executive Directors' remuneration packages.

All Pension Related Benefits

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.

The pension benefit table provides further information on the pension benefits accruing to the individual.

Remuneration Policy

The Trust's approach to Remuneration Policy for Directors is in line with guidance issued by NHSE in order that directors' pay remains both competitive and provides value for money.

The Trust has a Remuneration and Nominations Committee that agrees the remuneration packages for executive directors.

Percentage change in remuneration of highest paid director (audited)

For salary and allowances the percentage change in the highest paid director from 2021/22 to 2022/23 was a decrease of 5.4%. The average percentage increase for all other staff was 4.1%.

In 2021/22 the highest paid director did not receive any performance related bonuses, however in 2022/23 the highest paid director did receive performance relates bonuses. The average percentage increase in performance related bonuses for all other staff was 82%, this was driven by additional board members receiving performance bonuses.

For all taxable benefits, the percentage change from 2021/22 to 2022/23 for the highest paid director was a decrease of 1.8%. The average percentage increase for all other staff was 3.5%

The percentage change in the highest paid director is driven by an interim Director of Operations being paid at a higher rate due to the short and fixed term nature of the role in 2021/22.

Pay Multiples (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director / member in their organisation 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 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 annualised banded remuneration, excluding pension benefits, of the highest paid director in the organisation in the financial year 2022/23 was £270k-£275k (2021/22: £275k-£280k). The relationship to the remuneration of the organisation's workforce is disclosed in the table below:

2022/23	25th percentile	Median	75th percentile
Total remuneration (£)	27,658	39,329	52,313
Salary component of total remuneration (£)	23,704	33,706	44,834
Pay ratio information	9.9:1	6.9:1	5.2:1
2021/22	**25th percentile**	**Median**	**75th percentile**
Total remuneration (£)	27,643	37,923	53,808
Salary component of total remuneration (£)	23,549	32,306	45,839
Pay ratio information	10:1	7.3:1	5.2:1

In 2022/23 no employees (2021/22 two employees) received remuneration in excess of the highest-paid director. Remuneration ranged from £20,270 to £272,500 (2021/22: £18,546 to £287,715).

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

It should be noted that the change in ratio has been affected by an appointment of an interim Director of Operations in the prior year, the short-term nature of which resulted in a premium being paid. The impact of which is outlined in the preceding section “Percentage change in remuneration of highest paid director.”

Pension Entitlements of senior managers (audited)

Name and title	Real increase in pension at pension age	Real increase in pension lumpsum at pension age	Total accrued pension at pensionage at 31 March 2023	Lump sum at pension age relatedto accrued pension at 31 March 2023	Cash Equivalent Transfer Value at1 April 2022	Real increase in Cash EquivalentTransfer Value	Cash Equivalent Transfer Value at31 March 2023	Employer's contribution to stakeholder pension
	(bands of £2,500)	(bands of £2,500)	(bands of £5,000)	(bands of £5,000)				
	£000	£000	£000	£000	£000	£000	£000	£000
Executive Directors								
Maria Kane - Chief Executive	0-2.5	0	60-65	100-105	1,121	38	1,208	0
Glyn Howells – Chief Finance Officer	2.5-5	0	25-30	0	292	59	377	0
Steve Hams – Chief Nursing Officer	0-2.5	0	45-50	95-100	770	0	650	0
Steve Curry – Chief Operating Officer	2.5-5	5-7.5	75-80	170-175	1,482	99	1,637	0
Corporate Directors								
Judith Gray – Interim Chief People Officer	0-2.5	0	5-10	0	88	2	127	0
Neil Darvill – Chief Digital Information Officer	2.5-5	0	55-60	140-145	1,244	50	1,353	0

Jacqui Marshall, and Tim Whittlestone chose not to be covered by the pension arrangements during the reporting year.

Name and title	Real increase in pension at pension age	Real increase in pension lumpsum at pension age	Total accrued pension at pensionage at 31 March 2022	Lump sum at pension age relatedto accrued pension at 31 March 2022	Cash Equivalent Transfer Value at1 April 2021	Real increase in Cash EquivalentTransfer Value	Cash Equivalent Transfer Value at31 March 2022	Employer's contribution to stakeholder pension
	(bands of £2,500)	(bands of £2,500)	(bands of £5,000)	(bands of £5,000)				
	£000	£000	£000	£000	£000	£000	£000	£000
Executive Directors								
Maria Kane - Chief Executive	2.5-5	0-2.5	55-60	100-105	1,019	65	1,121	0
Glyn Howells – Chief Finance Officer	2.5-5	0-2.5	20-25	0-5	238	32	292	0
Chris Burton - Medical Director	0	0	70-75	205-210	1,763	0	1,728	0
Tim Whittlestone – Chief Medical Officer started 1/7/21	5-7.5	5-7.5	65-70	155-160	1,204	100	1,343	0
Helen Blanchard - Director of Nursing and Quality Finished 31/5/21	0-2.5	0-2.5	50-55	160-165	1,309	2	1,346	0
Steve Hams – Chief Nursing Officer	0-2.5	0	45-50	95-100	719	2	770	0
Steve Curry – Chief Operating Officer	0-2.5	0-2.5	65-70	160-165	1,364	27	1,482	0
Corporate Directors								
Neil Darvill – Chief Digital Information Officer	0-2.5	0	55-60	135-140	1,176	42	1,244	0
Simon Wood - Director of Estates, Facilities & CapitalPlanning	0-2.5	0-2.5	60-65	190-195	0	0	0	0

***Note**: There are no Cash Equivalent Transfer Value (CETV) figures as at 31 March 2021 for Director of Estates, Facilities & Capital Planning as they are over the normal retirement age and therefore the CETV calculation is not applicable.*

Jacqui Marshall, Jon Scott, Karen Brown, Evelyn Barker chose not to be covered by the pension arrangements during the reporting year.

Past and present employees of the Trust are covered by the NHS Pension Scheme, details of this scheme are provided within the full accounts.

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

The tables of salary and pension entitlements of senior managers, including supporting notes, and the narrative notes relating to pay multiples have been audited.

As non-executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for non-executive members.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures and the other pension details include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the NHS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023 to 24 CETV figures

The pension benefits and related CETVs above do not include any potential future adjustments for eligible employees arising from the McCloud judgement. The McCloud judgement is a legal case concerning age discrimination over the manner in which UK public services pension schemes introduced an average earnings-based benefits scheme from 2015 for all but the oldest members, who retained a final salary benefit design.

Real Increase CETV

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

Staff Report

The Staff Report is subject to audit.

Staff Numbers (audited)

The Trust staff numbers are listed below. Senior Managers are listed as per the Remuneration Report.

	2022/23			2021/22
Average Staff Numbers	**Permanent**	**Other**	**Total**	**Total**
	Number	**Number**	**Number**	**Number**
Medical and dental	1,063	62	1,125	1,082
Administration and estates	2,007	183	2,190	2,110
Healthcare assistants and other support staff	1,387	258	1,645	1,727
Nursing, midwifery, and health visiting staff	2,360	303	2,662	2,634
Scientific, therapeutic, and technical staff	918	8	926	907
Healthcare Science Staff	701	17	718	676
Total	**8,435**	**831**	**9,266**	**9,135**
Of Which				
Staff engaged on capital projects	62	9	71	77

Staff Composition

	2022/23			2021/22		
	Male	Female	Total	Male	Female	**Total**
Board members	8	7	15	10	9	19
Other staff	2,294	6,281	8,575	2,194	6,130	8,324
Total	**2,302**	**6,288**	**8,590**	**2,204**	**6,139**	**8,843**
Total %	**27%**	**73%**		**26%**	**74%**	

Staff Costs (audited)

The table below shows staff costs:

	2022/23			2021/22
Staff Costs	**Permanent**	**Other**	**Total**	**Total**
	£000s	**£000s**	**£000s**	**£000s**
Salaries and wages	400,253	3,092	403,345	361,451
Social security costs	43,450		43,450	36,298
Apprenticeship levy	1,954		1,954	1,759
Pension cost - Employer's contributions to NHS pension scheme	45,714		45,714	43,173
Termination benefits	211		211	68
Temporary staff - agency/contract staff		21,508	21,508	15,599
Total gross staff costs	**508,500**	**24,600**	**532,006**	**477,163**
Of which				
Costs capitalised as part of assets	**3,093**	**1,094**	**4,187**	**4,479**

Exit Packages (audited)

Reporting of compensation schemes – exit packages 2022/23 (audited)

The Exit packages agreed by the Trust are as follows:

Exit package cost band (including any special payment element)	Number of compulsory redundancies	Cost of compulsory redundancies £s	Number of other departures agreed	Cost of other departures agreed £s	Total number of exit packages	Total cost of exit packages £s	Number of departures where special payments have been made	Cost of special payment element included in exit packages £s
Less than £10,000	0	0	23	81,172	23	81,172	0	0
£10,000 - £25,000	2	29,638	3	40,344	5	69,983	0	0
£25,001 - £50,000	1	26,667	1	32,121	2	58,788	0	0
£50,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	0	0	0	0	0
£150,001 - £200,000	0	0	0	0	0	0	0	0
>£200,000	0	0	0	0	0	0	0	0
Totals	**3**	**56,305**	**27**	**153,638**	**30**	**209,943**	**0**	**0**

***Note**: the expense associated with these departures may have been recognised in part or in full in a previous period*

Reporting of compensation schemes – exit packages 2021/22 (audited)

Exit package cost band (including any special payment element)	Number of compulsory redundancies	Cost of compulsory redundancies £s	Number of other departures agreed	Cost of other departures agreed £s	Total numberof exit packages	Total cost of exit packages £s	Number of departures where special payments havebeen made	Cost of special payment element included in exit packages £s
Less than £10,000	0	0	23	67,625	23	67,625	0	0
£10,000 - £25,000	0	0	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	0	0	0	0	0
£50,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	0	0	0	0	0
£150,001 - £200,000	0	0	0	0	0	0	0	0
>£200,000	0	0	0	0	0	0	0	0
Totals	0	0	**23**	**67,625**	**23**	**67,625**	**0**	**0**

Redundancy and other departure costs have been paid in accordance with the provisions of the relevant contractual obligations and NHS Pensions scheme. Exit costs in this note are the full costs of departures agreed in the year. Where North Bristol NHS Trust has agreed early retirements, the additional costs are met by the Trust and not by the NHS Pensions Scheme. Ill-health retirement costs are met by the NHS Pensions Scheme and are not included in the table.

This disclosure reports the number and value of exit packages in the year.

***Note**: the expense associated with these departures may have been recognised in part or in full in a previous period.*

Exit Packages: Other (non-compulsory) departure payments (audited)

	2022/23		2021/22	
	Agreements	**Total value of agreements**	**Agreements**	**Total value of agreements**
	Number	**£000s**	**Number**	**£000s**
Voluntary redundancies including early retirement contractual costs				
Mutually agreed resignations (MARS) contractual costs				
Early retirements in the efficiency of the service contractual costs				
Contractual payments in lieu of notice	27	154	23	68
Exit payments following Employment Tribunals or court orders				
Non-contractual payments requiring HMT approval				
Total	27	154	23	68
Of which:				
Non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months of their annual salary	-	-	-	-

As a single exit package can be made up of several components each of which will be counted separately in this note, the total number above will not necessarily match the total numbers in the Exit Packages tables above, which will be the number of individuals.

The Remuneration Report includes disclosure of exit payments payable to individuals named in that Report.

Sickness Absence Data and Pension Liabilities

	2022/23	2021/22
Total Days Lost	106,034	90,657
Total FTE Staff Years	8,373	8,277
Average working days lost per staff year	13	11

***Note**: Figures presented are per financial year. Pension liabilities are detailed within the accounts under Note 9. The policy note for pensions is presented under note 1.9 detailing how pension liabilities are treated in the accounts. Salary and pension entitlements of senior managers has been provided within the Remuneration Report.*

Trade Union Facility Time as at 31 March 2023

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017.

Under the Regulations, North Bristol NHS Trust is required to publish the following information relating to trades union officials and facility time.

