



**Wirral University
Teaching Hospital**
NHS Foundation Trust

2025/26

Annual Report and Accounts

**Wirral University Teaching Hospital NHS Foundation Trust
Annual Report and Accounts 2025/26**

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

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Message from the Chairman and Chief Executive

We are delighted to introduce this year's annual report and accounts, following another successful year at the Trust. The high-quality care provided by our three hospitals: Arrowe Park, Clatterbridge and Wirral Women and Children's Hospitals and the dedication of our staff is something we are truly proud of. Patient care is our top priority, and it is our privilege to serve the local community. We do this through strong partnerships, and we would therefore like to offer our sincere thanks to our staff, patients, families, volunteers and partners across with Wirral healthcare system.

It has been very exciting to launch our new Joint Strategy for 2026 to 2032. This is a long-term joint strategy for Wirral University Teaching Hospital (WUTH) and Wirral Community Health and Care (WCHC), as we set a clear direction to deliver care that is better connected, more accessible, and focused on what matters most to the people we serve.

This also forms part of our integration work with WCHC as we continue our progress to becoming one organisation. We have a single Joint Executive Team in place, a Joint Chair appointed and Joint Non-Executive Directors who will collectively lead services through this period of integration. During 2025-26 the Corporate Services staff from WCHC formally joined WUTH, and strong progress continues towards full integration of both organisations in 2027.

There has been significant progress on our capital projects. The newly refurbished neonatal unit opened at our Wirral Women and Children's Hospital. This followed a hugely successful Tiny Stars Appeal by WUTH Charity which included fundraising by staff and people across the community. This phenomenal effort resulted in the upgrade of the unit, providing enhanced care and facilities for the Trust's most poorly babies and their families.

The development of the new Urgent and Emergency Care facility at Arrowe Park is expected to be completed this summer. This is a major project to enhance facilities for patients and staff, and development has progressed while we have continued to run our urgent and emergency care services.

Our most recent patient surveys in maternity services and cancer services, and among adult inpatients have shown positive results. It is fantastic that we are providing a positive experience for our patients, and I would like to thank staff for their continued provision of excellent, compassionate care.

Providing high-quality and safe patient care is essential and to support this we were proud to launch the 'Right from the Start' campaign which serves as a reminder to our staff of their responsibilities to ensure the right patient receives the right care, and empowers our patients to ask questions and raise any concerns. Through our partnership working with other services and statutory bodies we have been able to further enhance our services and the provision of high-quality, safe care. The opening of the dedicated Breast Pain Clinic at Victoria Health Centre,

Wallasey, in partnership with WCHC, has been well-received by patients. Linking in with charities including Autism Together and The Brain Charity has helped us to provide tailored training workshops to assist WUTH staff in understanding the challenges faced by autistic people.

Recognising our dedication to patient safety, we are immensely proud to have achieved our sixth consecutive Gold Award from the Royal Society for the Prevention of Accidents (RoSPA) at the Health and Safety Awards. This is an exceptional achievement and demonstrates our commitment to providing safe services across the organisation.

Continuously striving for excellence, the Trust has also retained its Joint Advisory Group on GI Endoscopy (JAG) accreditation. This is a nationally recognised mark of excellence in gastrointestinal (GI) endoscopy services, reinforcing our dedication to the highest standards of patient care.

Research is also key to improving care for patients and it is exciting that teams across different areas have launched a number of research studies over the past year. The results of those studies will help us to shape future healthcare for our patients.

The achievements of the Trust over the past year are a testament to our fantastic staff. To recognise their contributions, we were delighted to hold a special Staff Recognition Week in March. This recognition will continue as we look to highlight exceptional colleagues who go above and beyond in their work. We will also continue to build on improvements by listening to feedback from our NHS Staff Survey Results 2025 which will highlight where we should direct our focus over the next year.

Finally, we would like to say a big thank you to all our staff, patients, stakeholders and partners for your support, and also for your contributions to the achievements highlighted in this report.



Steve Igoe, Chair



Janelle Holmes, Chief Executive

Overview of Performance – 2025/26

This section provides an overview of the Trust. It sets out the purpose and key activities of the Trust. We also use this opportunity to highlight some key achievements and recognition over the past year including a summary of the Trust's key performance figures and what we delivered in 2025/26.

The purpose of the Trust and its key activities

The Trust is one of the largest employers in Wirral. It was formed under the provisions of the Health and Social Care (Community Care and Standards) Act 2003 (consolidated in the National Health Service Act 2006). The Trust received its Terms of Authorisation on 1st July 2007 which were superseded by a Licence from the regulator in April 2013.

The status of Foundation Trust (FT) enables us to:

- provide and develop healthcare according to the core NHS principles of free care based on need and not ability to pay
- have greater freedom to decide our own strategy and the way we run our services
- retain any financial surplus at the end of the year to reinvest in services and care provision.

We are accountable to our local community through our public members and governors, to commissioners through contracts, to NHS England and to Parliament. Our workforce of over 6,000 staff serves a population of approximately 400,000 people across Wirral, Ellesmere Port, Neston, North Wales and the wider north-west.

The Trust operates from two main sites:

- Arrowe Park Hospital, Upton – delivering a full range of emergency (adults and children) and acute services for adults in the main hospital building. The Wirral Women's and Children's Hospital provides maternity, neonatal, gynaecology, children's inpatient, day case and outpatient units.
- Clatterbridge Hospital, Bebington – undertaking planned surgical services, dermatology services, breast care, specialist stroke and neuro rehabilitation services. The Clatterbridge Diagnostics Centre continues to support reducing waiting lists and increasing capacity for earlier diagnostics for elective and cancer pathways. The Cheshire and Mersey Surgical Centre provides increased theatre throughput without compromising clinical quality and care including the introduction of robotic cancer surgery on the Clatterbridge site.

Outpatient services are also provided from community locations including:

- St Catherine's Health Centre, Birkenhead – providing x-ray, community paediatric services, paediatric audiology and a range of outpatient clinics.
- Victoria Central Health Centre, Wallasey – providing x-ray, some outpatient services and antenatal clinic.
- GP practices, schools and children's centres.

Our full range of services include:

- accident & emergency services for adults and children
- a diverse range of acute and non-acute specialties
- outpatient services
- day surgery services
- maternity including a midwifery led unit
- diagnostic and clinical support services
- specialist services including:
 - renal medicine
 - dermatology
 - orthopaedics (including hip & knee revisions)
 - ophthalmology (including retinal)
 - urology (specialist cancer centre)
 - stroke (including being a hyper-acute unit)
 - gynaecology (including the provision of an advanced laparoscopic endometriosis centre)
 - neonatal level 3 unit and
 - Ronald McDonald House: charity home providing accommodation for parents of sick children and premature babies.

Clinical work is complemented and supported by a comprehensive range of corporate services, which include, amongst others:

- quality and safety
- corporate nursing and midwifery
- operations and performance
- strategy and partnerships
- finance and procurement
- human resources and organisational development
- information and IT services
- facilities and estates management.

In 2025/26 the Trust undertook the following activity:

	25/26
Total Births	2,777
New Outpatient Attendances	152,180
Follow Up Outpatient Attendances	398,951
Diagnostic examinations performed	347,850
A&E Attendances	94,555
Emergency Admissions	54,704
Elective Day Case Admissions	51,637
Elective Planned Admissions	7,160

2025-26 Achievements and Highlights

The Trust achieved recognition for its services in 2025-26 and made progress toward achieving its strategic objectives.

Integration with Wirral Community Health and Care (WCHC) continued with a single Joint Executive Team in place and Steve Igoe was appointed as Joint Chair. Corporate Services staff from WCHC formally joined Wirral University Teaching Hospital (WUTH) and progress continues for both Trusts to become one organisation.

A major step towards integration was the launch of the Joint Strategy for WUTH and WCHC in 2026. It followed months of development and engagement with staff and stakeholders. The Joint Strategy builds on the expertise and experience of both Trusts, setting a clear direction to deliver care that is better connected, more accessible, and focused on what matters most to the people we serve. At the heart of this strategy is our vision, that together we will create healthier lives and stronger communities, with a focus on the delivery of a high-quality, sustainable health and care system for Wirral.

In late 2025, following a successful Tiny Stars Appeal by WUTH Charity and thanks to fundraising across the community, the newly refurbished neonatal unit opened. This has enhanced care and facilities for the Trust's tiniest babies and their families. The designated Level 3 Neonatal Intensive Care Unit at the Arrowe Park site cares for some of the most poorly babies. The team provides specialist care for babies born as early as 22 weeks of pregnancy. Staff and people in the community who had fundraised or contributed to the development of the unit were invited to view the facilities at a special opening event.

The development of the new Urgent and Emergency Care facility at Arrowe Park Hospital is near completion and is expected to open in summer 2026. This has been a significant project and is the biggest development at the organisation since Arrowe Park opened in 1982. It has been a phenomenal achievement as the Trust has continued to run its urgent and emergency services throughout the build. The facility will transform urgent and emergency care in Wirral, providing a vastly improved environment for patients, staff and partner organisations.

Quality patient care

A dedicated Breast Pain Clinic opened at Victoria Health Centre, Wallasey, in a partnership between WUTH and WCHC, offering a new, patient-centred pathway for women experiencing breast pain as their only symptom. The Breast Pain Clinic aims to significantly improve patient care and reduce anxiety for patients who would previously have been placed on a breast cancer diagnostic pathway involving tests and scans. The new clinic offers faster access to specialist

assessment and reassurance, while ensuring that anyone who does require further investigation can be referred immediately onto the cancer diagnosis pathway. Patient feedback has been overwhelmingly positive.

WUTH teamed up with local charities to provide training sessions on autism and other neurodivergent conditions to its staff. The training workshops were launched during World Autism Acceptance Month. Wirral-based charity Autism Together provided tailored training workshops to help WUTH staff understand the challenges faced by autistic people, both patients and staff, so that they can take actions to better support them. The Brain Charity also delivered training for managers on neurodiversity, helping them understand how conditions such as autism spectrum condition (ASC), attention deficit hyperactivity disorder (ADHD), dyslexia, dyspraxia and dyscalculia can affect how people think, learn, and work, and how these differences can be strengths in the workplace.

Progress has been made with Acute Frailty Services at WUTH, in transforming how the Trust cares for older, more vulnerable patients. The Acute Frailty Unit brings together same day emergency care (SDEC), frailty admissions, inpatient beds and the older person rapid assessment clinic. It provides rapid, tailored assessments for patients aged over 65, supported by a fully co-located multidisciplinary team. Early success in the first weeks of the project found that around 66% of patients seen in Frailty SDEC were able to return home on the same day.

The Trust's Digitally Supported Arthroplasty Service has been announced as a finalist in the HSI Digital Awards 2026 in the Empowering Patients Through Digital category. This is in recognition of the digital innovation helping patients who have undergone elective surgery. Launched in 2022, the Digitally Supported Arthroplasty Service is designed to ensure every patient undergoing elective hip or knee replacement receives consistent, high-quality information and support throughout their surgical journey. Since its launch, more than 2,800 patients have been recruited to the platform, with its reach continuing to grow. The service combines a user-friendly MyMobility smartphone app with a web-based clinical dashboard, creating an innovative digital platform that connects patients and clinicians. This supports timely communication, smarter workflows and improved outcomes before and after surgery, while helping patients feel informed, confident and supported at every stage of their care.

In 2025, the Trust was presented with its sixth consecutive Gold Award from the Royal Society for the Prevention of Accidents (RoSPA) at the RoSPA Health and Safety Awards. The award follows a rigorous review of evidence and a sixth gold award highlights continued excellence. The renowned global RoSPA Awards recognise teams and projects for their unwavering commitment to protecting lives.

WUTH retained its Joint Advisory Group on GI Endoscopy (JAG) accreditation. This is a nationally recognised mark of excellence in gastrointestinal (GI) endoscopy services, reinforcing its dedication to the highest standards of patient care. The accreditation defines a high-quality, safe and appropriate endoscopy service, delivered by a highly-trained, highly-supported and highly-

motivated care teams. The team at WUTH performs over 17,000 procedures each year, providing a service to the population of Wirral and the surrounding areas.

The Trust launched a 'Right from the Start' campaign aimed at staff and patients. This is a reminder to staff of the simple things that take seconds but can have a big impact on the patient. The campaign also empowers patients to raise a concern with staff if they have an issue about their procedure. Staff were reminded to always check patient ID, confirm the site of procedure, ensure correct equipment was used and to complete the safety checklist. Patients were also encouraged to let staff know if their ID has not been checked or if they think there is an issue with their planned procedure.

Green initiatives

WUTH celebrated Earth Day in 2025 with fresh sustainability initiatives that enhance patient care while benefiting the planet. WUTH is taking a major step toward a more energy-efficient future, cutting carbon emissions and lowering operational costs while reducing energy consumption by 2.4 million kWh per year - enough to power hundreds of homes. This change, made possible by funding from NHS England's National Energy Efficiency Fund (NEEF), will replace 5,000 fluorescent lights with high-efficiency LEDs at Arrowe Park and Clatterbridge Hospitals. Patients, visitors, and staff will also enjoy cleaner air, thriving biodiversity, and peaceful outdoor areas thanks to the 50 new trees planted at Clatterbridge Hospital. This effort, spearheaded by the Grounds and Sustainability Teams in partnership with the NHS Forest initiative, is transforming hospital grounds into vibrant green spaces.

Research and Innovation

In March 2026 WUTH welcomed the President of the British Geriatrics Society, Professor Jugdeep Dhesi to Arrowe Park Hospital to see how the Trust is improving care for older people undergoing surgery as part of the Perioperative Care for Older People undergoing Surgery – Scale Up (POPS-Sup) national research study. WUTH is one of 18 NHS hospitals taking part in the study which is testing the set-up of POPS services across the UK. This is a joined-up way of working that focuses on supporting older patients before, during and after surgery to improve outcomes and reduce time spent in hospital.

The Maternity Team also launched an important new trial at WUTH called Panda, which is about primary prevention of maternal anaemia to avoid preterm delivery and other adverse outcomes. The trial explores whether oral iron supplements, taken using an optimised low-dose schedule from early pregnancy, can improve maternal and infant outcomes. The study aims to see if routinely preventing anaemia during pregnancy with oral iron can reduce risks such as pre-term birth, stillbirth, neonatal death and small for gestational age (SGA).

Patient Experience Surveys

Parents praised the maternity care and support they received at WUTH in the latest Maternity Survey published by the Care Quality Commission (CQC), with the Trust scoring above the national average in several key areas. The 2025 survey, which forms part of the national maternity feedback programme, captured the voices of more than 16,700 people across 119 NHS trusts in England. WUTH's results reflect the experiences of families on the Wirral whose babies were born at the Trust in January and February 2025, with 300 recent service users invited to take part and 102 responses received. Among the standout findings, WUTH scored 9.0 out of 10 for women being given appropriate information and advice on the risks of induced labour, significantly higher than the national average of 7.6, highlighting strong, trusted communication at a key decision point in care.

Patients treated at WUTH praised the care they received in the latest Care Quality Commission (CQC) Adult Inpatient Survey, with the Trust scoring positively across key areas of inpatient experience. The survey asked patients about their experiences during a recent hospital stay. In several areas, WUTH performed better than most other NHS Trusts nationally who took part in the survey. One of the most highly rated areas in the survey was 'Kindness and compassion', where the trust scored 9.2 out of 10, reflecting the care and respect shown by staff to patients throughout their stay.

Patients also praised cancer care they received at WUTH with the Trust scoring above the national average in several key areas in the latest National Cancer Patient Experience Survey (NCPES). The results of the 2024 survey were released in 2025, capturing the experiences of people treated for cancer at NHS hospitals across England, and found that patients at WUTH felt listened to, supported and involved in decisions about their care. Among the results, 92% of patients said their wait at the clinic or day unit for cancer treatment was 'about right', well above the national average of 79%. A further 84% said the wait for diagnostic test results felt right, again above the national average. Of the patients surveyed, 97% highlighting they found advice from their main point of contact helpful, and 91% indicated their care team worked well together, both higher than the national averages.

Staff Support

Staff continued to be recognised for their fantastic contribution to the organisation. At Joint Monthly All Staff Briefings with WUTH and WCHC colleagues, staff across both organisations were recognised with a monthly Employee or Team of the Month Award for WUTH colleagues and StandOut Award for WCHC staff.

A Staff Recognition Week was also held across both organisations to thank staff and volunteers who had gone above and beyond. This included recognition of the Employee or Team of the Month and StandOut winners, CEO Star Award winners from throughout the year as well as winners of the

Volunteer's Award. It also included a recognition of those that had received a special thank you from patients and staff who had achieved external awards during the year. The celebration week culminated in a special thank you lunch for winners of the Employee or Team of the Month, Stand Outs and CEO Star Award.

An Every Day Counts campaign was launched to help reduce sickness absence across the organisation. This included a Well WUTH and WCHC back to work programme which is a four-week initiative designed to support colleagues across both organisations in their recovery and return to work. It equips staff with practical tools, tailored guidance and wellbeing support to rebuild confidence and re-engage with the workplace. The programme has had positive feedback and has been successful in supporting staff to return to work.

Summary of principal risks

Key risks to the delivery of the Trust's objectives and the associated controls are set out in our board assurance framework (BAF). All risks entered onto the BAF are subject to a robust process of review and scrutiny. The principal risks that have been assigned to the Trust's strategic objectives for 2021/26, and an annual refresh takes place to ensure these remain relevant to the Trust, along with the associated risk appetite statements. As at the end of March 2026, the Trust's BAF contained the following risks:

- Failure to effectively manage unscheduled care demand, adversely impacting on quality of care and patient experience
- Failure to meet targets and standards in relation to Planned/Scheduled care, resulting in an adverse impact on patient experience and quality of care.
- Failure to ensure adequate quality of care, safety and patient experience resulting in adverse patient outcomes and an increase in patient complaints.
- Failure to effectively plan for, recruit, reduce absence of, retain and develop people with the right skills, this may adversely impact on the Trust's ability to deliver the Trust's strategy.
- Failure of the Trust to have the right culture, staff experience, safety and organisational conditions to deliver our priorities for our patients and service users.
- Fail to manage our finances effectively and deliver value for money to ensure the long-term sustainability of care provision.
- Failure to robustly implement and embed our Digital plans and ambitions will adversely impact on our service quality and delivery, patient care and carer experience.
- Failure to deliver sustainable efficiency gains quality and improvements due to an inability to embed service transformation and change.
- Failure to effectively deliver the 2-year integration plan including delivery of the transaction between WCHC and WUTH, resulting in the benefits of integration (clinical, operational, workforce and financial) not being realised.

- Failure to robustly implement and embed infrastructure plans will adversely impact on our service quality and delivery, patient care and carer experience.
- Risk of business continuity and the Trusts EPRR arrangements in the provision of clinical services due to a critical infrastructure, cyber, supply chain or equipment failure therefore impacting on the quality of patient care.
- There is a risk we fail to understand, plan and deliver services that meet the health needs of the population we serve.

The BAF Risks are subject to regular updates and considered at all assurance forums across the Trust. Further detail on the risks, how they are mitigated, and any changes in the risk scoring can be found in our Board of Directors' meetings where the BAF is considered.

Operational and clinical risks are identified, managed and monitored in accordance with our risk management policy. Details of the key risks are referenced within the performance analysis section and the annual governance statement.

Strategy

WUTH Strategy and Strategic Framework

Our Strategy 2021–26 was launched following engagement with more than 2,500 staff, patients and visitors. It set our vision, values, and six strategic objectives, providing a clear foundation for how we deliver improvement and enhance the quality of care we provide. As we now conclude this strategy, we are able to reflect on the substantial progress made and the strong organisational foundations that have been built throughout its delivery.



Over the course of the strategy, the Trust has strengthened alignment between strategic intent and operational delivery through its well-established Strategic Framework. This framework has provided a consistent and disciplined structure for planning, performance monitoring, and priority setting across clinical and corporate services. It has supported a culture of continuous improvement, learning, and accountability and ensured that all teams work collectively towards shared goals.



Enabling Strategies

Delivery of our strategy has been supported by a set of eight enabling strategies, each aligned to Trust-wide objectives and providing the focus and direction required to deliver meaningful improvement. Over the course of the 2021–2026 strategy, these strategies have become fully embedded and have played a central role in strengthening patient care, staff experience and service transformation across the organisation.

As we conclude this strategic cycle, the enabling strategies reflect a coordinated and integrated approach to planning and delivery. Together, they have provided a coherent framework that has strengthened decision-making, contributed to consistent delivery, and established a strong foundation for our next strategic period.

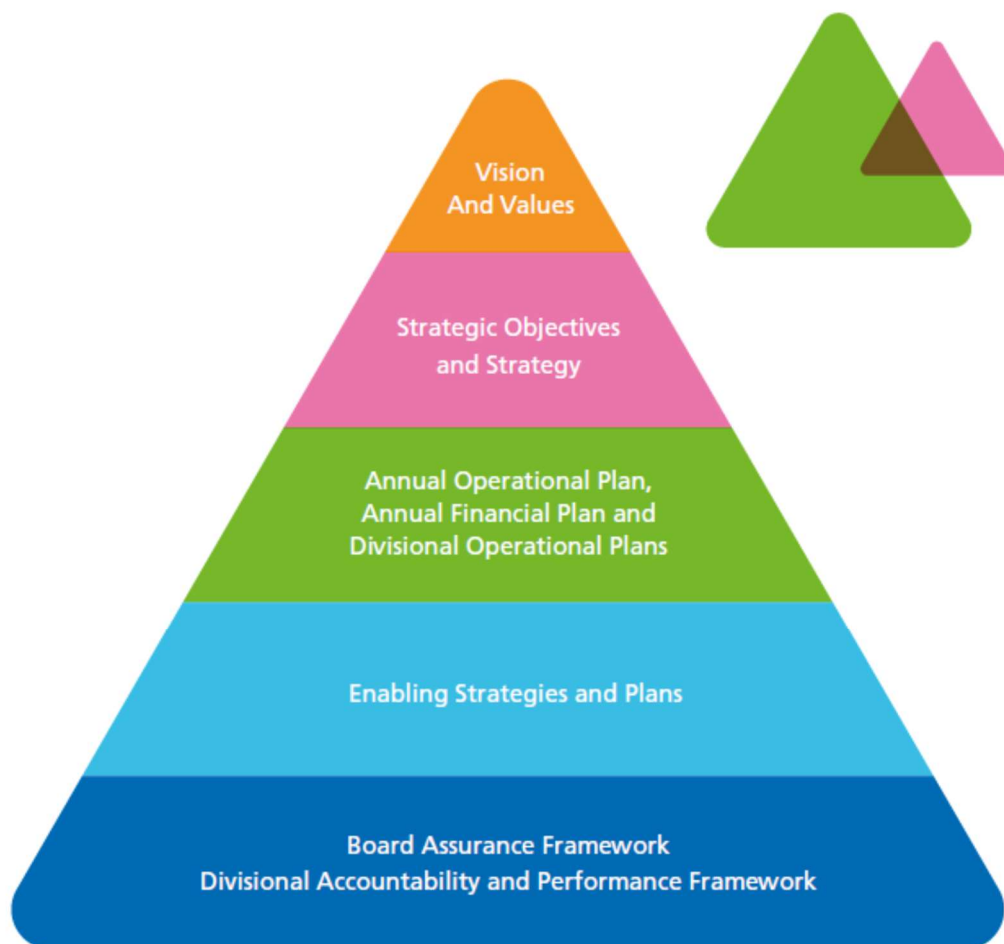


Annual Strategic Priorities

The Annual Strategic Priority cycle has remained central to turning long-term strategic ambition into yearly, measurable delivery. Clinical divisions, enabling strategy leads, and the executive team

have each year agreed priorities aligned to the six strategic objectives, with implementation reviewed through our Bi-Annual Strategic Priority Events. These events have continued to provide valuable opportunities for engagement, reflection, and learning across the organisation.

As the 2021–26 strategy draws to a close, this disciplined approach has ensured strong alignment between strategic objectives and operational activity. It has supported consistency and focus across the organisation.



Key Highlights of Our Current Strategy

- Major progress on the Urgent and Emergency Care Upgrade Programme.
- Cheshire & Merseyside Surgical Centre fully operational, achieving NHS England Getting It Right First Time accreditation.
- Opening of Clatterbridge Diagnostics in collaboration with Clatterbridge Cancer Centre.
- Maternity Services rated Good with Areas of Outstanding Practice by the Care Quality Commission.
- Significant awards and recognition, including Heath Service Journal Trust of the Year finalist.
- Investment in staff wellbeing, including The Retreat restaurant and wellbeing space.
- Endoscopy successfully re-accredited through Joint Advisory Group.

- Establishment of the Transfer of Care Hub, improving patient flow and capacity.
- Launch of the Wirral Research and Innovation Centre.

Preparing for Our Next Strategic Cycle: Our Joint Strategy 2026–2032

As the five-year 2021–2026 strategy concludes, we move into the next phase of our strategic journey with the development of Our Joint Strategy 2026–2032, created in partnership with Wirral Community Health and Care NHS Foundation Trust. This shared strategy sets the direction for both organisations as we come together to form a single, integrated organisation for Wirral.

It represents a major step towards delivering more coordinated, sustainable, and seamless care across acute and community services, building on the strong foundations that will support our strategic journey.

Integrated Care Systems and Partnership Working

As part of the Cheshire and Merseyside Integrated Care System (ICS), the Trust works within one of the largest systems nationally, serving around 2.7 million people across nine places. The ICS brings together NHS organisations, local authorities and wider partners to improve population health, reduce inequalities and support sustainable services.

The establishment of the Wirral Provider Alliance in 2025 strengthened place-based partnership working. Bringing together NHS providers, primary care, voluntary sector partners, local authority and hospice services, the Alliance supports shared decision-making and system transformation. Its focus includes shifting care into community settings and tackling health inequalities. It also supports healthier ageing, effectively utilising our collective workforce and enhancing digital capability to meet local population needs.

Quality Patient Care

The development of the new Urgent and Emergency Care facility at Arrowe Park Hospital continues. The external building has been developed and new signage has been installed and work on the interior is making real progress. During this period, Phase 2 of the UECUP scheme was completed, providing improved facilities for both staff and patients including an new updated, bright, spacious staff welfare area and new, modern Resus department. Once fully completed the facility will transform urgent and emergency care on Wirral, providing a vastly improved environment for patients, staff and partner organisations.

A second community diagnostics centre opened in Clatterbridge in 2024. The state of the art facility has brand new MRI and CT scanners, alongside facilities to further enhance privacy and comfort for patients having scans. Its new MRI equipment can produce high quality scan images at a fast speed, helping to improve detection of a wider range of conditions including cancer.

The development of the new neonatal unit at Wirral Women and Children's Hospital is underway. The designated Level 3 Neonatal Intensive Care Unit at Wirral based at the Arrowe Park site cares for some of the most poorly babies. The team provides specialist care for babies born as early as 22 weeks of pregnancy. The work commenced following a successful Tiny Stars Appeal and fundraising across the community. This refurbishment will include expansion of the neonatal unit and enhanced parent facilities. It will improve facilities for the Trust's smallest patients and their families.

A cutting-edge digital app is also helping patients prepare for and recover from elective surgery at the Cheshire and Merseyside Surgical Centre. The MyMobility app is a digital care management platform designed to support patients before and after surgery. The technology provides tailored pre-operative exercises, a daily to-do list pre and post op, and direct communication with the care team, ensuring patients feel supported throughout their recovery.

The provision of safe patient care is a priority of the Trust which has a culture that encourages learning and speaking up. Over the past year this has included daily Safety Huddles providing the opportunity for staff to raise safety issues in an open forum. The Trust was also one of the NHS Trust's nationally to pilot the Call 4 Concern (Martha's Rule) patient safety initiative. Due to the success of the pilot, this has now been rolled out to other parts of the organisation.

For the fifth year running, the Trust has been presented with a top international achievement award for its world-class health and safety practice. By attaining five consecutive Gold Awards, the Trust has received a Gold Medal Award from the Royal Society for the Prevention of Accidents (RoSPA) at the 2024 Health and Safety Awards. The award was made following a rigorous review of evidence around 20 key criteria. The renowned global RoSPA Awards recognise teams and projects for their unwavering commitment to protecting lives.

Financial overview 2025/26

The Trust faced significant operational challenges in 2025/26 and this had a direct impact upon financial performance and resulted in deficit of £53.19m, a £27.4m adverse variance to plan.

The SSD critical incident was a significant disruptive event during the year. It not only affected patient care and clinical income but also resulted in unforeseen costs associated with service recovery, temporary staff arrangements, and operational adjustments. The Trust had to allocate additional resources to manage the crisis, which placed further strain on the financial position.

Alongside this, the Trust's underachievement of the Cost Improvement Plan (CIP) target exacerbated the adverse financial position. Although the Trust delivered a record £35.6m CIP—the highest in its history—this was insufficient to offset the broader pressures and savings expectations set at system level. The shortfall in CIP delivery, in the context of ambitious targets, meant that the Trust was unable to fully realise anticipated efficiency gains.

These issues combined with other operational pressures, including loss of aseptic income and shortfalls on pay award funding meant that the Trust was unable to deliver its financial plan.

The Trust remains committed to ongoing financial recovery and strengthening operational resilience.

Performance Analysis

There are key performance measures the Trust is legally obliged to report upon. Performance is managed through the Trust's operational management arrangements with assurance provided to the Board through its committees and the Trust Management Board. Exception reporting is required where the Trust is not meeting specific KPIs or outcomes. The Trust performance in relation to the operational statutory indicators is shown below by quarter:

National targets and regulatory requirements	Target by March 2026	Jun-25	Sep-25	Dec-25	Mar-26
Maximum waiting time of 28 days from referral to diagnosis for all screening and urgent suspected cancer referrals	80.02% (min)	73.42%	62.88%	69.93%	84.05%
Maximum waiting time of 31 days from diagnosis to treatment for all cancers	96.22% (min)	92.71%	91.29%	89.47%	91.83%
Maximum waiting time of 62 days from urgent referral to treatment for all cancers	77.50% (min)	78.39%	75.22%	70.03%	75.86%
Referral to treatment time – incomplete pathways < 18 weeks	63.30% (min)	62.54%	61.70%	59.34%	64.75%
Referral to treatment time – incomplete pathways: total waiting	47,454 (max)	46,939	48,195	47,125	43,525
Referral to treatment time – incomplete pathways: >= 52 weeks	474 (max)	1,302	1,138	1,046	349
Referral to treatment time – incomplete pathways: >= 78 weeks	Maintain at zero (excluding patient choice)	0	0	0	0
Referral to treatment time – incomplete pathways: >= 104 weeks	Maintain at zero (excluding patient choice)	0	0	0	0
Maximum waiting time of four hours in A&E from arrival to admission, transfer or discharge	66.34% (min)	61.52%	57.13%	58.37%	61.49%

Urgent and emergency care

As seen nationally, the Trust continues to experience significant pressures in urgent and emergency care. Throughout 2025/26, demand for urgent care has remained persistently high, with attendances continuing to increase, compared to previous years, particularly those conveyed by ambulance, indicating sustained underlying demand.

Performance against the four-hour standard has remained challenged, although periods of improvement have been observed. These gains have largely been driven by focussed work to improve ED processes, particularly for non-admitted patients, alongside a reduction in extended

waits at key points during the year. However, performance continues to be impacted by high levels of demand, patient acuity, and system flow constraints.