Trades Unions and numbers of representatives	
Staff who are Union representatives	34
Staff who are Union representatives (H&S only)	6
Staff who are Union representatives with regular paid facility time	9
Unions (covering the above) BDA (British Dietetic Association) BMA (British Medical Association) CSP (Chartered Society of Physiotherapists) FCS (Federation of Clinical Scientists) GMB RCM (Royal College of Midwives) RCN (Royal College of Nurses) SOR (Society of Radiographers) UNISON Unite	

Relevant Union Officials	
What was the total number of your employees who were relevant union officials during the relevant period?	
Number of employees who were relevant union officials employed during the relevant period	Number of employees (WTE) in the organisation
34	9,266

Percentage of time spent on facility time for each relevant union official	
How many of your employees who were relevant union officials employed during the relevant period spent a) 0 - 50%, b) 51 – 99%, c) 100% of their time on facility time?	
Percentage of time	Number of employees
0 – 50%	31
51 – 99%	0
100%	3

Percentage of pay bill spent on facility time
*What is the percentage of pay bill spent on facility time? **
0.035%

Paid Trade Union activities
As a percentage of total paid facility time hours, how many hours were spent by employees who were relevant union officials?
100%

Staff Policies applied during the year

The Trust has a range of Human Resources policies that support staff, which are available on the Intranet.

In respect of disability, the Trust's Recruitment and Selection Policy and Guidelines sets out its commitment to ensuring that all staff, including those who are disabled, are treated fairly and equitably in relation to the appointment processes.

The Trust is now a Disability Confident employer guaranteeing an interview for disabled applicants who meet the person specification and to ensure reasonable adjustments are made.

The Trust monitors its employment and policies to ensure actions are taken to avoid unlawful discrimination whether direct or indirect.

Expenditure on consultancy

Expenditure on consultancy services was £125,394 (2021/22 £1,388,077) during the year.

Off Payroll Arrangements

As part of the 'Review of Tax Arrangements of Public Sector Appointees' the Trust is required to disclose the number of non-payroll arrangements which existed at 31 March 2023 and what action has been taken in regard to their tax status since that date.

As per IR35 legislation, the responsibility for applying these rules rests with the employer. As a result of this all off-payroll arrangements, irrespective of value, have been assessed using the HMRC on-line tool and steps taken to ensure that tax and national insurance is deducted correctly in line with the results of the tool.

Existing off-payroll engagements as of 31 March 2023, for more than £245 per day

	2022/23 Number
Number of existing engagements as of 31 March 2023	14
Of which, the number that have existed	
for less than one year at the time of reporting	4
for between one and two years at the time of reporting	7
for between 2 and 3 years at the time of reporting	1
for between 3 and 4 years at the time of reporting	1
for 4 or more years at the time of reporting	1

For any off-payroll engagements of board members, and / or, senior officials with significant financial responsibility, between 1 April 2022 and 31 March 2023

	2022/23 Number
Number of temporary off-payroll workers engaged between 1 April 2022and 31 March 2023	21
Of which	
Number not subject to off-payroll legislation	
Number subject to off-payroll legislation and determined as in-scope of IR35	21
Number subject to off-payroll legislation and determined as out of scope ofIR35	
Number of engagements reassessed for compliance or assurance purposesduring the year	
Of which, number of engagements that saw a change to IR35 statusfollowing review	

For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2022 and 31 March 2023:

	2022/23 Number
Number of off-payroll engagements of Board members, and / or senior officers with significant financial responsibility, during the financial year	0
Total no. of individuals on payroll and off-payroll that have been deemed "Board members, and/or, senior officials with significant financial responsibility", during the financial year.	17

North Bristol NHS Trust

Annual accounts for the year ended 31 March 2023

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

The Chief Executive of NHS England 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.

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.

Name: Maria Kane
Signed

:

Position: Chief Executive
Date: 29th June 2023

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

Name: Maria Kane
Signed:

Position: Chief Executive
Date: 29th June 2023

Name: Glyn Howells
Signed:

Position: Chief Financial Officer
Date: 29th June 2023

Independent auditor's report to the directors of North Bristol NHS Trust

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements of North Bristol NHS Trust (the 'Trust') and its subsidiary (the 'group') for the year ended 31 March 2023, which comprise the Consolidated Statement of Comprehensive Income, the Statements of Financial Position, the Consolidated Statement of Changes in Equity, Statement of Changes in Equity the Statements of Cash Flows and notes to the accounts, 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 2022-23.

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 2023 and of the group's expenditure and income and the Trust's expenditure and income for the year then ended; and
- 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 2022-23; 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 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 and 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 2022-23 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 2022) 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.

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.

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion

on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.
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:

- the parts of the Remuneration and Staff Report to be audited have been properly prepared in accordance with the requirements of the Department of Health and Social Care Group Accounting Manual 2022-23; and

- based on the work undertaken in the course of the audit of the financial statements, 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 15 May 2023 we referred a matter to the Secretary of State under section 30 (b) of the Local Audit and Accountability Act 2014 in relation to North Bristol NHS Trust's ongoing breach of its cumulative break-even duty for the five year period ending 31 March 2023 and 31 March 2024.

Responsibilities of directors

As explained more fully in the Statement of directors' responsibilities in respect of the accounts [set out on page 4], the directors are responsible for the preparation of the financial statements in the form and on the basis set out in the Accounts Directions and 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 its services to another public sector entity.

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. Irregularities, including fraud, are instances of non-compliance with laws and regulations. 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 2022-23).

- We enquired of management and the Audit and Risk committee, 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 and Risk 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, valuation of Property, Plant and Equipment and revenue recognition. We determined that the principal risks were in relation to the following transactions of the Trust:
  - journal entries posted by senior officers, journals not authorised, large value manual journals towards and after year end and journals posted by super users; and
  - the significant accounting estimates in the financial statements, including those related to the valuation of property, plant and equipment and the year-end accruals.
  - The recognition of income from patient care activities and non-patient care activities.

- Our audit procedures involved:
  - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
  - journal entry testing, with a focus on large and unusual journals;
  - challenging assumptions and judgements made by management in its significant accounting estimates in respect of property, plant and equipment valuations and significant accruals;
  - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item;
  - Evaluated the Trust's accounting policy for recognition of income from patient care activities and non-patient care activities for appropriateness;
  - testing a sample of patient care activities and non-patient care activities income transactions for compliance with the DHSC Group Accounting Manual 2022/23

- 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 communicated with management and the Audit Committee in respect of potential non-compliance with relevant laws and regulations, included the ongoing breach due to its cumulative deficit, potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to property, plant and equipment valuations and accruals.

- Our assessment of the appropriateness of the collective competence and capabilities of the group and Trust 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, 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.

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.

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 2023.

We have nothing to report in respect of the above matter.

Responsibilities of the Accountable Officer

As explained in the Statement of the chief executive's responsibilities as the accountable officer of the Trust [set out on page 3], 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(2A)(c) 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 January 2023. 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 – Certificate

We certify that we have completed the audit of the financial statements of North Bristol NHS Trust 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.

Signature:

Peter Barber, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor
Bristol

Date:

Consolidated Statement of Comprehensive Income

		Group		Trust	
		2022/23	2021/22	2022/23	2021/22
	Note	£000	£000	£000	£000
Operating income from patient care activities	3	783,164	701,860	783,164	701,860
Other operating income	4	86,175	90,201	87,118	89,536
Operating expenses	7, 9	(837,189)	(754,252)	(836,133)	(751,692)
Operating surplus/(deficit) from continuing operations		**32,150**	**37,809**	**34,149**	**39,704**
Finance income	11	2,410	287	2,152	59
Finance expenses	12	(37,938)	(35,117)	(37,938)	(35,117)
PDC dividends payable		(3,278)	(4,289)	(3,278)	(4,289)
Net finance costs		**(38,806)**	**(39,119)**	**(39,064)**	**(39,347)**
Other gains / (losses)	13	(1,421)	1,011	(691)	607
Gains / (losses) arising from transfers by absorption	37	252	101	252	101
Surplus / (deficit) for the year		**(7,825)**	**(198)**	**(5,354)**	**1,065**
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments to Revaluation Reserve	8	(118,074)	-	(118,074)	-
Revaluations	17	1,956	27,753	1,956	27,753
Total comprehensive income / (expense) for the period		**(123,943)**	**27,555**	**(121,472)**	**28,818**

Reconciliation of SOCI to NHS England's "Control Total" for evaluation of the Trust's Financial Performance

Adjusted financial performance (control total basis):	**2022/23**	**2021/22**
Surplus / (deficit) for the period	(7,825)	(198)
Remove impact of consolidating NHS charitable fund	2,471	1,263
Remove net impairments not scoring to the Departmental expenditure limit	9,652	1,203
Remove (gains) / losses on transfers by absorption	(252)	(101)
Remove I&E impact of capital grants and donations	(4,422)	317
Prior period adjustments	-	-
Remove non-cash element of on-SoFP pension costs	-	-
Remove net impact of inventories received from DHSC group bodies for COVID response	-	351
Remove loss recognised on peppercorn lease disposals	-	
Remove loss recognised on return of donated COVID assets to DHSC	691	-
Adjusted financial performance surplus / (deficit)	**315**	**2,835**

Statements of Financial Position

		Group		Trust	
	Note	31 March 2023 £000	31 March 2022 £000	31 March 2023 £000	31 March 2022 £000
Non-current assets					
Intangible assets	14	17,630	13,736	17,630	13,736
Property, plant and equipment	15	483,469	604,994	483,469	604,994
Right of use assets	18	8,687	-	8,687	-
Other investments / financial assets	19	7,341	10,347	-	-
Receivables	22	1,386	1,488	1,386	1,488
Total non-current assets		**518,513**	**630,565**	**511,172**	**620,218**
Current assets					
Inventories	21	10,049	9,145	10,049	9,145
Receivables	22	57,401	39,419	57,361	39,509
Cash and cash equivalents	23	105,152	117,224	103,965	116,153
Total current assets		**172,602**	**165,788**	**171,375**	**164,807**
Current liabilities					
Trade and other payables	24	(122,090)	(110,281)	(121,893)	(109,795)
Borrowings	26	(17,055)	(17,331)	(17,055)	(17,331)
Provisions	28	(4,091)	(3,418)	(4,091)	(3,418)
Other liabilities	25	(17,177)	(16,419)	(17,177)	(16,419)
Total current liabilities		**(160,413)**	**(147,449)**	**(160,216)**	**(146,963)**
Total assets less current liabilities		**530,702**	**648,904**	**522,331**	**638,062**
Non-current liabilities					
Borrowings	26	(355,213)	(361,308)	(355,213)	(361,308)
Provisions	28	(1,730)	(1,872)	(1,730)	(1,872)
Other liabilities	25	(5,020)	(5,208)	(5,020)	(5,208)
Total non-current liabilities		**(361,963)**	**(368,388)**	**(361,963)**	**(368,388)**
Total assets employed		**168,739**	**280,516**	**160,368**	**269,674**
Financed by					
Public dividend capital		469,111	456,945	469,111	456,945
Revaluation reserve		67,952	184,070	67,952	184,070
Income and expenditure reserve		(376,695)	(371,341)	(376,695)	(371,341)
Charitable fund reserves	20	8,371	10,842	-	-
Total taxpayers' equity		**168,739**	**280,516**	**160,368**	**269,674**

The notes on pages 19 to 63 form part of these accounts.

Name: Maria Kane
Signature:

Position: Chief Executive
Date: 29th June 2023

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

Group	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Charitable fund reserves	Total
	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2022 - brought forward	**456,945**	**184,070**	**(371,341)**	**10,842**	**280,516**
Surplus/(deficit) for the year	-	-	(7,714)	(111)	**(7,825)**
Impairments	-	(118,074)	-	-	**(118,074)**
Revaluations	-	1,956	-	-	**1,956**
Public dividend capital received	12,166	-	-	-	**12,166**
Other reserve movements	-	-	2,360	(2,360)	**-**
Taxpayers' and others' equity at 31 March 2023	**469,111**	**67,952**	**(376,695)**	**8,371**	**168,739**

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

Group	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Charitable fund reserves	Total
	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 - brought forward	**448,722**	**162,022**	**(378,111)**	**12,105**	**244,738**
Surplus/(deficit) for the year	-	-	(5)	(193)	**(198)**
Other transfers between reserves	-	(2,302)	2,302	-	**-**
Impairments	-	-	-	-	**-**
Revaluations	-	27,753	-	-	**27,753**
Revaluations and impairments - charitable fund assets	-	-	-	-	**-**
Transfer to retained earnings on disposal of assets	-	(3,403)	3,403	-	**-**
Public dividend capital received	8,223	-	-	-	**8,223**
Other reserve movements	-	-	1,070	(1,070)	**-**
Taxpayers' and others' equity at 31 March 2022	**456,945**	**184,070**	**(371,341)**	**10,842**	**280,516**

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

Trust	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2022 - brought forward	**456,945**	**184,070**	**(371,341)**	**269,674**
Surplus/(deficit) for the year	**-**	**-**	(5,354)	**(5,354)**
Impairments	-	(118,074)	-	**(118,074)**
Revaluations	-	1,956	-	**1,956**
Public dividend capital repaid	12,166	-	-	**12,166**
Taxpayers' and others' equity at 31 March 2023	**469,111**	**67,952**	**(376,695)**	**160,368**

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

Trust	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 - brought forward	**448,722**	**162,022**	**(378,111)**	**232,633**
Surplus/(deficit) for the year	-	-	1,065	**1,065**
Other transfers between reserves	-	(2,302)	2,302	**-**
Impairments	-	-	-	**-**
Revaluations	-	27,753	-	**27,753**
Transfer to retained earnings on disposal of assets	-	(3,403)	3,403	**-**
Public dividend capital repaid	8,223	-	-	**8,223**
Taxpayers' and others' equity at 31 March 2022	**456,945**	**184,070**	**(371,341)**	**269,674**

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 funds reserve

This reserve comprises the ring-fenced funds held by the NHS charitable funds consolidated within these financial statements. These reserves are classified as restricted or unrestricted; a breakdown is provided in note 20.