While the number of patients in acute beds who no longer require acute medical care (NCTR) remains in a positive position, the acuity of patients presenting to the Trust continues to put pressure on the core bed base.

Progress has been made in reducing NCTR through a range of initiatives delivered in partnership with system colleagues. These include the embedding of the Transfer of Care Hub, expansion of domiciliary care capacity, and the Home First service, supported by single leadership and local collaboration. In-year work has also strengthened oversight of long length of stay patients and introduced more structured discharge planning, helping to improve patient flow.

The Trust has made operational improvements which have supported reductions in corridor care and improved ambulance handover times, enabling crews to return to the community more quickly.

Clinical and operational teams have continued to prioritise improvements in access to services outside of ED, aiming to reduce avoidable attendances and ambulance conveyances. Initiatives introduced this year include front door streaming and triage, enhanced Same Day Emergency Care provision, including frailty pathways, and direct GP streaming to specialties following rapid assessment. These measures are helping to support timely decision-making and reduce unnecessary ED congestion.

System-wide collaboration has remained central to maintaining resilience, particularly through winter, with joint planning and delivery of initiatives supporting demand management and patient flow across the local health and care system. Ongoing improvement work with NHS England, Getting it Right First Time (GIRFT) team has continued to support delivery of improvements.

These efforts will continue into 2026/27 and beyond, with a sustained focus on reducing demand within the ED, addressing inequalities in access to step-down and community provision to reduce NCTR levels, improving flow through the hospital, and strengthening performance against national Urgent and Emergency Care metrics. This will align with both national priorities and locally agreed system plans, including progress towards the NCTR reduction.

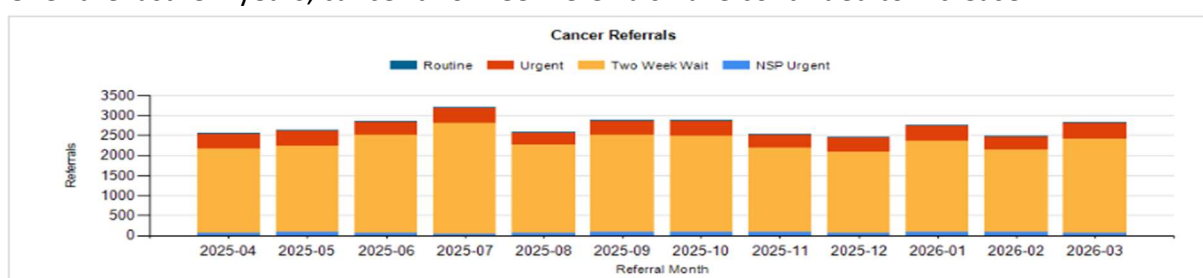
Access to elective care

The recovery of elective services has continued throughout 2025/26. Regular reports to the Board of Directors covering all aspects of elective care continue and there is full visibility of the volume of patients waiting at every point of care. In line with national guidance, and direction, there has been an increased focus on the reduction of long waiting referral to treatment patients and a reduction of backlogs. The Trust has continued to proactively provide mutual aid to hospitals across Cheshire and Merseyside, supporting a reduction in waiting times across the region through the Surgical Centre development on the Clatterbridge site.

The Trust has established an executive led Monthly Productivity Workstream to oversee Outpatient and Theatre improvement (including endoscopy), across the Trust. This includes adoption of national best practice, as set out within the Getting It Right First Time Programme. The Theatre Improvement Programme is focusing on improving theatre list utilisation and maximising the use of our theatre estate, while the Outpatient Improvement Programme is looking at increasing utilisation, patient-initiated follow-ups, advice and guidance and clinic utilisation. The Trust continues to develop and embed digital solutions to improve communication around patient care, drive efficiency and reduce waste, including further development of our new patient portal.

Access to cancer care

The Trust continues to focus on early diagnosis, best practice timed pathways (BTP) and risk stratified pathways promoting self-supportive management, in order to improve cancer services. Over the last few years, cancer two-week referrals have continued to increase.



The trust has an NHSE submitted trajectory for 2026/27 (as part of operational planning guidance) to achieve for the 28-day target, 31-day and the 62-day combined targets, which sets out month by month the expected level of performance.

Both NHSE trajectories are ambitious with the trust looking to make progress toward the 28-day target increasing to an average of 80% across 26/27, whilst the 31-day target increases to 94% by end of March 2027 and the 62-day target to 80%. A programme of cancer pathway transformation is in place within the Trust, supported by project resource from the Cancer Alliance, covering all tumour sites. This includes pathway redesign, the implementation of straight to test pathway and one-stop models to improve the timeliness of cancer care at the Trust.

Financial overview 2025/26

The Trust faced significant operational challenges in 2025/26 and this had a direct impact upon financial performance and resulted in deficit of £53.19m, a £27.4m adverse variance to plan.

The SSD critical incident was a significant disruptive event during the year. It not only affected patient care and clinical income but also resulted in unforeseen costs associated with service recovery, temporary staff arrangements, and operational adjustments. The Trust had to allocate additional resources to manage the crisis, which placed further strain on the financial position.

Alongside this, the Trust's underachievement of the Cost Improvement Plan (CIP) target exacerbated the adverse financial position. Although the Trust delivered a record £35.6m CIP—the highest in its history—this was insufficient to offset the broader pressures and savings expectations

set at system level. The shortfall in CIP delivery, in the context of ambitious targets, meant that the Trust was unable to fully realise anticipated efficiency gains.

These issues combined with other operational pressures, including loss of aseptic income and shortfalls on pay award funding meant that the Trust was unable to deliver its financial plan.

The Trust remains committed to ongoing financial recovery and strengthening operational resilience.

The following commentary provides more detail on the Trust's key financial results, which are formally reported in the Trust's annual accounts.

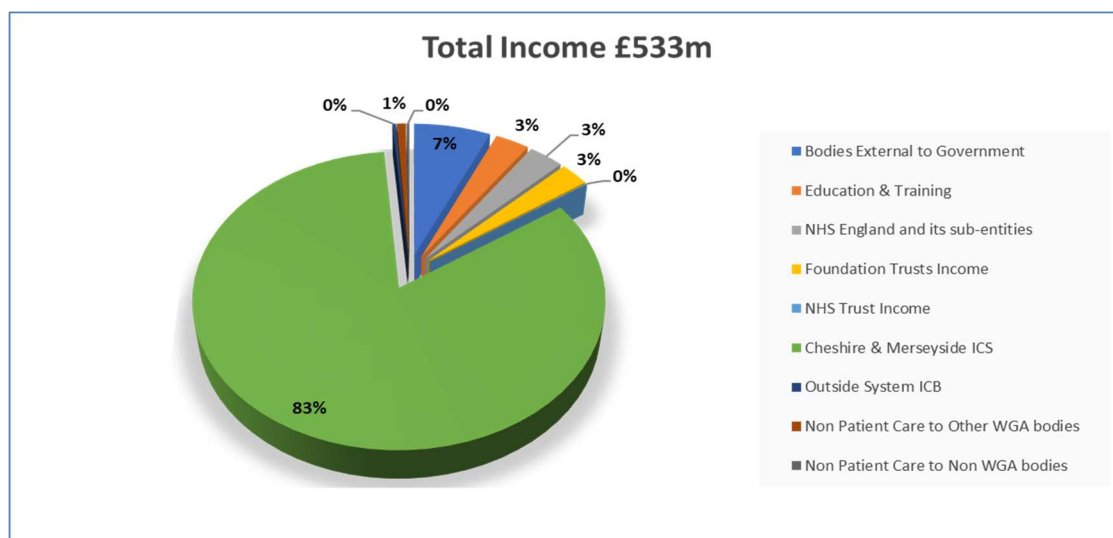
Income

The Trust has generated operating income and gains of £533m in the year.

NHS income in respect of patient care, at £488.7m, was the largest aspect of income in 2025/26. The Trust is part of the Cheshire and Merseyside ICS from which it receives Aligned Payment and Incentive/system block income. This totalled £445.8m.

Other income in year includes £15.8m in respect of education and training, £9.8m in respect of charges to other bodies and £7.2m in respect of staff recharges.

The chart below depicts the Trust's total income and gains for 2025/26, split by customer or commissioner type:



The Trust has met the requirements of section 43(2A) of the NHS Act 2006 (as amended by the Health and Social Care Act 2012), in that the income from the provision of goods and services for the purposes of the health service in England (principal) has exceeded income from the provision of goods and services for any other purposes (non-principal). Non-principal income is used to provide additional funding for the Trust. It is directly reinvested in the delivery of high-quality NHS services.

Expenditure

Total expenditure incurred by the Trust during 2025/26 was £580.6m, which is an increase of 4.6% from the previous year.

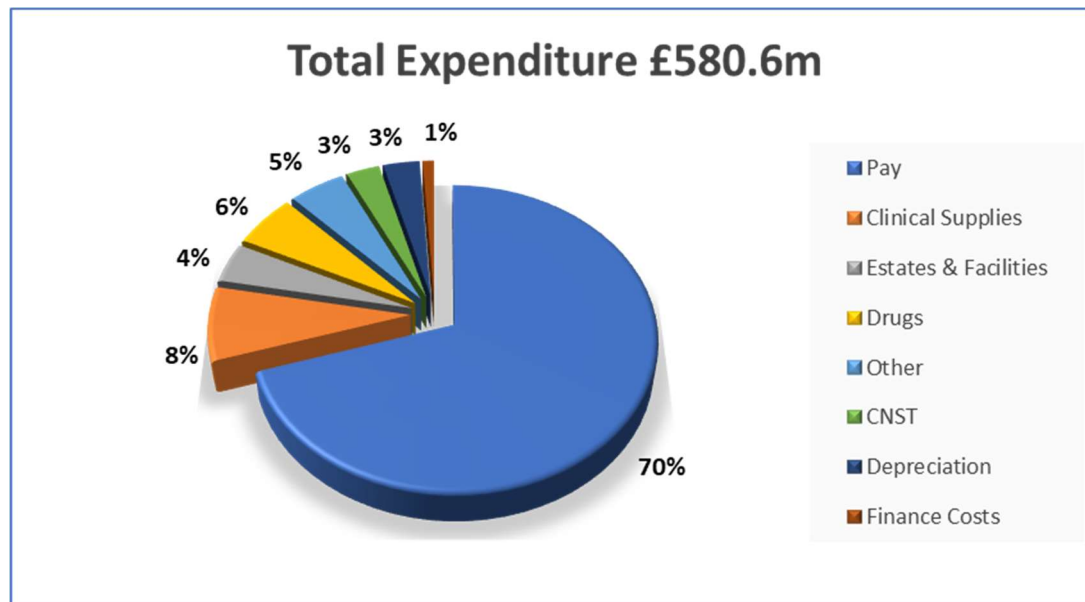
Pay is the largest expenditure category at £414m which is 71.3% of the Trust's total expenditure. Within this pay figure, the amount spent on substantive staff was £381.6m, with £26.6m on bank staff and a further £5.8m on agency staff. Including bank and agency staff, the Trust spent £100.1m on medical staff and £97.8m on qualified nursing.

Non-pay and financing costs (£166.6m) represent 29.7% of the Trust's expenditure. Some notable expenditure items in 25/26 are as follows.

- £43.7m on clinical supplies
- £31.6m on drugs
- £22.4m on premises
- £16.5m for the Trust's clinical negligence insurance (CNST) premium
- £5.6m on finance costs, including PDC dividend to DHSC.

Depreciation and amortisation of £14.7m is included in the overall expenditure figure. This is a non-cash item, which is charged annually to reflect the usage and consumption of capital assets which were purchased in 2025/26 and previous years.

The Chart below depicts the main categories within total reported expenditure for 2025/26. "Other" includes premises, training, leasing and IT-related costs.



Capital investment

Capital expenditure for the year totalled £25.8m which included £11.2m of PDC funded assets. All this expenditure underpins safety management, patient experience, service delivery and the achievement of efficiencies in the medium and long-term.

The Trust's capital schemes for 2025/26 were as follows:

- £15.4m Improvements to the Trust's built estate.
- £9.5m Medical equipment.
- £0.9m Information technology improvement schemes.

Cash

The cash balance held at 31 March 2025 was £2.7m. This is in line with the minimum cash balance that is set by NHSE.

Cost Improvement Plans (CIPs)

The CIP requirement is a national Department of Health & Social Care strategy requiring all NHS organisations to seek to improve productivity whilst maintaining high quality standards.

The Trust had a target of £35.6m and delivered this CIP in 25/26. £23.4m was delivered recurrently and £8.6m non-recurrently.

During the year, there were notable successes in the delivery of cost improvement initiatives. These included a comprehensive review of rota arrangements within the Emergency Department, which reduced non-core expenditure by £1.6m, and progress in Theatre Transformation across utilisation, pre-operative processes, rostering and the application of GIRFT principles, delivering a further £0.8m reduction in non-core spend.

Future outlook

The Trust was required to submit a Medium Term Financial Plan (MTFP) in advance of the 2026/27 financial year. NHS England's expectation was that all trusts would return to a breakeven position by the end of the three-year planning period and submit plans that aligned with agreed control totals in the first two years.

The Trust submitted a plan that demonstrates a return to breakeven in 2028/29; however, the plan does not align with the required control totals for 2026/27 and 2027/28. For 2026/27, the Trust has submitted a planned deficit of £25.9m against a control total of £9.1m. As a result, the plan has not been accepted by NHS England.

While the Trust will continue to be subject to further scrutiny and challenge in respect of its financial plan, internal focus remains firmly on delivery of the key components of the plan, including the achievement of an ambitious Cost Improvement Programme (CIP) totalling £30.7m.

Going Concern Disclosure

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.

After making enquiries, the directors have a reasonable expectation that the services provided by the Wirral University Hospital NHS foundation trust will continue to be provided by the public sector for the foreseeable future.

Quality of service

The following sections provide an overview of delivery against key quality indicators and quality improvement priorities for 2025/26. A Quality Account will be prepared, as required by the Health Act 2009, and published on 30 June 2025.

Care Quality Commission

The Trust is registered with the Care Quality Commission without conditions.

During May 2025, the Trust's Urgent and Emergency Care Services and Medical Care Services (including older people's care) were inspected by the CQC. Whilst both service inspections resulted in an overall rating of 'Requires Improvement' a strong foundation of areas rated as 'Good' was identified throughout the inspection process, demonstrating the Trust's commitment to continuous quality improvement.

A comprehensive action plan was developed following the service inspections, monitored at Divisional Quality Board reporting by exception to the Trust's Patient Safety Quality Board and Quality Committee.

The service inspections did not change the overall CQC rating of the Trust, which remains 'Requires Improvement' following the last comprehensive inspection of the Trust in 2019/20. During this inspection improvements were noted in the well-led and safe domains.

Safe	Effective	Caring	Responsive	Well-led	Overall
Requires improvement ↔ Jan 2020	Requires improvement ↔ Jan 2020	Good ↔ Jan 2020	Requires improvement ↔ Jan 2020	Requires improvement ↑ Jan 2020	Requires improvement ↔ Jan 2020

The Trust continues to conduct quarterly engagement meetings with the CQC, providing assurance in relation to compliance with the CQC regulations and quality statements across all key domains. In addition, regular meetings with the Trust's CQC Provider Oversight Lead are held, ensuring responsive action is taken in relation to any enquiries raised.

Health Inequalities

Throughout 2025/26 the Trust has been actively working to address health inequalities experienced by Wirral residents. The Trust has been involved in several initiatives and programmes across Cheshire and Merseyside, as well as at Wirral Place, as part of its duty to discharge its functions

relating to health inequalities. These include: contributing to the work of the Wirral place based CORE20PLUS5 group, delivery of the Cheshire & Merseyside Prevention Pledge, Fair Employment Charter, and the Anchor Institution Framework. Consequently, the Trust has developed a target operating model to address health inequalities. This model outlines the initiatives the Trust is involved in, to tackle health inequalities, along with the adoption of tools and techniques for implementation. The Trust has been collaborating closely with Place partners to enhance its role in addressing Health Inequality, including Wirral Council via its Health & Wellbeing Strategy. The Trusts Target Operating Model has recently been reviewed alongside the development of the Joint Strategy that brings together Wirral University Teaching Hospital NHS Foundation Trust (WUTH) and Wirral Community Health and Care NHS Foundation Trust (WCHC). This has ensured it aligns with priorities identified in the NHS 10 year plan and focusses our efforts on maximising our potential to tackle health inequalities through the delivery of our services, taking a population health approach for the communities we serve.

All deaths in patients with a learning disability have undergone a comprehensive mortality review within the Trust Mortality Review Group. The trust has linked into the ICS's 'Learning from Lives and deaths of people with a learning disability and autistic people (LeDeR)' programme supporting LeDeR reviews and implementing relevant learning across the Trust

Building on 2025/26 as we move into the new financial year and as part of our new Joint strategy we will be considered the guidance on health inequalities published by NHS England, which encompasses the five priorities outlined operational planning guidance, the NHS 10 year plan as well as the document on Tackling Inequalities in Healthcare Access, Experience, and Outcomes.

Infection prevention and control (IPC)

IPC remained a high priority for the Trust in 2025/26, however throughout the year there was unprecedented demand on services with ED attendances often exceeding capacity. This added significant challenges for clinical teams when managing patients with known organisms and during outbreaks of infectious disease.

The Trust has not met the NHS Standard contract quality requirement to minimise the rates of Gram-negative blood stream infections diagnosed in our patients to threshold levels set by NHS England in 2025/26. A Trust wide focus, alongside a culture of continuous improvement will be embedded in clinical teams in 2026/27. There have been 2 healthcare associated MRSA bacteraemia reported during the year, this is an increase of 1 compared to the previous year.

Aligned to the Trust's PSIRF plan, Rapid Evaluations of Care (RECs) have been completed to support the identification of learning outcomes and areas for improvement with individual teams and trust wide. As we progress into 2026/27, we will continue to build on the work that has been undertaken to further align infection related patient safety incidents to the Trusts revised PSIRF plan.

***Clostridioides difficile* (C. diff)**

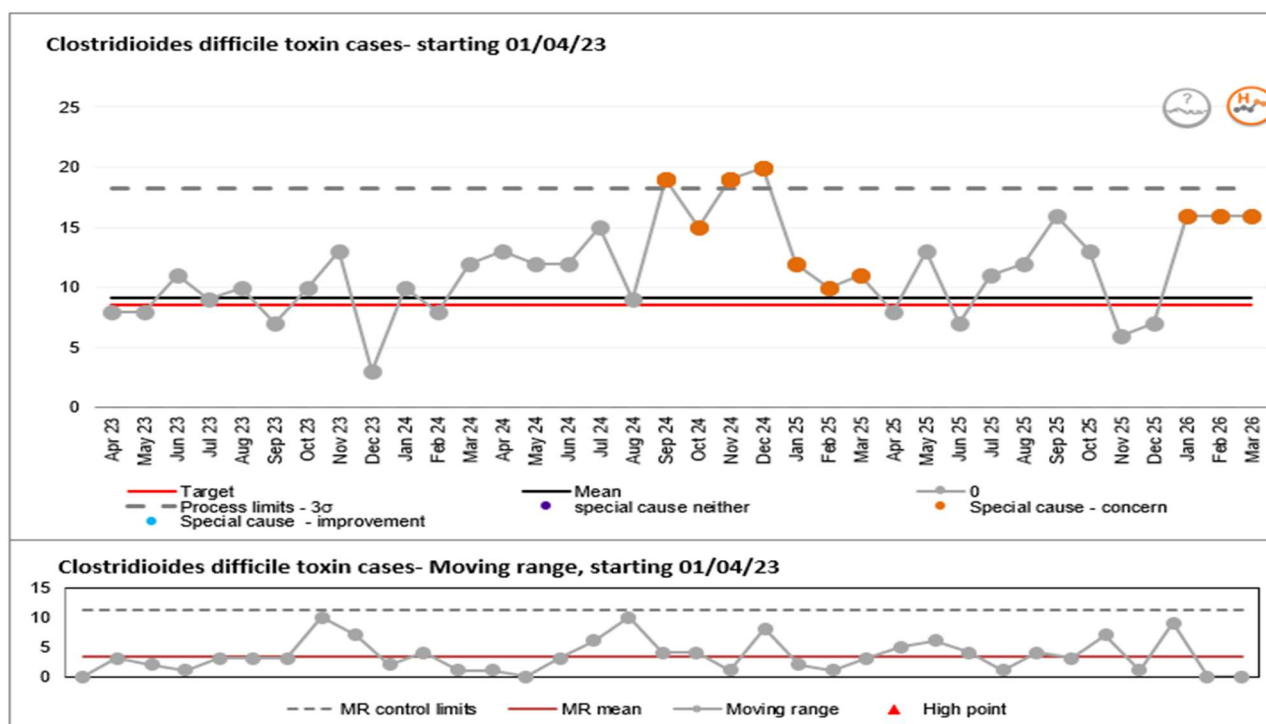
The number of patients diagnosed with *Clostridioides difficile* infection in 2025/26 exceeded the threshold of 103 as set in the NHS Standard Contract 2025/26: Minimising rates of *Clostridioides difficile* with the Trust reporting 141, although this is 26 cases less than 2024/25.

Work has continued to reduce the number of patients who acquire *C.difficile* infection in our hospitals and will continue further into 2026/27. This will rely on a culture of continuous improvement across clinical teams and will include a number of key areas. This will include strengthening early detection of *C.difficile* infection, prompt isolation of patients with diarrhoea, effective cleaning of the environment and appropriate antimicrobial prescribing.

Since April 2025 the Trust have participated in the *Clostridioides difficile* ribotyping network (CDRN) Sentinel Surveillance, submitting the first 10 *C.difficile* toxin positive samples for PCR ribotyping and Whole Genome Sequencing (WGS), this includes hospital and community samples. The interpretation of the results can help to detect any possible links between patients.

A weekly multi-disciplinary *C.difficile* meeting is held to review all in-patients with CDI to ensure optimal management of treatment. This includes pro-active management of patients with recurrent infections, referring eligible patients for Faecal Microbiota Transplant (FMT).

Despite the ongoing work to reduce CDI there has been an increase in numbers reported in Q4 as seen below. This is in some part due to the increase in Norovirus outbreaks experienced within the Trust, however operational pressures have also had an impact.



Staff at all levels across the organisation have risen to a number of infection challenges during 2025/26 and we have been very proud of our collaborations, and in keeping with our Trust values we must continue to promote and recognise the hard work that the teams deliver daily to help to keep our patients safe. The management of infection prevention and control remains the subject of continuous review and focus for the Trust.

Eligible patients receiving venous thromboembolism (VTE) risk assessments

The Department of Health requires quarterly reports regarding eligible adult patients receiving VTE risk assessments during their hospital stay. The compliance target for this measure is +95%. The Trust achieved this target with an outturn position for 2025/26 performance of 95.9% compliance (average compliance over the year).

	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
Percentage of patients who were admitted to hospital and who were risk assessed for venous thromboembolism during the reporting period	96	96	96.3	96.5	96.3	96	95.6	95.6	95.7	95.5	96	95.8*
* Excluding those patients removed retrospectively who do not require VTE assessment (completed over following 8 weeks)												

The sustained assessment compliance with achievement of the target over several years was very positive with leadership provided by a VTE lead to ensure continued consistency of performance.

CQC National Patient Experience Surveys

Four of the five National Patient Experience surveys were published in 2025/26. Hospitals are provided with comparative results on performance against all other NHS organisations that have taken part in the surveys as well as providing hospitals with a regional performance position. CQC use a banding system of “Better” than other organisations, “About the same as” other organisations or “Worse” than other organisations. Each set of survey results are analysed, and an aligned action plan is developed to ensure areas of achievement are celebrated and any areas for improvements are supported with focused actions.

CQC Children & Young People C&YP (2024) – published May 2025

CQC banded WUTH as “Better” for 6 indicators and 1 section within the C&YP survey, with no indicators banded as “Worse”. These high performing indicators were from a range of areas, including the hospital ward, communication, food provision and information provided. In addition, WUTH were within the top 5 performing hospitals regionally for 5 of the 18 scored sections and did not feature within the lowest performing trust for the remaining 13 sections.

CQC Adult Inpatient (2024) – Published September 2025

WUTH had an increase in the number of indicators banded as “Better” in the latest survey, a total of 4 compared to 0 in 2023. These “Better” indicators focused on elements of positive communication and temperatures to enable sleeping. WUTH did however have an indicator banded as “Worse” associated with lighting preventing sleeping. A series of measures are being implemented to support patients with this including the provision of hospitality packs which contains an eye mask. WUTH did not feature within the regional comparisons as either a top or lowest performing organisation.

CQC Maternity Services (2025) – Published December 2025

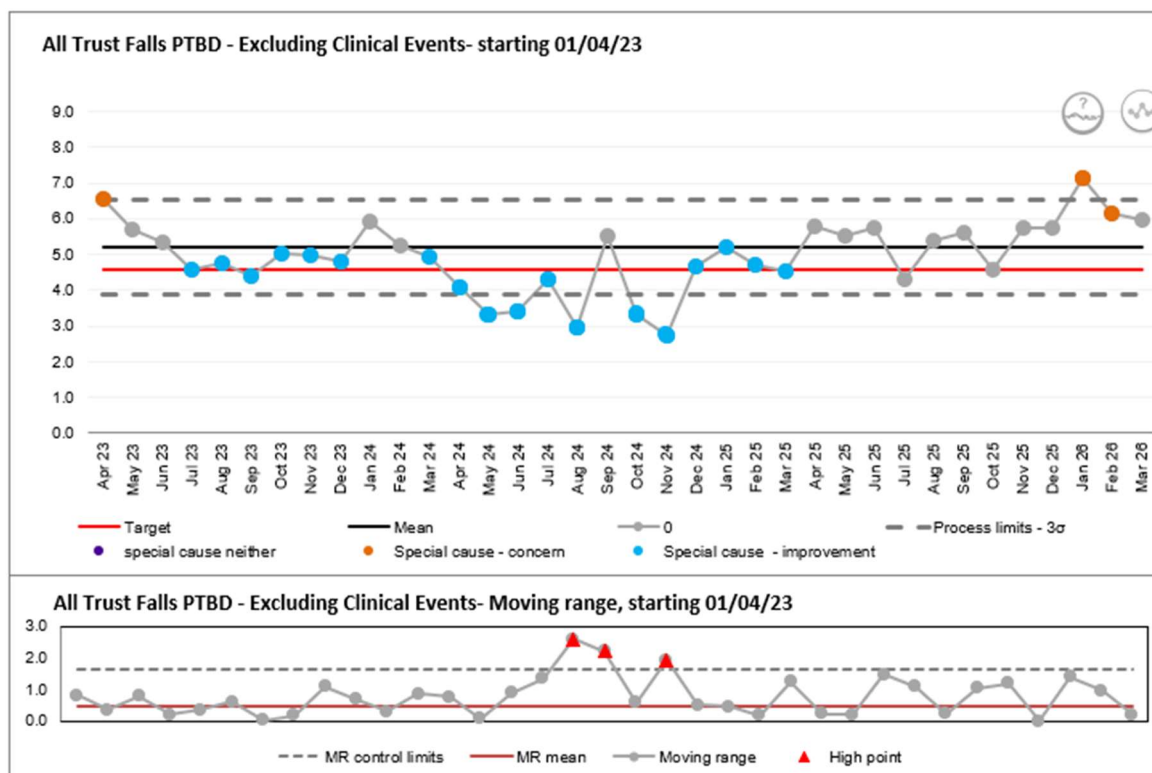
The Maternity Services survey demonstrated an improvement in experience with 4 indicators banded as “Better” compared with 1 in the previous year. There were no indicators banded as “worse” and there was an improvement in the response rate following partnership working with Wirral Maternity & Neonatal Voices Partnership. WUTH were also identified within the top five performing organisations regionally for 5 out of 9 sections, including being the highest performing Trust for triage assessment & evaluation.

National Cancer Patient Experience Survey CPES (2024) - Published July 2025

The CPES sits outside of the CQC national patient experience survey programme and therefore is not subject to the same banding and statistical weighting. Results for WUTH indicated that there were 2 indicators scoring above the expected range which related to waiting times for tests and appointments. There were 3 indicators that scored below the expected range, privacy when receiving test results, 91% compared with national score of 95%, care plan reviews, 94% compared with national average 99% and the third indicator was in relation to information and support offered between final treatment and follow up, 71% compared with 81% national average. It is acknowledged that patients who are on a cancer pathway will access cancer specialist service across multiple hospital trusts but may not be aware of the differences between organisations. Action plans are developed at cancer specialism level to ensure that results and actions are reflective of feedback.

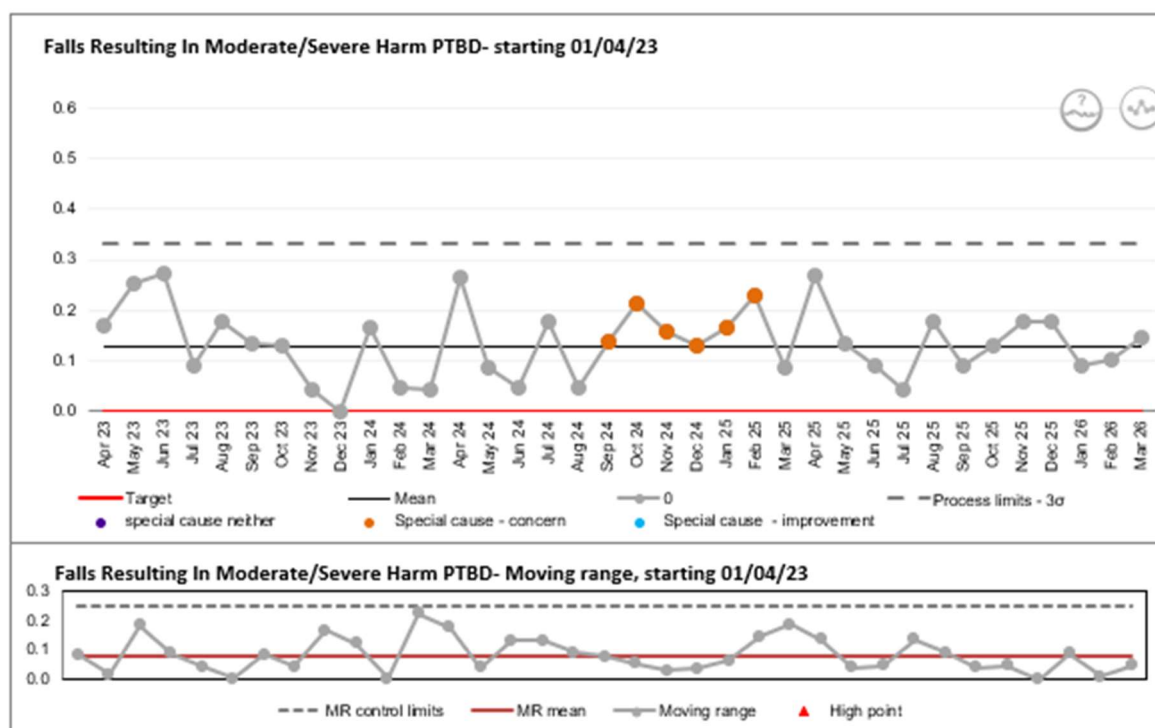
Falls

There are currently no national standardised targets for the monitoring of falls. Despite this, WUTH reviews falls rates at Executive level as a key quality indicator. Divisional and Trust wide improvement plans are in place, and these are presented at the Trust’s Fundamentals of care group which reports into Patient Safety Quality Board. With the exception, of Jan 26 falls PTBD prevalence has remained within process control limits, January increases are aligned to seasonal variation patterns demonstrated in historical data sets.



WUTH have introduced several improvement initiatives in 25/26, these include the addition of a PSIRF questionnaire at the point of incident reporting to identify any immediate learning and support the correlation of any themes and trend. Patients who are at risk of falls are provided with a yellow wrist band to wear, ensuring staff have visibility of falls risk patients. Changes to the electronic falls risk assessment have been made to ensure compliance with NICE guidance and there is a rolling programme of education in place with the falls hoverjack equipment which is the recommended best practice flat lifting equipment following a fall.

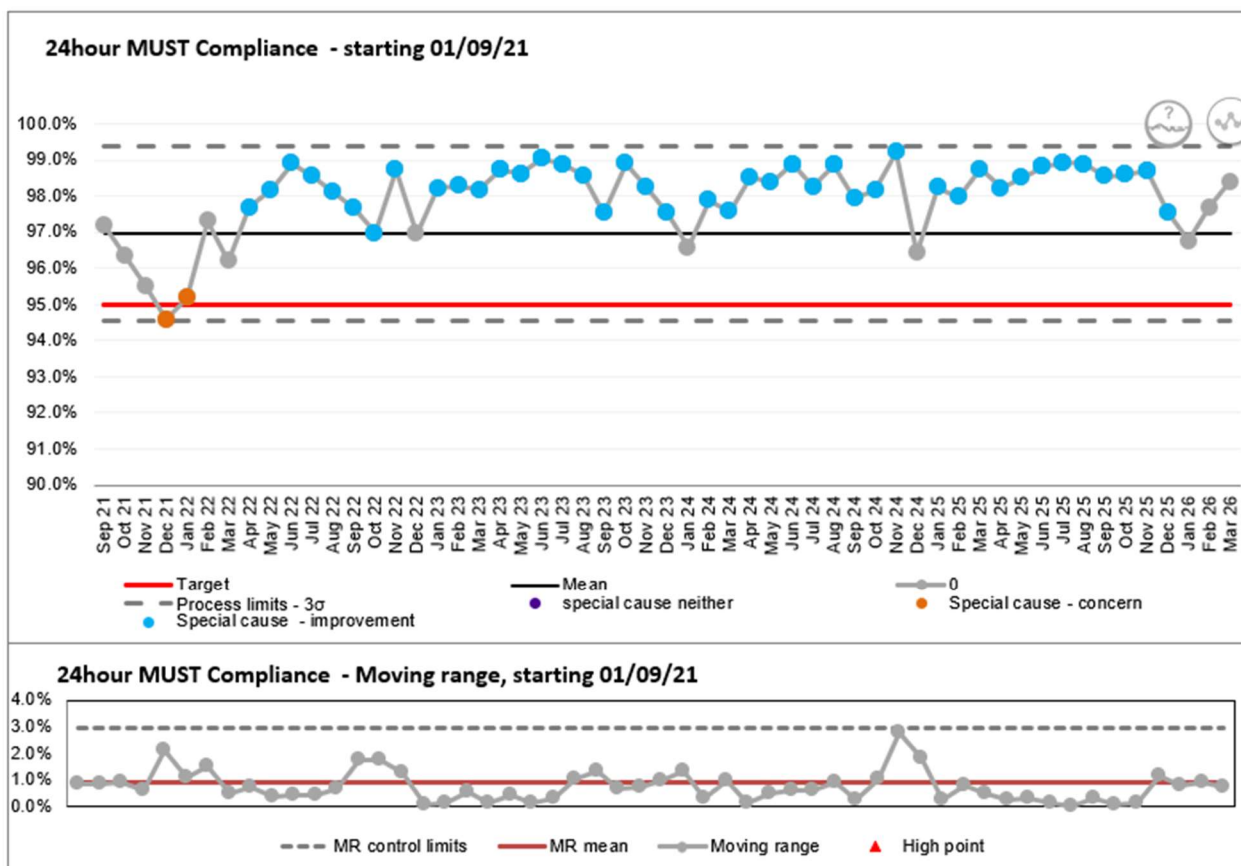
Falls with moderate and severe harm remains subject to random variation however the Trust is committed to ensuring that learning from these falls is reviewed and that actions are identified in line with WUTH's approach to NHSE PSIRF.



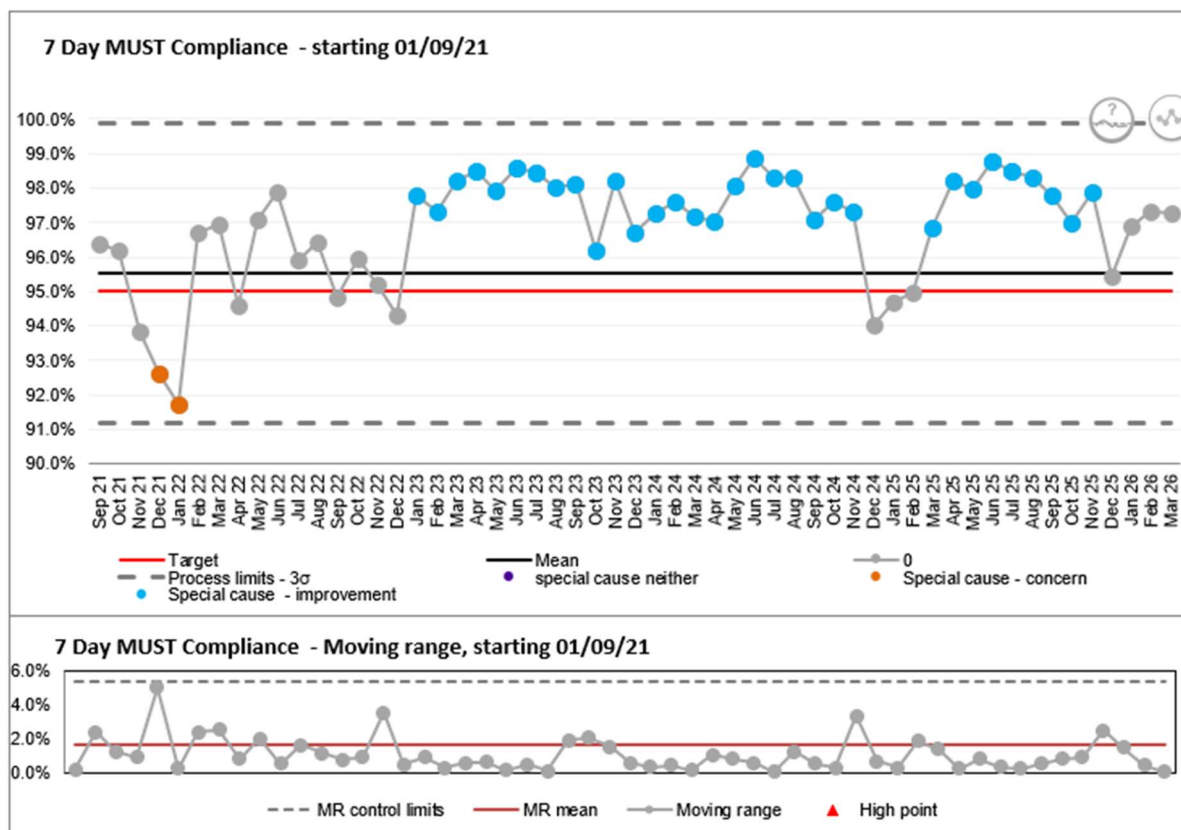
Malnutrition universal screening tool (MUST) compliance

The Trust has a target of $\geq 95\%$ compliance for malnutrition screening within 24 hours of admission and MUST 7-day screening. 24-hour compliance has been consistently $>96\%$ for the duration of 25/26 demonstrating an embedded approach for this initial assessment.

There has been issues raised by wards in relation to ward based scales not being accurate which may have been affecting the accuracy of the MUST scores. However, following investigation this was down to the change in dynamic mattresses across the Trust which resulted in patients being documented as 9kg heavier than they actually are. The new mattress weights have now been clearly communicated out across the Trust increasing the reliability and consistency of weights and MUST scores.



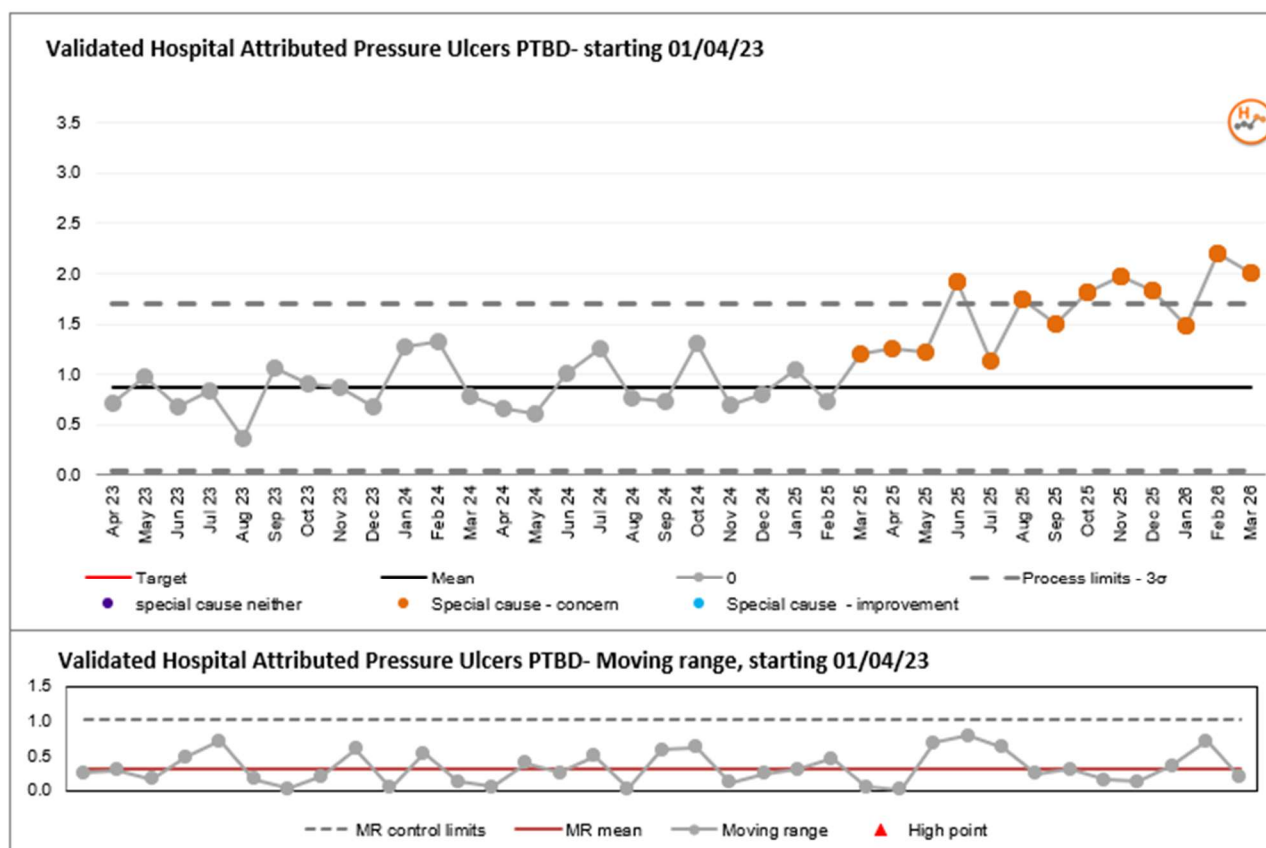
7- day MUST screening has been compliant against the Trust target of $\geq 95\%$ for the duration of 25/26



The Fundamentals of Care group was launched towards the end of 2024/25, this group is responsible for the monitoring of Nutrition and Hydration themes and trends. In addition the group will provide a triangulated monitoring approach to fundamentals of care elements providing a holistic overview. To further support the clinical aspects of Nutrition and Hydration a Nutrition and Hydration Steering group was started in November 2025 reviewing all relevant clinical policies, SOPS and Guidelines, feeding actions and escalations into the fundamentals of care group.

Hospital acquired pressure ulcers (HAPU) and moisture associated skin damage

WUTH has a lower than average prevalence for HAPU in comparison to both national and regional data, however during 2025/26 WUTH's prevalence data indicated an increase demonstrated in the 1000PTBD SPC chart below that shows special cause concern.



WUTH continues to adhere to its pressure ulcer prevention model of aSKINg, which focuses on key elements of patient care such as nutrition & hydration, continence management, repositioning and pressure relieving equipment. WUTH is a member of the Cheshire and Merseyside Pressure Ulcer group which focuses on region wide improvements and standardisation of policies and information. A deep dive paper was presented to PSQB February 2026, which highlighted themes in delayed skin inspections, challenges with timely completion of purpose T risk assessments on admission, delays in pressure relieving mattresses predominately linked to unprecedented operational activity. In response to the special cause concern increase WUTH has chosen to focus on HAPU reduction as one of the Quality Priorities workstreams within 2026/27.

Management of serious incidents / duty of candour

During 2025/26 the Trust continued to support an open and transparent culture of incident management. The evidence of this can be seen in high levels of reporting and timely management of reviews and investigation. In line with the duty of candour we ensure we are open and honest with our patients and families if there has been an error or omission resulting in harm. Compliance with duty of candour is monitored at the Trust's weekly Patient Safety Response Planning Meeting reporting by exception to the Patient Safety Quality Board. There have been no reported breaches in compliance with duty of candour during 2025/26, relating to moderate harm incidents.

In accordance with the Patient Safety Incident Response Framework (PSIRF) the Trust has conducted a review of PSIRF processes to maximise learning opportunities to assure patient safety. This has informed a revised PSIRF Plan with joint quality and safety priorities in partnership with Wirral Community Health and Care NHS Foundation Trust.

The Trust declared four never events during Quarter 1 of 2025/26. A Thematic review was conducted to identify patient safety systems learning, highlighting further enhancement in relation to standardising use and application of Local Safety Standards for Invasive Procedures (LocSSIPs) Trust-wide. This resulted in the development of a robust action plan to effectively mitigate risk, supporting continuous improvement to assure patient safety. Robust tracking mechanisms have been utilised to monitor impact and outcomes, evidencing sustainability of improvements, with no further never events reported during Quarters 2 – 4.

Reviews of harm

The impact of the pandemic has resulted in a considerable backlog and delay in the time patients are waiting to receive treatment across the NHS. The Trust has a process in place to ensure patients are prioritised based on clinical need and that all incidents of patients waiting beyond national standards for cancer treatment and / or surgery undergo a clinical harm review. The clinical harm review process is aligned with the incident management governance process to ensure any incidents resulting in harm undergo appropriate investigation and learning and the duty of candour is met.

Complaints

Complaints

During 2025/26, the Trust registered 292 formal complaints, averaging 24 new complaints per month – a 33% increase compared to the previous year. Informal concerns (PALS) also continued to rise, with a 14% year-on-year increase, reflecting sustained demand on services and a continued willingness among patients and families to raise concerns.

Of the formal complaints received in 2025/26, 95% were acknowledged within the national target of three working days, with the average time to acknowledgement remaining at one working day. This demonstrates continued strong performance in the initial handling of complaints.

In terms of resolution timeliness, there was a modest 5% improvement in the proportion of complainants receiving a response within the agreed local timescale (40 working days), increasing to 35% compared to 2024/25. Average resolution time also improved to 56 working days. However, overall performance remains below the Trust's expected quality threshold, and improving the timeliness of responses remains a key priority. Much of the delay in achieving the 40 working day response target reflects the complexity of investigations and the time required to ensure that final responses are thorough, fair and evidence-based. The Trust continues to make every effort to keep complainants informed of any delays and is taking steps to strengthen performance in this area.

There was a 43% increase in the number of complaints referred to the Parliamentary and Health Service Ombudsman (PHSO) for consideration of independent investigation. It is important to note that not all cases referred to the PHSO proceed to formal investigation. In 2025/26:

- Two cases were closed following initial review without progressing to full investigation.
- Four complaints were upheld or partially upheld following formal investigation.

While the number of upheld cases remains small in absolute terms, these outcomes highlight the importance of continuing to strengthen the quality, consistency and robustness of local investigations and responses.

To support continuous improvement, the Complaints and PALS Team continues to lead end-to-end reviews of the Trust's complaints handling processes. Weekly complaint monitoring meetings provide oversight of divisional progress on open cases, while quarterly and annual reports track themes and actions arising from complaints.

To further enhance the timeliness, quality and consistency of responses, monthly training sessions for divisional staff involved in complaint investigations remain in place, alongside ongoing work to embed learning and share best practice across services.

Comparative performance summary	2024/25	2025/26
Formal complaints registered	220	292
Informal concerns registered	2883	3275
Formal complaints acknowledged in three working days	94%	95%
Formal complaint responses sent within agreed timescale	30% (73/246 responses)	35% (82/232 responses)

Comparative performance summary	2024/25	2025/26
Avg. response time to formal complaints	60 working days	56 working days
PHSO cases opened for potential investigation	7	10
PHSO completed investigations upheld or partially upheld	1 (17% of closed cases and 25% of detailed investigations)	4 (67% of closed cases and 100% of detailed investigations)

Ward accreditation

WISE - Wirral Individual Safe care Every time

Delivering safe, high quality and appropriate care to patients is of paramount importance to Wirral University Teaching Hospital NHS Trust (WUTH). Nursing teams are accountable for the quality of care that they deliver, care that is evidence based and appropriate to the needs of the patient. WISE is designed to support nurses in practice to understand how they deliver care, identify what works well and to identify when further improvements are needed.

The table below demonstrates the progression of ward accreditation attainments comparing levels of assessment at implementation in 2019 to levels achieved in 2025.

	1st Audit Cycle - 2019		Current Audit Cycle - 2025	
WISE Levels				
Level 1	10	37%	1	3.22%
Level 2	16	59.3%	6	19.35%
Level 3	1	3.7%	24	77.43%
Total Areas	27		31	

Many of the wards that have been reassessed have shown sustainment and ultimately improvement in the care given, with two wards achieving five consecutive Level 3 assessments. Two wards have dropped from a Level 3 to Level 2 during the assessment year, and both have robust action plans to support improvements. The single ward at Level 1 is being supported towards improvement with a new management team.

Tendable™

The Trust commenced using Tendable (formerly Perfect Ward) in 2018 to support the development of the delivery of the WISE ward accreditation programme. The current solution offers a complete quality assurance solution to provide health and social care professionals the appropriate tools that they need for quality audit, insight, and assurance (ward, board, committee, and regulator).

Tendable inspections are used to assess quality, safety, and patient experience across our clinical areas providing real time and high visibility assurance.

During 2024 / 2025, the use of Tendable across the Trust has continued to expand with an extended range of audits and increased areas being included: 44,057 inspections were completed using 104 different audit types across 229 areas. In addition to clinical areas, support services have implemented the use of Tendable inspections such as Waste Management and Health and Safety Control of Substances Hazardous to Health (COSHH).

Environment

The Trust has published the second edition of its Green Plan which serves as the central document for WUTH's sustainability agenda and strategy. It details the Trust's vision for sustainable development and establishes actions and targets across various focus areas. The Plan aims to integrate sustainability, low-carbon practices, and promote social value throughout the Trust and local community.

Following publication of [green plan guidance](#) from NHS England on the 7th February 2025, the Trust undertook a refresh of the WUTH Green Plan. This was formally published on the Trust's website in September 2025, with a link to the Trust's Green Plan also available via the NHS Cheshire and Merseyside ICB website.

The Green Plan continues to be structured around nine areas of focus, with actions aligned to each for delivery over the next three years and beyond. These areas include travel and transport, estates and facilities, digital transformation, supply chain and procurement, and medicines. Our current green plan can be found here:

[Trust Green Plan 2025-2028](#)

Performance review of the actions is conducted by the WUTH Sustainability Team which comprises of the Associate Director Estates, Facilities and Capital Governance & Sustainability, the Head of Sustainability, Energy, and Compliance and the Energy and Environmental Technician. Practical implementation is delivered by the 'Areas of Focus' leads and Green Champion Network.

Task Force on Climate-related Financial Disclosures (TCFD)

In light of the growing awareness of climate change, NHS Trusts are taking steps to transition towards a sustainable and resilient zero-carbon economy. There is a clear need for Trusts to not only focus on reducing greenhouse gas emissions, but also to actively prepare for and adjust to the implications of climate change.

In 2021, WUTH made a commitment to deliver a net zero national health service by 2040, by reducing the emissions we can control directly to net zero, with an ambition to reach an 80% reduction by 2028 to 2032. This target is in alignment with the Greener NHS's Delivering a 'Net Zero' National Health Service Report. To achieve this goal, the Trust introduced its first Green Plan 2022-2025 (Green Plan) and published a revision within September 2025, to cover the next three-year

cycle (2025-2028). Our Green Plan also aims to establish net zero carbon emissions and promote environmental stewardship among staff, patients, and visitors.

The Task Force on Climate-related Financial Disclosure (TCFD) is a framework established to enhance transparency in climate-related financial reporting. In 2017, the Task Force recommended the inclusion of financial disclosures in annual reports and accounts. In the UK, the government has made this compulsory for some organisations, including the NHS.

The requirements for NHS bodies are set out in the [Department of Health and Social Care group accounting manual 2025 to 2026](#) (GAM). The recommended disclosure requirements detailed within the GAM are required to be compiled on a comply or explain basis.

Local NHS bodies are not required to disclose Scope 1, 2 and 3 greenhouse gas emissions under TCFD requirements as these are computed nationally by NHS England.

2025/26 is the final year of the 3-year implementation of TCFD. From 2025/26 entities should disclose how the organisation's operations, strategy and financial planning are affected by actual and potential climate-related risks and opportunities.

Governance Pillar

The Trust recognises that the key to successfully embed climate-related financial planning is by having a leadership team with clear and specific responsibility over climate-related risks and opportunities. A governance structure is in place which provides oversight, challenge, and accountability for the delivery of the Green Plan and Sustainability objectives.

The Trust has a Board-level Executive Managing Director who acts as the Senior Responsible Owner (SRO) and Net Zero Executive Lead for Sustainability. The Director for Estates, Facilities, and Capital Planning is their direct report. Responsibility for the development and delivery of the Green Plan sits with the Associate Director of Estates, Facilities and Capital Governance and Sustainability, supported by the Head of Sustainability, Energy and Compliance.

The Sustainability Team reports Green Plan progress to the Board of Directors on an annual basis, via the Finance Business Performance Committee (FBPAC), including the production of a formal Annual Sustainability Report which reports via a Chair's report to the Trust Board. Interim sustainability progress updates are provided to the FBPAC, which is chaired by a Non-Executive Director and attended by Executive and Non-Executive Directors. Sustainability and climate-related issues are included within routine management reports. Sustainability oversight is a requirement within the Terms of Reference (ToR) of the FBPAC, and a further review of all committees' ToR will take place in 2026/27 by the Trust's Governance function.

The Trust has an active trust-wide Green Plan in place to cover the three-year period from 2025 to 2028. This is reviewed and updated annually and published externally every three years. We are working collaboratively with Cheshire and Merseyside Sustainability Board to ensure that Green Plan actions are aligned with the ICB Green Plan and NHS organisations across the Wirral.

Climate-related risks are uploaded to the Trust's risk register in line with the Risk Management Policy, and risks are discussed and reviewed at the Executive Assurance and Risk Committee (EARC). The Board retains overall responsibility for oversight of climate-related risks and opportunities.

The Trust is due to publish an internal Sustainability Policy in 2026/27 which will include reference to sustainability and climate risks, issues, mitigations and opportunities. It will also support staff to have the competency to manage sustainability and climate-related risks and opportunities.

Statement of cases and business cases include climate impact as part of the assessment criteria; however not all business cases are brought through the internal sustainability board. Business cases, change management, and capital spend identify risks and opportunities related to sustainability and climate-related risks and opportunities. Key management and non-Estates staff do not currently have sustainability and climate-related requirements in objectives and appraisals or pathway development.

Strategy

The Trust's Estates Strategy, once updated, will embed climate resilience as a core design principle for all refurbishments and new builds, in line with the Building a Net Zero NHS Guidance.

The Trust's Sustainability Team has considered risks and opportunities in the context of their potential impact over the short term (1-3 years), medium term (3-10 years) and long term (10+ years). Risks considered relate to extreme weather events such as flooding, extreme temperature, drought, and how this will affect staff, patients, procurement and supply chains, and reputation. The Trust will implement risk resilience, mitigation, and opportunities against each risk considered within 2026/27.

The Trust has conducted an assessment to identify short-, medium- and longer-term climate related risks and opportunities as part of the NHS Climate Adaptation Framework and Climate Change Risk Assessment (NHS CCRA) and expect to expand on this within 2026/27. Risks and opportunities will be categorised and prioritised using the internal Risk Management system, organisational adaptation and mitigation plan, business continuity and NHS EPRR Framework.

Risk Management Pillar

The Sustainability Team has attended climate resilience training provided by NHS England. This training provided guidance on climate risk identification, mitigation, and adaptation and use of the NHS Climate Adaptation Framework and CCRA tool.

During the financial year 2025/26 the Sustainability Team assessed the maturity of the organisation against the Climate Adaptation Framework and identified risks linked to climate adaptation for both sites to support the development of an outline Climate Adaptation Plan 2026/27.

Climate-related risks have been identified and drafted, specifically related to extreme weather, temperature, flood risk, and decarbonisation in line with the Delivering a Net Zero NHS Report.

All climate-related risks identified will be added to the Trust's Risk Management System in 2026/27 and graded in accordance with the Trust's Risk Management Policy. All staff are able to access the Risk Management Policy which has guidance on identifying and managing risks. Risks have assigned risk owners and are prioritised based on their potential impact and likelihood. Risks and their corresponding mitigations and actions will be updated monthly and discussed/reviewed at EARC. Climate risks are considered in investment decisions, project evaluations, and strategic planning, through integration with business case and procurement processes through the Business Development and Investment Sub-Committee (BDISC), reporting into EARC, then FBPAC, then Trust Board.

Climate-related risks are managed through service continuity plans and EPRR Frameworks.

In 2025/26 the Trust participated in the annual NHS Emergency Preparedness, Resilience and Response assurance exercise 'Kaus Australis' which simulated the Trust's response to a National Power Outage, potentially caused by climate-related risks.

With regards to climate mitigation (action to reduce or prevent greenhouse gas emissions), the Trust has made significant progress through decarbonisation improvements to lighting (reducing electricity consumption by installing LED lighting across both hospital sites) and automatic meter reading (reviewing consumption trends to reduce electricity consumption). The Trust also plans to begin decarbonisation of fleet vehicles in 2026/27 by replacing diesel with fully electric, alongside the planned installation of on-site renewables (Solar PV).

The EPRR and Estates departments have subscriptions to climate related warnings, specifically through the Met Office, and these are communicated with relevant operational teams.

Metrics and Targets Pillar

To assess and manage climate risks and opportunities, the Trust reports on carbon emissions and footprints annually according to the Green Plan. The Green Plan incorporates targets from legal and contractual requirements (e.g., Health and Care Act 2022, Climate Change Act 2008) and Greener NHS guidance (How to produce a Green Plan: A three-year strategy towards net zero 2021). Progress against targets is reported on an annual basis to the FBPAC via the Annual Sustainability Report.

Below is a summary of our past five years' performance metrics for carbon dioxide emissions based on our 2020/21 baseline data. These greenhouse gas (GHG) emissions fall into three main categories: Scope 1, Scope 2, and Scope 3.

- Scope 1 covers direct emissions from owned or directly controlled sources on our sites
- Scope 2 includes indirect emissions from the mains electricity we purchase
- Scope 3 includes all other indirect emissions that occur in producing and transporting goods and services, including the full supply chain.