Statements of Cash Flows

		Group		Trust	
		2022/23	2021/22	2022/23	2021/22
	Note	£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		32,150	37,809	34,149	39,704
Non-cash income and expense:					
Depreciation and amortisation	7	28,187	30,523	28,187	30,523
Net impairments	8	10,075	2,753	10,075	2,753
Income recognised in respect of capital donations	4	(4,400)	(43)	(5,157)	(373)
Amortisation of PFI deferred credit		(77)	(77)	(77)	(77)
(Increase) / decrease in receivables and other assets		(16,006)	(6,453)	(15,869)	(6,622)
(Increase) / decrease in inventories		(904)	(589)	(904)	(589)
Increase / (decrease) in payables and other liabilities		17,640	200	17,640	200
Increase / (decrease) in provisions		528	(5,105)	528	(5,105)
Movements in charitable fund working capital		(282)	293	-	-
Other movements in operating cash flows		(11)	12	-	-
Net cash flows from / (used in) operating activities		**66,900**	**59,323**	**68,572**	**60,414**
Cash flows from investing activities					
Interest received		2,152	59	2,152	59
Purchase of intangible assets		(5,736)	(4,400)	(5,736)	(4,400)
Purchase of PPE		(38,950)	(29,546)	(38,950)	(29,546)
Sales of PPE and investment property		-	7,375	-	7,375
Receipt of cash donations to purchase assets		4,400	43	5,146	373
Net cash flows from charitable fund investing activities		2,276	255	-	-
Net cash flows from / (used in) investing activities		**(35,858)**	**(26,214)**	**(37,388)**	**(26,139)**
Cash flows from financing activities					
Public dividend capital received		12,166	8,223	12,166	8,223
Capital element of lease liability repayments		(2,536)	(2,623)	(2,536)	(2,623)
Capital element of PFI, LIFT and other service concession payments		(9,347)	(8,301)	(9,347)	(8,301)
Interest paid on lease liability repayments		(181)	(208)	(181)	(208)
Interest paid on PFI, LIFT and other service concession obligations		(37,754)	(31,977)	(37,754)	(31,977)
PDC dividend (paid) / refunded		(5,721)	(4,694)	(5,721)	(4,694)
Net cash flows from charitable fund financing activities		258	228	-	-
Net cash flows from / (used in) financing activities		**(43,114)**	**(39,352)**	**(43,372)**	**(39,580)**
Increase / (decrease) in cash and cash equivalents		**(12,072)**	**(6,243)**	**(12,188)**	**(5,305)**
Cash and cash equivalents at 1 April - brought forward		**117,224**	**123,467**	**116,153**	**121,458**
Cash and cash equivalents at 31 March	23	**105,152**	**117,224**	**103,965**	**116,153**

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 2022/23 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

NHS Charitable Funds

The Trust is the corporate Trustee to North Bristol NHS Trust Charitable Fund. 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:

- eliminate intra-group transactions, balances, gains and losses.

The accounting policies of the Charity are consistent with the Trust, with no variations against material balances.

The Charity's registered office is Southmead Hospital, Southmead Road, Bristol, which is also the Charity's principal place of business.

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.

Payment terms are standard reflecting cross government principles. Significant terms include payment within 30 days.

Revenue from NHS contracts

The accounting policies for revenue recognition and the application of IFRS 15 are consistently applied.

The main source of income for the Trust is contracts with commissioners for health care services. Funding envelopes are set at an Integrated Care System (ICS) level. The majority of the Trust's income is earned from NHS commissioners in the form of fixed payments to fund an agreed level of activity.

Initially in 2022/23 fixed payments were set at a level assuming the achievement of elective activity targets. These are termed 'aligned payment and incentive' contracts. These payments are accompanied by a variable element to adjust income for actual activity delivered on elective services and advice and guidance services. In practice this methodology linking income to activity was removed nationally, and the Trust was paid full variable elements based on a local agreement.

Elective recovery funding provides additional funding for the delivery of elective services. In 2022/23 elective recovery funding was included within the aligned payment and incentive contracts. During 2022/23, in a change to original methodology, NHSE agreed to pay for planned levels of elective recovery funding, temporarily removing the link between income and activity for elective treatments. In 2021/22 income earned by the system based on achievement of elective recovery targets was distributed between individual entities by local agreement and income earned from the fund was accounted for as variable consideration

The Trust also receives income from commissioners under Commissioning for Quality Innovation (CQUIN) and Best Practice Tariff (BPT) schemes. Delivery under these schemes is part of how care is provided to patients. As such CQUIN and BPT payments are not considered distinct performance obligations in their own right; instead they form part of the transaction price for performance obligations under the overall contract with the commissioner. In 2022/23 payment under these schemes is included in fixed payments from commissioners based on assumed achievement of criteria. Adjustments for actual performance are made through the variable element of the contract payments.

Revenue from education and training

A large proportion of education and training income is received from Health Education England to fund various undergraduate and postgraduate course, as well as continuous professional development and training and education opportunities. Where education contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For multi-year contracts, it is assessed that the revenue project constitutes one performance obligation over the course of the multi-year contract. 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. If obligations are not met, the income would be deferred.

Revenue from research contracts

Where research contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For multi-year 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.

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 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.

Legacy income

Legacy income in the Charity is accounted for once the receipt of the legacy becomes reasonably certain and it can be quantified. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once any conditions attached to the legacy have been fulfilled.

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 grant is used to fund capital expenditure, it is credited to the consolidated statement of comprehensive income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

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

Note 1.6 Expenditure on employee benefits

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.

In 2022/23, in line with NHSE national guidelines, the Trust has recognised impact of the proposed pay settlement.

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.

Further details on the pension scheme are at Note 10.

National Employment Savings Trust

Where staff are not eligible for or opt out of the NHS Pension Scheme, they are entitled to join the National Employment Savings Trust (NEST), as part of the auto enrolment into workplace pension schemes. Employer's pension cost contributions are charged to operating expenses as and when they become due.

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 the collective value of items is significant, the group may be capitalised even where the individual value of some component items falls below £250.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, e.g. 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 (i.e. operational assets used to deliver either front line services or back office functions) are measured at their current value in existing use. Assets that were most recently held for their service potential but are surplus with no plan to bring them back into use are measured at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.
Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Current values in existing use are determined as follows:

- Non-specialised buildings – market value for existing use
- Land and 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) on a modern equivalent asset (MEA) basis. An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided. Assets held at depreciated replacement cost have been valued on an alternative site basis where this would meet the location requirements.

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.

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.

Assets in the course of construction are not depreciated until the asset is brought into use.

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 and LIFT 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 a finance cost as incurred.

The service charge is recognised in operating expenses and the finance cost is charged to finance costs in the Statement of Comprehensive Income.

Where lifecycle replacement works have been capital in nature, they are included as additions to Property, Plant and Equipment

Useful lives of property, plant and equipment

Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	Max life Years
Buildings, excluding dwellings	5	97
Dwellings	42	42
Plant & machinery	1	15
Transport equipment	5	10
Information technology	2	15
Furniture & fittings	5	31

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 and where the cost is at least £5,000.

Internally generated intangible assets

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

Expenditure on research is not capitalised.

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

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

Software

Software which is integral to the operation of hardware, e.g. 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, e.g. 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 under IFRS 13, if it does not meet the requirements of IAS 40 or IFRS 5.

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

Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	Max life Years
Information technology	5	7
Software licences	5	10
Licences & trademarks	5	7

Note 1.10 Inventories

Inventories are valued at the lower of cost and net realisable value using the first-in first-out cost formula. Note 21 shows inventories held.

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

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 three 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 the Office of National Statistics.

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 leasing arrangements are recognised and measured in accordance with the accounting policy for leases described below.

Financial assets are classified as subsequently measured at amortised cost or fair value through profit or loss.

Trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15 do not require to be initially measured at fair value.

Financial assets and financial liabilities at amortised cost

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

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

Interest revenue or expense is calculated by applying the effective interest rate to the gross carrying amount of a financial asset or amortised cost of a financial liability and recognised in the Statement of Comprehensive Income and a financing income or expense. In the case of loans held from the Department of Health and Social Care, the effective interest rate is the nominal rate of interest charged on the loan.

Financial assets and financial liabilities at fair value through income and expenditure

Financial assets measured at fair value through profit or loss are those that are not otherwise measured at amortised cost or at fair value through other comprehensive income. This category also includes financial assets and liabilities acquired principally for the purpose of selling in the short term (held for trading) and derivatives. Derivatives which are embedded in other contracts, but which are separable from the host contract are measured within this category. Movements in the fair value of financial assets and liabilities in this category are recognised as gains or losses in the Statement of Comprehensive Income.

North Bristol Trust NHS Charitable Fund holds financial instruments measured at fair value through profit or loss.

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).

Expected credit losses are calculated and provided for based on different classes of financial asset. A detailed table of provision for debt losses is given in Note 22.2.

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.

The Trust has not provided for any debts against DHSC organisations, in line with GAM 4.282-285. 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

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

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

The Trust as a lessee

Recognition and initial measurement

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

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

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

Where an implicit rate cannot be readily determined, the Trust's incremental borrowing rate is applied. This rate is determined by HM Treasury annually for each calendar year. A nominal rate of 0.95% applied to new leases commencing in 2022 and 3.51% to new leases commencing in 2023.

The Trust does not apply the above recognition requirements to leases with a term of 12 months or less or to leases where the value of the underlying asset is below £5,000, excluding any irrecoverable VAT. Lease payments associated with these leases are expensed on a straight-line basis over the lease term or other systematic basis. Irrecoverable VAT on lease payments is expensed as it falls due.

Subsequent measurement

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

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

The Trust as a lessor

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

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

Operating leases

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

Initial application of IFRS 16

IFRS 16 Leases as adapted and interpreted for the public sector by HM Treasury has been applied to these financial statements with an initial application date of 1 April 2022. IFRS 16 replaces IAS 17 Leases, IFRIC 4 Determining whether an arrangement contains a lease and other interpretations.

The standard has been applied using a modified retrospective approach with the cumulative impact recognised in the income and expenditure reserve on 1 April 2022. Upon initial application, the provisions of IFRS 16 have only been applied

to existing contracts where they were previously deemed to be a lease or contain a lease under IAS 17 and IFRIC 4. Where existing contracts were previously assessed not to be or contain a lease, these assessments have not been revisited.

The Trust as lessee

For continuing leases previously classified as operating leases, a lease liability was established on 1 April 2022 equal to the present value of future lease payments discounted at the Trust's incremental borrowing rate of 0.95%. A right of use asset was created equal to the lease liability and adjusted for prepaid and accrued lease payments and deferred lease incentives recognised in the statement of financial position immediately prior to initial application. Hindsight has been used in determining the lease term where lease arrangements contain options for extension or earlier termination.

No adjustments have been made on initial application in respect of leases with a remaining term of 12 months or less from 1 April 2022 or for leases where the underlying assets has a value below £5,000. No adjustments have been made in respect of leases previously classified as finance leases.

The Trust as lessor

Leases of owned assets where the Trust is lessor were unaffected by initial application of IFRS 16. For existing arrangements where the Trust is an intermediate lessor, classification of all continuing sublease arrangements has been reassessed with reference to the right of use asset.

2021/22 comparatives

Comparatives for leasing transactions in these accounts have not been restated on an IFRS 16 basis. Under IAS 17 the classification of leases as operating or finance leases still applicable to lessors under IFRS 16 also applied to lessees. In 2021/22 lease payments made by the Trust in respect of leases previously classified as operating leases were charged to expenditure on a straight line or other systematic basis.