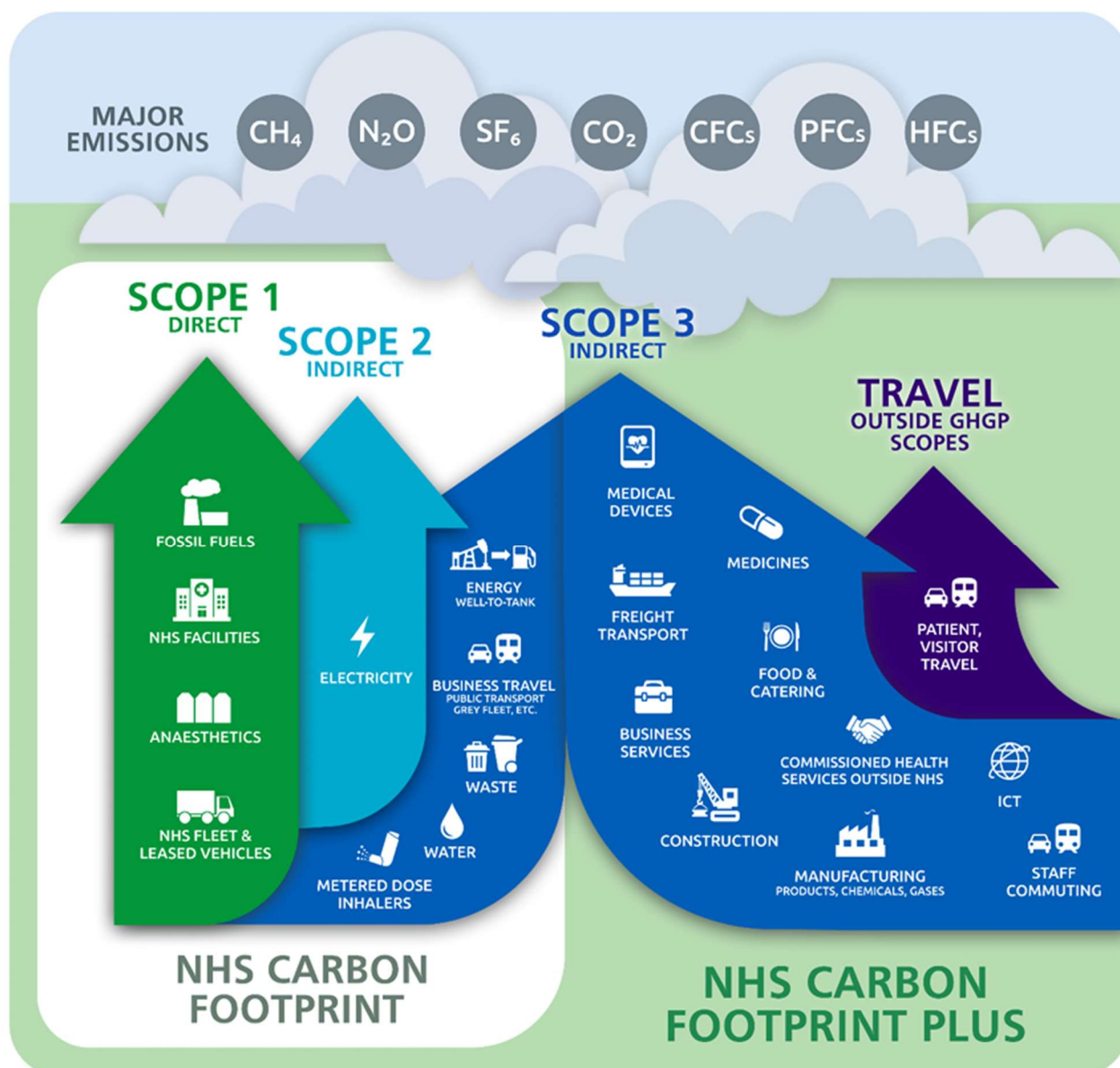
To align with the NHS net zero commitments and meet TCFD expectations for credible, time-bound decarbonisation planning, we have modelled a linear annual reduction pathway from our current emissions levels. This provides a clear trajectory toward net zero by the required NHS deadlines:

NHS Carbon Footprint: Scope 1, Scope 2, and some Scope 3 (target: net zero by 2040)

- From 14,700 tCO₂e in 2025/26 to 0 tCO₂e by 2039/40
- Target reduction: ~ 1050 tCO₂e per year

NHS Carbon Footprint Plus: Remaining Scope 3 (target: net zero by 2045)

- From 2,612 tCO₂e in 2025/26 to 0 tCO₂e by 2044/45
- Target reduction: ~ 187 tCO₂e per year



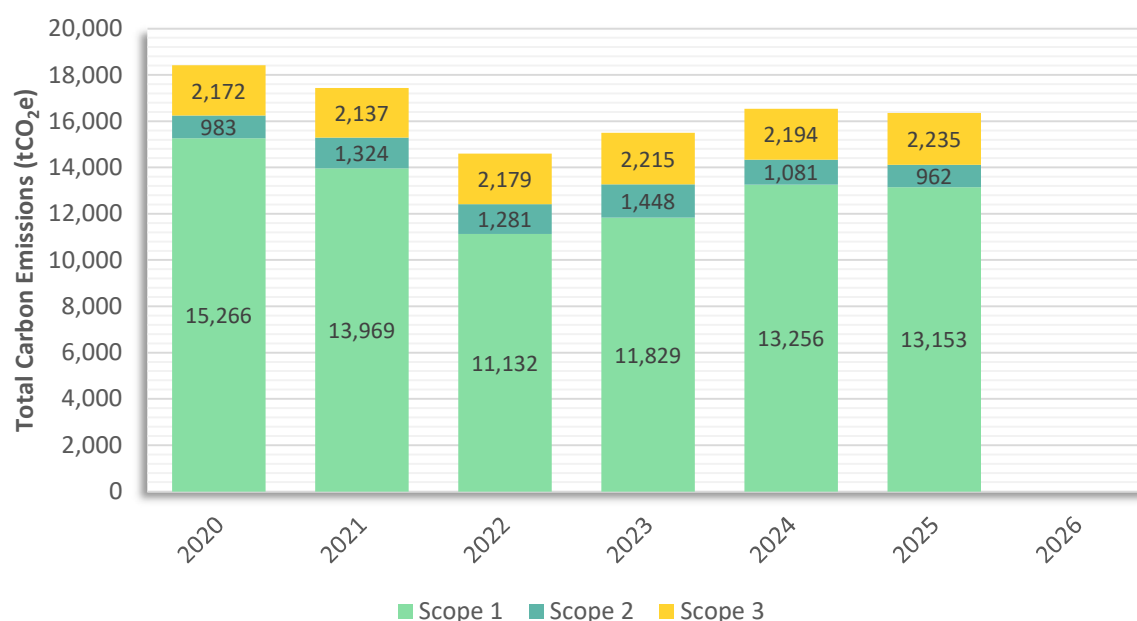
The Trust considers all the areas it controls and where it can influence energy procurement.

	Tonnes CO ₂ emitted (tCO ₂ e)			
	Scope 1	Scope 2	Scope 3	Total
2020/21 (Baseline)	15,266	983	2,172	18,420
2021/22	13,969	1,324	2,137	17,430
2022/23	11,132	1,281	2,179	14,593
2023/24	11,829	1,448	2,215	15,492

2024/25	13,256	1,081	2,194	16,532
2025/26	13,153	962	2,235	16,349

	% Change	Net % Change
2020/21 (Baseline)	-	-
2021/22	5.4%	
2022/23	16.3%	
2023/24	-6.2%	11.2%
2024/25	-6.7%	
2025/26	1.1%	

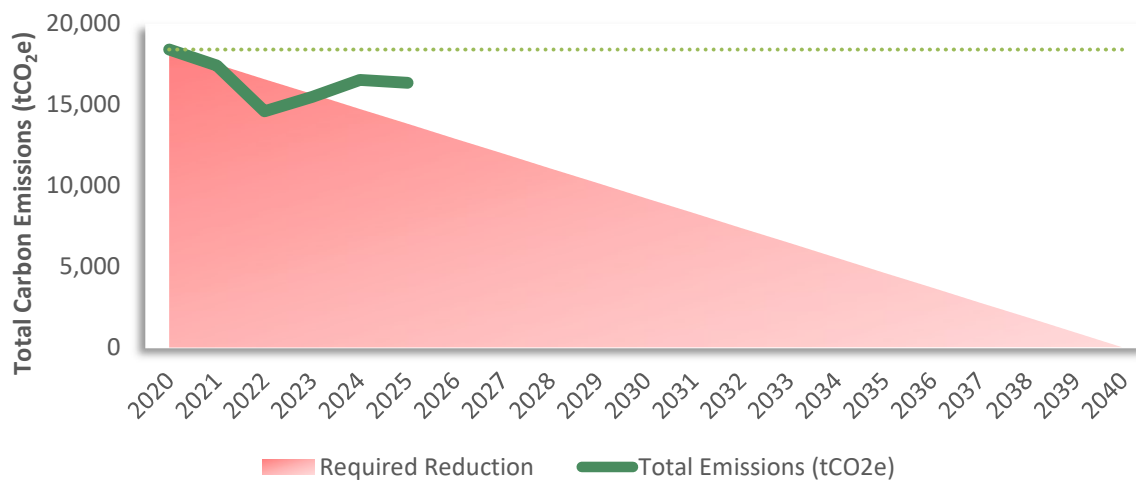
The opportunities of climate change include generating renewable energy on our estate. We are endeavouring to produce renewable energy through the planned installation of solar photovoltaic panels in 2026/27. This will reduce Scope 2 emissions. We will investigate installing renewable electricity systems on site to reduce costs, enhance price stability, and reduce carbon intensity, according to the Targets within our Green Plan.



The graphs above highlight the total carbon emissions emitted by the Trust for scope 1, 2, and 3 categories. The trajectory of emissions is in line with NHS targets for scope 1 and 2, but there was a deviation between 2023-2026 due to an increased consumption of Natural Gas across both Trust hospital sites, due to contractual commitments with the Combined Heat and Power engine, and cost pressures associated with the price of gas and electricity. Therefore, our scope 1 emissions increased, but scope 2 emissions decreased.

Despite higher natural gas consumption, 2025/26 has seen a reduction in anaesthetic gas use by approx. 26%, particularly with nitrous oxide and entonox usage, which has supported scope 1 emission targets. Greater patient numbers have led to an increase grid electricity consumption at

Clatterbridge, however there has been a reduction in the carbon conversion factor of UK electricity generation, related to an increase in off-site renewable and zero carbon production. The Trust remains on a zero-carbon tariff; however there are carbon emissions associated with the supply and distribution of grid electricity.



The Trust discloses specific metrics used to assess climate-related risks and opportunities, such as overheating incidents and flooding incidents, as part of the annual ERIC data collection.

People Strategy

During 2025-26 the Trust has continued to deliver objectives against Trust's People Strategy, one of the key enabling strategies supporting the delivery of the Trust's strategic aims and objectives. This continues to recognise that our workforce is central to the delivery of our vision to deliver the best quality and safest care to the communities we serve, and we continue to put our workforce at the heart of everything we do.

The strategy has four pillars, underpinned by a vision for our workforce:

- **Looking after ourselves and each other**
 - We will develop a wellbeing culture where supporting and enabling the holistic wellbeing of our people becomes the norm.
- **Belonging at WUTH**
 - We will develop an inclusive culture where everyone's voice is represented.
- **Transforming ways of working**
 - We will embrace new ways of working and create opportunities to enable our people to achieve their potential.
- **Shaping our future**
 - We will improve outcomes across Wirral for health, employment and wellbeing by working with our partners to be the best place to work.

At the start of 2025/26 we set ourselves some ambitious challenges for Year Four of our People Strategy delivery plan. This was designed to deliver a programme of work which realises the visions described above and delivers a positive impact for our staff. Some of the key achievements delivered throughout the year are:

- Continued to make WUTH a safe and supportive workplace, through the launch of our Sexual Misconduct policy and rollout of training for both managers and staff. This work builds upon the commitment WUTH set out in 2024 by signing up to the Sexual Safety charter; good progress continues to be made, which was reflected in the 2025 staff survey results.
- Listening events with our Global Majority staff have continued to improve the experiences of our non-white staff particularly in light of recent national and regional racial tension its essential all WUTH staff feel safe in the workplace.
- Supported the Better Together agenda in which we have develop toolkits and facilitated events for the integration of WUTH and Wirral Health and Care Community NHS Trust (WCHCT), this has included developing a range of workshops and support packages for staff as we embark on our journey of integration.
- Facilitated the integration of a single leadership team over both Trusts as our first step in our Better Together plans.
- TUPE Transferred WCHCT Corporate staff, this large-scale organisational change exercise will enable corporate functions to integrate to support delivery of the Better Together integration.
- Launched a new project to tackle sickness absence. This proactive and support programme of work has helped to reduce sickness absence and associated costs, enabling people to remain in the workplace through a range of person-centred support packages.
- Working closely with our finance colleagues, we have aligned workforce and financial plans together ensuring we are safely resourced and utilising our workforce in the more efficient way.
- In collaboration with our Union partners, we have reviewed staffing ratios for our Clinical Support Worker workforce, developing pathways to progress from band 2 to Band 3. This largescale exercise involved staff from across the Trust and recognises the hard work and dedication of this workforce group.
- We have also delivered a range of projects to ensure we're operating as efficiently as possible to ensure we eliminate unnecessary expenditure, this included rollout of e-roster, significantly reducing agency staffing spend, implementing a vacancy control process, and delivering a Mutual Resignation Scheme to support workforce plans.

Throughout 2025/26, we have continued to strive towards being the best place to work, and to support our staff through the challenges we have faced in relation to operational pressures including Industrial Action.

We will continue to talk with and listen to our people about how we best achieve our aims and ensure that everything we do is aligned to our Trust values of respect, teamwork, improvement and caring, with inclusion and wellbeing are at the heart of everything.

Equality and Diversity

The Trust recognises the importance of the equality, diversity and inclusion (EDI) agenda in achieving its overall strategic aims and in addressing both health and employment inequalities.

The Trust is fully committed to the requirements of the Equality Act 2010 and public sector equality duty. The Trust remains compliant with all public sector equality duties and seeks to build on this through the advancement of agenda. The EDI agenda is no longer a separate strategy, but instead is fully integrated into the delivery of the People Strategy 2022-2026. In addition to this, the Trust launched its EDI Strategic Commitment in summer 2022, which ensures all annual strategic objectives are aligned to the four pillars of the People Strategy and reflect the EDI Strategic Commitment.

The Trust undertakes an annual assessment of the NHS Equality Delivery System framework. The self-assessment engaged a wide range of stakeholders including an independent stakeholder – Wirral Health Watch. The Trust's current ratings under the equality delivery system (EDS) are detailed below. The self-assessment was submitted on 28th February 2026 and published on the Trust website.

The outcome of the self-assessment will form part of 2026/27 People Strategy plans.

Domain 1: Commissioned or Provided Services – MSK Services	2024 Rating	Current identified rating for 2025	Score
1A: Patients (Service Users) have required levels of access to the service	Achieving Activity	Developing activity	1
1B: Individual patients (service users) health needs are met	Achieving Activity	Developing activity	1
1C: When patients (service users) use the service, they are free from harm	Achieving Activity	Achieving Activity	2
1D: Patients (service users) report positive experiences of the service	Excelling Activity	Achieving Activity	2
Domain 2: Workforce Health & Wellbeing	2024 Rating	Current identified rating for 2025	Score
2A: When at work staff are provided with support to manage obesity, diabetes, asthma, COPD & mental health conditions	Achieving Activity	Achieving Activity	2
2B: When at work, staff are free from abuse, harassment, bullying and physical violence from any source	Achieving Activity	Achieving Activity	2
2C: Staff have access to independent support and advice when suffering from stress, abuse, bullying, harassment and physical violence from any source	Excelling Activity	Excelling Activity	3
2D: Staff recommend the organisation as a place to work and receive treatment	Developing activity	Developing activity	1
Domain 3: Inclusive Leadership	2024 Rating	Current proposed rating for 2025	Score
3A: Board members, system leaders (Band 9 and VSM) and those with line management responsibilities routinely demonstrate their understanding of, and commitment to, equality and health inequalities	Achieving Activity	Achieving Activity	2

3B: Board/Committee papers (including minutes) identify equality and health inequalities related impacts and risks and how they will be mitigated and managed	Excelling Activity	Excelling Activity	3
3C: Board members, system & senior leaders (Band 9 & Very Senior Managers) ensure levers are in place to manage performance & monitor progress with staff & patients	Achieving Activity	Achieving Activity	2
Total	Developing		21

The current overall total therefore for WUTH is 21 points which equals a “developing” rating.

<8	Undeveloped
8-21	Developing
22-32	Achieving
33	Excelling

This is unfortunately a declined position from last year as whilst Domains 2 and 3 have remained the same, Domain 1 has seen reduced scores. This does not represent a “declining” picture for WUTH as the services assessed in Domain 1 are different each year. This does however mean that WUTH falls short of “achieving” by 1 point overall.

The Trust has a calendar of activities that create awareness and celebrates diversity and promotes inclusion throughout the year. These events are led primarily by the Trust’s staff networks, which continue to be in operation throughout the Trust. Each staff network is supported by an executive partner, offering support, opportunities, and direct links to Trust decision making processes. The Trust continues to support two days per month per network dedicated time for co-chairs to ensure they have the capacity to advance the network’s agenda. Release is still however challenging for staff due to clinical commitments. The Trust now has the following staff networks in place and embedded:

- WUTH Sunflowers - for staff with disabilities and long-term conditions and their carers.
- Rainbow Alliance – for lesbian, gay, bisexual, trans and non-binary (LGBT+) staff and allies.
- Multicultural – for staff of all cultures and ethnic backgrounds.
- Menopause – for all staff primarily experiencing menopausal symptoms and anyone wanting to get more information or support for themselves or others.
- Veterans & Armed Forces –for staff that have served in the armed forces or are currently serving as a Reservist. The network is also available for families of serving personnel as a means of support.
- Volunteer - allows volunteers to come together and meet others, as well as get involved in sharing ideas for improvement.

Networks have started working collaboratively with Wirral Community Health Care Trust staff networks, with plans in place for joint networks for 2026/27. Additional networking opportunities are also being explored.

The Trust continues to fly the Pride Progress flag as part of Pride month celebrations and takes part in local Liverpool and Chester pride parades and has held masterclasses and shared staff experiences to support wider understanding.

This year the Trust has invested in Race specific diversity training for members of the Trust Board, Senior Leaders as well as master classes open to all staff. This investment was commissioned in light of increasing racial tension nationally and regionally and following 2024 staff survey results in which highlighted a poorer working experience for our Global majority staff groups.

We are proud to be one of the first NHS Trusts in the Northwest to achieved Bronze status of the new NHS Northwest Anti-Racist Framework and are well underway to achieving Silver status in the coming year, as part of our commitment to make WUTH a truly inclusive workplace for all.

We also continue to progress the Disability Inclusion agenda at the Trust and progress remains consistent in the delivery of the government's Disability Confident scheme; the Trust is proud to be a Disability Confident employer.

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A variety of support mechanisms are in place for staff and detailed within a Trust dedicated disability and long-term health condition policy. Reasonable adjustment planning forms are in place, access to a health passport for staff, guidance documents, underpinned by training for managers and staff to offer support and raise awareness of different elements of disability, including bi-monthly deaf awareness sessions.

We signed the Government's Armed Forces Covenant in November 2021, declaring our commitment to enhancing support for those who serve, have served and their families to ensure they are treated fairly. Work continues in support of the covenant and the armed forces community. We continue to hold the Veteran Aware Accreditation following achievement for the first time in 2023. We continue to hold a special flag raising celebration in honour of our Armed Forces community during Armed Forces week and holding an onsite remembrance service and laying a poppy wreath at Birkenhead Cenotaph as part of a local remembrance service.

Our multi-faith chaplaincy and spiritual care team continues to be in place, offering support to patients, service users and staff. We offer additional recognition and support for staff via iftar boxes during Ramadan and sweet treats to celebrate Diwali and Eid. We have also designed and offer a number of e-cards that staff can send to each other to celebrate a variety of religious and cultural festivals.

The Trust is an active participant in local and regional collaborative forums, to ensure best practice is achieved across all areas of equality, diversity and inclusion and work collaboratively with Trusts across Cheshire and Merseyside and the wider north-west region.

The organisation continues to ensure its compliance with key reporting requirements, including Workforce Race Equality Standards (WRES), Workforce Disability Equality Standards (WDES) and gender pay gap reporting. We are also implementing the NHS England Equality, Diversity and Inclusion Improvement Plan and six high impact actions, with updates on progress for all areas included within our biannual reporting cycle, accessible on the public section of the Trust's [Diversity and Inclusion webpage](#).

Feedback from all reporting requirements is included within overarching equality, diversity and inclusion reports, produced on a biannual basis. Reports provide updates on key areas of progress and actions to further improve. These reports can also be found [here](#). The Trust has an equality, diversity and inclusion steering group that monitors progress with the action plan required to ensure achievement of the Trust objectives and has regular update reports reviewed through the workforce governance structure and to the Board of Directors. Board members also have equality, diversity and inclusion objectives built into their appraisal process.

During 2026/27 we want to further build on the excellent progress we have made to ensure that equality, diversity and inclusivity are integral within our future patient experience and people strategies.

Equality, Diversity and Inclusion and Patient Experience

WUTH has consistently demonstrated its adherence to the ten principles of working in partnership with people and communities during 25/26, some of the main achievements include responding to service user feedback by securing Signalise as its primary provider for British Sign Language BSL which was a direct request from the D/deaf community. In September 2025, a very successful health market event was held at the Wirral Multicultural Organisation Centre where specialist services from WUTH & WCHC centred around the core20+5 conditions provided information / awareness raising and health checks supported by WMO interpreters.

In order to encourage feedback from all people accessing our services WUTH has a variety of different and accessible methods in place. These include the use of the Friends and Family Test (FFT) provided in different formats and aimed at different patient groups, the use of social media

platforms, liaison and engagement with local VCF groups, dedicated phone contacts, email addresses, localised patient surveys, IVMs, SMS, wide use of QR, and the utilisation of volunteers. In addition, WUTH have an experience of care story library that shares lived experiences and is used to bring the voice of the patients and service users into Trust meetings with learning shared and used to support workstreams within the patient experience strategy.

Domain one of the Equality Delivery System (EDS) centres on patients, their experiences, access and outcomes, and each year results are published on the Trust website. For 2025/ 26 WUTH worked in partnership with Wirral Community Health and Care Trust to undertake the EDS Domain one assessment process, the service review focused on service delivery for patients who access Musculoskeletal services , this was a very beneficial process and provided opportunities to share good practice across the two Trusts which will support the integration of the services between the two Trusts.

Leadership and culture

The Trust launched its Leadership Qualities Framework (LQF) in June 2022. The LQF is based upon the principle of Leadership for All (anyone regardless of role or grade can display the qualities of a leader), and will underpin the Leadership development offer at the Trust. Now in its third year, the framework has been used to design development programmes that enhances the confidence and competence of our leaders, enabling them to build the necessary qualities (competencies and behaviours) required to lead high quality healthcare. These include:

- compassion and Inclusion
- self-awareness
- enabling people
- transformational
- outcomes focus

This approach ensures we have the capacity and skills needed across all levels of leadership and across disciplinary and professional boundaries. This includes leading:

- self
- teams
- services
- organisation
- across the wider system

The Trust's 'Leadership for All' offering continues to be implemented with the continued rollout of Manager Essentials, Leading Self, Leading Teams Leading Service and Leading Organisation programmes, together with a number of 'Mini-manager Essentials' to equip individuals in management positions with the necessary knowledge and skills to full this aspect of their role. Furthermore, the Trust continued to provide their 'leadership for all' masterclasses which are

available to all staff and ensure ongoing access to development in bitesize chunks, with a clear focus on key priorities such as wellbeing and compassion.

In addition, the Executive team development programme continues, commissioned in collaboration with our Northwest Leadership Academy membership.

In June 2025, the fourth annual Leadership Conference took place. The event was held as a hybrid event for the first year with staff on site at the education Centre and on-line supported by the communications teams. This enabled over 250 leaders from a diverse range of roles and grades to access the event. The theme of the conference was 'Improvement for All' and provided a fantastic opportunity to launch the new Service Improvement strategy and toolkit. The event included a range of speakers, including NHS CEO's and world-renowned innovation specialist Helen Beaven, who provided inciteful and inspiring presentation on transforming health care through service improvement.

We continue to support the future pipeline of talent by supporting divisions and departments in applying for and facilitating placements for future NHS leaders through the NHS Graduate Management Training Scheme, and co-ordinating senior leader access to the North-West Talent Pool.

Education

Undergraduate and postgraduate programmes are embedded to ensure we have a workforce of the future with the knowledge and skills to deliver safe and effective patient care. Placements continue, supports a wide group of learners to gaining clinical experience. There has been a significant investment with the support from NHS England Health Education England to update and invest in new training kit and upskilling of the non-medical workforce enabling the Trust to enhance the education delivery throughout 2025/26.

A successful delivery of clinical skills/simulation/human factors has continued throughout 2025/26 which designed to meet the needs of the changing healthcare environment. There is an enhanced non-medical development programme delivered for our new registrants, supporting them throughout their first year of post.

The simulations suite enables the Trust to undertake a dynamic approach to learning and has supported the start of the expansion work in place to deliver against the NHS Long Term Plan ambition of increasing the number of doctors in training.

Considerable work has been undertaken to improve the onboarding of our junior doctors. Work continues to minimise duplication of training, improve rota management and improve learning experiences. The Medical Education team work closely with Divisional colleagues and our Medical Resourcing Team to identify and address future rota gaps.

Mandatory training and appraisals

The Trust is just finalising implementation of a two year project to align all mandatory training to the National Core Skills and Training Framework (NCSTF), a national programme of work, to align mandatory training throughout the NHS. This programme of work will not only ensure the Trust remains aligned to delivery of quality training but will also enable the 'inter-authority transfer' of training records between NHS trusts for new starters ensuring staff don't have to repeat training.

Mandatory training compliance dipped in February 2026 below the Trust target of 90% for the first time since December 2022. This was as a result of the Trusts alignment to the new framework and changes to training review periods. As a result of implementing the Trust ended the year on 86.1% with robust plans to be back at Target by end of May 2026.

Appraisal compliance target is 88%. Performance has varied throughout the year ending on 87.1%. Despite ongoing operational pressures, the Trust has remained focused upon achievement of these targets. This is of particular note given the winter pressures and industrial action the Trust has experienced.

Work continues with divisions to support them in maintaining the target and improving compliance rates further. Compliance with mandatory training and appraisals is monitored through divisions and the education and workforce governance structure.

Library and knowledge service (LKS)

The LKS continues to serve staff and students on placement at WUTH and Wirral Community Health and Care NHS Foundation Trust with all their library and knowledge requirements. This enables NHS workforce members to freely access LKS resources, services and support so that they can use the right knowledge and evidence to achieve excellent healthcare and health improvement across Wirral.

In June 2024, the LKS launched a variety of ways for NHS staff to stay up to date with latest evidence-based practice which included monthly specialism bulletins, Table of Contents Service and Database alerts. This work has continued throughout 2025/26 sustaining the services 'good' rating for the Quality Improvement Outcomes Framework (QIOF), which includes 16 essential indicators for the delivery of quality library and knowledge services.



Janelle Holmes
Chief Executive

Date: 18 June 2026

Board of Directors - role and composition

As an NHS Foundation Trust, we are required to comply with the arrangements set out by our independent regulator, NHS England, in the Code of Governance for NHS provider trusts 2022. The Code of Governance requires us to have a comprehensive framework in place to ensure we are managed and governed properly.

The Board of Directors has collective responsibility for all aspects of the business of the Trust. The Board is responsible for approving the annual report and accounts. Specific responsibilities of the Board include:

- setting the organisation's strategic aims and objectives, taking into consideration the views of the Council of Governors, and ensuring the necessary financial and human resources are in place to deliver the Trust's plans;
- ensuring compliance with the Trust's provider licence, constitution, mandatory guidance and contractual and statutory duties;
- providing effective and proactive leadership of the Trust within a robust governance framework of clearly defined internal controls and risk management processes;
- ensuring the quality and safety of services, research and education, and application of clinical governance standards including those set by NHSE, the CQC, NHS Resolution and other relevant bodies;
- setting and maintaining the Trust's vision and values, fostering a just and learning culture through compassionate, open, and transparent leadership;
- ensuring that its obligations to stakeholders, including patients, members, and the local community are met; and
- actively promoting the success of the organisation through the direction and supervision of its affairs.

The Board of Directors is held to account by the Council of Governors to discharge the Trust's accountability to the local population.

The Board of Directors has established a governance structure which sets out how performance management is organised, and assurance obtained on delivery. This is defined by the standing orders, standing financial instructions, and scheme of reservation and delegation. Together they are the "Governance Manual" and they define the governance arrangements and include decisions reserved for the Board and its committees and those delegated through the chief executive to management. The Governance Manual was re-written at the end of 2025/26 to allow for joint working and a group governance model with the Wirral Community Health and Care NHS FT (WCHC). These documents were approved by Board and Governors in March 2026 and took effect in April 2026.

In 2025/26, the Board comprised a non-executive chair, six independent non-executive directors and five executive directors. There are three non-voting executive directors who regularly attend the Board to bring additional capacity and capability. Non-executive directors are generally appointed to a three-year term of office, with appointments phased where possible to provide stability and reduce unnecessary disruption.

The Board is also supported by a director of corporate affairs who provides independent and objective advice to the Board and the Council of Governors.

The unitary nature of the Board of Directors means that non-executive and executive directors are collectively and corporately responsible for organisational performance. There is a clear division of responsibilities between the chair and the chief executive. The chair is responsible for the leadership and effectiveness of the Board of Directors and the Council of Governors, ensuring that members of both bodies receive information that is timely, accurate and appropriate for their respective duties. It is the role of the chair to facilitate the effective contribution of all directors, and for ensuring that constructive relationships exist between the Board of Directors and the Council of Governors. The chief executive is responsible for the performance of the executive directors, the day-to-day running of the Trust and the implementation of approved strategy and policies.

During the 2025/26 year, a number of Board level changes took place, including the appointment of Joint NEDs with WCHC to facilitate group governance during the integration process. By the end of the financial year, all NEDs were joint NEDs at both WUTH and WCHC, carrying equal statutory responsibilities to both organisations.

A further exercise was undertaken to move to a single Executive Team, responsible for both WUTH and WCHC, and a number of interim roles were undertaken during the year whilst the changes took effect. All changes to the Board and Executive team are outlined below.

Non-executive directors

**Steve Igoe, Chair (from 3rd November 2025. Acting from 20th October – 3rd November)
Deputy Chair, Senior Independent Director, Chair of Audit and Risk Committee (to 20th October 2025)**



Steve was appointed as non-executive director / senior independent director in October 2018 and brings a wealth of experience to the Trust. He was appointed Deputy Chair in July 2022. Following Sir David Henshaw's departure in October, Steve took on an Acting Chair role whilst an interview process was undertaken. He was then substantively appointed as Chair of WUTH (Joint with WCHC) on 3rd November 2025.

Steve was the Deputy Vice-Chancellor of Edge Hill University until April 2024, where he had responsibility for the operational areas of capital projects, financial services, human resources, IT

services, learning services, strategic policy & planning, and facilities management. He was also a director of several of Edge Hill's commercial enterprises.

He graduated with a first degree in Law from the University of Liverpool. He subsequently qualified as a Chartered Accountant in 1988 and went on to become a senior manager at PricewaterhouseCoopers, with specific expertise in project management and advising listed PLCs on corporate governance and risk management.

Steve was previously a non-executive director and senior independent director at Alder Hey Children's NHS Foundation Trust.

Steve is also Chair of the WCHC Board, appointed on 3rd November 2025.

Steve's 6 year tenure at WUTH ended on 30 September 2024, and was renewed for 12 months, with an end date of 30 September 2025. A further 24 month extension was approved to extend Steve's tenure to 30th September 2027.

Steve Ryan, Chair of Quality Committee



Steve was appointed as a non-executive director in January 2021. Steve was a consultant paediatrician and specialised mainly in general paediatrics but included specialty work in his clinical career. He spent some time in academic practice - his main research interests being in nutrition of premature babies and headaches in children.

Steve has over 12 years of experience as an executive medical director at Alder Hey Children's NHS Foundation Trust and at Barts Health NHS Trust. He undertook a range of regional strategic roles including being the clinical chair of the NHS Next Stage ("Darzi") review in the North West in 2008. Whilst in London he provided leadership in the transformation of young people's mental health services and in the reconfiguration of cancer and cardiac services.

Steve was appointed to the WCHC Board on the 17th October 2025.

Steve's second 3-year term of office at WUTH runs from 18 January 2024 to 17 January 2027.

Lesley Davies, CBE, FCFE, Deputy Chair (from December 2025), Chair of People Committee, Chair of Charitable Funds Committee (from November 2025),



Lesley has worked in the education and training sector for the majority of her career. She is Executive Director for the Chartered Institution for Further Education (CIFE) and Chair of the Corporation of the Hull College Group, and prior to this, she was CEO and Principal of the Trafford College Group. She joined Trafford from Pearson, where she was Senior Vice President and Senior Responsible Officer with responsibility for qualification standards, quality, and the awarding of all academic and vocational qualifications worldwide. Lesley joined Pearson from the Association of Colleges (AoC) where she was Deputy CEO and led on education policy and international. Lesley has also held senior positions in the Learning and Skills Council and the Adult Learning Inspectorate.

In 2016 she became Chair of the newly formed UK Skills Partnership Board, a network of the UK's leading education sector organisations and which was established to promote the development of vocational and technical skills internationally. She is a member of the DIT's Ministerial Education Sector Advisory Group and British Council's Education Advisory Board.

Lesley is a Trustee for the education charity CVQO.

In 2015 she was made an Officer of the Order of the British Empire for services to education, she is also a fellow of the Chartered Institute for Further Education and Honorary Vice President for the Council of British International Schools

Lesley was appointed to the WCHC Board on 11th August 2025.

Lesley's second 3-year term of office at WUTH runs from 18th May 2025 to 17th May 2028.