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 for 31 March 2023:

		The **Nominal rate**	**Prior year rate**
Short-term	Up to 5 years	3.27%	0.47%
Medium-term	After 5 years up to 10 years	3.20%	0.70%
Long-term	After 10 years up to 40 years	3.51%	0.95%
	Exceeding 40 years	3.00%	0.66%

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2022:

	Inflation rate	**Prior year rate**
Year 1	7.40%	4.00%
Year 2	0.60%	2.60%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's pension discount rate of minus 1.70% in real terms.

Clinical negligence costs

NHS Resolution operates a risk pooling scheme under which the Trust pays an annual contribution to NHS Resolution, which, in return, settles all clinical negligence claims. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the Trust. The total value of clinical negligence provisions carried by NHS Resolution on behalf of the trust is disclosed at note 28.2 but is not recognised in the Trust's accounts.

Non-clinical risk pooling

The Trust participates in the Property Expenses Scheme and the Liabilities to Third Parties Scheme. Both are risk pooling schemes under which the trust pays an annual contribution to NHS Resolution and in return receives assistance with the

costs of claims arising. The annual membership contributions, and any excesses payable in respect of particular claims are charged to operating expenses when the liability arises.

Note 1.15 Contingencies

Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the entity's control) are not recognised as assets, but are disclosed in note 29 where an inflow of economic benefits is probable.

Contingent liabilities are not recognised, but are disclosed in note 29, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

- possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or
- present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

Note 1.16 Public dividend capital

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

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

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

Note 1.18 Corporation tax

As an NHS Trust, NBT has determined that it is has no corporation tax liability.

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 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 1.21 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 1.22 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 1.23 Transfers of functions from other NHS bodies

For functions that have been transferred to the Trust from another NHS body, the transaction is accounted for as a transfer by absorption. The assets and liabilities transferred are recognised in the accounts using the book value as at the date of transfer. The assets and liabilities are not adjusted to fair value prior to recognition. The net gain corresponding to the net assets transferred is recognised within income, but not within operating activities.

For property, plant and equipment assets and intangible assets, the cost and accumulated depreciation / amortisation balances from the transferring entity's accounts are preserved on recognition in the Trust's accounts. Where the transferring body recognised revaluation reserve balances attributable to the assets, the Trust makes a transfer from its income and expenditure reserve to its revaluation reserve to maintain transparency within public sector accounts

Note 1.24 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been early adopted in 2022/23.

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

IFRS 16 Leases - application of liability measurement principles to PFI and other service concession arrangements

From 1 April 2023, the measurement principles of IFRS 16 will also be applied to the Trust's PFI liabilities where future payments are linked to a price index representing the rate of inflation. 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. Such remeasurements will be recognised as a financing cost. Under existing accounting practices, amounts relating to changes in the price index are expensed as incurred.

Initial application of these principles will be on 1 April 2023 using a modified retrospective approach with the cumulative impact taken to reserves. This is expected to result in an increased PFI liability on the statement of financial position. The effect of this has not yet been quantified.

Other standards, amendments and interpretations

IFRS 17 Insurance Contracts – Application required for accounting periods beginning on or after 1 January 2021, but not yet adopted by the FReM: early adoption is not therefore permitted.

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:

An assessment of the Trust's Private Finance Initiative (PFI) scheme has been made and it has been determined that the PFI scheme in respect of the main hospital building should be accounted for as an on Statement of Financial Position asset under IFRIC 12. This is on the grounds that the Trust controls, or regulates through contract and key performance indicators, what services the PFI operator must provide with the property, to whom it must provide them and at what price. The Trust will control the residual interest in the building at the end of the contract term. The impact on the accounts is that the PFI buildings are included in the accounts as property, plant and equipment, and a financial liability is recognised relating to the

remaining term of the PFI contract. This is referred to in note 1.8 of the accounting policy. The PFI assets are valued at £294,678k as at 31st March 2023, as per note 15.3.

The PFI assets have been valued net of VAT, as the VAT is recoverable. In the event of an instant rebuild requirement, the default position of the contract is that the PFI operator would reinstate the building, which would remain VAT recoverable. The PFI contract is in place until 30 September 2045 and therefore it is considered reasonable to assume VAT recovery for the foreseeable future. The impact of VAT if the decision had been made to value the assets gross of VAT would be an increase in the valuation of the asset by £59m. This is referred to in note 1.8 of the accounting policy.

The value of the PFI liability was £365,125k (2021/22 £374,543k), further details can be found in note 32.

As detailed in note 1.8, the Trust values its land and specialised assets applying hypothetical modern equivalent asset (MEA). An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided. The MEA was applied to reflect the post-pandemic view of a modern NHS estates in line with recently completed buildings.

Note 1.27 Sources of estimation uncertainty

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

Modern equivalent asset valuation of property - as detailed in note 1.8 items of property are periodically revalued to ensure that their book values are not materially different from their fair values. During the year the District Valuation Service provided the Trust with a valuation of its land and building assets and an assessment of their remaining useful economic lives. Land and specialised assets are valued on a depreciated replacement cost basis using hypothetical modern equivalent assets (MEA). An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided.

Future revaluations may result in further material changes to the carrying values of non-current assets. Many factors drive property values including BCIS (all price) Tender Price Index (TPI) and the BCIS Location Factor, as detailed in note 17. Based on sensitivity analysis for these factors, the value could vary to a range of £12m.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates and the estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Note 2 Operating Segments

The Trust is managed by the Board of Directors, which is made up of executive and non-executive Directors. The non- executive Directors bring expertise to the Trust and provide advice and challenge to the executive Directors. The executive Directors have responsibility for the day to day running of the Trust. The Board is therefore considered to be the chief operating decision maker of the Trust.

The Board receives regular reports on the financial performance and financial position of the Trust. These include a Statement of Comprehensive Income and a Statement of Financial Position, which are provided on a ‘whole Trust’ basis. It is therefore considered that the Trust has just one reportable segment, a healthcare segment. There are no other segments that constitute 10% or more of the Trust's operations. The Trust receives income from a number of healthcare commissioners, which are under the common control of the Department of Health and Social Care. The bodies involved are disclosed in note 36 to these accounts and the Trust's total income from patient care and other operating activities is disclosed in notes 3 and 4.

The Group also includes a subsidiary charity which undertakes a number of charitable activities which are healthcare related. The results and net assets of the Trust are separately reported throughout these accounts. For the Charity the transactions and balances included in the Group's results and Statement of Financial Position are summarised as follows:

	2022/23 £000s	2021/22 £000s
Income	1,417	665
Expenditure	1,056	2,560
Net assets	8,371	10,842

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)	2022/23	2021/22
	£000	£000
Acute services		
Income from commissioners	633,338	627,354
High cost drugs income from commissioners (excluding pass-through costs)	49,534	14,563
Other NHS clinical income	38,582	25,265
All services		
Private patient income	3,247	2,673
Elective recovery fund	17,477	8,881
Agenda for change pay offer central funding	16,005	-
Additional pension contribution central funding	20,011	18,815
Other clinical income	4,970	4,309
Total income from activities	**783,164**	**701,860**

Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2022/23 National tariff payments system documentation.

https://www.england.nhs.uk/publication/past-national-tariffs-documents-and-policies/

One of the main changes in 2022/23 comparing with 2021/22 accounts was change in recognition of income related to Mass Vaccination project, which was recognised via "Reimbursement and top up funding" (Note 4) for only the first five months of the year.

Other NHS Clinical Income consists of three income streams – (1) Injury cost recovery scheme £2,962k, (2) Variable block income of £33,014k which represents all of the variable income adjustments (non-core block) transacted by commissioning bodies and (3) Mass Vaccination project related income of £2,607k for the final six months of the year

Elective Recovery Fund enabled systems to earn income linked to the achievement of elective activity targets in 2021/22 only. It is disclosed separately as per NHS England's guidelines.

In 2022/23, NHS England has agreed to fund the non-consolidated additional pay offer for Agenda for Change staff members. The full cost and related funding have been recognised in these accounts in accordance to NHSE's guidelines.

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)	2022/23	2021/22
Income from patient care activities received from:	**£000**	**£000**
NHS England	294,480	251,630
Clinical commissioning groups	112,444	441,122
Integrated care boards	365,061	-
Non-NHS: private patients	1,866	1,275
Non-NHS: overseas patients (chargeable to patient)	1,381	1,398
Injury cost recovery scheme	2,962	2,126
Non NHS: other	4,970	4,309
Total income from activities	**783,164**	**701,860**

As of 1st July 2023 Integrated Care Boards have replaced Clinical Commissioning Groups taking over their services and responsibilities, including, among others, existing funding commitments, contractual obligations and outstanding liabilities.

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

	2022/23	2021/22
	£000	£000
Income recognised this year	1,381	1,398
Cash payments received in-year	242	211
Amounts added to provision for impairment of receivables	1,466	1,382
Amounts written off in-year	1,342	227

Note 4 Other operating income (Group)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Research and development	10,690	10,360	10,690	10,360
Education and training	23,364	20,748	23,364	20,748
Education and training - notional income from apprenticeship fund	1,528	1,266	1,528	1,266
Non-patient care services to other bodies	11,131	9,483	11,131	9,483
Reimbursement and top up funding*	2,916	17,984	2,916	17,984
Income in respect of employee benefits accounted on a gross basis	6,595	6,738	6,595	6,738
Receipt of capital grants and donations and peppercorn leases**	4,400	43	5,157	373
Charitable and other contributions to expenditure***	1,244	1,646	2,847	2,386
Revenue from operating leases	1,735	2,141	1,735	2,141
Amortisation of PFI deferred income / credits	77	77	77	77
Charitable fund incoming resources	1,417	1,735	-	-
Car Parking income	1,838	1,355	1,838	1,355
Catering	1,531	1,374	1,531	1,374
Pharmacy sales	16	15	16	15
Staff accommodation rental	119	166	119	166
Other income	17,574	15,070	17,574	15,070
Total other operating income	**86,175**	**90,201**	**87,118**	**89,536**

* As part of the coronavirus pandemic response, transaction flows were simplified in the NHS leading to introducing of reimbursements and top-up mechanisms. In 2021/22, the reimbursement mechanism was used for specific projects, such Mass Vaccination Programme and Nightingale Surge
Wards. In 2022/23, it was only used as funding for the first five months of Mass Vaccination.
** In 2022/23, the Trust received Public Sector Decarbonisation Scheme grant of £4,375k
*** includes donated inventories and equipment below capitalisation threshold for COVID response.

Note 5 Additional information on contract revenue (IFRS 15) recognised in the period

	2022/23	2021/22
	£000	£000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end	293	293

Note 6 Operating leases - North Bristol NHS Trust as lessor

This note discloses income generated in operating lease agreements where North Bristol NHS Trust is the lessor. The Trust has applied IFRS 16 to account for lease arrangements from 1 April 2022 without restatement of comparatives. Comparative disclosures in this note are presented on an IAS 17 basis. This includes a different maturity analysis of future minimum lease receipts under IAS 17 compared to IFRS 16.

There are no lease income recognised by the Charity. Hence, the below figures are for both Group and Trust.

Note 6.1 Operating leases income (Group)

The Trust has recognised income in year of £1,735k (2022/23) comparing with £2,141k in the previous financial year (2021/22).

Note 6.2 Future lease receipts (Group)

	31 March 2023
	£000
Future minimum lease receipts due at 31 March 2023:	
- not later than one year	1,872
- later than one year and not later than two years	1,863
- later than two years and not later than three years	1,851
- later than three years and not later than four years	1,003
- later than four years and not later than five years	960
- later than five years	20,904
Total	**28,453**

	31 March 2022
	£000
Future minimum lease receipts due at 31 March 2022:	
- not later than one year;	1,803
- later than one year and not later than five years;	6,309
- later than five years.	20,454
Total	**28,566**

Note 7.1 Operating expenses (Group)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Purchase of healthcare from NHS and DHSC bodies	464	509	464	509
Purchase of healthcare from non-NHS and non-DHSC bodies	5,319	4,995	5,319	4,995
Staff and executive directors costs	532,006	472,684	532,006	472,684
Remuneration of non-executive directors	167	159	167	159
Supplies and services - clinical (excluding drugs costs)*	86,301	81,057	86,301	81,057
Supplies and services - general	11,831	10,722	11,831	10,722
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	65,101	56,351	65,101	56,351
Consultancy costs	126	1,388	126	1,388
Establishment	6,704	6,278	6,704	6,278
Premises	40,956	36,319	40,956	36,319
Transport (including patient travel)	2,045	1,536	2,045	1,536
Depreciation on property, plant and equipment	25,956	26,479	25,956	26,479
Amortisation on intangible assets	2,231	4,044	2,231	4,044
Net impairments**	10,075	2,753	10,075	2,753
Movement in credit loss allowance: contract receivables / contract assets	626	2,484	626	2,484
Increase/(decrease) in other provisions	1,408	(386)	1,408	(386)
Change in provisions discount rate(s)	42	(5)	42	(5)
Fees payable to the external auditor			-	-
audit services- statutory audit***	150	153	134	134
other auditor remuneration (external auditor only)	-	-	-	-
Internal audit costs	195	131	195	131
Clinical negligence	18,275	18,198	18,275	18,198
Legal fees	530	581	530	581
Insurance	125	164	125	164
Research and development	4,064	3,172	4,064	3,172
Education and training	4,683	4,148	4,683	4,148
Expenditure on short term leases (current year only)	5,225		5,225	-
Operating leases expenditure (comparative only)		7,180	-	7,180
Charges to operating expenditure for on-SoFP IFRIC 12 schemes (e.g. PFI / LIFT)	6,856	6,379	6,856	6,379
Charges to operating expenditure for off-SoFP PFI / LIFT schemes	-	165	-	165
Hospitality	133	-	133	-
Other NHS charitable fund resources expended	1,040	2,541	-	-
Other	4,555	4,073	4,555	4,073
Total	**837,189**	**754,252**	**836,133**	**751,692**

* Includes utilisation of donated consumables (personal protective equipment)
** In 2022/23, the increase in net impairments is driven by revaluation of assets. More details can be found in Notes 8 and 17.
*** Audit fees for both Trust and Group are at gross of VAT value.

Note 7.2 Other auditor remuneration (Group)

There was no other auditor remuneration paid to the external auditor for 2021/22 or 2022/23.

Note 7.3 Limitation on auditor's liability (Group)

The limitation on auditor's liability for external audit work is £2 million (2021/22: £2 million).

Note 8 Impairment of assets (Group)

	2022/23	2021/22
	£000	£000
Net impairments charged to operating surplus / deficit resulting from:		
Loss or damage from normal operations	423	813
Over specification of assets	-	448
Abandonment of assets in course of construction	-	289
Changes in market price*	9,652	-
Other	-	1,203
Total net impairments charged to operating surplus / deficit	**10,075**	**2,753**
Impairments charged to the revaluation reserve	118,074	-
Total net impairments	**128,149**	**2,753**

*The impairment in 2022/23 is driven by significant change in valuation of assets taking into consideration updated assumptions around MEA model. Further information can be found in Note 17.

Note 9 Employee benefits (Trust and Group)

	2022/23	2021/22
	Total	Total
	£000	£000
Salaries and wages	403,345	361,451
Social security costs	43,450	36,298
Apprenticeship levy	1,954	1,759
Employer's contributions to NHS pensions	65,725	61,988
Termination benefits	211	68
Temporary staff (including agency)	21,508	15,599
Total gross staff costs	**536,193**	**477,163**
Recoveries in respect of seconded staff	-	-
Total staff costs	**536,193**	**477,163**
Of which		
Costs capitalised as part of assets	4,187	4,479
Costs charged against Income and Expenditure	532,006	472,684

All of the Charity employees are employed NBT and recharged to the Charity. As a result, the employee benefits costs for the Charity are fully excluded at consolidation.

Note 9.1 Retirements due to ill-health (Group)

During 2022/23 there were 8 early retirements from the Trust agreed on the grounds of ill-health (3 in the year ended 31 March 2022). The estimated additional pension liabilities of these ill-health retirements is £394k (£270k in 2021/22).

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

Note 10 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 2023, is based on valuation data as at 31 March 2022, updated to 31 March 2023 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.
The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

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

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 at 20.6% of pensionable pay.

The actuarial valuation as at 31 March 2020 is currently underway and will set the new employer contribution rate due to be implemented from April 2024.

Where staff are not eligible for or opt out of the NHS Pension Scheme, they are entitled to join the National Employment Savings Trust (NEST), as part of the auto enrolment into workplace pension schemes. Employer's pension cost contributions are charged to operating expenses as and when they become due.

Note 11 Finance income

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

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Interest on bank accounts	2,152	59	2,152	59
NHS charitable fund investment income	258	228	-	-
Total finance income	**2,410**	**287**	**2,152**	**59**

Note 12 Finance expenditure

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

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Interest expense:				
Interest on lease obligations	181	208	181	208
Main finance costs on PFI and LIFT schemes obligations	22,894	23,473	22,894	23,473
Contingent finance costs on PFI and LIFT scheme obligations	14,860	11,420	14,860	11,420
Total interest expense	**37,935**	**35,101**	**37,935**	**35,101**
Unwinding of discount on provisions	3	16	3	16
Total finance costs	**37,938**	**35,117**	**37,938**	**35,117**

Note 13 Other gains / (losses) (Group)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Gains on disposal of assets	-	632	-	632
Losses on disposal of assets*	(691)	(25)	(691)	(25)
Total gains / (losses) on disposal of assets	**(691)**	**607**	**(691)**	**607**
Fair value gains / (losses) on charitable fund investments & investment properties	(730)	404	-	-
Total other gains / (losses)	**(1,421)**	**1,011**	**(691)**	**607**

* Includes loss on disposal on equipment returned to DHSC that was donated in 2020/21 as part of response to COVID-19 pandemic.

Note 14.1 Intangible assets - 2022/23

Trust and Group	Software licences	Licences & trademarks	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 - brought forward	**26,507**	**228**	**2,963**	**9,042**	**38,740**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	(14,033)	-	-	-	**(14,033)**
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	99	5,721	**5,820**
Impairments	-	-	-	-	**-**
Reclassifications	397	-	981	(1,069)	**309**
Valuation / gross cost at 31 March 2023	**12,871**	**228**	**4,043**	**13,694**	**30,836**
Amortisation at 1 April 2022 - brought forward	**23,863**	**65**	**1,076**	**-**	**25,004**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	(13,253)	-	-	-	**(13,253)**
Provided during the year	666	44	745	-	**1,455**
Impairments	-	-	-	-	**-**
Amortisation at 31 March 2023	**11,276**	**109**	**1,821**	**-**	**13,206**
Net book value at 31 March 2023	**1,595**	**119**	**2,222**	**13,694**	**17,630**
Net book value at 1 April 2022	**2,644**	**163**	**1,887**	**9,042**	**13,736**

Note 14.2 Intangible assets - 2021/22

Trust and Group	Software licences	Licences & trademarks	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 - as previously stated	**26,534**	**114**	**2,625**	**6,451**	**35,724**
Transfers by absorption	-	-	-	-	**-**
Additions	-	114	44	4,242	**4,400**
Impairments	(27)	-	-	(1,563)	**(1,590)**
Reclassifications	-	-	294	(88)	**206**
Valuation / gross cost at 31 March 2022	**26,507**	**228**	**2,963**	**9,042**	**38,740**
Amortisation at 1 April 2021 - as previously stated	**20,468**	**44**	**463**	**-**	**20,975**
Transfers by absorption	-	-	-	-	**-**
Provided during the year	3,410	21	613	-	**4,044**
Impairments	1	-	-	-	**1**
Reversals of impairments	(16)	-	-	-	**(16)**
Amortisation at 31 March 2022	**23,863**	**65**	**1,076**	**-**	**25,004**
Net book value at 31 March 2022	**2,644**	**163**	**1,887**	**9,042**	**13,736**
Net book value at 1 April 2021	**6,066**	**70**	**2,162**	**6,451**	**14,749**

Note 15.1 Property, plant and equipment - 2022/23

Trust and Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2022 - brought forward	**32,392**	**510,482**	**165**	**12,007**	**86,490**	**507**	**25,651**	**7,723**	**675,417**
IFRS 16 implementation - reclassification to right of use assets	-	-	-	-	(1,661)	-	(6,755)	-	**(8,416)**
Transfers by absorption	-	-	-	-	252	-	-	-	**252**
Additions	-	1,899	-	22,053	6,716	233	2,851	18	**33,770**
Impairments	(16,075)	(124,486)	(8)	-	(423)	-	-	-	**(140,992)**
Reversals of impairments	-	-	-	-	-	-	-	-	**-**
Revaluations	-	1,956	-	-	-	-	-	-	**1,956**
Reclassifications	-	8,182	-	(9,992)	419	-	1,018	64	**(309)**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(7,366)	(103)	-	(10)	**(7,479)**
Valuation/gross cost at 31 March 2023	**16,317**	**398,033**	**157**	**24,068**	**84,427**	**637**	**22,765**	**7,795**	**554,199**
Accumulated depreciation at 1 April 2022 - brought forward	**-**	**-**	**-**	**-**	**49,381**	**351**	**14,280**	**6,411**	**70,423**
IFRS 16 implementation - reclassification to right of use assets	-	-	-	-	(374)	-	(3,276)	-	**(3,650)**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	12,835	8	-	6,974	45	3,323	403	**23,588**
Impairments	-	(12,835)	(8)	-	-	-	-	-	**(12,843)**
Reversals of impairments	-	-	-	-	-	-	-	-	**-**
Revaluations	-	-	-	-	-	-	-	-	**-**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(6,675)	(103)	-	(10)	**(6,788)**
Accumulated depreciation at 31 March 2023	**-**	**-**	**-**	**-**	**49,306**	**293**	**14,327**	**6,804**	**70,730**
Net book value at 31 March 2023	**16,317**	**398,033**	**157**	**24,068**	**35,121**	**344**	**8,438**	**991**	**483,469**
Net book value at 1 April 2022	**32,392**	**510,482**	**165**	**12,007**	**37,109**	**156**	**11,371**	**1,312**	**604,994**

Note 15.2 Property, plant and equipment - 2021/22

Trust and Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 - as previously stated	**33,727**	**481,163**	**165**	**7,417**	**83,274**	**507**	**25,804**	**7,699**	**639,756**
Transfers by absorption	-	-	-	-	369	-	-	-	**369**
Additions	-	8,879	-	12,235	7,313	-	665	36	**29,128**
Impairments	-	(3,097)	-	(429)	(2,071)	-	(818)	-	**(6,415)**
Reversals of impairments	-	3,335	-	-	-	-	-	-	**3,335**
Revaluations	2,065	13,635	-	-	-	-	-	-	**15,700**
Reclassifications	-	6,567	-	(7,216)	443	-	-	-	**(206)**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	(3,400)	-	-	-	(2,838)	-	-	(12)	**(6,250)**
Valuation/gross cost at 31 March 2022	**32,392**	**510,482**	**165**	**12,007**	**86,490**	**507**	**25,651**	**7,723**	**675,417**
Accumulated depreciation at 1 April 2021 - as previously stated	**-**	**-**	**-**	**-**	**45,990**	**308**	**9,241**	**4,924**	**60,463**
Transfers by absorption	-	-	-	-	286	-	-	-	**286**
Provided during the year	-	12,045	8	-	7,475	43	5,409	1,499	**26,479**
Impairments	-	-	-	-	-	-	-	-	**-**
Reversals of impairments	-	-	-	-	(1,532)	-	(370)	-	**(1,902)**
Revaluations	-	(12,045)	(8)	-	-	-	-	-	**(12,053)**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(2,838)	-	-	(12)	**(2,850)**
Accumulated depreciation at 31 March 2022	**-**	**-**	**-**	**-**	**49,381**	**351**	**14,280**	**6,411**	**70,423**
Net book value at 31 March 2022	**32,392**	**510,482**	**165**	**12,007**	**37,109**	**156**	**11,371**	**1,312**	**604,994**
Net book value at 1 April 2021	**33,727**	**481,163**	**165**	**7,417**	**37,284**	**199**	**16,563**	**2,775**	**579,293**

Note 15.3 Property, plant and equipment financing - 31 March 2023

Trust and Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	16,317	101,988	157	19,660	32,627	307	8,417	985	**180,458**
On-SoFP PFI contracts and other service concession arrangements	-	294,678	-	-	-	-	-	-	**294,678**
Owned - donated/granted	-	1,367	-	4,408	2,494	37	21	6	**8,333**
NBV total at 31 March 2023	**16,317**	**398,033**	**157**	**24,068**	**35,121**	**344**	**8,438**	**991**	**483,469**

Note 15.4 Property, plant and equipment financing - 31 March 2022

Trust and Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	32,392	116,713	165	11,695	32,691	101	7,866	1,307	**202,930**
Finance leased	-	-	-	-	1,287	-	3,479	-	**4,766**
On-SoFP PFI contracts and other service concession arrangements	-	390,338	-	-	-	-	-	-	**390,338**
Owned - donated/granted	-	3,431	-	312	3,131	55	26	5	**6,960**
NBV total at 31 March 2022	**32,392**	**510,482**	**165**	**12,007**	**37,109**	**156**	**11,371**	**1,312**	**604,994**

Note 15.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2023

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	940	8,574	-	-	-	-	-	-	**9,514**
Not subject to an operating lease	15,377	389,459	157	24,068	35,121	344	8,438	991	**473,955**
NBV total at 31 March 2023	**16,317**	**398,033**	**157**	**24,068**	**35,121**	**344**	**8,438**	**991**	**483,469**

Note 16 Donations of property, plant and equipment

In 2021/22, the Trust received £330k in donation to support capital expenditure, all from North Bristol NHS Trust Charitable Fund, of which £229k was to support building works and improvements and £101k to purchase additional clinical equipment.