Meredydd David (from 1 July 2025), Chair of Finance Business and Performance Committee (from November 2025), Senior Independent Director (from December 2025)



Meredydd was appointed to the WUTH Board on 1st July 2025 and is also a member of the WCHC Board (appointed July 2024). He has over 25 years senior leadership experience in the further and higher education sector with 14 years as Principal and Chief Executive of Reaseheath College, near Nantwich. He has been a board member and also Chair of numerous national education, quality, and education strategy organisations during his career.

Meredydd was awarded an OBE for Services to Education in 2009 and was appointed as Deputy Lieutenant for Cheshire in 2017.

For the past six years he has been a Further Education Commissioner for England, a Ministerial appointment supporting quality and financial improvement across the sector. Meredydd has previously served as Chair and President of the University of Chester Board of Governors and is currently Chair of the Board of Governors at Furness College in Cumbria.

Meredydd's term of office was aligned with his WCHC tenure, and his first term will end on 30 June 2027.

Professor Chris Bentley (from 13 August 2025)



Chris was appointed to the WUTH Board in August 2025, and is also a member of the WCHC Board (appointed January 2019).

Chris has worked at Board level in the NHS for 22 years.

He was Director of Policy and Public Health in Health Authorities in West Sussex and then Sheffield, and subsequently for the Strategic Health Authority of South Yorkshire.

Chris is a well-known figure in population health and healthcare circles, primarily through his work as Head of the Health Inequalities National Support Team but also more recently as an independent consultant providing advisory support to the Integrated Care Systems (ICSs) agenda.

His tenure at WUTH was aligned with his WCHC tenure, and his final term will end in January 2028, fulfilling his 9 years.

Lisa Greenhalgh (from 16th January 2026), Chair of Audit and Risk Committee



Lisa joined Wirral Community Health and Care NHS Foundation Trust (WCHC) and Wirral University Teaching Hospital NHS Foundation Trust (WUTH) as Joint Non-Executive Director in January 2026.

Lisa is a Fellow of the Chartered Institute of Management Accountants who has worked in both the public, private and not for profit sectors for over 30 years both in the UK and Northern Europe.

Lisa is now a portfolio FD/NED, currently serving as Non-Executive Director and Chair of Remuneration & Nominations for Torus Housing Association, alongside NED and committee roles supporting innovation at Innovate UK and various SME businesses.

In her executive roles Lisa was the former CEO and Finance Director of MSIF/Alliance Fund Managers, leading over £180m of SME investment and creating a self-sustaining legacy fund and as a non-executive was previously Vice Chair, Chair of Audit & Risk, and Chair of Remuneration and Nominations for 10 years at Edge Hill University.

Recognised for combining commercial and financial expertise with strong governance, strategic challenge, and pragmatic delivery. Proven record in driving performance improvement, supporting restructuring, fundraising and exit processes, and strengthening board effectiveness and diversity.

Her first term of office runs from 16th January 2026 to 15th January 2029.

Haris Sultan (from 16 July 2026)



Haris joined Wirral University Teaching Hospital NHS Foundation Trust (WUTH) and Wirral Community Health and Care NHS Foundation Trust (WCHC) as Joint Non-Executive Director in July 2025.

Haris brings valuable insight and experience to the role having previously worked with Leeds Community Healthcare NHS Trust, was appointed as the NExT Director for Citizens and Future Generations on West Yorkshire Integrated Care Board and has sat on NHS England's Children and Young People's Programme Board.

Alongside his professional contributions, Haris is also a medical student at the University of Liverpool and is undertaking an MBA at UCL's Global Business School for Health.

His first term of office runs from 16th July 2026 to 15th July 2029.

Sir David Henshaw, Chair (to 20 October 2025)



Sir David was appointed chair in February 2019, having been the interim chair from March 2018. During his time as interim chair, Sir David was also the chair of Alder Hey Children's NHS Foundation Trust. At the request of the regulator, Sir David has undertaken the role of interim chair at a number of NHS Foundation Trusts.

Alongside his valuable experience within the health arena, Sir David has worked extensively in local government. He spent ten years at Knowsley Borough Council before being appointed as chief executive of Liverpool City Council, a role which he occupied for seven years. Sir David has undertaken non-executive director roles in a number of public and private organisations including the chair of Manchester Academy for Health Sciences and for Albany Investment PLC.

He is currently chair of National Museums Liverpool, and chair of Natural Resources Wales.

In November 2024, Sir David was appointed as Chair of Wirral Community Health and Care (WCHC) and serves as joint Chair both for WCHC and WUTH. He chairs WUTH's Estates and Capital Committee, Research and Innovation Committee, and Remuneration Committee, as well as the Council of Governors.

Sir David stood down as Joint Chair of both WUTH and WCHC in October 2025.

Sue Lorimer, Chair of Finance Business Performance Committee (to 6th November 2025)



Sue was appointed as a non-executive director in July 2017. She has spent most of her career in NHS finance, mainly in the provider sector and is an associate member of the Chartered Institute of Management Accountants. She took up her first finance director post in 1990 and has held Board level posts in a variety of NHS providers including ambulance, community and specialised services. She joined the NHS Trust Development Authority, (later NHS Improvement) when it was formed in 2013, taking the lead on provider finance across the north of England.

Sue is a keen supporter of training and development and was a trustee of the Healthcare Financial Management Association for 9 years, taking the role of president in 2015.

Sue's 6 year tenure ended on 30 June 2023, and was renewed for 12 months, with an end date of 30 June 2024. Her tenure was then extended a further 12 months until 30 June 2025, and then until the 29th June 2026. Sue stood down as a Board member in November 2025).

Chris Clarkson (to 30 June 2025)



Chris was appointed as a non-executive director in July 2018 and brings with him great knowledge and experience of technology developments and project management from his career in the aerospace Industry.

Having held a number of senior executive level positions with BAE Systems, Chris has worked both nationally and internationally. His primary talents and interest are within the areas of technology development, project management and leadership where he has made many notable achievements.

Chris has a strong wish to support the community and the NHS through sharing his wealth of experience supporting the organisation and its dedicated workforce.

Chris' 6 year tenure ended on 30 June 2024, and was renewed for a further 12 months, with an end date of 30 June 2025. His tenure was then extended a further 12 months until 30 June 2025. Chris left the Board at the end of his tenure.

Executive directors

Janelle Holmes, Joint Chief Executive



Janelle was appointed as Chief Executive in June 2018, having already spent two years at the Trust as Chief Operating Officer.

Janelle has worked in the NHS since qualifying as a Registered General Nurse in 1991. She is passionate about service improvement, staff development and whole system working to improve patient outcomes and experience.

Janelle was appointed Joint CEO for both WUTH and Wirral Community Health and Care (WCHC) in November 2024.

**Dr Nikki Stevenson, Joint Chief Medical Officer & Deputy CEO (from 17 November 2025)
Medical Director & Deputy CEO (to 17 November 2025)**



Dr Nikki Stevenson joined the Trust in 2007 as a consultant physician in respiratory & general (internal) medicine. In 2015 she became clinical service lead for respiratory medicine, and in 2018 was appointed associate medical director for medical and acute specialties.

She was appointed as Medical Director in October 2018 and was also appointed Deputy CEO in April 2020. She continues to undertake clinical work; both in respiratory outpatient clinics and by participating in the medical on-call rota.

Nikki is a trained mentor and coach with a keen interest in education, research and quality improvement.

Nikki has took leave from her role as Medical Director and Deputy CEO due to personal circumstances from December 2024 – September 2025. In November 2025, Nikki became the Chief Medical Officer and Deputy CEO for WUTH and WCHC.

Dr Ranjeev Mehra, Interim Medical Director (to September 2025)

Ranj was Interim Medical Director at WUTH and WCHC in Dr Nikki Stevenson's absence. Ranj was previously a WUTH Deputy Medical Director until December 2024, focusing on quality governance, patient safety and quality improvement.

He is an experienced medical leader having previously been an Associate Medical Director for Surgical Division and Medicine & Acute Division. He has also been the clinical lead for critical care and has been a critical care Consultant at Wirral since 2002.

Christine Douglas, MBE, Joint Chief Nursing Officer (from January 2026)



Chris was appointed as Joint Chief Nursing Officer for WUTH and WCHC in January 2026. She has held a number of senior leadership roles in both hospital and community settings throughout her career.

She has made a significant contribution to the NHS over the years always with a passion and determination to provide safe, personal, high-quality and effective care.

Christine received an MBE in the Queen's New Year's Honour's list in 2021 in recognition of her services to healthcare and was also awarded the prestigious Queen's Nurse honour in December 2023.

Julie Roy, Interim Chief Nurse (November 2025 – January 2026)

Julie Roy was Deputy Chief Nurse at WUTH, and, following Sam Westwell's resignation, Julie was appointed to an Interim Chief Nurse role for WUTH to the end of January 2026, until Chris Douglas came into role. Julie is the Director of Nursing for WUTH.

Mark Chidgey, Joint Chief Finance Officer (from November 2025) Chief Finance Officer (to November 2025)



Mark Chidgey joined the Trust in June 2022, having been the Chief Finance officer for NHS Wirral Clinical Commissioning Group. Mark is a qualified accountant, who graduated from the University of York.

Since joining the NHS in 1990, Mark has considerable experience in both acute and commissioning sectors. Mark has worked at board level for over 10 years, most of that time as a finance leader, but his responsibilities have also included Quality, Safeguarding, Commissioning and Performance.

Mark brings with him a wealth of experience of partnership working across health and care systems and has worked at a national level on the development and implementation of payment systems and outcomes frameworks for population health.

Mark became Joint Chief Finance Officer for WUTH and WCHC in November 2025.

Hayley Kendall, Joint Executive Managing Director (from November 2025) Chief Operating Officer (to November 2025) Interim Deputy CEO (to September 2025)



Hayley joined the Trust in January 2022 having spent six years at Liverpool Heart and Chest Hospital latterly as the chief operating officer. Hayley previously worked at the Countess of Chester Hospital NHSFT in a number of operational management roles.

Hayley undertook the the Deputy CEO role from December 2024 to September 2025 on an interim basis whilst Dr Nikki Stevenson was on leave. She then was appointed to the Joint Executive Managing Director role for both WUTH and WCHC in November 2025.

**Matthew Swanborough, Joint Chief Strategy Officer (from November 2025) (non-voting)
Chief Strategy Officer (to November 2025)(non-voting)**



Matthew Swanborough joined the Trust in November 2019. Prior to this, he was Director of Resilience at Manchester University NHS Foundation Trust. Matthew has also held a number of operational roles at Manchester University Hospitals NHS Foundation Trust including director of operations at Manchester Infirmary and Trust turnaround director, directing the financial recovery programme.

Prior to this, Matthew worked as a director of healthcare consulting at PricewaterhouseCoopers LLP in Sydney, Australia, leading on service improvement, financial recovery and mergers with a range of public and private healthcare organisations.

Matthew was appointed as Joint Chief Strategy Officer for both WUTH and WCHC in November 2025.

Deborah Smith, Joint Chief People Officer (non-voting)



Deborah initially joined WUTH in May 2021 in an interim role. Following a recruitment process, Deborah was appointed as Chief People Officer in December 2021. Deborah has worked in the NHS for over 10 years, coming through the NHS Graduate Management Training Scheme. Deborah has worked as a human resources and organisational development professional in several NHS Trusts. Prior to joining WUTH, she was the deputy chief people officer at Warrington and Halton Hospitals NHS Trust.

Deborah was appointed Joint Chief People Officer for both WUTH and Wirral Community Health and Care (WCHC) in October 2024.

**Dr Jo Chwalko, Joint Chief Integration and Partnerships Officer (from November 2025)
Director of Integration (to November 2025)**



Jo was appointed as Joint Chief Integration and Partnerships Officer for Wirral University Teaching Hospital NHS Foundation Trust (WUTH) and Wirral Community Health and Care NHS Foundation Trust (WCHC) in November 2025. Prior to this, Jo was the Chief Operating Officer at WCHC from 2022 and took on the dual role of Director of Integration across both trusts from July 2024.

Jo is a registered nurse with extensive clinical and operational experience, beginning her career in the acute sector with a focus on women's health. She has held leadership roles across nursing, therapies, social care, and children's services within community services, built on experience spanning frontline practice and senior operational leadership. Jo has significant experience in system collaboration and has led a range of integration programmes across Wirral.

Jo completed her Professional Doctorate in Health and Social Care in 2019. She is a Queen's Nurse and a registered Health Visitor, and has previously served as a specialist advisor to the Care Quality Commission (CQC).

**Alison Hughes, Joint Director of Corporate Affairs and Communications (from November 2025)
Director of Corporate Affairs (to November 2025)**



Alison has worked in the NHS and in Wirral, for over 15 years providing leadership and advice to NHS Boards of Directors on all matters associated with corporate governance.

She has a sound understanding of the regulatory and political environment in which NHS organisations operate and provides leadership on all matters of corporate governance ensuring all statutory duties are met. She is also responsible for the Communications and Marketing strategies for the trust and has Executive leadership for the WUTH Charity.

Alison also provides advice and regulatory guidance to Councils of Governors.

Alison previously worked in the pharmaceutical industry and brings a sound understanding and almost 10 years' experience working in the commercial healthcare sector.

Alison was appointed interim Joint Director of Corporate Affairs in July 2025, and then to the position of Joint Director of Corporate Affairs and Communications in November 2025 for both WCHC and WUTH.

Sam Westwell, Chief Nurse (to December 2025)



Sam joined WUTH in June 2024, bringing over 30 years of experience in nursing and nursing leadership across a variety of specialties and roles.

She was previously Director of Nursing at Liverpool University Hospitals NHS Foundation Trust (LUHFT).

She was the Trust's CQC lead and Responsible Officer.

She believes in striving for excellence for our patients, staff and the communities we serve, achieving this through compassionate leadership and listening to the voices of people who use and deliver our services.

Sam stood down from her role in December 2025.

David McGovern, Director of Corporate Affairs (to December 2025)



David was appointed as Director of Corporate Affairs in September 2021 following a number of years working in senior positions across sectors. He was not a member of the Board but was a member of the Executive Team.

David has worked in a number of sectors spanning over 30 years from his first job in Local Government. As well as roles in Local and Central Government (as a Home Office Adviser) during his career he has worked in a variety of senior roles in such diverse areas as Policing, Transport, Housing and the Private and Charity Sectors. Prior to joining WUTH, David was the Group Company Secretary at the ForViva Group.

David has been on the Boards of several charities and supports a number of charities in developing their Boards and Constitutions. Much of his charity work has been focused on equalities and in particular organisations that support the LGBT+ community.

David stood down from his role in December 2025.

Board meetings and attendance

The Board of Directors met on 13 occasions in 2025/26. Each meeting was quorate. Board member attendance at the meetings was as follows:

Director	Meeting Attendance Actual/ Possible
Sir David Henshaw	6/6
Steve Igoe	11/13
Sue Lorimer	5/7
Dr Steve Ryan	13/13
Lesley Davies	10/13
Haris Sultan	9/9
Meredydd David	10/10
Professor Chris Bentley	9/9
Lisa Greenhalgh	5/5
Janelle Holmes	12/13
Dr Nikki Stevenson	6/8
Dr Ranj Mehra	5/6
Sam Westwell	5/6
Julie Roy	4/4

Hayley Kendall	10/13
Debs Smith	10/13
Matthew Swanborough	13/13
Mark Chidgey	12/13
David McGovern	2/2
Ali Hughes	9/9
Dr Joanne Chwalko	5/6
Chris Clarkson	2/2

Directors' interests

Under the Trust constitution, members of the Board are required to declare any interest which may conflict with their appointment. The Board of Directors reviews their respective register of declared interests on an annual basis to identify any potential conflicts of interest. No such conflicts of interest have been identified. Directors are required to make known any interest in relation to matters being discussed at a Board meeting, and any changes to their declared interests.

In 2025/26, neither the current nor former chair had significant commitments outside of the Trust that conflicted or impacted upon their ability to meet their responsibility as chair.

The registers of interest for the Board of Directors available to the public on the Trust's website via <https://www.wuth.nhs.uk/about-us/governance/>

Balance, completeness and appropriateness

In accordance with the requirements of the Code of Governance for NHS provider trusts 2022, the Board considers each of the non-executive directors to be independent in character and judgement and has identified no relationships or circumstances that are likely to affect, or appear to affect, their judgement. In line with requirements, the Chair was considered independent on appointment. The criteria considered by the Board in determining the independence of the non-executive directors were, whether the individual:

- had been an employee of the Trust within the last five years.
- has, or has had within the last three years, a material business relationship with the Trust either directly or as a partner, shareholder, director or senior employee of a body that has such a relationship with the Trust.
- has received, or receives, remuneration from the Trust in addition to a director's fee, participates in a performance-related pay scheme or is a member of the Trust's pension scheme.
- has close family ties with any of the Trust's advisers, directors or senior employees.
- holds cross-directorships or has significant links with other directors through involvement in other companies or bodies.
- has served on the Board of the Trust for more than six years from the date of their first appointment.
- is an appointed representative of the Trust's university, medical or dental school.

Performance evaluation of the Board, its committees and individual directors is undertaken in a number of ways including the annual appraisal of directors, reviews of terms of reference, and year end evaluations of Committees.

The Board believes that its composition is appropriate with a good balance of skills, experience and length of service, but also recognises the value of effective and timely succession planning. All directors participate in an annual appraisal process which includes evaluation of their performance against agreed objectives.

The chair appraises all non-executive directors. The senior independent director appraises the chair, taking into account the views of other Board members and members of the Council of Governors in accordance with the national guidance published by NHSE in 2024. Appraisals have been undertaken for all non-executive directors. Outcomes of the appraisals of the chair and non-executive directors are reported to the Nomination Committee of the Council of Governors.

The chief executive appraises executive directors, and the chair appraises the chief executive. A report on outcomes of these appraisals is presented to the Remuneration Committee of the Board of Directors.

Operations of the wider governance structure

The Board of Directors has a number of governance documents, found in the Corporate Governance Manual, which include the Trust's Constitution, Standing Financial Instructions (SFIs), and a Scheme of Reservation and Delegation (SORD), and all Terms of Reference for the Board, its Committees, the Council of Governors, and its Committee. The SORD lays out the schedule of matters reserved to the Board and Council of Governors, and what is then delegated to the relevant Committees. As mentioned in the Performance Report, these documents were refreshed in March 2026 to allow for further joint working and a group Governance model to be established with WCHC in the new financial year.

Decisions reserved for the Board are generally high level and strategic decisions, such as approving strategy and organisational plans, establishing an effective governance structure, approving the appointment of the internal auditors, and continuous monitoring of the affairs of the Trust. Decisions reserved to the Council of Governors are in line with statutory requirements, and include the appointment and/or removal of the Chief Executive and the Non Executive Directors including the Chair, appointing the external auditor, monitoring appraisal of the Non-Executive Directors, and holding the Non-Executive Directors to account for the performance of the Trust.

The Committee Terms of Reference lay out their delegated authority from both bodies, and these can be found on the Trust website, along with the other documents from the Corporate Governance Manual.

In practice, the operation of the governance structure feeds both from the Committees up to the Board, and further to the Council of Governors, and vice versa. Committees review, scrutinise and approve areas delegated to them, and escalate as appropriate to the Board. Each Committee brings a report to the Board and to the Council of Governors. The Board has the authority to request Committees review specific areas, as does the Council of Governors, and requests therefore can feed down through the structure to the Committees.

Additionally, to engender good relationships, communication, and transparency, Governors are invited to observe the Board of Directors and its Committee's meetings, and the Board of Directors attend and present reports to the Council of Governors. While no areas of conflict between the Board and Governors have arisen in year, any disagreement between the two would be handled in line with the processes laid out in the Trust Constitution.

Further detail on the relationship between the Board and Council of Governors can be found below, in the section of this report which deals with the Council.

Board of Directors' committees

The Board of Directors undertakes regular reviews to ensure that the Trust maintains a robust committee structure which enables it to fulfil its purpose. In order to facilitate a group governance model, the Committee structure was reviewed to facilitate joint Committees commencing operation in 2026/27. As part of this, the Research and Innovation Committee was stood down and that agenda has been re-routed through the Quality Committee's workplan. The Estates and Capital Committee was also stood down, and the scope of that Committee's active requirements have been added to the Finance Business Performance Committee.

The Joint People Committee, Joint Quality and Safety Committee, and Joint Finance and Performance Committee commenced in April 2026, replacing those Committees outlined below. The Audit, Charitable Funds, and Remuneration Committees remain separate to fulfil statutory requirements, but Audit and Remuneration meet at the same time and place as the corresponding WCHC committees.

Membership of Committees was aligned in November 2025, so that the WUTH Committee membership matches the WCHC Committee membership and further facilitates integrated decision making.

Through 2025/26, WUTH Board delegated specific functions to its committees as outlined within their terms of reference and the scheme of reservation and delegation. Committee terms of reference are reviewed annually, and this took place as part of the revisions to the Committee structure outlined above.

During 2025/26 the following committees took place:

- Audit and Risk Committee (six meetings)
- Finance Business Performance Committee (ten meetings)
- Quality Committee (six meetings)
- People Committee (five meetings)
- Charitable Funds Committee (three meetings)
- Estates and Capital Committee (three meetings)
- Remuneration Committee (four meetings)
- Research and Innovation Committee (three meetings).

All committees have access to legal services and resources required to discharge their respective responsibilities.

Reports are presented to the next Board of Directors following the committee meeting to provide a summary of the areas which the committee wishes to alert, advise, and assure the Board on.

Audit and Risk Committee

The Audit and Risk Committee membership consists of non – executives only. Its purpose is to scrutinise the Trust’s risk and assurance structure and processes to ensure they are effective and support all aspects of the Trust’s business.

The Audit and Risk Committee met 6 times during the financial year. All meetings were quorate, and a Chair’s report was submitted to the Board of Directors following each meeting to outline the key areas of discussion and actions to be undertaken to address any issues identified.

Attendance at the Committee meetings was as follows:

Committee Member	Meeting attendance Actual / possible
Steve Igoe, Chair (to Oct 25)	4/4
Lesley Davies	2/2
Lisa Greenhalgh, Chair (from Jan 25)	1/1
Chris Clarkson	2/3
Chris Bentley	1/2
Meredydd David *	1/1

*Meredydd David chaired one Committee in December 2025 between Steve Igoe standing down and Lisa Greenhalgh’s appointment.

Audit and Risk Committee members meet in private with both internal and external auditors after each Committee meeting and are committed to continuing with this practice.

The principal areas of review and significant issues considered by the Audit and Risk Committee during 2025/26 reflecting key objectives of the committee are summarised below:

- internal control and risk management arrangements;
- review of risks and controls around financial management, including losses, special payments, anti-fraud measures, and financial assurance;
- internal audit reports and follow up actions; and
- external audit reports and follow up actions.

Financial assurance - significant issues considered by the Audit Committee during 2025/26.

The Committee reviewed a number of accounting issues for the year ended 31 March 2026. These included the following matters:

- going concern
- material management estimates
- non-pay spend control and waivers
- bad debt policy

The majority of the audit risks are inherent to most reporting organisations and the Committee was content that these matters would not have an adverse impact in relation to audit work on the financial statements.

Going concern was discussed at the meeting in February 2026 and guidance from HM Treasury, NHSE, and DHSC was considered. Guidance confirmed that while all NHS bodies are required to document their basis for adopting the going concern basis, the assessment should solely be based on the anticipated future provision of services in the public sector, meaning that it would be highly unlikely that NHS organisations would have any material uncertainties over going concern to disclose, although this would still be subject to sufficient and appropriate audit procedures by external audit.

In addition, the Committee critically assessed the appropriateness of the accounting policies adopted and were satisfied that the policies were reasonable and appropriate.

Internal audit

Throughout the year the Committee has worked effectively with internal audit to ensure the design and operation of the Trust's internal control processes are sufficiently robust. A summary of the internal audits and the assurances provided are included within the annual governance statement.

Compliance

On an annual basis the Board considers an assessment of compliance with the Trust's licence and identifies any areas of risk for the forthcoming financial year. This includes compliance with condition 4 – Foundation Trust Governance. These conditions are detailed within the corporate governance statement, the validity of which was assured by the Audit Committee.

Internal Audit Services

Internal audit was provided by Mersey Internal Audit Agency (MIAA) during 2025/26. The main purpose of the internal audit is:

- to provide an independent and objective opinion to the Accountable Officer, the Board and the Audit Committee on the degree to which risk management, control and governance support the achievement of the organisation's agreed objectives; and
- the provision of an independent and objective consultancy service specifically to assist the Trust's management to improve the organisation's risk management, control and governance arrangements.

The service is based on a risk-assessed audit plan, which is approved annually by the Audit and Risk Committee, along with any amendments required in year. The plan is delivered by appropriately qualified and trained auditors led by a nominated Audit Manager.

The 2025/26 internal audit plan was delivered in accordance with the schedule agreed with the Audit Committee at the start of the financial year, with the exception of the 1 review which was deferred to the following year, with the approval of the Committee.

The total cost for the service during 2025/26 was £128k.

Anti-fraud and corruption

Anti-fraud services are provided by MIAA. The anti-fraud specialist regularly attends the Committee to update on proactive anti-fraud work, ongoing cases and progress against the work plan agreed by the Audit Committee.

The anti-fraud services annual report for 2025/26 was considered by the Audit Committee in April 2026. The Audit and Risk Committee noted the assurance provided by the outcomes of the self-assessment against the Government Functional Standard for Counter Fraud with all standards rated green, providing an overall rating of green. This is consistent with the Trust's performance last year.

External audit

Azets Audit Services were appointed by the Council of Governors for three years from 2020/21 with the option to extend for a further two-year period. This two year extension was approved in February 2023 by the Council of Governors, and therefore Azets remain the Trust's external auditors. The total fees for the 2025/26 annual audit were £173k inclusive of VAT.

A tender exercise was undertaken in 2025/26 to re-procure the external audit service jointly with WCHC. WUTH and WCHC awarded a joint contract to Azets Audit Services for 3 years, with the option to extend for 2 further years. Both Trusts' Councils of Governors approved this extension in line with their statutory duties.

Azets undertook the audit of the WUTH Charity within the 2025/26 reporting period, and the fee for these non-audit services was £6.3k.

Quality governance

The Board is committed to quality governance and ensures that the combination of structures at Board level and below supports the delivery of quality throughout the Trust. The Quality Committee monitors performance in quality and patient experience. It also monitors compliance with CQC standards.

All methods of feedback including incidents, complaints, claims and formal reviews are analysed to ensure that lessons are learnt.

Further assurance of our quality systems and processes has been gained from internal assessments and external reviews. The Trust will produce a Quality Account which includes quality objectives set to improve patient safety, experience and outcomes. This will be published on 30 June 2026.

Council of Governors

Role and composition

The Council of Governors has responsibility for representing the interests of our members and partner organisations. A principal role of the Council of Governors is to hold non-executive directors, individually and collectively to account for the performance of the Board of Directors.

The Council of Governors comprises:

- 13 public governors
- five staff governors
- four seats assigned to nominated partner organisations including two seats assigned to nominations from Wirral Metropolitan Borough Council.

Our governors are appointed for a three-year term and may serve up to a maximum of nine years if they are re-elected / re-appointed and they continue to:

- reside in the area of their constituency (public governors).
- be in employment at the Trust (staff governors).

- be nominated by the organisation they represent (appointed governors).

Governor elections

Civica Election Services manages the elections on behalf of the Trust. One round of elections took place in 2025/26 in accordance with the model election rules. Elections took place in 4 public constituencies (1 unopposed) and 1 staff constituency (unopposed). 2 public constituencies did not nominate a candidate. We were delighted to welcome 2 new public governors and 1 new staff governor. 1 governor was also newly appointed in year by Wirral Borough Council.

The Trust currently has vacancies in 3 public constituencies.

Governor attendance at Council of Governor meetings 2025/26

The following tables list the governors who have served as a governor during the year, their term of office and attendance at Council of Governors meetings. Four meetings of the Council of Governors were held in 2025/26.

Public Governor (Elected)	First Elected	Current Term Expires	Meeting Attendance 2025/26
Bidston & Cloughton			
<i>Currently Vacant</i>			
Birkenhead, Tranmere & Rock Ferry			
<i>Currently Vacant</i>			
Bromborough & Eastham			
Neil Wright	September 2023	September 2026	4/4
Bebington and Clatterbridge			
Tony Cragg	October 2021	October 2027	4/4
Greasby, Frankby, Irby, Upton & Woodchurch			
Manoj Purohit	October 2024	October 2027	2/4
Heswall, Pensby & Thingwall			
Robert Thompson	December 2020	September 2026	4/4
Leasowe, Moreton, & Saughall Massie			
Andrew Liston	October 2024	October 2027	3/4
Liscard & Seacombe			
David Funston	October 2025	October 2028	2/2
Neston, Little Neston, Parkgate, Riverside, Burton, Ness, Willaston & Thornton			
Keith Johns	September 2023	September 2026	4/4
New Brighton & Wallasey			
Sheila Hillhouse (lead governor from October 2021)	September 2017	September 2026	4/4
North West & North Wales			
Peter Israel Peters	October 2021	October 2027	4/4
Oxton & Prenton			

Public Governor (Elected)	First Elected	Current Term Expires	Meeting Attendance 2025/26
<i>Currently Vacant</i>			
West Wirral			
Ian Huntley	October 2025	October 2028	4/4

Staff Governor (Elected)	First Elected	Current Term Expires	Meeting Attendance 2024/25
Medical Practitioners & Dentists			
Anand Kamalanathan	October 2021	October 2027	1/4
Nurses & Midwives – Arrowe Park Hospital <i>Currently Vacant</i>			
Andrew Bradley – Gibbons	October 2025	October 2028	1/2
Nurses & Midwives – Clatterbridge Hospital and other sites			
Julie Jellicoe	October 2024	October 2027	0/4
Other Trust Staff			
Philippa Boston	December 2020	September 2026	1/4
Other Health Professionals			
Sunil Varghese	October 2024	October 2027	1/4

Stakeholder Governor (appointed)	First Appointed	Current Term Expires	Organisation	Meeting Attendance 2024/25
Gary Bennett	May 2023	May 2026	Wirral Metropolitan Borough Council	4/4
Sue Powell-Wilde	August 2025	August 2028	Wirral Metropolitan Borough Council	1/2

Board member attendance at Council of Governor meetings 2025/26

Name	Meeting attendance actual / possible
Steve Igoe	3/4
Haris Sultan	1/3
Meredydd David	3/3
Chris Bentley	2/2
Dr Steve Ryan	2/4
Lesley Davies	2/4
Lisa Greenhalgh	1/1
Chris Clarkson	0/1
Sir David Henshaw	2/2
Sue Lorimer	1/3
Janelle Holmes	2/4
Dr Nikki Stevenson	1/2
Hayley Kendall	2/4
Debs Smith	3/4

Matthew Swanborough	3/4
Mark Chidgey	1/4
Alison Hughes	2/2
Dr Jo Chwalko	0/1
Sam Westwell	2/3
David McGovern	1/3

Strengthening the links between the Governors and the Board

The chair has ensured that the Board of Directors and Council of Governors work effectively together through the provision of timely and appropriate information and attendance of Board members at Council of Governors' meetings. Where possible and relevant, training sessions and other development opportunities are scheduled with both NEDs and Governors.

Non-executive directors are also invited to public events where they can meet members, such as the Annual Members' Meeting. Each of the Board's assurance committees allows governors to observe, and three Committees have standing Governor observers. All governors are invited to observe the Board of Directors' meetings.