In 2022/23, the Trust received £5,157k in donation and grants to support capital expenditure, of which £757k was from North Bristol NHS Trust Charitable Fund, £25k from MacMillan Cancer Support's Grant and £4,375k from Public Sector Decarbonisation Grant. £4,933k was spend on property works, £132k for IT-related projects, £87k for additional equipment and the remaining £6k for furniture and fittings.

Note 17 Revaluations of property, plant and equipment

The District Valuer, who is a member of the RICS and is independent of the Trust, undertook a valuation of the Trust's land and buildings as at 31 March 2023. These were previously valued as at 31 March 2022. The valuations were carried out in accordance with the RICS Appraisal and Valuation Manual in so far as these terms are consistent with the agreed requirements of the Department of Health & Social Care and HM Treasury. The valuations were undertaken in accordance with the Trust's accounting policy (see note 1) and on a consistent basis with valuations in previous periods.

The valuation has been conducted on the assumption that the assets would be consolidated on Southmead Hospital site if applicable.

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.

The valuation contributed to an overall downward valuation by £125,770k, of which £118,074 was recognised as an impairment against the revaluation reserve, £9,652k as an impairment against the operating surplus and £1,956k as an upward revaluation. For comparison, in 2021/22, there was an upward revaluation of £27,753k. The overall decrease in valuation is due to updated assumptions regarding the Modern Equivalent Asset that would replace the buildings required to provide the services currently provided by the Trust. This action was taken in line with the External Audit recommendations form the 21/22 audit and reflects the post-pandemic view on the specification of the Modern Equivalent Asset in line with recently completed buildings within the NHS.

Note 18 Leases - North Bristol NHS Trust as a lessee

This note details information about leases for which the Trust is a lessee.

The Trust has applied IFRS 16 to account for lease arrangements from 1 April 2022 without restatement of comparatives. Comparative disclosures in this note are presented on an IAS 17 basis.

Note 18.1 Right of use assets - 2022/23

Trust and Group	Property (land and buildings)	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Intangible assets	Total	Of which: leased from DHSC group bodies
	£000	£000	£000	£000	£000	£000	£000	£000
IFRS 16 implementation - reclassification of existing leased assets from PPE or intangible assets	-	1,661	-	6,755	-	14,033	**22,449**	-
IFRS 16 implementation - adjustments for existing operating leases / subleases	5,018	152	289	15	-	-	**5,474**	4,153
Additions	-	472	339	-	-	-	**811**	-
Disposals / derecognition	-	-	-	-	-	(10,930)	**(10,930)**	-
Valuation/gross cost at 31 March 2023	**5,018**	**2,285**	**628**	**6,770**	**-**	**3,103**	**17,804**	**4,153**
IFRS 16 implementation - reclassification of existing leased assets from PPE or intangible assets	-	374	-	3,276	-	13,253	**16,903**	-
IFRS 16 implementation - adjustments for existing subleases	-	-	-	-	-	-	**-**	-
Provided during the year	573	242	197	1,356	-	776	**3,144**	281
Disposals / derecognition	-	-	-	-	-	(10,930)	**(10,930)**	-
Accumulated depreciation at 31 March 2023	**573**	**616**	**197**	**4,632**	**-**	**3,099**	**9,117**	**281**
Net book value at 31 March 2023	**4,445**	**1,669**	**431**	**2,138**	**-**	**4**	**8,687**	**3,872**

Net book value of right of use assets leased from other NHS providers	3,558
Net book value of right of use assets leased from other DHSC group bodies	314

Note 18.2 Reconciliation of the carrying value of lease liabilities

Lease liabilities are included within borrowings in the statement of financial position. A breakdown of borrowings is disclosed in note 26.

	Group	Trust
	2022/23	2022/23
	£000	£000
Carrying value at 31 March 2022	**4,096**	**4,096**
IFRS 16 implementation - adjustments for existing operating leases	5,474	5,474
Lease additions	811	811
Interest charge arising in year	181	181
Early terminations	(701)	(701)
Lease payments (cash outflows)	(2,716)	(2,716)
Carrying value at 31 March 2023	**7,143**	**7,143**

Lease payments for short term leases, leases of low value underlying assets and variable lease payments not dependent on an index or rate are recognised in operating expenditure.

These payments are disclosed in Note 7.1. Cash outflows in respect of leases recognised on-SoFP are disclosed in the reconciliation above.

No income generated from subleasing right of use assets was recognised in revenue from operating leases in note 4.

Note 18.3 Maturity analysis of future lease payments at 31 March 2023

	Group		Trust	
	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:
	31 March 2023	31 March 2023	31 March 2023	31 March 2023
	£000	£000	£000	£000
Undiscounted future lease payments payable in:				
- not later than one year;	1,492	301	1,492	301
- later than one year and not later than five years;	2,438	1,109	2,438	1,109
- later than five years.	3,947	2,980	3,947	2,980
Total gross future lease payments	**7,877**	**4,390**	**7,877**	**4,390**
Finance charges allocated to future periods	(734)	(500)	(734)	(500)
Net lease liabilities at 31 March 2023	**7,143**	**3,890**	**7,143**	**3,890**
Of which:				
- Leased from other NHS Providers	1,386	265	-	1,199
- Leased from other DHSC group bodies	5,757	3,625	-	2,370

Note 18.4 Maturity analysis of finance lease liabilities at 31 March 2022 (IAS 17 basis)

The following table details the maturity of obligations under leases the Trust previously determined to be finance leases under IAS 17 at 31 March 2022.

	Group	Trust
	31 March 2022	31 March 2022
	£000	£000
Undiscounted future lease payments payable in:		
- not later than one year;	2,225	2,225
- later than one year and not later than five years;	1,833	1,833
- later than five years.	411	411
Total gross future lease payments	**4,469**	**4,469**
Finance charges allocated to future periods	(373)	(373)
Net finance lease liabilities at 31 March 2022	**4,096**	**4,096**
of which payable:		
- not later than one year;	2,090	2,090
- later than one year and not later than five years;	1,638	1,638
- later than five years.	368	368
Total of future minimum sublease payments to be received at the reporting date	-	-

Note 18.5 Commitments in respect of operating leases at 31 March 2022 (IAS 17 basis)

This note discloses costs incurred in 2021/22 and commitments as at 31 March 2022 for leases the Trust previously determined to be operating leases under IAS 17.

	Group	Trust
	31 March 2022	31 March 2022
	£000	£000
Operating lease expense		
Minimum lease payments	7,180	7,180
Total	**7,180**	**7,180**

	31 March 2022	31 March 2022
	£000	£000
Future minimum lease payments due:		
- not later than one year;	6,171	6,171
- later than one year and not later than five years;	10,881	10,881
- later than five years.	4,151	4,151
Total	**21,203**	**21,203**
Future minimum sublease payments to be received	-	

Note 18.6 Leases - other information

Operating lease income and future receipts equates to £28,453k, of which £3,985k relates to DHSC Bodies.

The total commitment on short-term leases equates to £1,362k as the lease is to expiry in July 2023.

There were no risk to future cash outflows identified that were not included in the leases liabilities.

Note 18.7 Initial application of IFRS 16 on 1 April 2022

IFRS 16 as adapted and interpreted for the public sector by HM Treasury has been applied to leases in these financial statements with an initial application date of 1 April 2022.
The standard has been applied using a modified retrospective approach without the restatement of comparatives. Practical expedients applied by the Trust on initial application are detailed in the leases accounting policy in note 13.

Lease liabilities created for existing operating leases on 1 April 2022 were discounted using the weighted average incremental borrowing rate determined by HM Treasury as 0.95%.

Reconciliation of operating lease commitments as at 31 March 2022 to lease liabilities under IFRS 16 as at 1 April 2022

	Group 1 April 2022	Trust 1 April 2022
	£000	£000
Operating lease commitments under IAS 17 at 31 March 2022	**21,203**	**21,203**
Impact of discounting at the incremental borrowing rate		
IAS 17 operating lease commitment discounted at incremental borrowing rate	**20,533**	**20,533**
Less:		
Commitments for short term leases	(13,877)	(13,877)
Irrecoverable VAT previously included in IAS 17 commitment	(42)	(42)
Other adjustments:		
Finance lease liabilities under IAS 17 as at 31 March 2022	4,096	4,096
Other adjustments	(1,140)	(1,140)
Total lease liabilities under IFRS 16 as at 1 April 2022	**9,570**	**9,570**

Note 19 Other investments / financial assets (non-current)

	Group	
	2022/23	2021/22
	£000	£000
Carrying value at 1 April - brought forward	**10,347**	**10,198**
Acquisitions in year	1,551	1,788
Movement in fair value through income and expenditure	(730)	404
Disposals	(3,827)	(2,043)
Carrying value at 31 March	**7,341**	**10,347**

The Trust holds no financial assets. The financial assets are only held by the Charity.

Note 20 Analysis of charitable fund reserves

	31 March 2023	31 March 2022
	£000	£000
Unrestricted funds:		
Unrestricted income funds	7,048	9,850
Restricted funds:		
Endowment funds	31	31
Other restricted income funds	1,292	961
	8,371	**10,842**

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 21 Inventories

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Drugs	3,792	2,703	3,792	2,703
Consumables	6,257	6,442	6,257	6,442
Total inventories	**10,049**	**9,145**	**10,049**	**9,145**

Inventories recognised in expenses for the year were £151,402k (2021/22: £145,009k). Write-down of inventories recognised as expenses for the year were £0k (2021/22: £0k).

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2022/23 the Trust received £1,244k of items purchased by DHSC (2021/22: £1,646k).

Note 22.1 Receivables

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Current				
Contract receivables	52,596	39,984	52,740	40,265
Allowance for impaired contract receivables / assets	(10,666)	(11,481)	(10,666)	(11,481)
Prepayments (non-PFI)	8,318	5,661	8,318	5,661
PFI lifecycle prepayments	1,534	1,395	1,534	1,395
PDC dividend receivable	2,702	259	2,702	259
VAT receivable	2,686	3,303	2,686	3,303
Corporation and other taxes receivable	17	4	17	4
Other receivables	30	103	30	103
NHS charitable funds receivables	184	191	-	-
Total current receivables	**57,401**	**39,419**	**57,361**	**39,509**
Non-current				
Other receivables	1,386	1,488	1,386	1,488
Total non-current receivables	**1,386**	**1,488**	**1,386**	**1,488**
Of which receivable from NHS and DHSC group bodies:				
Current	29,526	18,982	29,526	18,982
Non-current	1,386	1,488	1,386	1,488

Note 22.2 Allowances for credit losses - 2022/23

	Trust and Group
	Contract receivables and contract assets
	£000
Allowances as at 1 Apr 2022 - brought forward	**11,481**
Transfers by absorption	-
New allowances arising	-
Changes in existing allowances	5,208
Reversals of allowances	1,224
Utilisation of allowances (write offs)	(5,806)
Changes arising following modification of contractual cash flows	(1,441)
Foreign exchange and other changes	-
Allowances as at 31 Mar 2023	**10,666**

Allowance for credit losses are calculated by class of debtor and the risk assessed for each asset class. A detailed table is provided in Note 22.4.

The principles of the calculation remain the same at 31 March 2023 as at 31 March 2022.

The Trust's definition of default is any debt which exceeds its terms of payment. The standard credit terms are 30 days from the date of invoice.

Debts are written off when there is no reasonable expectation of recovery and all routes available for attempting recovery have been exhausted.

Amounts written off in the year are still subject to enforcement activity (IFRS 7, para 35L).

Note 22.3 Allowances for credit losses - 2021/22

	Trust and Group
	Contract receivables and contract assets
	£000
Allowances as at 1 Apr 2021 - as previously stated	**10,014**
Changes in existing allowances	3,397
Reversals of allowances	930
Utilisation of allowances (write offs)	(1,843)
Changes arising following modification of contractual cash flows	(1,017)
Allowances as at 31 Mar 2022	**11,481**

Note 22.4 Exposure to credit risk

Expected credit losses are calculated and provided for based on different classes of financial asset.
Debt provision table by classification of debtor.

Percentage and Amount provision by class of debtor and debtor days

	Debtor days					
Class of Debtor	**0-30 days**	**31-60 days**	**61-90 days**	**91-180 days**	**181-360 days**	**>360 days**
Non-NHS receivables (£000)	185	217	211	644	427	2,421
Non-NHS receivables (%)	28%	19%	25%	72%	40%	83%
Private and Overseas Patients (£000)	204	207	233	318	423	3,284
Private and Overseas Patients (%)	94%	96%	98%	97%	98%	99%
Staff (£000)	0	0	0	0	0	43
Staff (%)	0%	0%	0%	0%	0%	100%
RTA (£000)	97	81	54	240	320	1,048
RTA (%)	24%	24%	24%	24%	24%	24%

The majority of the Trust's and Group's revenue comes from contracts with other public sector bodies. The private & overseas patient area does have a credit loss risk and is reflected in the above table. In addition to the above, specific identified high risk debt has been provided in full.

Note 23.1 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	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
At 1 April	**117,224**	**123,467**	**116,153**	**121,458**
Net change in year	(12,072)	(6,243)	(12,188)	(5,305)
At 31 March	**105,152**	**117,224**	**103,965**	**116,153**
Broken down into:				
Cash at commercial banks and in hand	22	17	13	15
Cash with the Government Banking Service	105,122	116,919	103,952	116,138
Other current investments	8	288	-	-
Total cash and cash equivalents as in SoFP & SOCF	**105,152**	**117,224**	**103,965**	**116,153**

Note 23.2 Third party assets held by the Trust

In 2022/23, North Bristol NHS Trust held no cash and cash equivalents which relate to monies held by the Trust on behalf of patients or other parties (£0k in 2021/22). Due to the impact of Covid, patients were advised not to bring large amounts of cash into the hospitals.

Note 24 Trade and other payables

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Current				
Trade payables	45,453	33,523	45,453	33,523
Capital payables	2,337	7,305	2,337	7,305
Accruals	56,022	51,956	56,022	51,956
Social security costs	5,685	5,359	5,685	5,359
Other taxes payable	5,672	4,735	5,672	4,735
Pension contributions payable	6,340	6,444	6,340	6,444
Other payables	384	473	384	473
NHS charitable funds: trade and other payables	197	486	-	-
Total current trade and other payables	**122,090**	**110,281**	**121,893**	**109,795**
Of which payables from NHS and DHSC group bodies:				
Current	4,527	7,073		

Note 25 Other liabilities

	Trust and Group	
	31 March 2023	31 March 2022
	£000	£000
Current		
Deferred income: contract liabilities	17,100	16,342
Deferred PFI credits / income	77	77
Total other current liabilities	**17,177**	**16,419**
Non-current		
Deferred income: contract liabilities	3,353	3,464
Deferred PFI credits / income	1,667	1,744
Total other non-current liabilities	**5,020**	**5,208**

Note 26 Borrowings

	Trust and Group	
	31 March 2023	31 March 2022
	£000	£000
Current		
Lease liabilities*	1,386	2,090
Obligations under PFI, LIFT or other service concession contracts (excl. lifecycle)	15,669	15,241
Total current borrowings	**17,055**	**17,331**
Non-current		
Lease liabilities*	5,757	2,006
Obligations under PFI, LIFT or other service concession contracts	349,456	359,302
Total non-current borrowings	**355,213**	**361,308**

* The Trust has applied IFRS 16 to lease arrangements within these accounts from 1 April 2022 without restatement of comparatives. More information about leases and the impact of this change in accounting policy can be found in note 18.

Note 27 Reconciliation of liabilities arising from financing activities

Trust and Group - 2022/23	Lease liabilities	PFI and LIFT schemes	Total
	£000	£000	£000
Carrying value at 1 April 2022	**4,096**	**374,543**	**378,639**
Cash movements:			
Financing cash flows - payments and receipts of principal	(2,536)	(9,347)	**(11,883)**
Financing cash flows - payments of interest	(181)	(22,965)	**(23,146)**
Non-cash movements:			
IFRS 16 implementation - adjustments for existing operating leases / subleases	5,474	-	**5,474**
Additions	811	-	**811**
Application of effective interest rate	181	22,894	**23,075**
Early terminations	(701)	-	**(701)**
Carrying value at 31 March 2023	**7,143**	**365,125**	**372,268**

Trust and Group - 2021/22	Finance leases	PFI and LIFT schemes	Total
	£000	£000	£000
Carrying value at 1 April 2021	**6,716**	**380,936**	**387,652**
Cash movements:			
Financing cash flows - payments and receipts of principal	(2,623)	(8,301)	**(10,924)**
Financing cash flows - payments of interest	(208)	(20,557)	**(20,765)**
Non-cash movements:			
Application of effective interest rate	208	23,473	**23,681**
Other changes	3	(1,008)	**(1,005)**
Carrying value at 31 March 2022	**4,096**	**374,543**	**378,639**

Note 28.1 Provisions for liabilities and charges analysis (Trust and Group)

Trust and Group	Pensions: early departure costs	Legal claims	Re-structuring	Other	Total
	£000	£000	£000	£000	£000
At 1 April 2022	**558**	**135**	**87**	**4,510**	**5,290**
Change in the discount rate	42	-	-	-	**42**
Arising during the year	152	283	32	941	**1,408**
Utilised during the year	(234)	(135)	-	(553)	**(922)**
Unwinding of discount	3	-	-	-	**3**
At 31 March 2023	**521**	**283**	**119**	**4,898**	**5,821**
Expected timing of cash flows:					
- not later than one year;	177	283	119	3,512	**4,091**
- later than one year and not later than five years;	282	-	-	58	**340**
- later than five years.	62	-	-	1,328	**1,390**
Total	**521**	**283**	**119**	**4,898**	**5,821**

Note 28.2 Clinical negligence liabilities

At 31 March 2023, £282,900k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of North Bristol NHS Trust (31 March 2022: £358,325k).

Note 29 Contingent assets and liabilities

	Group and Trust	
	31 March 2023	31 March 2022
	£000	£000
Value of contingent liabilities		
NHS Resolution legal claims	(38)	(66)
Gross value of contingent liabilities	**(38)**	**(66)**
Amounts recoverable against liabilities	-	-
Net value of contingent liabilities	**(38)**	**(66)**
Net value of contingent assets	**101**	**525**

£38k (2021/22 £66k) contingent liability relates to the assessed potential liability advised by NHS Resolution on claims currently in progress where a contribution may become liable.

In 2021/22, the Trust has received a legal challenge related to a procurement exercise which the Trust was part of together with other NHS organisations. At the time, the Trust disclosed this challenge as a contingent liability in accordance with IAS 37. Since then, the legal challenge has been resolved.

In 2021/22, the contingent asset related to a legacy income to the consolidated Charity was disclosed and resolved in 2022/23. In 2022/23, there is a different legacy income linked with living occupant of property that has been recognised as contingent asset to Charity.

Note 30 Contractual capital commitments

	Group and Trust	
	31 March 2023	31 March 2022
	£000	£000
Property, plant and equipment	1,281	3,050
Intangible assets	12	1,558
Total	**1,293**	**4,608**

Note 31 Other financial commitments

The group / trust is committed to making payments under non-cancellable contracts (which are not leases, PFI contracts or other service concession arrangement), analysed by the period during which the payment is made:

	Group and Trust	
	31 March 2023	31 March 2022
	£000	£000
not later than 1 year	3,671	6,370
after 1 year and not later than 5 years	-	1,899
paid thereafter	-	-
Total	**3,671**	**8,269**

Note 32 On-SoFP PFI, LIFT or other service concession arrangements

A contract for the development of the new hospital was signed by the Trust and its PFI partner, The Hospital Company (Southmead) Limited on 25 February 2010. The purpose of the scheme was to deliver a modern, state of the art hospital facility on the Southmead site, which the Trust moved into on 26 March 2014 and which has been fully operational since May 2014.

Under IFRIC 12, the PFI scheme is deemed to be on Statement of Financial Position, meaning that the hospital is treated as an asset of the Trust, being acquired under a finance lease. In addition to the above the PFI partner constructed a multi-storey car park as part of the PFI contract which was completed and has been operating since January 2011. This is accounted for in the same way as the hospital.

A final phase of the project with a capital value of £6,553k completed in 2016.

The total construction cost recognised in the accounts to date in relation to these two assets is £294,678k.

An annual unitary payment is payable to our PFI partner. This payment is subject to RPI based indexation in common with most other PFI schemes. Under the contract, the PFI partner provides a facilities management service along with associated services including pest control and grounds and utilities management. The contractual service charge for 2022/23 was £6,856k. As well as being subject to movements in RPI, this element can change as a result of service or performance variations. During the course of 2022/23 the Trust has utilised the contractual mechanisms relating to performance to secure reductions in the payments made to the contractor.

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	
	31 March 2023	**31 March 2022**
	£000	**£000**
Gross PFI, LIFT or other service concession liabilities	**674,283**	**706,579**
Of which liabilities are due		
- not later than one year;	37,979	38,135
- later than one year and not later than five years;	126,016	126,531
- later than five years.	510,288	541,913
Finance charges allocated to future periods	(309,158)	(332,036)
Net PFI, LIFT or other service concession arrangement obligation	**365,125**	**374,543**
- not later than one year;	15,669	15,241
- later than one year and not later than five years;	43,881	41,645
- later than five years.	305,575	317,657

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	
	31 March 2023	**31 March 2022**
	£000	**£000**
Total future payments committed in respect of the PFI, LIFT or other service concession arrangements	**1,874,296**	**1,743,058**
Of which payments are due:		
- not later than one year;	63,057	55,394
- later than one year and not later than five years;	268,393	235,774
- later than five years.	1,542,846	1,451,890

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	
	31 March 2023	31 March 2022
	£000	£000
Unitary payment payable to service concession operator	**55,077**	**50,140**
Consisting of:		
- Interest charge	22,894	23,473
- Repayment of balance sheet obligation	9,347	8,301
- Service element and other charges to operating expenditure	6,856	6,379
- Capital lifecycle maintenance	980	567
- Contingent rent	14,860	11,420
- Addition to lifecycle prepayment	140	-
Total amount paid to service concession operator	**55,077**	**50,140**

Note 33 Off-SoFP PFI, LIFT and other service concession arrangements

On 31st March 2022 North Bristol NHS Trust has terminated its off-SOFP PFI agreement with Crestacare Properties and Huntercomber Neuro Limited by purchasing buildings under these arrangments.

	Group	
	31 March 2023	31 March 2022
	£000	£000
Charge in respect of the off SoFP PFI, LIFT or other service concession arrangement for the period	**-**	**165**
Commitments in respect of off-SoFP PFI, LIFT or other service concession arrangements:		
- not later than one year;	-	55
- later than one year and not later than five years;	-	-
- later than five years.	-	-
Total	**-**	**55**

Note 34 Financial instruments

Note 34.1 Financial risk management

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the continuing service provider relationship that the NHS Trust has with commissioners and the way those commissioners are financed, the NHS 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 NHS 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 NHS 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. Trust treasury activity is subject to review by the Trust's internal auditors.

Currency Risk

The Trust and Group are principally domestic organisations with the great majority of transactions, assets and liabilities being in the UK and sterling based. They have no overseas operations. Therefore there is low exposure to currency rate fluctuations.

Interest Risk

Within the PFI, the interest is subject to annual uplifts in respect of the Retail Price Index. The Trust does not have any outstanding loans from the government, therefore the Trust has low exposure to interest rate fluctuations.

The Charity invests funds to maximise investment income, partly in the form of interest and so bears some risk. From a Group perspective this risk is insignificant."

Credit Risk

Because the majority of the Trust's and Group's revenue comes from contracts with other public sector bodies, there is low exposure to credit risk. The maximum exposures as at 31 March 2023 are in receivables from customers, as disclosed in note 22."

Liquidity Risk

The majority of the Trust's and Group's operating costs are financed through the block income and system envelopes. The Trust funds its capital expenditure from a combination of internally generated sources, along with capital PDC received in relation to specific schemes. The Trust and Group are not, therefore, exposed to significant liquidity risks."