Members of the Board attend the meetings of the Council of Governors to present information and respond to questions raised by governors. The non-executive directors who chair Board committees present an overview of the work of their committee enabling the Council of Governors to discharge their responsibility to hold the non-executives to account for the performance of the Board.

Strengthening excellent relationships with governors and members

The Trust considers the views of the Council of Governors to be invaluable in representing the local population and helping ensure that the views of our patients are reflected in our decision-making.

Development opportunities for governors include corporate induction, attendance on externally facilitated training and internal development. The induction session incorporated an overview of the statutory role of governors and how the Trust works with governors to fulfil their statutory role, and a formal induction pack has been produced to support new governors.

The Trust will continue to work with the governors to review and enhance the induction programme and to support them in their role including their key role in membership and engagement.

Members of the Trust

Our members play a vital role in influencing the way we serve our local communities, and we are committed to ensuring that our membership is representative of the population we serve. We currently have 7,760 public members and 6,997 staff members.

Members support the Trust in a variety of ways, including:

- voting in governor elections
- acting as a measure of public opinion about our plans
- volunteering.

The Trust welcomes members for public constituencies from the age of 11 and they are eligible to stand in an election to become a governor from the age of 16.

The public constituency divided into 13 geographical areas and is divided as below.

Constituency - Public members	7760
Bebington and Clatterbridge	594
Bidston & Cloughton	650
Birkenhead, Tranmere & Rock Ferry	586
Bromborough and Eastham	478
Greasby, Frankby, Irby, Upton & Woodchurch	927
Heswall, Pensby & Thingwall	482
Leasowe, Moreton & Saughall Massie	637
Liscard & Seacombe	661
Neston & Burton	408
New Brighton & Wallasey	652
North West and North Wales	410
Oxton & Prenton	616
West Wirral	659

Our staff membership is open to anyone employed by the Trust under a contract of employment which has no fixed term or has a fixed term of at least 12 months; or has been continuously employed for at least 12 months. Staff members are automatically recruited and may 'opt out' on request, though to date, no members of staff have opted out of membership.

The classes within the staff constituency are as follows:

- registered medical practitioners and registered dentists
- registered nurses and registered midwives
- other healthcare professional staff
- other Trust staff.

Our Annual Members' Meeting took place on 23rd October 2025 and was well attended. The presentations are available on the Trust website.

Membership strategy

We believe that our membership makes a real contribution to improving the health of our communities. Our emphasis is to ensure good representation across our communities and encouraging an active and engaged membership. We intend to target recruitment activity towards under-represented groups within the communities we serve.

The Trust continues to develop its membership scheme as an integral part of its vision to be a leading provider of outstanding care. The Council of Governors approved the Membership Strategy in October 2022 and continues initiatives to develop a representative membership scheme with effective mechanisms for supporting engagement with governors and members.

Membership profile

Membership size and movements		
Public constituency	2024/25	2025/26
At year start (1 st April)	8010	7930
New members	25	3
Members leaving	105	173
At year end (31 st March)	7930	7760
Staff constituency	2024/25	2025/26
At year start (1 st April)	6844	6861
New members	876	887*
Members leaving	859	751
At year end (31 st March)	6861	6997*

** Includes a cohort of staff from WCHC who TUPE'd to WUTH in December 2025 as part of the integration process.*

Any member who wishes to communicate with governors and / or directors should contact the Trust Secretary at:

Executives' Offices,
Wirral University Teaching Hospital NHS Foundation Trust,
Arrowe Park Hospital,
Arrowe Park Road,
Upton, Wirral,
CH49 5PE
☎ 0800 0121 356 or email wuth.trustsecretary@nhs.net

There are no material inconsistencies between the annual governance statement, the corporate governance statement, the annual report and reports arising from CQC planned and responsive reviews of the Trust and any consequent action plans developed by the Trust.

HM Treasury cost allocation and charging guidance

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

Policy on the payment of suppliers

It is the Trust's policy to follow the Better Payment Practice Code (BPPC), which gives NHS organisations a target of paying 95% of invoices within 30 calendar days of the receipt of either goods or a valid invoice (whichever is later), unless other payment terms have been agreed. The Trust's performance in 2024/25 on the *Better Payment Practice Code (BPPC)* targets is disclosed within the Directors' Report.

BPPC performance is shown below.

	2025/26		2024/25	
	Number	£000	Number	£000
Non-NHS				
Trade invoices paid in the period	82,595	136,828	84,996	220,563
Trade invoices paid within target	36,038	65,277	51,056	165,305
Percentage of trade invoices paid within target	43.6%	47.7%	60.1%	74.9%
NHS				
Trade invoices paid in the period	6,601	81,179	4,129	58,335
Trade invoices paid within target	3,356	53,836	2,594	46,600
Percentage of trade invoices paid within target	50.8%	66.3%	62.8%	79.9%
Total				
Total invoices paid in the period	89,196	218,007	89,125	278,899
Total invoices paid within target	39,394	119,113	53,650	211,906
Percentage of invoices paid within target	44.2%	54.6%	60.2%	76.0%

The Trust did not meet either target in 2025/26 due to the cash constraints experienced throughout the year

Fees and charges (income generation)

During the year, the Trust received income in relation to fees charged for car parking and catering, against which costs were incurred, and the full cost exceeded £1 million.

Totals relating to these arrangements are disclosed in the table (below):

	2025/26 £000	2024/25 £000
Income	4,382	4,777
Full Cost	(1,867)	(1,811)
Surplus/(Deficit)	2,515	2,966

The figures above represent income and cost from car parking and catering operations within the trust.

Income for the purposes of the health service in England

Section 43(2A) of the NHS Act 2006 (as amended by the Health and Social Care Act 2012) requires that the income from the provision of goods and services for the purposes of the health service in England (principal) must be greater than its income from the provision of goods and services for any other purposes (non-principal). The Trust has met this statutory requirement. Non-principal income is used to provide additional funding for the Trust. It is directly reinvested in the delivery of high-quality NHS services.

Statement of disclosure to auditors

Each of the Trust Directors (excluding those who have resigned during the financial year):

- is not aware of any relevant audit information of which the Trust's auditors are unaware
- has taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the Trust's auditor is aware of that information.



Janelle Holmes
Chief Executive

Date: 18 June 2026

Remuneration Report

This report to stakeholders:

- sets out the Trust's remuneration policy
- explains the policy under which the chair, executive directors and non-executive directors were remunerated for the period 1 April 2025 to 31 March 2026.
- sets out tables of information showing details of the salary and pension interest of all directors for the financial period 1 April 2025 to 31 March 2026.

Annual statement on remuneration

The Remuneration & Appointments Committee is a statutory committee of the Board of Directors. Membership of the committee comprises the chair and all non-executive directors, and the Joint Chief Executive.

Salaries for all directors are considered carefully on appointment and approved by the Remuneration & Appointments Committee. Steps are taken to ensure that remuneration is commensurate with an individual's experience and with reference to benchmarking data. The aim is to remunerate senior managers at a level sufficient to attract and retain whilst avoiding excessive payments.

Members of the Remuneration & Appointments Committee have no financial interest in the matters to be decided. The chief executive, chief people officer and director of corporate affairs normally attend meetings except where their own salaries or performance were discussed. The Committee met five times during the year, and approved several electronic approvals. These encompassed:

- The approvals for the single executive team's recruitment processes, outcomes, and appointments
- Secondment of a Deputy Chief Nurse whilst a substantive replacement was recruited
- Agreeing that very senior managers (VSMs) would receive the 3.25% annual VSM pay award, in line with recommendations from ministers (found in the *Annual pay increase recommendation for very senior managers (VSMs)* letter, issued by NHS England) ;
- Agreeing an uplift for deputy executives whose workload is disproportionately affected by the merger;
- Agreeing a process for the recruitment of a Joint Chief People Officer, following the current role-holder's resignation.

The Chair of the Committee confirms that the above listed items were the major decisions and/or substantial changes to senior manager remuneration in year.

The Trust had six senior managers whose salary was above the threshold of £150,000. In determining the salary levels, the Trust has taken into account the market rates for equivalent roles, its ability to secure the skills it requires, and the risks posed in not recruiting to these positions.

The Remuneration and Appointments Committee also ensures that it adheres to the Trust's Equality, Diversity, and Inclusion policy, and that all appointments, recruitment, and remuneration decisions have regard to this and the delivery of the Trust's overarching objectives and strategy.

Attendance at Remuneration and Appointments Committee in 2025/26

	Meeting Attendance Actual / Possible
Sir David Henshaw	2/2
Chris Clarkson	1/1
Steve Igoe	3/3
Sue Lorimer	1/3
Dr Steve Ryan	1/3
Haris Sultan	2/2
Lesley Davies	3/3
Meredydd David	1/1
Chris Bentley	1/1
Lisa Greenhalgh	1/1

Senior managers' remuneration policy

Element	Purpose and strategy	Operation	Maximum
Salary	To attract and retain high calibre individuals and reflect level of responsibility	All the executive directors are remunerated based on a local VSM scale system which is reviewed regularly by the Remuneration and Appointments Committee.	Change to basic salary is usually enacted as a percentage increase in line with national Agenda for Change pay arrangements, to ensure parity across the Trust in line with guidance from NHS England.
Taxable Benefits	To attract and retain high calibre individuals	This covers a vehicle scheme. Closed to new entrants, and existing staff will be transitioned out as leases are renewed.	£4000
Pension Related Benefits	To attract and retain high calibre individuals	Directors are eligible for membership of the NHS pension scheme	In line with the NHS Pension Scheme.

Service contract obligations

Appointments to executive director positions are made in open competition and can only be terminated by resolution of the Board other than in cases of normal resignation. Directors hold permanent contracts with a standard six-month period of notice. Non-executive directors are appointed for a period of three years and can only be removed in accordance with NHS England's Code of Governance and the provisions of the Trust's constitution.

Loss of office

All contracts for executive directors are substantive NHS contracts and are subject to the giving of six months' notice by either party. The Trust's normal disciplinary policies apply to executive directors, including the sanction of summary dismissal for gross misconduct. The Trust's redundancy policy is consistent with NHS redundancy terms for all staff. In the eventuality of a senior manager's loss of office, any individual payment that is deemed appropriate must be approved by the Remuneration and Appointments Committee. There were no loss of office payments in the current year.

Council of Governors' Nomination Committee

Under the Trust's Constitution it is the responsibility of the Council of Governors to appoint and remove the chair and the non-executive directors of the Trust and to determine their remuneration. The Council of Governors' Nomination Committee is responsible for making recommendations to the Council of Governors for appointment. Removal of the chair or a non-executive director requires the approval of three quarters of the members of the Council of Governors voting in person at the meeting.

The Committee met four times during the year. Key business transacted is as follows:

- Approval of the recruitment processes and the appointments of new joint NEDs;
- Approval of WCHC NEDs to the WUTH Board to create a fully joint NED membership;
- Approval of the recruitment process and appointment of the Joint Chair following the former Chair's departure;
- Approval of tenure extensions for NEDs where relevant;

Nomination Committee membership and attendance 2025/26

Name	Meeting attendance actual/possible
Sir David Henshaw	2/2
Steve Igoe	3/3
Sheila Hillhouse	3/3
Robert Thompson	3/3
Gary Bennett	3/3
Anand Kamalanathan	0/3

Appointment of Non Executive Directors

The process for the appointment of a new NED commences with the identification of a tenure expiry, or an expression from a NED of their desire to resign. The Nominations Committee is informed and provided with an overview of the process to be followed for their approval. If approved, the Trust will then advertise the vacancy. The Nominations Committee are involved in the process to review the candidate pack, to participate in shortlisting, and finally to act as the

interview panel. Following interviews, the Committee selects a candidate and sends a recommendation for approval to the Council of Governors.

Annual report on remuneration

Directors' and governors' expenses

Expenses paid to directors and governors include all business expenses arising from the normal course of business of the Trust and are paid in accordance with Trust policy. The total amount of expenses reimbursed to 3 executive directors during the year was £410.60 (two directors were reimbursed £1,282.45 in 2024/25), and the total reimbursed to 2 non-executive directors was £2,264.10 (3 non-executive directors were reimbursed £3,494.91 in 2024/25). In 2025/26, 22 directors and non-executive directors held office (15 in 2024/25).

£182.78 in expenses were reimbursed to governors during the year (£153.84 2024/25). 17 governors held office in 2025/26 (19 in 2024/25).

Remuneration disclosures which are subject to audit

The following disclosures up to and including *Hutton review of fair pay* are subject to audit.

Salaries and benefits of senior managers

	2025/26				2024/25			
	Salary & fees	Taxable benefits	Pension-related benefits	Total	Salary & fees	Taxable benefits	Pension-related benefits	Total
	(in bands of £5,000) £000	(to the nearest £100) £	(in bands of £2,500) £000	(in bands of £5,000) £000	(in bands of £5,000) £000	(to the nearest £100) £	(in bands of £2,500) £000	(in bands of £5,000) £000
WUTH PROPORTION OF SALARY AND RELATED BENEFITS								
<u>Executive Directors</u>								
Janelle Holmes Chief Executive	120 - 125	0	30 - 32.5	155 - 160	240 - 245	0	225 - 227.5	465 - 470
Dr Nicola Stevenson 1 Chief Medical Officer and Deputy Chief Executive (from 17 November 2025)	45 - 50	0	40 - 42.5	85 - 90	180 - 185	0	0	180 - 185
Dr Ranj Mehra 2 Interim Medical Director (from 1 April 2025 to 16 November 2025)	85 - 90	0	62.5 - 65	150 - 155	50 - 55	0	0	50 - 55
Sam Westwell Chief Nurse (from 1 April 2025 to 31 December 2025)	105 - 110	0	192.5 - 195	300 - 305	125 - 130	0	0	125 - 130
Julie Roy Interim Chief Nurse (1 December 2025 to 11 January 2026)	20 - 25	0	2.5 - 5	20 - 25	0	0	0	0
Christine Douglas 3 Chief Nurse (from 12 January 2026)	10 - 15	0	0	10 - 15	0	0	0	0
Mark Chidgey Chief Finance Officer	130 - 135	0	82.5 - 85	215 - 220	150 - 155	0	12.5 - 15	165 - 170
Hayley Kendall Chief Operating Officer and Interim Deputy Chief Executive (from 1 April 2025 to 16 November 2025) Executive Managing Director (from 17 November 2025)	130 - 135	0	30 - 32.5	165 - 170	150 - 155	0	32.5 - 35	180 - 185
Debs Smith Chief People Officer	70 - 75	2,000	30 - 32.5	100 - 105	135 - 140	0	42.5 - 45	175 - 180
Matthew Swanborough Chief Strategy Officer	105 - 110	0	25 - 27.5	130 - 135	145 - 150	0	32.5 - 35	180 - 185
Alison Hughes Director of Corporate Affairs and Communications (Acting from 15 July 2025, appointed formally on 17 November 2025)	20 - 25	0	7.5 - 10	30 - 35	0	0	0	0
Joanne Chwalko Chief Integration and Partnerships Officer (from 17 November 25)	25 - 30	0	7.5 - 10	35 - 40	0	0	0	0
Gareth Robinson 4 Director of Transformation and Turnaround (from 18 March 25)	0 - 5	0	0	0 - 5	0	0	0	0

	2025/26				2024/25			
	Salary & fees (in bands of £5,000) £000	Taxable benefits (to the nearest £100) £	Pension-related benefits (in bands of £2,500) £000	Total (in bands of £5,000) £000	Salary & fees (in bands of £5,000) £000	Taxable benefits (to the nearest £100) £	Pension-related benefits (in bands of £2,500) £000	Total (in bands of £5,000) £000
	WUTH PROPORTION OF SALARY AND RELATED BENEFITS							
Chairman and Non-Executive Directors								
Sir David Henshaw Chairman (from 1 April 2025 to 20 October 2025)	10 - 15	0	0	10 - 15	50 - 55	0	n/a	50 - 55
Steve Igoe Acting Chair 21 October to 2 November 2025, Chairman (From 3 November 2025)	10 - 15	0	0	10 - 15	0	0	0	0
Steve Igoe Non-Executive Director (1 April 2025 to 20 October 2025)	5 - 10	0	0	5 - 10	15 - 20	0	n/a	15 - 20
Steve Ryan Non-Executive Director	10 - 15	0	0	10 - 15	10 - 15	0	n/a	10 - 15
Lesley Davies Non-Executive Director	10 - 15	0	0	10 - 15	10 - 15	0	n/a	10 - 15
Haris Sultan Non-Executive Director (from 1 July 2025)	5 - 10	0	0	5 - 10	0	0	0	0
Meredydd David Non-Executive Director (from 1 July 2025)	5 - 10	0	0	5 - 10	0	0	0	0
Professor Chris Bentley Non-Executive Director (from 13 August 2025)	5 - 10	0	0	10 - 15	0	0	0	0
Lisa Greenhalgh Non-Executive Director (from 16 January 2026)	0 - 5	0	0	0 - 5	0	0	0	0
Christopher Clarkson Non-Executive Director (1 April 2025 to 30 June 2025)	0 - 5	0	0	0 - 5	10 - 15	0	n/a	10 - 15
Susan Lorimer Non-Executive Director (1 April 2025 to 6 November 2025)	5 - 10	0	0	5 - 10	10 - 15	0	n/a	10 - 15

Executive Director salaries for joint roles are disclosed on the basis of the time in office during 2025-26. The pension related benefits reflect the full year accrued values provided by NHS Pensions agency. These have not been apportioned.

With the exception of the Chairman, Chief Executive and Chief People Officer, all other joint Executive roles commenced after the 1st April 2025, the start and end dates (where applicable) have been stated in the table above. The salaries have been apportioned accordingly based on their time in office.

1 The element of the Medical Director's remuneration above includes both remuneration for their management role as Medical Director, and remuneration for their clinical role as a Consultant Respiratory Physician. The element included which relates to their clinical role is in the range £30,000 - 35,000.

The Medical Director did not pay pension contributions in financial year 2024/25, however, these have resumed in 2025/26

2 The element of the Medical Director's remuneration above includes both remuneration for their management role as Medical Director, and remuneration for their clinical role as a Consultant. The element included which relates to their clinical role is in the range £50,000 - £55,000

3 The Chief Nurse is already drawing pension

4 Pension information has not been obtained due to timing of appointment

Unless otherwise indicated, all of the listed senior managers were in post for the twelve-month period to 31 March 2026. The tables include remuneration only for the period during which each individual was deemed to be a senior manager and includes remuneration for duties that are not specifically part of the senior management role.

The element of the Medical Director's remuneration above includes both remuneration for their management role as Medical Director, and remuneration for their clinical role as a Consultant Respiratory Physician. The element included which relates to their clinical role is in the range £30k-£35k (Dr Nicola Stevenson) and £50k-£55k (Dr Ranj Mehra).

No annual performance-related bonuses or long-term performance-related bonuses were paid during the period.

Pension-related benefits represent the value of pension benefits accrued during the year and are 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. The value derived does not represent an amount that will be received by the individual. It is a calculation that is intended to provide an estimation of the benefit being a member of the pension scheme could provide. The pension benefit table below provides further information on the pension benefits accruing to the individual.

Pension benefits of senior managers

	2025/26							2024/25						
	Real increase in pension at pension age (bands of £2,500) £000	Real increase in pension lump sum at pension age (bands of £2,500) £000	Total accrued pension at pension age at 31 March 2026 (bands of £5,000) £000	Lump sum at pension age related to accrued pension at 31 March 2026 (bands of £5,000) £000	Cash equivalent transfer value (CETV) at 1 April 2025 (to the nearest £1,000) £000	Real increase in CETV (to the nearest £1,000) £000	CETV at 31 March 2026 (to the nearest £1,000) £000	Real increase in pension at pension age (bands of £2,500) £000	Real increase in pension lump sum at pension age (bands of £2,500) £000	Total accrued pension at pension age at 31 March 2025 (bands of £5,000) £000	Lump sum at pension age related to accrued pension at 31 March 2025 (bands of £5,000) £000	Cash equivalent transfer value (CETV) at 1 April 2024 (to the nearest £1,000) £000	Real increase in CETV (to the nearest £1,000) £000	CETV at 31 March 2025 (to the nearest £1,000) £000
Janelle Holmes Chief Executive	2.5 - 5	0 - 2.5	90 - 95	230 - 235	2,095	80	2,240	10 - 12.5	20 - 22.5	85 - 90	230 - 235	1,705	248	2,095
Dr Nicola Stevenson ¹ Chief Medical Officer and Deputy Chief Executive (from 17 November 2025)	10 - 12.5	20 - 22.5	95 - 100	265 - 270	2,040	244	2,351	0	0	85 - 90	240 - 245	0	0	2,040
Dr Renj Mehra Interim Medical Director (from 1 April 2025 to 16 November 2025)	7.5 - 10	12.5 - 15	55 - 60	145 - 150	1,158	174	1,361	0	0	45 - 50	130 - 135	1,122	0	1,158
Sam Westwell Chief Nurse (from 1 April 2025 to 31 December 2025)	7.5 - 9	20 - 22.5	55 - 60	45 - 50	113	21	150	0	0	45 - 50	125 - 130	1,092	0	1,091
Julie Roy Interim Chief Nurse (1 December 2025 to 11 January 2026)	0 - 2.5	0	30 - 35	75 - 80	649	19	691	0	0	0	0	0	0	0
Christine Douglas ² Chief Nurse (from 12 January 2026)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mark Chidgey Chief Finance Officer	5 - 7.5	7.5 - 10	65 - 70	60 - 65	1,396	118	1,556	0 - 2.5	0	60 - 65	155 - 160	1,271	22	1,396
Hayley Kendall Chief Operating Officer and Interim Deputy Chief Executive (from 1 April 2025 to 16 November 2025) Executive Managing Director (from 17 November 2025)	2.5 - 5	0	10 - 15	0	105	19	144	0 - 2.5	0	5 - 10	0	69	15	105
Debs Smith Chief People Officer	2.5 - 5	0	35 - 40	0	413	41	478	2.5 - 5	0	30 - 35	0	347	26	413
Matthew Swanborough Chief Strategy Officer	2.5 - 5	0	25 - 30	0	324	24	371	2.5 - 5	0	25 - 30	0	270	21	324
Alison Hughes Director of Corporate Affairs and Communications (Acting from 15 July 2025, appointed formally on 17 November 2025)	0 - 2.5	0	30 - 35	0	402	42	466	0	0	0	0	0	0	0
Joanne Chwalko Chief Integration and Partnerships Officer (from 17 November 25)	0 - 2.5	0 - 2.5	40 - 45	105 - 110	918	57	1,009	0	0	0	0	0	0	0
Gareth Robinson ³ Director of Transformation and Turnaround (from 18 March 26)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

All Executive Director pension calculations reflect the full year accrued values provided by NHS Pensions agency. These have not been apportioned as these values reflect their time in the NHS Pension, regardless of employing organisation

¹ The Medical Director chose not to be covered by the pension arrangements during the previous reporting year, however, contributions have resumed during 2025/26

² The Chief Nurse is already drawing pension

Please note, the pension related benefits reflect the full year accrued values provided by NHS Pensions agency. These have not been apportioned.

Non-Executive Directors do not receive pensionable remuneration. Other directors disclosed in the *Salaries and benefits* table, who do not appear in the *Pensions benefits* table, are not in receipt of workplace pension benefits. All pension benefits relate to the NHS Pension Scheme.

NHS Pensions are still assessing the impact of the McCloud judgement in relation to changes to pension benefits in 2015. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement.

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 (or other allowable beneficiary's) pension payable from the scheme. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV

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

Hutton review of fair pay

2025/26	25th Percentile £000 Percentile	Median £000	75th Percentile £000 Percentile
Salary component of pay			
Total Pay and benefits excluding Pension Benefits	27.9	37.8	50.3
Pay & Benefits, excluding pension for highest paid director	245-250		
Pay ratio for highest paid director	8.9	6.6	5.0

2024/25	25th Percentile	Median	75th Percentile
Salary component of pay			
Total Pay and benefits excluding Pension Benefits	26.4	35.9	47.1
Pay & Benefits, excluding pension for highest paid director	240 -245		
Pay ratio for highest paid director	9.1	6.7	5.1

NHS foundation trusts are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce. In line with the previous disclosures, the amounts disclosed in the current year include March 2026 average annualised amounts for bank and agency staff as at March.

The banded remuneration of the highest-paid director (Chief Executive) in the organisation in the financial year 2025/26 was £245k-£250K (2024/25 (Chief Executive) £240k to £245k).

Total remuneration includes salary, benefits-in-kind, but not severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions. There was no performance related pay and therefore this is not included. One employee received remuneration in excess of the highest-paid director in 2025/26. This employee was a medical and dental member of staff and their pay figures were calculated on the basis of March 2026 annualised full-time equivalent salary. This calculation methodology is consistent with that was used in previous years.

For employees of the Trust as a whole, the range of remuneration in 2025/26 was from £0 to £251k (2024/25 £0k to £286k). The percentage change in average employee remuneration (based on total for all employees on an annualised basis divided by full time equivalent number of employees) between years is 5.3%. The salary of £0k reflects those staff on extended unpaid leave and also those in receipt of prior month adjustments, reducing their salary to this amount.

The remuneration of the employee at the 25th percentile, median and 75th percentile is set out below. The pay ratio shows the relationship between the total pay and benefits of the highest paid director (excluding pension benefits) and each point in the remuneration range for the organisation's workforce.



Janelle Holmes
Chief Executive

Date: 18 June 2026

Staff Report

The Trust's employees

The number of whole-time equivalents (WTE) employed by the Trust as at March 2026 was 5,723.81 WTE and the total number of employees (headcount) was 6843. The following table provides a more detailed breakdown of our employees by WTE and headcount for 2025/26 (as at March 2026). This is broken down by the number of male and female employees and by staffing groups.

	Female		Male		Total WTE	Total Headcount
Staff Group	WTE	Headcount	WTE	Headcount		
Add Prof Scientific and Technic	161.62	183	32.48	38	194.10	221
Additional Clinical Services	860.98	1070	208.19	225	1069.16	1295
Administrative and Clerical	750.79	871	238.37	246	989.16	1117
Allied Health Professionals	321.48	385	108.22	115	429.70	500
Estates and Ancillary	359.93	641	265.06	327	624.99	968
Healthcare Scientists	86.31	101	44.81	49	131.12	150
Medical and Dental	243.18	281	328.70	354	571.88	635
Nursing and Midwifery Registered	1554.95	1784	158.75	173	1713.70	1957
Grand Total	4339.23	5316	1384.58	1527	5723.81	6843

	Female	Male	Total
Board of Directors	8	8	16
Other Senior Managers	318	102	420
Consultants	124	206	330
Other Staff	4977	1257	6234

Employee category	Permanently employed	Other	2025/26 Total	Permanently employed	Other	2024/25 Total
Medical and dental	745	57	802	720	75	795
Administration & estates	1,521	28	1,549	1,570	22	1,592
Healthcare assistants and other support staff	1,174	141	1,315	1,199	167	1,366
Nursing, midwifery and health visiting staff	1,699	129	1,828	1,682	168	1,850
Scientific, therapeutic and technical staff	619	10	629	591	15	606
Healthcare science staff	134	2	136	131	3	134
Other	7	-	7	7	-	7
Total average staff numbers	5,899	367	6,266	5,900	450	6,350

of which

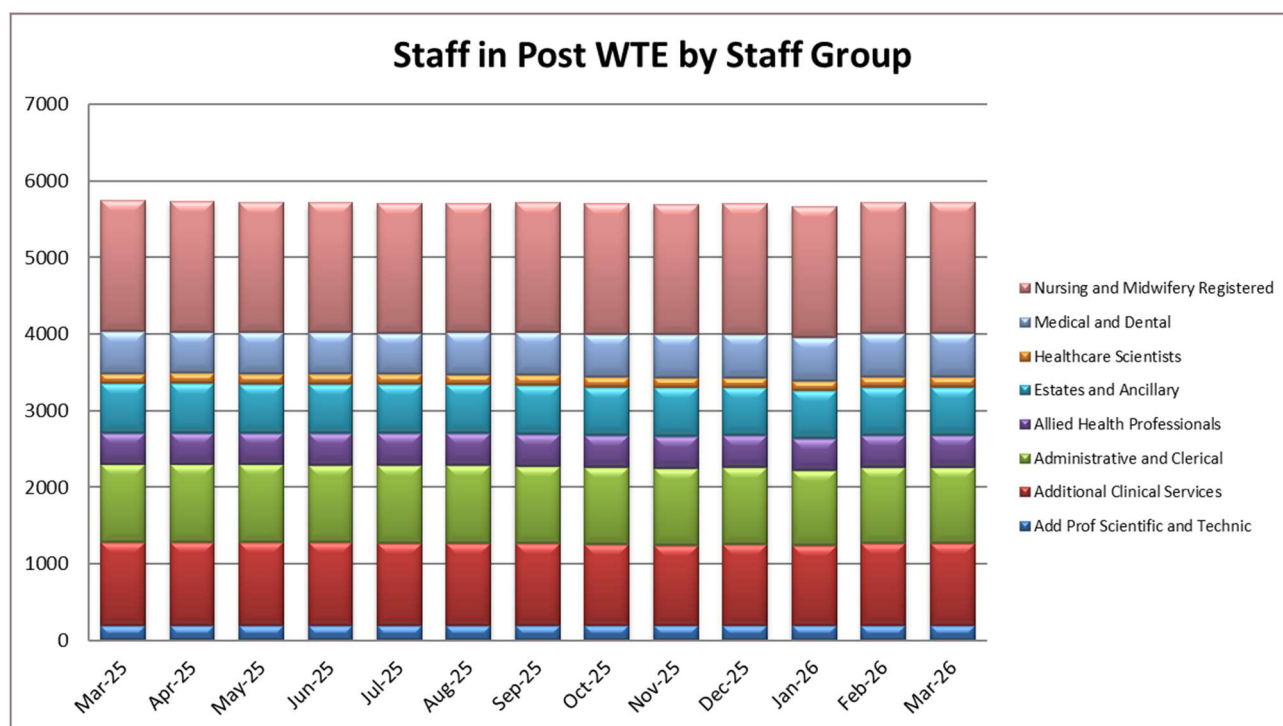
Number of employees engaged on capital projects	7	-		7	-	7
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(Table above subject to audit)

The average number of employees is calculated as the whole-time equivalent number of employees under contract of service in each week of the financial year, divided by the number of weeks in the financial year. Staff on external secondment are not included in the table above.

The 'other' category (column) in the above table represents agency and contract staff and bank staff.

The 'other' category (row) in the above tables includes non-executive directors and engagements without a permanent employment contract, including agency / temporary staffing and inward secondments from other organisations.



The Trust has a total vacancy rate of 2.08%. For our nursing staff it is 2.86% and for our medical and dental workforce 4.83% (including Lead Employer Junior Doctors). However, for consultant medical staff we have a vacancy rate of 5.23%. The Trust is committed to reducing vacancy rates with a focus on recruitment and retention initiatives.

Other salaries and wages costs include payments to Mersey and West Lancashire NHS Trust as the lead employer for our resident doctors and external bank staff (Table below subject to audit).