Note 34.2 Carrying values of financial assets (Group)

Carrying values of financial assets as at 31 March 2023	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Trade and other receivables excluding non financial assets	41,959	-	**41,959**
Other investments / financial assets	-	-	**-**
Cash and cash equivalents	103,965	-	**103,965**
Consolidated NHS Charitable fund financial assets	1,187	7,341	**8,528**
Total at 31 March 2023	**147,111**	**7,341**	**154,452**

Carrying values of financial assets as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Trade and other receivables excluding non financial assets	30,095	-	**30,095**
Cash and cash equivalents	116,153	-	**116,153**
Consolidated NHS Charitable fund financial assets	1,071	10,347	**11,418**
Total at 31 March 2022	**147,319**	**10,347**	**157,666**

Note 34.3 Carrying values of financial assets (Trust)

Carrying values of financial assets as at 31 March 2023	Held at amortised cost	Total book value
	£000	£000
Trade and other receivables excluding non financial assets	42,103	**42,103**
Cash and cash equivalents	103,965	**103,965**
Total at 31 March 2023	**146,068**	**146,068**

Carrying values of financial assets as at 31 March 2022	Held at amortised cost	Total book value
	£000	£000
Trade and other receivables excluding non financial assets	30,379	**30,379**
Cash and cash equivalents	116,153	**116,153**
Total at 31 March 2022	**146,532**	**146,532**

Note 34.4 Carrying values of financial liabilities (Group)

Carrying values of financial liabilities as at 31 March 2023	Held at amortised cost	Total book value
	£000	£000
Obligations under leases	7,143	**7,143**
Obligations under PFI, LIFT and other service concessions	365,125	**365,125**
Trade and other payables excluding non financial liabilities	97,625	**97,625**
Provisions under contract	5,821	**5,821**
Consolidated NHS charitable fund financial liabilities	197	**197**
Total at 31 March 2023	**475,911**	**475,911**

Carrying values of financial liabilities as at 31 March 2022	Held at amortised cost	Total book value
	£000	£000
Obligations under finance leases	4,096	**4,096**
Obligations under PFI, LIFT and other service concessions	374,543	**374,543**
Trade and other payables excluding non financial liabilities	89,030	**89,030**
Provisions under contract	5,290	**5,290**
Consolidated NHS charitable fund financial liabilities	486	**486**
	473,445	**473,445**

Note 34.5 Carrying values of financial liabilities (Trust)

Carrying values of financial liabilities as at 31 March 2023	Held at amortised cost	Total book value
	£000	£000
Obligations under leases	7,143	**7,143**
Obligations under PFI, LIFT and other service concessions	365,125	**365,125**
Trade and other payables excluding non financial liabilities	97,625	**97,625**
Provisions under contract	5,821	**5,821**
Total at 31 March 2023	**475,714**	**475,714**

Carrying values of financial liabilities as at 31 March 2022	Held at amortised cost	Total book value
	£000	£000
Obligations under finance leases	4,096	**4,096**
Obligations under PFI, LIFT and other service concessions	374,543	**374,543**
Trade and other payables excluding non financial liabilities	89,030	**89,030**
Provisions under contract	5,290	**5,290**
Total at 31 March 2022	**472,959**	**472,959**

Note 34.6 Fair values of financial assets and liabilities

The carrying value of financial assets and liabilities is equal to their fair value.

Note 34.7 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 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
In one year or less	141,528	133,294	141,187	132,808
In more than one year but not more than five years	128,794	128,872	128,794	128,872
In more than five years	515,625	543,688	515,625	543,688
Total	**785,947**	**805,854**	**785,606**	**805,368**

Note 35 Losses and special payments

	2022/23		2021/22	
Group and trust	**Total number of cases**	**Total value of cases**	**Total number of cases**	**Total value of cases**
	Number	**£000**	**Number**	**£000**
Losses				
Cash losses	3	5	-	-
Bad debts and claims abandoned	329	1,441	402	1,021
Stores losses and damage to property	-	-	-	-
Total losses	**332**	**1,446**	**402**	**1,021**
Special payments				
Compensation under court order or legally binding arbitration award	9	59	6	40
Ex-gratia payments	60	34	47	24
Total special payments	**69**	**93**	**53**	**64**
Total losses and special payments	**401**	**1,539**	**455**	**1,085**
Compensation payments received				

Note 36 Related parties

The Department of Health and Social Care is the parent department of the Trust.
The main entities within the public sector that the Trust has had dealings with are:

NHS England;

- NHS Bristol, North Somerset and South Gloucestershire CCG; as 1st July 2023 NHS Bristol, North Somerset and South Gloucestershire ICB
- NHS Bath and North East Somerset, Swindon and Wiltshire CCG; as 1st July 2023 NHS Bath and North East Somerset, Swindon and Wiltshire ICB
- NHS Gloucestershire CCG, as 1st July 2023 NHS Gloucestershire ICB
- NHS Somerset CCG; as 1st July 2023 NHS Somerset ICB

Health Education England;

- NHS Resolution;
- Department of Health and Social Care;
- UK Health Security Agency;
- NHS Pension Scheme;
- HM Revenue and Customs

NHS Trusts

- University Hospitals Bristol and Weston NHS Foundation Trust;
- Gloucestershire Hospitals NHS Foundation Trust
- Royal United Hospitals Bath NHS Foundation Trust
- Avon and Wiltshire Mental Health Partnership NHS Trust

Local Authorities

- Bristol City Council
- North Somerset Council
- South Gloucestershire Council.

The table below include information on transaction with related parties as well as potential conflict of interest as disclosed by Board Members

Director, Interest and Related parties	Receivables at 31.03.23, £	Income in 2022/23, £	Payables at 31.03.23, £	Expenditure in 2022/23, £
Mr Kelvin Blake (Non-Executive Director)	-	-	-	-
Non Executive Director of BRISDOC	9,749	42,144	0	-
Dr Jane Khawaja (Non Executive Director)	-	-	-	-
Employee and Member of the Board of Trustees, University of Bristol.	167,505	2,419,970	405,949	6,183,794
Richard Gaunt (Non-Executive Director)	-	-	-	-
Non-Executive/Governor of City of Bristol College.	695	0		490
Ms Maria Kane (Chief Executive)	-	-	-	-
Advisory Group Member of CHKS, a provider of healthcare intelligence and quality improvement services	-	-	-	159,887
Mr Tim Whittlestone (Medical Director)	-	-	-	-
Director of Bristol Urology Associates Ltd.	-	-	9,100	45,400
Mr Neil Darvill (Director of Information Management and Technology (non-voting position))	-	-	-	-
Wife works as a senior manager for Avon and Wiltshire Partnership Mental Health Trust.	18,355	939,915	229,517	541,577
Total NHS	18,355	939,915	229,517	541,577
Total Non-NHS	177,949	2,462,113	415,050	6,389,571
Total	196,304	3,402,028	644,567	6,931,148

Note 37 Transfers by absorption

In March 2023, the remainder of assets related to transfer of breast care services from University Hospitals Bristol and Weston NHS Foundation Trust has been completed in line with previous agreement. The total value of equipment was £252k. The actual transfer of services took place in 2020/21.

Note 38 Events after the reporting date

There are no events after the reporting period which would affect the figures in these accounts, nor which require disclosure.

Note 39 Better Payment Practice code

	2022/23	2022/23	2021/22	2021/22
Non-NHS Payables	**Number**	**£000**	**Number**	**£000**
Total non-NHS trade invoices paid in the year	85,152	488,078	74,561	427,273
Total non-NHS trade invoices paid within target	76,078	446,949	62,692	378,856
Percentage of non-NHS trade invoices paid within target	89.3%	91.6%	84.1%	88.7%
NHS Payables				
Total NHS trade invoices paid in the year	2,132	24,782	2,491	23,044
Total NHS trade invoices paid within target	1,773	18,726	1,765	16,596
Percentage of NHS trade invoices paid within target	83.2%	75.6%	70.9%	72.0%

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

	2022/23	2021/22
	£000	£000
Cash flow financing	12,472	2,604
External financing requirement	**12,472**	**2,604**
External financing limit (EFL)	14,304	2,604
Under / (over) spend against EFL	**1,832**	**-**

Note 41 Capital Resource Limit

	2022/23	2021/22
	£000	£000
Gross capital expenditure	40,401	33,528
Less: Disposals	(691)	(3,400)
Less: Donated, granted and peppercorn leased capital additions	(5,157)	(373)
Plus: Loss on disposal from capital grants in kind	691	-
Charge against Capital Resource Limit	**35,244**	**29,755**
Capital Resource Limit	37,076	30,908
Under / (over) spend against CRL	**1,832**	**1,153**

Note 42 Breakeven duty financial performance

	2022/23
	£000
Adjusted financial performance surplus / (deficit) (control total basis)	315
Remove impairments scoring to Departmental Expenditure Limit	423
IFRIC 12 breakeven adjustment	7,717
Breakeven duty financial performance surplus / (deficit)	**8,455**

Note 43 Breakeven duty rolling assessment

	1997/98 to 2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	£000	£000	£000	£000	£000	£000	£000	£000
Breakeven duty in-year financial performance		6,177	7,888	9,002	7,002	5,605	(19,740)	(51,561)
Breakeven duty cumulative position	(31,573)	(25,396)	(17,508)	(8,506)	(1,504)	4,101	(15,639)	(67,200)
Operating income		473,815	492,883	519,430	529,896	541,376	552,911	543,638
Cumulative breakeven position as a percentage of operating income		(5.4%)	(3.6%)	(1.6%)	(0.3%)	0.8%	(2.8%)	(12.4%)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000	£000	£000	£000
Breakeven duty in-year financial performance	(42,922)	(12,143)	(7,440)	7,470	10,816	13,094	8,455
Breakeven duty cumulative position	(110,122)	(122,265)	(129,705)	(122,235)	(111,419)	(98,325)	(89,869)
Operating income	530,628	574,469	605,829	667,679	773,284	791,396	870,282
Cumulative breakeven position as a percentage of operating income	(20.8%)	(21.3%)	(21.4%)	(18.3%)	(14.4%)	(12.4%)	(10.3%)

Additional Information on Staff Costs

Staff costs

	Group			
			2022/23	2021/22
	Permanent	Other	Total	Total
	£000	£000	£000	£000
Salaries and wages	400,253	3,092	**403,345**	361,451
Social security costs	43,450	-	**43,450**	36,298
Apprenticeship levy	1,954	-	**1,954**	1,759
Employer's contributions to NHS pension scheme	65,725	-	**65,725**	61,988
Termination benefits	211	-	**211**	68
Temporary staff	-	21,508	**21,508**	15,599
Total gross staff costs	**511,593**	**24,600**	**536,193**	**477,163**
Recoveries in respect of seconded staff	-	-	**-**	-
Total staff costs	**511,593**	**24,600**	**536,193**	**477,163**
Of which				
Costs capitalised as part of assets	3,093	1,094	**4,187**	4,479
Costs charged against operating expenditure	508,500	23,506	532,006	472,684

Average number of employees (WTE basis)

	Group			
			2022/23	2021/22
	Permanent	Other	Total	Total
	Number	Number	Number	Number
Medical and dental	1,063	62	**1,125**	1,082
Ambulance staff	-	-	**-**	-
Administration and estates	2,007	183	**2,190**	2,110
Healthcare assistants and other support staff	1,387	258	**1,645**	1,727
Nursing, midwifery and health visiting staff	2,360	303	**2,662**	2,634
Nursing, midwifery and health visiting learners	-	-	**-**	-
Scientific, therapeutic and technical staff	918	8	**926**	907
Healthcare science staff	701	17	**718**	676
Social care staff	-	-	**-**	-
Other	-	-	**-**	-
Total average numbers	**8,435**	**831**	**9,266**	**9,135**
Of which:				
Number of employees (WTE) engaged on capital projects	62	9	**71**	77

Reporting of compensation schemes - exit packages 2022/23

	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages
	Number	Number	Number
Exit package cost band (including any special payment element)			
<£10,000	-	23	**23**
£10,000 - £25,000	2	3	**5**
£25,001 - 50,000	1	1	**2**
£50,001 - £100,000	-	-	**-**
£100,001 - £150,000	-	-	**-**
£150,001 - £200,000	-	-	**-**
>£200,000	-	-	**-**
Total number of exit packages by type	**3**	**27**	**30**
Total cost (£)	£57,000	£154,000	**£211,000**

Reporting of compensation schemes - exit packages 2021/22

	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages
	Number	Number	Number
Exit package cost band (including any special payment element)			
<£10,000	-	23	**23**
£10,000 - £25,000	-	-	**-**
£25,001 - 50,000	-	-	**-**
£50,001 - £100,000	-	-	**-**
£100,001 - £150,000	-	-	**-**
£150,001 - £200,000	-	-	**-**
>£200,000	-	-	**-**
Total number of exit packages by type	**-**	**23**	**23**
Total resource cost (£)	£0	£68,000	**£68,000**

Exit packages: other (non-compulsory) departure payments

	2022/23		2021/22	
	Payments agreed		Payments agreed	
	Number	£000	Number	£000
Contractual payments in lieu of notice	27	154	23	68
Total	**27**	**154**	**23**	**68**