2025/26

	Permanently employed	Other	2025/26 Total	Permanently employed	Other	2024/25 Total
Salaries and wages	271,562	17,978	289,540	257,419	15,464	272,883
Social security costs	34,542	-	34,542	25,923	-	25,923
Apprenticeship levy	1,439	-	1,439	1,353	-	1,353
Employer's contributions to the NHS Pension Scheme	33,834	-	33,834	51,227	-	51,227
Employer's contributions to the National Employment Savings Scheme (NEST)	104	-	104	118	-	118
Bank and agency staff	-	32,396	32,396	-	37,687	37,687
Total pay costs	341,481	50,374	391,855	336,040	53,151	389,191

Staff policies and actions applied during the financial year

The Trust's Workforce Policies and Procedures continue to be subject to regular review and update as per the review cycle as defined by the Trust's agreed governance procedures. During the previous financial year, there continues to be an improved position in terms of the outstanding Workforce policies in need of update and review. This is due to a combination of an improved governance approval process and a designated HR lead for continued oversight. Additionally, there has been a renewed emphasis of the importance of ensuring timely policy reviews with a realistic estimated approval date mapped against the required governance meetings.

All policies are subject to standard corporate documentation which includes the requirement for a robust equality impact assessment against all protected characteristics at the start of the approval process. This is to ensure that the needs of staff will be given additional consideration in the development of any policies. The HR team have received training in the effective application of EIAs in the last 12 months to improve the standard of the documentation and the thoroughness of the exercise. The policy template has also been developed for ease of reference and for standardisation. All Workforce policies are primarily discussed in Partnership at the monthly Policy, Pay Terms & Conditions meeting which is followed by the bi-monthly Partnership Steering Group meeting. Final ratification is achieved at Workforce Steering Board prior to any policies becoming operational and accessible through the Trust's intranet site.

Policy reviews are determined by the review cycle which is managed via the Trust policy directory. Reviews can also be initiated if the terms are superseded by new and emerging legislation, best practice, lessons learnt, Agenda for Change developments or any other national recommendations received.

The priority for the last financial year has been the continued focus on the development of the national policy framework, from which we have received and developed the Sexual Safety in the Workplace policy which was produced at a national level and outlines the approach to tackle, prevent, and reduce sexual misconduct. This policy is in line with the NHS England Sexual Safety in Healthcare organisational charter which confirms the commitment to a zero-tolerance approach to any unwanted behaviour.

Other highlights

HR and Staff Side continue to have a positive working relationship and have recently renewed the partnership Agreement which sets out how we will work together in partnership. Workforce Directorate and WUTH Managers continue to meet regularly through various partnership forums, creating opportunity for trade union representatives to negotiate on behalf of their members through collective bargaining. Divisional Staff Side Meetings are also embedded to informally address local matters. There are also monthly HR and Staff Side Partnership Meetings and bi-monthly HR Policy Pay Terms and Conditions Meetings. More formal / strategic matters are collectively considered by the Partnership Steering Group, which is chaired on a rotational basis between the Chief People Officer and Staff Side Chair. These are designed to develop a culture of conversation

and engagement to enable Staff Side to openly raise concerns and encourage early resolution to issues before escalation in line with our formal policies and procedures. The Partnership forums are well attended with healthy engagement.

Freedom to speak up (FTSU)

The Trust is committed to ensuring a positive speak up culture and continues to promote staff speaking up from induction programmes to regular communications via Trustwide bulletins and ad hoc communications.

The Trust places a spotlight on speaking up as part of national speak up week in October and offers a range of ways that staff can raise their concerns, including an anonymous reporting options too.

Where a member of staff does not feel able to speak up through the normal management channels, staff can access our FTSU team and will also be signposted to relevant support services as necessary.

The Trust continues to implement recommendations and guidance from the National Guardian's Office (NGO) and has a Lead FTSU Guardian in post, along with a network of 40 trained FTSU Champions. FTSU Champions work within their service areas, promoting and encouraging staff to speak up and signposting to FTSU Guardian where appropriate.

The profile of the FTSU Guardian in the Trust remains prominent and a variety of Trust wide communication mechanisms are utilised to promote the importance of speaking up and the support available, including leaflets, pull up banners and articles within the Trust's In-Touch magazine.

The Chief People Officer is the Trust's executive lead for FTSU matters, along with Lisa Greenhalgh, as the non-executive lead.

Guardians form part of the staff induction process (including junior doctors) and FTSU training is now required for all staff at a level appropriate for their role, with compliance continuing to increase and subject to standard Trust monitoring processes. Guardians conduct walkabouts within areas to heighten visibility and are linked to departmental cultural reviews as additional support.

The Trust continues to record and monitor data on the number of people who have spoken up to FTSU guardians and the themes of their concerns. Regular reports are considered through the workforce governance structure and up to the Board of Directors. The Trust has successfully rolled out the National Guardian's Office (NGO) e-learning programme with levels 1, 2 and 3 now fully implemented and embedded within the Trust's role specific training matrix. Compliance continues to be monitored, with 92% of Board members completing level 3; 92% completing level 2 and 88% of staff completing level 1.

Staff can access FTSU Guardians anonymously; although this can prevent effective management of the circumstances (due to insufficient information) and does prevent feedback and support to the

individuals concerned. The Trust continues to see low numbers of anonymous concerns raised with only 2 received in 2025/26.

79 people have spoken up to the Freedom to Speak Up Service in 2025/26, which remains the same as in 2024/25. Data shows that people accessing the speak up service are from all Divisions and across all occupational groups.

Attitudes and behaviours are the most reported theme and numbers of staff speaking up regarding patient safety has decreased from 6 in 2024/25 to 2 for 2024/25.

Incident reporting processes continue to capture patient safety concerns and promotion of the FTSU service continues across our services.

A number of data triangulation exercises have been undertaken to further understand staff experiences, particularly with regards to ensuring we are an inclusive and anti-racist organisation. Data is monitored by capturing staff demographic information where possible and identifying potential trends and themes across service areas.

We have a number of FTSU champions in place, promoting and supporting staff to speak up, with champions across all Divisions and staff networks.

Staff turnover

The Trust has a target of ensuring turnover of staff is no more than 10%. This equates to a maximum rate of 0.83% monthly. The in-month turnover rate based on March 2026 data is 0.55%. The rolling turnover for March 2026 is 10.63%, which is above target. However, the rolling turnover rate based on March 2025 is 11.67%. Therefore, there has been a significant improvement in year.

As per the Trust's People Strategy 2022-26 under the principle 'Shaping our future' there is a multi-year programme of work in place to improve retention across the workforce as retaining and supporting our people is a key priority.

There are also other key programmes of activity within the People Strategy Delivery Plan that will also help minimise turnover these include delivery of the continued implementation of the Trust's flexible working offer, Implementation of the Harnessing Talent development framework, implementation of our Engagement Framework and the extensive work on the strategic workforce planning and controls programme.

The Trust continues to develop consistent workforce approaches and responses for staffing, recruitment and employment issues and linking in with wider partners and agencies to optimise routes to employment. An example of this are recent mass recruitment events for Clinical Support

Worker and Health care assistant roles. Working with local partners we were able to successfully recruit on mass.

Information on staff turnover is published by NHS Digital and available through the link below.

[NHS workforce statistics - NHS Digital](#)

Employee Engagement and Experience

Staff Survey Feedback

The NHS Staff Survey, undertaken by independent external organisation, Picker Europe, took place between 29 September and 28 November 2024. The Trust applied a mixed mode of paper based and electronic (via email) surveys in order to maximise access and completion of survey, with an increased number of paper copies made available this year, for our Estates and Facilities teams and for areas that were identified by Divisions as may benefit from a paper version.

We had a 42% response rate this year, with 2,825 staff completing the survey. This is just below the Acute and Acute & Community sector average of 47%, and unfortunately lower than last year at 47%.

Survey results continue to be categorised against the national NHS People Promise with feedback measured across the seven elements. It also measures two elements of the survey separately as it has in previous years, Engagement & Morale. NOTE: This is also congruent with the Trusts Workforce Strategy which acknowledges the requirements of the national People Promise.

Year on year comparison of NSS scores

Indicators	2025			2024			2023		
	Trust score	Acute Average	NHS	Trust score	Acute Average	NHS	Trust score	Acute Average	NHS
We are compassionate and inclusive	7.15	7.28	7.33	7.22	7.29	7.28	7.26	7.31	7.30
We are recognised and rewarded	5.61	5.87	5.95	5.71	5.92	5.99	5.73	5.94	5.99
We each have a voice that counts	6.33	6.60	6.63	6.46	6.67	6.69	6.51	6.70	6.72
We are safe and healthy	5.83	6.07	6.12	5.94	6.13	6.14	6.03	6.11	6.13

We are always learning	5.22	5.57	5.63	5.38	5.64	5.67	5.33	5.62	5.64
We work flexibly	5.99	6.22	6.31	6.08	6.24	6.31	6.00	6.20	6.28
We are a team	6.55	6.75	6.80	6.62	6.75	6.80	6.56	6.75	6.80
Staff engagement	6.35	6.74	6.75	6.56	6.84	6.85	6.67	6.91	6.89
Morale	5.48	5.84	5.90	5.66	5.93	5.94	5.70	5.90	5.73

The Trust scores below average in all areas, with five areas statistically significantly reduced this year these were We each have a voice that counts, We are safe and healthy, We are always learning and the themes of Staff Engagement and Morale.

Feedback also highlights:

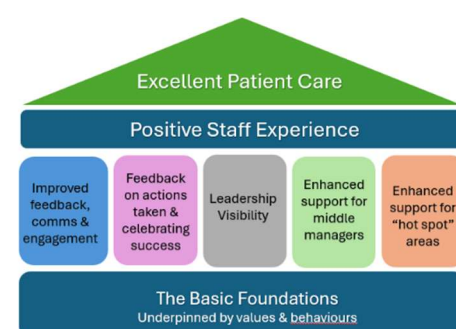
- More staff feel that their role makes a difference to patients and service users this year.
- Less staff have experienced bullying and harassment from colleagues or managers.
- Less staff are experiencing discrimination from patients, managers and colleagues.
- Less staff are experiencing physical violence from patients and colleagues and of those that do, more staff are reporting it.
- Staff are more satisfied with teamworking, with improvements in colleagues being understanding and kind; feeling respected, showing appreciation and staff feeling valued by their team.
- More staff feel that reasonable adjustments are being made to support them at work.

Areas for improvement are:

- More staff are reporting they do not have adequate materials, supplies and equipment to do their job.
- Staff are less satisfied with flexible working and achieving a balance between home and work.
- More staff are feeling burnt out and frustrated by work and are less satisfied with positive action taken by the organisation on health and wellbeing.
- Whilst staff feel more encouraged to report errors, near misses and incidents, staff are less confident that action will be taken as a result of reporting, with lower levels of feedback received.
- Staff are less satisfied with support to develop their potential; with less access to clinical supervision, learning and development opportunities.
- Less staff feel motivated and valued and are less likely to advocate for WUTH.

On review of survey findings, the following areas of focus are proposed for 2026/7

1. Improved feedback, communications and engagement
2. Feedback on actions taken and celebrating success
3. Leadership visibility
4. Enhanced support for middle managers
5. Enhanced support for 'hot spot' areas



The 2025 staff survey results will be used as one of a number of engagement diagnostics that enable '*staff voice*' to be heard and acted upon. The results of this year's survey will be used to shape the priorities for 2025/26 Trust wide plans including People Strategy delivery plan. Further to this, survey results will also inform 2025/26 divisional delivery plans.

Workshops have been undertaken to share findings, support understanding of data and to identify focus areas and inform plans for 2026/27 for Divisions, Corporate Service Heads of Service, subject matter experts and key enabling strategy leads.

A programme of cascade is being implemented throughout March and April, with Divisional events scheduled to feedback results to staff and provide an engagement opportunity to work together with staff on identifying key areas of priority and actions needed to support improvements. Additional workshops are also being implemented to focus on key areas including speaking up / raising concerns and to understand experiences of staff who share protected characteristics.

Staff Recognition

The Trust values the continued significant contribution of its staff and as such, is committed to ensuring staff feel valued and recognised for the work that they do.

As part of the 2024/25 People Strategy key priorities, a new Engagement Framework was launched and included a new monthly recognition scheme.

Since the launch of the scheme in May 2025, the Trust identifies winners for Employee or Team of the month for support services and also Employee or Team of the month for patient care. A quarterly "Making a Difference" Volunteer award is also given, with winners of each category identified by a panel, following a nomination process. Winners are recognised with a certificate and food hamper and celebrated as part of the monthly Leaders in Touch / all staff briefing forum. A special CEO star award is also given as identified by the Chief Executive.

Sickness absence

During the financial year 2025/26, the average attendance rate was 94.06%, a rolling sickness absence rate of 5.94%. At the end of the financial year, the Trust reported in-month sickness

absence of 5.51% which was an improved position than from the start of the financial year which reported 5.84%. The Trust has continued to manage attendance in line with the Attendance Management Policy ensuring this is monitored at departmental level and reported through to the People Committee and the Board.

The Trust undertook a comprehensive sickness project which has been highly successful in both reducing both sickness and subsequent reliance on premium spend (bank and agency). The project consisted of several key workstreams:

- Improvements in Occupational Health
- Divisional High Impact Action Plans
- New Communications Campaign
- Enhance Training for Managers
- Review of sickness absence data

Through the Sickness Absence project extensive work has been undertaken across the Trust including improvements in Occupational Health derived from a capacity and demand review, increased psychological wellbeing, targeted interventions tailored to the requirements of the Trust, new Wellness Resilience Action Plans and a new Return to Work Programme for staff off on long term sickness due to mental health, all in addition to business-as-usual sickness absence management and supported by the new 'Every Day Counts' communication campaign.

The rolling position at the end of March 2026 was as follows:

	Absence FTE	Available FTE	Absence FTE % Rolling	Number of Absence Occurrences	Absence Estimated Cost
Clinical Support Div	21,691.78	444,716.17	4.88%	2,115	2,531,155.42
Corporate Support Div	7,606.66	191,996.38	3.96%	606	1,080,171.18
Emergency Div	5,415.16	98,860.88	5.48%	679	709,432.03
Estates, Facilities & Capital Div	19,455.14	224,387.44	8.67%	1,865	1,523,568.04
Medicine Div	28,513.89	502,057.96	5.68%	2,875	3,241,536.29
Surgery Div	29,856.95	430,427.27	6.94%	2,384	3,369,845.01
Women and Children's Div	12,959.03	216,892.11	5.97%	1,135	1,592,425.61
	125,503.62	2,111,413.09	5.94%	11,641	14,048,836.91

Figures Converted by DH to Best Estimates of Required Data Items	Statistics Published by NHS Digital from ESR Data Warehouse	
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Average FTE for 2025	Adjusted FTE days lost to Cabinet Office definitions	FTE-Days Available	FTE-Days Lost to Sickness Absence	Average Sick Days per FTE
5,716	78,249	2,100,655	126,938	13.7

Source: NHS Digital - Sickness Absence and Workforce Publications - based on data from the ESR Data Warehouse. Period covered: January to December 2025

The Trust has a robust Attendance Management Policy which is working well to support and manage staff. The Trust continues to implement a wide range of supportive interventions as well as robust application of the policy. New enhanced training was delivered as part of the sickness project across the Trust to support managers in all areas which included standalone, Managers Essential training and Mini-managers topics such as reporting absence, return to work, long term sickness absence, occupational health referrals, reasonable adjustments and preventing sickness through wellbeing conversations.

Sickness audits are regularly conducted across the Trust to assess the consistent application of the Attendance Management Policy and the effectiveness of absence management. Audited areas are provided with an audit score and overall feedback. Actions are often derived from the audits ensuring additional support is provided to managers, where necessary, and where compliance is lower than expected, a re-audit is scheduled. The local sickness audits are now reported to Workforce Steering Board as business as usual within the Performance Report.

Following various interventions implemented to support staff to remain well in work, there has been a reducing trend of sickness absence which is beneficial for both patients and staff.

Occupational Health and Workforce Wellbeing

The Occupational Health and Workforce Wellbeing service has continued to focus on core OH activities in addition to wellbeing initiatives, principally supporting attendance management, pre-employment medical screening, vaccinations, health surveillance, immunisations and extensive workforce wellbeing support and reactional work in response to unforeseen events and restorative supervision.

The department has been instrumental in the implementation of support provisions and improvements in the areas of physical health, mental health, morale boosters and enabling resilience. The service has conducted clinically led workshops which offer strategies to improve the management of mental wellbeing. The service also offers additional bespoke workshops on low mood, social anxiety, post-traumatic stress disorder and health anxiety.

The service continues to offer Wellbeing Surgeries quarterly, each focusing on a particular theme chosen by staff or determined to benefit our staff. The latest wellbeing surgery focused on supporting staff mental health. A variety of services were arranged to offer support and information across sites. Stall and drop-ins included the Trust's Employee Assistance Programme, the open door charity, Talking together Wirral, Involve North West and Staff Side representative.

Key initiatives delivered over the past 12 month include but are not limited to;

- Targeted psychological support to divisions with identified wellbeing concerns following traumatic events
- Revised mental health referral triage to ensure faster access to care
- Phase two of Clinical system upgrade to improve service delivery, appointment monitoring and reporting
- A comprehensive communication plan covering EAP, physiotherapy and OH self-referrals and focus on increased uptake of the Wisdom Wellbeing App
- Cervical health checks for staff over three days on both sites
- Ongoing partnership with Talking Together Wirral to improve staff access to psychological services

The department co-ordinated the delivery of the Trust's Flu and Covid programme and achieved 44% which is average amongst similar organisations across the Cheshire & Mersey region.

A particular highlight was the new return to work programme, which is a structured, evidence-based wellbeing programme supporting colleagues on long-term sickness absence, primarily related to mental ill health. Designed and delivered by Occupational Health with multidisciplinary partners, the programme provides targeted psychological, physical and lifestyle interventions to rebuild wellbeing, confidence and work readiness. By addressing the root causes of absence through a compassionate, proactive approach, the programme improves staff experience whilst enabling earlier, sustainable returns to work. The programme has delivered measurable improvements in wellbeing, engagement and productivity, whilst directly supporting the Trust's sickness reduction and workforce sustainability objectives.

The Occupational Health Department continues to complement the Trust's ambition for a proactive culture of wellbeing and demonstrates the importance placed on looking after the health and wellbeing of our people.

Expenditure on consultancy

Total expenditure on consultancy during 2025/26 was £0.42m.

Off-payroll arrangements

The Trust is required to report on its highly paid and/or senior off-payroll engagements. The tables below meet the disclosure requirements.

Table 1: For all off-payroll engagements as of 31 March 2026, for more than £245 per day and that last for longer than six months.

Number of existing engagements as at 31 March 2026	28
Of which	
Number that has existed for less than one year at time of reporting	18
Number that has existed for between one year and two years at time of reporting	5
Number that has existed for between two years and three years at time of reporting	2
Number that has existed for between three years and four years at time of reporting	2
Number that has existed for between four or more years at time of reporting	1

The Trust has robust contractual agreements with agencies and intermediaries, through which it engages off-payment workers. These contracts confer an explicit obligation on the agencies to undertake an assessment and calculate and deduct tax.

Table 2: All new off-payroll engagements, or those that reached six months in duration, between 1 April 2025 and 31 March 2026, for more than £245 per day and that lasted longer than six months.

Number of new engagements, or those that reached six months in duration, between 1 April 2025 and 31 March 2026	74
Of which	
Number assessed as within the scope of IR35	0
Number assessed as not within the scope of IR35	74
Number engaged directly (via PSC contracted to Trust) and are on the Trust's payroll	0
Number of engagements reassessed for consistency/assurance purposes during the year	0
Number of engagements that saw a change to IR35 status following the consistency review	0

Table 3: For any off-payment engagements of Board members, and/or senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026.

Number of off-payroll engagements of Board members, and/or senior officials with significant financial responsibility, during the year	0
Number of individuals that have been deemed 'Board members and/or senior officials with significant financial responsibility' during the financial year, including both off-payroll and on-payroll engagements	0

Exit packages

Foundation Trusts are required to disclose summary information of staff exit packages which have been agreed in the year. This section is subject to audit.

There was one compulsory redundancy in 2025/26. In 2025/26 there were 60 cases comprising pay in lieu of notice relating to:

- Ill-health
- Capability and conduct
- Statutory reason
- Death in service
- Sickness absence

Ongoing costs related to ill-health retirements are met by NHS Pensions and are not included in this disclosure.

The following table also details the number and value of non-compulsory exit packages agreed in the year. The expense associated with these departures may have been recognised in part or in full in a previous period.

Exit package cost per band 2025/26	Number of compulsory redundancies	Cost of compulsory redundancies	Number of other agreed departures	Cost of other departures agreed	Total number of exit packages	Total cost of exit packages
<£10,000	-	-	62	245	62	245
£10,000 - £25,000	-	-	7	99	7	99
£25,001 - £50,000	1	27	2	86	3	113
£50,001 - £100,000	-	-	3	207	3	207
£100,001 - £150,000	-	-	-	-	-	-
£150,001 - £200,000	-	-	-	-	-	-
Total	1	27	74	637	75	664

A single exit package can be made up of several components, each of which will be counted separately in the above table, whereas the first table details individual departures.

Non-contractual exit packages require HM Treasury pre-approval. No payments were made in 2025/26.

Gender pay gap

The Trust is required to publish gender pay gap information on an annual basis, identifying any difference between the average pay for men and women within Wirral University Teaching Hospital. Data is based on a snapshot date of 31 March each year (for the public sector) and is based on six calculations as required under the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017.

Findings based on data as at 31 March 2025 are:

- 1) Increased mean gender pay gap from 20.1% to 20.9% this year, continuing to be in favour of males
- 2) Increased median gender pay gap from 2.8% to 4.4% this year.
- 3) Significant reduction in mean bonus pay gap from 30.1% to 10.2% this year.
- 4) Continued 0% median bonus pay gap.
- 5) 4.6% reduction in proportionately of bonus, with 0.4% of females receiving bonus pay this year, compared with 4.3% of males (1.8% females in 2024 and 10.3% of males).
- 6) Reduced number of male staff from 22.4% to 21.8% this year. Number of male staff still remains significantly lower than females overall.

- 7) Reduction in the females in the upper pay quartile this year (from 69.5% in 2024 to 69% this year).

A number of steps have been taken across the organisation over the last few years to support workforce wellbeing and worker experiences and support development and personal growth for staff.

Gender pay gaps at Wirral University Teaching Hospital have shown a reducing trend since reporting commenced, however this is the second time since commencement that the mean gap has increased.

Mean averages can fluctuate year on year due to the recruitment and loss of experienced high earning staff, which appears to be the case this year. Data shows a reduction in the number of females within the upper pay quartile, which would impact the overall mean average.

Bonus gender pay gaps have however significantly improved, largely due to changes in awarding of clinical excellence awards (CEA) and discretionary points for medical staff.

2019 Government recommendations identified key areas that would work to reduce the gender pay gap and women's progression in the workplace and these are:

- create an inclusive culture
- support women's career development
- progression for part-time workers
- improve recruitment and promotion processes
- measure and evaluate policies to support diversity and inclusion

Further work is therefore required this year to understand data at a Divisional level, along with experiences of female staff. 2025 staff survey results for female staff will therefore be reviewed and analysed to understand potential areas of priority.

Ethnicity, disability and sexual orientation pay gaps are also monitored and include gender pay gaps.

Key findings by protected characteristic are:

- 1) An 23.8% ethnicity pay gap in favour of Black, Asian and Minority Ethnic (BAME) staff, with a higher average earning for both male and female BAME staff when compared with white colleagues.
- 2) A 12.0% disability pay gap in favour of non-disabled staff, with a higher average earning for both male and female non-disabled staff when compared with disabled colleagues.
- 3) A 5.09% sexual orientation pay gap in favour of heterosexual or straight staff, with a significantly higher average earning for male heterosexual or straight staff, when compared with male LGB colleagues and a higher average earning for female LGB staff when compared with heterosexual / straight colleagues.

A number of steps have been taken across the organisation over the last few years to support workforce wellbeing and worker experiences and support development and personal growth for staff.

Whilst there has been an increase in the mean average, the gap is still low compared to previous data. This is the first time however since commencement of the gender pay gap reporting that data

has increased and therefore greater awareness is needed to ensure deterioration is avoided in subsequent reports.

NHS Foundation Trust Code of Governance Disclosures

NHSE revised its Code of Governance in October 2022 for adoption from April 2023. The table therefore provides compliance against this code, *the Code of governance for NHS provider trusts*.

As part of this compliance, NHS foundation trusts are required to provide a specific set of disclosures in their annual report to meet the requirements of the Code of Governance. Schedule A to the Code of Governance specifies everything that is required within these disclosures. Where the information is already contained within the annual report, a reference to its location is sufficient to avoid unnecessary duplication.

The information in the table below covers those items from Schedule A which require disclosure, and which require a “comply or explain” approach. The table also includes requirements that are not part of the Code of Governance but which are required by the FT ARM.

Part of Schedule A	Code section	Summary of requirement	Trust Response
Disclose	A 2.1	The board of directors should assess the basis on which the trust ensures its effectiveness, efficiency and economy, as well as the quality of its healthcare delivery over the long term, and contribution to the objectives of the ICP and ICB, and place-based partnerships. The board of directors should ensure the trust actively addresses opportunities to work with other providers to tackle shared challenges through entering into partnership arrangements such as provider collaboratives. The trust should describe in its annual report how opportunities and risks to future sustainability have been considered and addressed, and how its governance is contributing to the delivery of its strategy.	Included in the Overview of Performance and Performance Analysis.
Disclose	A 2.3	The board of directors should assess and monitor culture. Where it is not satisfied that policy, practices or behaviour throughout the business are aligned with the trust’s vision, values and strategy, it should seek assurance that management has taken corrective action. The annual report should explain the board’s activities and any action taken, and the trust’s approach to investing in, rewarding and promoting the wellbeing of its workforce.	Included in the Performance Analysis and Staff Report.
Disclose	A 2.8	The board of directors should describe in the annual report how the interests of stakeholders, including system and place-based partners, have been considered in their discussions and decision-making, and set out the key partnerships for collaboration with other providers into which the trust has entered. The board of directors should keep engagement mechanisms under review so	Included in the Overview of Performance.

		that they remain effective. The board should set out how the organisation's governance processes oversee its collaboration with other organisations and any associated risk management arrangements.	
Disclose	B 2.6	The board of directors should identify in the annual report each non-executive director it considers to be independent. Circumstances which are likely to impair, or could appear to impair, a non-executive director's independence include, but are not limited to, whether a director: • has been an employee of the trust within the last two years • has, or has had within the last two years, a material business relationship with the trust either directly or as a partner, shareholder, director or senior employee of a body that has such a relationship with the trust • has received or receives remuneration from the trust apart from a director's fee, participates in the trust's performance-related pay scheme or is a member of the trust's pension scheme • has close family ties with any of the trust's advisers, directors or senior employees • holds cross-directorships or has significant links with other directors through involvement with other companies or bodies • has served on the trust board for more than six years from the date of their first appointment • is an appointed representative of the trust's university medical or dental school. Where any of these or other relevant circumstances apply, and the board of directors nonetheless considers that the non-executive director is independent, it needs to be clearly explained why.	Included in the Directors' Report.
Disclose	B 2.13	The annual report should give the number of times the board and its committees met, and individual director attendance.	Included in the Directors' report.
Disclose	B 2.17	For foundation trusts, this schedule should include a clear statement detailing the roles and responsibilities of the council of governors. This statement should also describe how any disagreements between the council of governors and the board of directors will be resolved. The annual report should include this schedule of matters or a summary statement of how the board of directors and the council of governors operate, including a summary of the types of decisions to be taken by the board, the council of governors, board committees and the types of	Included in the Directors' report.

		decisions which are delegated to the executive management of the board of directors.	
Disclose	C 2.5	If an external consultancy is engaged, it should be identified in the annual report alongside a statement about any other connection it has with the trust or individual directors.	Not required in year.
Disclose	C 2.8	The annual report should describe the process followed by the council of governors to appoint the chair and non-executive directors. The main role and responsibilities of the nominations committee should be set out in publicly available written terms of reference.	Included in the Remuneration Report. All Committee terms of reference are available on the Trust website.
Disclose	C 4.2	The board of directors should include in the annual report a description of each director's skills, expertise and experience.	Included in the Directors' report.
Disclose	C 4.7	All trusts are strongly encouraged to carry out externally facilitated developmental reviews of their leadership and governance using the Well-led framework every three to five years, according to their circumstances. The external reviewer should be identified in the annual report and a statement made about any connection it has with the trust or individual directors.	Completed by Deloitte in early 2024/25.
Disclose	C 4.13	The annual report should describe the work of the nominations committee(s), including: - the process used in relation to appointments, its approach to succession planning and how both support the development of a diverse pipeline - how the board has been evaluated, the nature and extent of an external evaluator's contact with the board of directors and individual directors, the outcomes and actions taken, and how these have or will influence board composition - the policy on diversity and inclusion including in relation to disability, its objectives and linkage to trust vision, how it has been implemented and progress on achieving the objectives - the ethnic diversity of the board and senior managers, with reference to indicator nine of the NHS Workforce Race Equality Standard and how far the board reflects the ethnic diversity of the trust's workforce and communities served - the gender balance of senior management and their direct reports.	Included in the Remuneration report.
Disclose	C 5.15	Foundation trust governors should canvass the opinion of the trust's members and the public, and for appointed governors the body they represent, on the NHS foundation trust's forward plan, including its objectives, priorities and strategy, and their views should be communicated to the board	Included in the Directors' report.

		of directors. The annual report should contain a statement as to how this requirement has been undertaken and satisfied.	
Disclose	D 2.4	The annual report should include: - the significant issues relating to the financial statements that the audit committee considered, and how these issues were addressed - an explanation of how the audit committee (and/or auditor panel for an NHS trust) has assessed the independence and effectiveness of the external audit process and its approach to the appointment or reappointment of the external auditor; length of tenure of the current audit firm, when a tender was last conducted and advance notice of any retendering plans - where there is no internal audit function, an explanation for the absence, how internal assurance is achieved and how this affects the external audit - an explanation of how auditor independence and objectivity are safeguarded if the external auditor provides non-audit services.	Included in the Annual Governance Statement
Disclose	D 2.6	The directors should explain in the annual report their responsibility for preparing the annual report and accounts, and state that they consider the annual report and accounts, taken as a whole, is fair, balanced and understandable, and provides the information necessary for stakeholders to assess the trust's performance, business model and strategy.	Included in the Director's report, Annual Governance Statement, and the Auditor's report.
Disclose	D 2.7	The board of directors should carry out a robust assessment of the trust's emerging and principal risks. The relevant reporting manuals will prescribe associated disclosure requirements for the annual report.	Completed. Further detail in the Overview of Performance report and Annual Governance Statement.
Disclose	D 2.8	The board of directors should monitor the trust's risk management and internal control systems and, at least annually, review their effectiveness and report on that review in the annual report. The monitoring and review should cover all material controls, including financial, operational and compliance controls. The board should report on internal control through the annual governance statement in the annual report.	Included in the Annual Governance Statement.
Disclose	D 2.9	In the annual accounts, the board of directors should state whether it considered it appropriate to adopt the going concern basis of accounting when preparing them and identify any material uncertainties regarding going concern. Trusts should refer to the DHSC group accounting manual and NHS foundation trust annual reporting manual which explain that this assessment should be	Included in the performance analysis.

		based on whether a trust anticipates it will continue to provide its services in the public sector. As a result, material uncertainties over going concern are expected to be rare.	
Disclose	E 2.3	Where a trust releases an executive director, e.g. to serve as a non-executive director elsewhere, the remuneration disclosures in the annual report should include a statement as to whether or not the director will retain such earnings.	Not required.
Disclose	Appendix B, para 2.3 (not in Schedule A)	The annual report should identify the members of the council of governors, including a description of the constituency or organisation that they represent, whether they were elected or appointed, and the duration of their appointments. The annual report should also identify the nominated lead governor.	Included in the Directors' report.
Disclose	Appendix B, para 2.14 (not in Schedule A)	The board of directors should ensure that the NHS foundation trust provides effective mechanisms for communication between governors and members from its constituencies. Contact procedures for members who wish to communicate with governors and/or directors should be clear and made available to members on the NHS foundation trust's website and in the annual report.	Included on the Trust website and in the Directors' report.
Disclose	Appendix B, para 2.15 (not in Schedule A)	The board of directors should state in the annual report the steps it has taken to ensure that the members of the board, and in particular the non-executive directors, develop an understanding of the views of governors and members about the NHS foundation trust, eg through attendance at meetings of the council of governors, direct face-to-face contact, surveys of members' opinions and consultations.	Included in the Directors' report.
Disclose	Additional requirement of FT ARM resulting from legislation	If, during the financial year, the Governors have exercised their power* under paragraph 10C** of schedule 7 of the NHS Act 2006, then information on this must be included in the annual report. This is required by paragraph 26(2)(aa) of schedule 7 to the NHS Act 2006, as amended by section 151 (8) of the Health and Social Care Act 2012. * Power to require one or more of the directors to attend a governors' meeting for the purpose of obtaining information about the foundation trust's performance of its functions or the directors' performance of their duties (and deciding whether to propose a vote on the foundation trust's or directors' performance). ** As inserted by section 151 (6) of the Health and Social Care Act 2012)	Not required in year.
Comply or explain	A 2.2	The board of directors should develop, embody and articulate a clear vision and values for the trust, with reference to the ICP's integrated care	A new co-produced Joint Strategy for WUTH and WCHC was launched

		strategy and the trust's role within system and place-based partnerships, and provider collaboratives. This should be a formally agreed statement of the organisation's purpose and intended outcomes and the behaviours used to achieve them. It can be used as a basis for the organisation's overall strategy, planning, collaboration with system partners, and other decisions.	in April 2026 which takes these elements into account.
Comply or explain	A 2.4	The board of directors should ensure that adequate systems and processes are maintained to measure and monitor the trust's effectiveness, efficiency and economy, the quality of its healthcare delivery, the success of its contribution to the delivery of the five-year joint plan for health services and annual capital plan agreed by the ICB and its partners, and to ensure that risk is managed effectively. The board should regularly review the trust's performance in these areas against regulatory and contractual obligations, and approved plans and objectives, including those agreed through place-based partnerships and provider collaboratives.	The Audit and Risk Committee monitor controls and risk, while the Quality Committee monitor the delivery of healthcare. No joint plan has been agreed for the ICB but the Trust is committed to working towards it once complete.
Comply or explain	A 2.5	The board of directors should ensure that relevant metrics, measures, milestones and accountabilities are developed and agreed so as to understand and assess progress and performance. Where appropriate and particularly in high risk or complex areas, the board of directors should commission independent advice, eg from the internal audit function, to provide an adequate and reliable level of assurance.	The Board Assurance Framework and Trust's Performance Dashboard are reviewed in full annually to ensure detail is correct, and relevant.
Comply or explain	A 2.6	The board of directors should report on its approach to clinical governance and its plan for the improvement of clinical quality in the context of guidance set out by the Department of Health and Social Care (DHSC), NHS England and the Care Quality Commission (CQC). The board should record where in the structure of the organisation clinical governance matters are considered.	This is completed within the Quality Account. Clinical Governance feeds up from divisions through to Quality Committee.
Comply or explain	A 2.7	The chair should regularly engage with stakeholders including patients, staff, the community and system partners, in a culturally competent way, to understand their views on governance and performance against the trust's vision. Committee chairs should engage with stakeholders on significant matters related to their areas of responsibility. The chair should ensure that the board of directors as a whole has a clear understanding of the views of the stakeholders including system partners. NHS foundation trusts must hold a members' meeting at least annually. Provisions regarding the role of the council of	The Chair has regular meetings with system partners and key stakeholders, and Committee chairs engage with relevant key stakeholders. The Chair has a slot on each Board and Council of Governors agenda to provide feedback on his meetings. The Trust holds a member meeting annually.

		governors in stakeholder engagement are contained in Appendix B.	
Comply or explain	A 2.9	The workforce should have a means to raise concerns in confidence and – if they wish – anonymously. The board of directors should routinely review this and the reports arising from its operation. It should ensure that arrangements are in place for the proportionate and independent investigation of such matters and for follow-up action.	The Trust has a Freedom to Speak Up Lead who reports regularly to Board. Any concerns raised anonymously would be taken through this route, and appropriate investigations undertaken. The People Committee and Board receive biannual reports from the FTSU lead. One of the Non-Executive Directors is also identified as the FTSU Champion at Board.
Comply or explain	A 2.10	The board of directors should take action to identify and manage conflicts of interest and ensure that the influence of third parties does not compromise or override independent judgement.	All staff band 7+ (or decision makers if lower banded), including Board Members, must complete an annual declaration of interest via the Civica portal, which requires manager approval. Board and Board Committees ensure that ad hoc declarations of interest are raised at every meeting and recorded in the minutes if relevant.
Comply or explain	A 2.11	Where directors have concerns about the operation of the board or the management of the trust that cannot be resolved, these should be recorded in the board minutes. If on resignation a non-executive director has any such concerns, they should provide a written statement to the chair, for circulation to the board.	Not required in year.
Comply or explain	B 2.1	The chair is responsible for leading on setting the agenda for the board of directors and, for foundation trusts, the council of governors, and ensuring that adequate time is available for discussion of all agenda items, in particular strategic issues.	This is carried out by the Chair, and he is advised on this by the Director of Corporate Affairs, Board Secretary and relevant Executives.
Comply or explain	B 2.2	The chair is also responsible for ensuring that directors and, for foundation trusts, governors receive accurate, timely and clear information that enables them to perform their duties effectively. A foundation trust chair should take steps to ensure that governors have the necessary skills and knowledge to undertake their role.	The chair manages this through the Board Secretariat. The chair also meets with each Governor on their induction.
Comply or explain	B 2.3	The chair should promote a culture of honesty, openness, trust and debate by facilitating the effective contribution of non-executive directors in particular, and ensuring a constructive relationship between executive and non-executive directors.	The Chair encourages openness and transparency, and the culture of the Board is constructive and cooperative balanced with scrutiny. Evidenced in the Deloitte Well led review. The Chair facilitates a Meeting Review at the end of each board meeting to seek feedback.

Comply or explain	B 2.4	A foundation trust chair is responsible for ensuring that the board and council work together effectively.	The Board and the COG work together as required. The Board Chair also chairs the COG, which helps to ensure this working relationship, and Governors are invited to the board and committee meetings should they wish to attend. The Lead Governor has an agenda item on the public board to provide either a written or verbal update on the work of the CoG.
Comply or explain	B 2.5	The chair should be independent on appointment when assessed against the criteria set out in Section B, provision 2.6. The roles of chair and chief executive must not be exercised by the same individual. A chief executive should not become chair of the same trust. The board should identify a deputy or vice chair who could be the senior independent director. The chair should not sit on the audit committee. The chair of the audit committee, ideally, should not be the deputy or vice chair or senior independent director.	The Chair was independent on appointment, and the Chair and CEO role are not held by the same individual, nor has the CEO become the chair. The SID is Meredydd David, and the Deputy Chair is Lesley Davies. The Chair of the Audit Committee is Lisa Greenhalgh, and the Chair of the Board does not sit on Audit.
Comply or explain	B 2.7	At least half the board of directors, excluding the chair, should be non-executive directors whom the board considers to be independent.	Complied with.
Comply or explain	B 2.8	No individual should hold the positions of director and governor of any NHS foundation trust at the same time.	Complied with.
Comply or explain	B 2.9	The value of ensuring that committee membership is refreshed and that no undue reliance is placed on particular individuals should be taken into account in deciding chairship and membership of committees. For foundation trusts, the council of governors should take into account the value of appointing a non-executive director with a clinical background to the board of directors, as well as the importance of appointing diverse non-executive directors with a range of skill sets, backgrounds and lived experience.	Committee membership was reviewed in November – February 2025, with a mix of NEDs and a cross-representation of Exec portfolios. Steve Ryan and Chris Bentley currently serve as the clinical NEDs. The Trust's commitment to diversity of skill and background and experience formed part of the processes undertaken this year.
Comply or explain	B 2.10	Only the committee chair and members are entitled to be present at nominations, audit or remuneration committee meetings, but others may attend by invitation of the particular committee.	Complied with.
Comply or explain	B 2.11	In consultation with the council of governors, NHS foundation trust boards should appoint one of the independent non-executive directors to be the senior independent director: to provide a sounding board for the chair and serve as an intermediary for the other directors when necessary. Led by the senior independent director, the foundation trust non-executive directors	Meredydd David is the SID and will follow this process during this year's appraisal process.

		should meet without the chair present at least annually to appraise the chair's performance, and on other occasions as necessary, and seek input from other key stakeholders. For NHS trusts the process is the same but the appraisal is overseen by NHS England as set out in the chair appraisal framework.	
Comply or explain	B 2.12	Non-executive directors have a prime role in appointing and removing executive directors. They should scrutinise and hold to account the performance of management and individual executive directors against agreed performance objectives. The chair should hold meetings with the non-executive directors without the executive directors present.	The Remuneration Committee is made up of all NEDs and has responsibility for appointing, removing, and monitoring the performance of the Executive Directors. The Chair meets one on one with the NEDs regularly.
Comply or explain	B 2.13	The responsibilities of the chair, chief executive, senior independent director if applicable, board and committees should be clear, set out in writing, agreed by the board of directors and publicly available.	These are in place.
Comply or explain	B 2.14	When appointing a director, the board of directors should take into account other demands on their time. Prior to appointment, the individual should disclose their significant commitments with an indication of the time involved. They should not take on additional external appointments without prior approval of the board of directors, with the reasons for permitting significant appointments explained in the annual report. Full-time executive directors should not take on more than one non-executive directorship of another trust or organisation of comparable size and complexity, and not the chairship of such an organisation.	Complied with during last recruitment exercise. Full time executive directors' appointments are managed in line with this provision, and are listed in the register of interests.
Comply or explain	B 2.15	All directors should have access to the advice of the company secretary, who is responsible for advising the board of directors on all governance matters. Both the appointment and removal of the company secretary should be a matter for the whole board.	This is the case.
Comply or explain	B 2.16	All directors, executive and non-executive, have a responsibility to constructively challenge during board discussions and help develop proposals on priorities, risk mitigation, values, standards and strategy. In particular, non-executive directors should scrutinise the performance of the executive management in meeting agreed goals and objectives, receive adequate information and monitor the reporting of performance. They should satisfy themselves as to the integrity of financial, clinical and other information, and make sure that financial and clinical quality controls, and	This is the case – reflected in the minutes and Board observations.

		systems of risk management and governance, are robust and implemented.	
Comply or explain	B 2.17	The board of directors should meet sufficiently regularly to discharge its duties effectively. A schedule of matters should be reserved specifically for its decisions.	The Board held 9 meetings this year along with other away days and training sessions. The Scheme of Reservation and Delegation lays out the matters reserved to the Board.
Comply or explain	C 2.1	The nominations committee or committees of foundation trusts, with external advice as appropriate, are responsible for the identification and nomination of executive and non-executive directors. The nominations committee should give full consideration to succession planning, taking into account the future challenges, risks and opportunities facing the trust and the skills and expertise required within the board of directors to meet them. Best practice is that the selection panel for a post should include at least one external assessor from NHS England and/or a representative from the ICB, and the foundation trust should engage with NHS England to agree the approach.	This is the case – further detail on the Nominations Committee is in the Remuneration Report.
Comply or explain	C 2.2	There may be one or two nominations committees. If there are two committees, one will be responsible for considering nominations for executive directors and the other for non-executive directors (including the chair). The nominations committee(s) should regularly review the structure, size and composition of the board of directors and recommend changes where appropriate. In particular, the nominations committee(s) should evaluate, at least annually, the balance of skills, knowledge, experience and diversity on the board of directors and, in the light of this evaluation, describe the role and capabilities required for appointment of both executive and non-executive directors, including the chair.	There are two Committees – one called the Remuneration and Appointments Committee and the other the Nominations Committee. Further detail in the Remuneration Report.
Comply or explain	C 2.3	The chair or an independent non-executive director should chair the nominations committee(s). At the discretion of the committee, a governor can chair the committee in the case of appointments of non-executive directors or the chair.	This is the case.
Comply or explain	C 2.4	The governors should agree with the nominations committee a clear process for the nomination of a new chair and non-executive directors. Once suitable candidates have been identified, the nominations committee should make recommendations to the council of governors.	Complied with at last point of recruitment.
Comply or explain	C 2.5	Open advertising and advice from NHS England's Non-Executive Talent and Appointments team	Complied with for recruitment during 2025-26 and this will be the

		should generally be used for the appointment of the chair and non-executive directors.	case when recruitment is next required.
Comply or explain	C 2.6	Where an NHS foundation trust has two nominations committees, the nominations committee responsible for the appointment of non-executive directors should have governors and/or independent members in the majority. If only one nominations committee exists, when nominations for non-executives, including the appointment of a chair or a deputy chair, are being discussed, governors and/or independent members should be in the majority on the committee and also on the interview panel.	Complied with.
Comply or explain	C 2.7	When considering the appointment of non-executive directors, the council of governors should take into account the views of the board of directors and the nominations committee on the qualifications, skills and experience required for each position.	Complied with at the point of last recruitment.
Comply or explain	C 2.9	Elected governors must be subject to re-election by the members of their constituency at regular intervals not exceeding three years. The names of governors submitted for election or re-election should be accompanied by sufficient biographical details and any other relevant information to enable members to make an informed decision on their election. This should include prior performance information.	Complied with
Comply or explain	C 4.1	Directors on the board of directors and, for foundation trusts, governors on the council of governors should meet the 'fit and proper' persons test described in the provider licence. For the purpose of the licence and application criteria, 'fit and proper' persons are defined as those having the qualifications, competence, skills, experience and ability to properly perform the functions of a director. They must also have no issues of serious misconduct or mismanagement, no disbarment in relation to safeguarding vulnerable groups and disqualification from office, be without certain recent criminal convictions and director disqualifications, and not bankrupt (undischarged). Trusts should also have a policy for ensuring compliance with the CQC's guidance Regulation 5: Fit and proper persons: directors.	Complied with. The new regime for Fit and Proper Persons has been implemented at the Trust.
Comply or explain	C 4.2	Alongside this, the board should make a clear statement about its own balance, completeness and appropriateness to the requirements of the trust. Both statements should also be available on the trust's website.	The Statement of Composition of the Board is in place.
Comply or explain	C 4.3	The chair should not remain in post beyond nine years from the date of their first appointment to the board of directors and any decision to extend	Steve Igoe's tenure was extended to reach 9 years prior to his appointment as the Chair, as he

		a term beyond six years should be subject to rigorous review. To facilitate effective succession planning and the development of a diverse board, this period of nine years can be extended for a limited time, particularly where on appointment the chair was an existing non-executive director. The need for extension should be clearly explained and should have been agreed with NHS England.	was previously a NED and the SID. NHSE would be fully engaged with should there be a proposal to extend the current Chair's tenure (end in 2027).
Comply or explain	C 4.4	Elected foundation trust governors must be subject to re-election by the members of their constituency at regular intervals not exceeding three years. The governor names submitted for election or re-election should be accompanied by sufficient biographical details and any other relevant information to enable members to make an informed decision on their election. This should include prior performance information. Best practice is that governors do not serve more than three consecutive terms to ensure that they retain the objectivity and independence required to fulfil their roles.	Complied with.
Comply or explain	C 4.5	There should be a formal and rigorous annual evaluation of the performance of the board of directors, its committees, the chair and individual directors. For NHS foundation trusts, the council of governors should take the lead on agreeing a process for the evaluation of the chair and non-executive directors. The governors should bear in mind that it may be desirable to use the senior independent director to lead the evaluation of the chair. NHS England leads the evaluation of the chair and non-executive directors of NHS trusts. NHS foundation trusts and NHS trusts should make use of NHS Leadership Competency Framework for board level leaders.	This takes place annually.
Comply or explain	C 4.6	The chair should act on the results of the evaluation by recognising the strengths and addressing any weaknesses of the board of directors. Each director should engage with the process and take appropriate action where development needs are identified.	Included in the appraisal process.
Comply or explain	C 4.8	Led by the chair, foundation trust councils of governors should periodically assess their collective performance and regularly communicate to members and the public how they have discharged their responsibilities, including their impact and effectiveness on: - holding the non-executive directors individually and collectively to account for the performance of the board of directors - communicating with their member constituencies and the public and	A review took place in 2025/26.

		transmitting their views to the board of directors contributing to the development of the foundation trust's forward plans. The council of governors should use this process to review its roles, structure, composition and procedures, taking into account emerging best practice. Further information can be found in Your statutory duties: a reference guide for NHS foundation trust governors and an Addendum to Your statutory duties – A reference guide for NHS foundation trust governors.	
Comply or explain	C 4.9	The council of governors should agree and adopt a clear policy and a fair process for the removal of any governor who consistently and unjustifiably fails to attend its meetings or has an actual or potential conflict of interest which prevents the proper exercise of their duties. This should be shared with governors.	The policy is held in the Governors' Code of Conduct. Process for removal is laid out in the Trust Constitution at Annex 5.
Comply or explain	C 4.10	In addition, it may be appropriate for the process to provide for removal from the council of governors if a governor or group of governors behaves or acts in a way that may be incompatible with the values and behaviours of the NHS foundation trust. NHS England's model core constitution suggests that a governor can be removed by a 75% voting majority; however, trusts are free to stipulate a lower threshold if considered appropriate. Where there is any disagreement as to whether the proposal for removal is justified, an independent assessor agreeable to both parties should be asked to consider the evidence and determine whether or not the proposed removal is reasonable. NHS England can only use its enforcement powers to require a trust to remove a governor in very limited circumstances: where they have imposed an additional condition relating to governance in the trust's licence because the governance of the trust is such that the trust would otherwise fail to comply with its licence and the trust has breached or is breaching that additional condition. It is more likely that NHS England would have cause to require a trust to remove a director under its enforcement powers than a governor.	As Above.
Comply or explain	C 4.11	The board of directors should ensure it retains the necessary skills across its directors and works with the council of governors to ensure there is appropriate succession planning.	A skills matrix forms part of the board evaluation framework and has been used to formulate a board succession plan, which was approved by Governors in February 2024. Review of this plan is due in 2026/27 as part of integration.

Comply or explain	C 4.12	The remuneration committee should not agree to an executive member of the board leaving the employment of the trust except in accordance with the terms of their contract of employment, including but not limited to serving their full notice period and/or material reductions in their time commitment to the role, without the board first completing and approving a full risk assessment.	Complied with.
Comply or explain	C 5.1	All directors and, for foundation trusts, governors should receive appropriate induction on joining the board of directors or the council of governors and should regularly update and refresh their skills and knowledge. Both directors and, for foundation trusts, governors should make every effort to participate in training that is offered.	Induction is in place.
Comply or explain	C 5.2	The chair should ensure that directors and, for foundation trusts, governors continually update their skills, knowledge and familiarity with the trust and its obligations for them to fulfil their role on the board, the council of governors and committees. The trust should provide the necessary resources for its directors and, for foundation trusts, governors to develop and update their skills, knowledge and capabilities. Where directors or, for foundation trusts, governors are involved in recruitment, they should receive appropriate training including on equality diversity and inclusion, including unconscious bias.	This is the case.
Comply or explain	C 5.3	To function effectively, all directors need appropriate knowledge of the trust and access to its operations and staff. Directors and governors also need to be appropriately briefed on values and all policies and procedures adopted by the trust.	Included in induction packs and process.
Comply or explain	C 5.4	The chair should ensure that new directors and, for foundation trusts, governors receive a full and tailored induction on joining the board or the council of governors. As part of this, directors should seek opportunities to engage with stakeholders, including patients, clinicians and other staff, and system partners. Directors should also have access at the trust's expense to training courses and/or materials that are consistent with their individual and collective development programme.	Induction processes in place.
Comply or explain	C 5.5	The chair should regularly review and agree with each director their training and development needs as they relate to their role on the board.	This forms part of the annual appraisals.
Comply or explain	C 5.6	A foundation trust board has a duty to take steps to ensure that governors are equipped with the skills and knowledge they need to discharge their duties appropriately.	Induction process is in place

Comply or explain	C 5.7	The board of directors and, for foundation trusts, the council of governors should be given relevant information in a timely manner, form and quality that enables them to discharge their respective duties. Foundation trust governors should be provided with information on ICS plans, decisions and delivery that directly affect the organisation and its patients. Statutory requirements on the provision of information from the foundation trust board of directors to the council of governors are provided in Your statutory duties: a reference guide for NHS foundation trust governors.	Papers are provided in line with Terms of Reference requirements of 4 working days before each meeting. Governors receive updates from the Chair on the ICS at every meeting via a private session and a Chair's update at the public session
Comply or explain	C 5.8	The chair is responsible for ensuring that directors and governors receive accurate, timely and clear information. Management has an obligation to provide such information but directors and, for foundation trusts, governors should seek clarification or detail where necessary.	Complied with.
Comply or explain	C 5.9	The chair's responsibilities include ensuring good information flows across the board and, for foundation trusts, across the council of governors and their committees; between directors and governors; and for all trusts, between senior management and non-executive directors; as well as facilitating appropriate induction and assisting with professional development as required.	Complied with and managed with the assistance of the Board Secretariat.
Comply or explain	C 5.10	The board of directors and, for foundation trusts, the council of governors should be provided with high-quality information appropriate to their respective functions and relevant to the decisions they have to make. The board of directors and, for foundation trusts, the council of governors should agree their respective information needs with the executive directors through the chair. The information for boards should be concise, objective, accurate and timely, and complex issues should be clearly explained. The board of directors should have complete access to any information about the trust that it deems necessary to discharge its duties, as well as access to senior management and other employees.	Complied with and managed with the assistance of the Board Secretariat.
Comply or explain	C 5.11	The board of directors and in particular non-executive directors may reasonably wish to challenge assurances received from the executive management. They do not need to appoint a relevant adviser for each and every subject area that comes before the board of directors, but should ensure that they have sufficient information and understanding to enable challenge and to take decisions on an informed basis. When complex or high-risk issues arise, the first course of action should normally be to encourage further and deeper analysis within the	Complied with. No external assurance required in year.

		trust in a timely manner. On occasion, non-executives may reasonably decide that external assurance is appropriate.	
Comply or explain	C 5.12	The board should ensure that directors, especially non-executive directors, have access to the independent professional advice, at the trust's expense, where they judge it necessary to discharge their responsibilities as directors. The decision to appoint an external adviser should be the collective decision of the majority of non-executive directors. The availability of independent external sources of advice should be made clear at the time of appointment.	Not required in year.
Comply or explain	C 5.13	Committees should be provided with sufficient resources to undertake their duties. The board of directors of foundation trusts should also ensure that the council of governors is provided with sufficient resources to undertake its duties with such arrangements agreed in advance.	Complied with and managed via the Board Secretariat.
Comply or explain	C 5.14	Non-executive directors should consider whether they are receiving the necessary information in a timely manner and feel able to appropriately challenge board recommendations, in particular by making full use of their skills and experience gained both as a director of the trust and in other leadership roles. They should expect and apply similar standards of care and quality in their role as a non-executive director of a trust as they would in other similar roles.	Complied with.
Comply or explain	C 5.16	Where appropriate, the board of directors should in a timely manner take account of the views of the council of governors on the forward plan, and then inform the council of governors which of their views have been incorporated in the NHS foundation trust's plans, and explain the reasons for any not being included.	The Council of Governors were invited to take part in focus groups related to the development of the new Joint Strategy.
Comply or explain	C 5.17	The trust should arrange appropriate insurance to cover the risk of legal action against its directors. Assuming foundation trust governors have acted in good faith and in accordance with their duties, and proper process has been followed, the potential for liability for the council should be negligible. Governors may have the benefit of an indemnity and/or insurance from the trust. While there is no legal requirement for trusts to provide an indemnity or insurance for governors to cover their service on the council of governors, where an indemnity or insurance policy is given, this can be detailed in the trust's constitution.	Insurance is in place.
Comply or explain	D 2.1	The board of directors should establish an audit committee of independent non-executive directors, with a minimum membership of three or two in the case of smaller trusts. The chair of	Complied with.

		the board of directors should not be a member and the vice chair or senior independent director should not chair the audit committee. The board of directors should satisfy itself that at least one member has recent and relevant financial experience. The committee as a whole should have competence relevant to the sector in which the trust operates.	
Comply or explain	D 2.2	The main roles and responsibilities of the audit committee should include: • monitoring the integrity of the financial statements of the trust and any formal announcements relating to the trust's financial performance, and reviewing significant financial reporting judgements contained in them • providing advice (where requested by the board of directors) on whether the annual report and accounts, taken as a whole, is fair, balanced and understandable, and provides the information necessary for stakeholders to assess the trust's position and performance, business model and strategy • reviewing the trust's internal financial controls and internal control and risk management systems, unless expressly addressed by a separate board risk committee composed of independent non-executive directors or by the board itself • monitoring and reviewing the effectiveness of the trust's internal audit function or, where there is not one, considering annually whether there is a need for one and making a recommendation to the board of directors • reviewing and monitoring the external auditor's independence and objectivity • reviewing the effectiveness of the external audit process, taking into consideration relevant UK professional and regulatory requirements • reporting to the board of directors on how it has discharged its responsibilities.	Included in the Committee's Terms of Reference.
Comply or explain	D 2.3	A trust should change its external audit firm at least every 20 years. Legislation requires an NHS trust to newly appoint its external auditor at least every five years. An NHS foundation trust should re-tender its external audit at least every 10 years and in most cases more frequently than this.	A tender was undertaken in 2025 and Azets appointed as joint External Auditor for WUTH and WCHC for 3 years with the option to extend for a further 2 years. The completion of a full 5 year term would take Azets to 10 years with the Trust.
Comply or explain	D 2.5	Legislation requires an NHS trust to have a policy on its purchase of non-audit services from its external auditor. An NHS foundation trust's audit	Azets carry out the audit of the charity, which is classed as non audit work.

		committee should develop and implement a policy on the engagement of the external auditor to supply non-audit services.	
Comply or explain	E 2.1	Any performance-related elements of executive directors' remuneration should be designed to align their interests with those of patients, service users and taxpayers and to give these directors keen incentives to perform at the highest levels. In designing schemes of performance-related remuneration, the remuneration committee should consider the following provisions. • Whether the directors should be eligible for annual bonuses in line with local procedures. If so, performance conditions should be relevant, stretching and designed to match the long-term interests of the public and patients. • Payouts or grants under all incentive schemes should be subject to challenging performance criteria reflecting the objectives of the trust. Consideration should be given to criteria which reflect the performance of the trust against some key indicators and relative to a group of comparator trusts, and the taking of independent and expert advice where appropriate. • Performance criteria and any upper limits for annual bonuses and incentive schemes should be set and disclosed and must be limited to the lower of £17,500 or 10% of basic salary. • The remuneration committee should consider the pension consequences and associated costs to the trust of basic salary increases and any other changes in pensionable remuneration, especially for directors close to retirement	No performance related elements are in place at this point.
Comply or explain	E 2.2	Levels of remuneration for the chair and other non-executive directors should reflect the <i>Chair and non-executive director remuneration structure</i> .	Remuneration for the Chair and NEDs is set in line with this document.
Comply or explain	E 2.4	The remuneration committee should carefully consider what compensation commitments (including pension contributions and all other elements) their directors' terms of appointments would give rise to in the event of early termination. The aim should be to avoid rewarding poor performance. Contracts should allow for compensation to be reduced to reflect a departing director's obligation to mitigate loss. Appropriate claw-back provisions should be considered in case of a director returning to the NHS within the period of any putative notice.	To be complied with should the situation arise.

Comply or explain	E 2.5	Trusts should discuss any director-level severance payment, whether contractual or non-contractual, with their NHS England regional director at the earliest opportunity.	Not required in year.
Comply or explain	E 2.6	The board of directors should establish a remuneration committee of independent non-executive directors, with a minimum membership of three. The remuneration committee should make its terms of reference available, explaining its role and the authority delegated to it by the board of directors. The board member with responsibility for HR should sit as an advisor on the remuneration committee. Where remuneration consultants are appointed, a statement should be made available as to whether they have any other connection with the trust	Complied with. Further detail in the Remuneration Report.
Comply or explain	E 2.7	The remuneration committee should have delegated responsibility for setting remuneration for all executive directors, including pension rights and any compensation payments. The committee should also recommend and monitor the level and structure of remuneration for senior management. The board should define senior management for this purpose and this should normally include the first layer of management below board level.	Included in the Terms of Reference.

NHS System Oversight Framework

NHS England's NHS Oversight Framework 2025/26 is the framework for assessing health systems including providers. It promotes transparency, improvement, and helps identify potential support or intervention needs. NHS organisations are allocated to one of five 'segments'.

Segmentation indicates performance and whether improvement is required, from high-performing across all domains (segment 1) to low performance across a range of domains (segment 4). An organisation assessed as segment 4 combined with a low capability to improve is allocated to segment 5.

NHS England's oversight response to an organisation is based on:

- a) Its segment derived from scored metrics under five performance domains (being access to services, effectiveness and experience of care, patient safety, people and workforce, and finance and productivity)
- b) considering financial override which may limit a segment to be no better than 3
- c) contextual metrics which are not scored (for example those under sixth domain of improving health and reducing inequality) and
- d) capability assessments which consider the organisation's leadership and governance.

Segmentation

As of the 31st March 2025, the Trust was placed in segment 4, due to operational and financial challenges. The Trust also agreed to licence undertakings in late 2025/26, committing to improve its financial position and its operational performance for accessing emergency services.

WUTH is working closely with NHSE NW, the ICB, and other key partners to improve its position, and has appointed a Director of Turnaround and Transformation to further support these improvements. Reports will come regularly to the Board to monitor this position, and regular engagement will continue with the regional and local partners.

This segmentation information is the trust's position as at 31 March 2026. Current segmentation information for NHS trusts and foundation trusts is published on the NHS England website: <https://www.england.nhs.uk/nhs-oversight-framework/segmentation-and-league-tables/>. The trust is included on the acute trust dashboard.

Statement of the Chief Executive's responsibilities as the accounting officer of Wirral University Teaching Hospital NHS Foundation Trust

The NHS Act 2006 states that the chief executive is the accounting officer of the NHS foundation trust. The relevant responsibilities of the accounting officer, including their responsibility for the propriety and regularity of public finances for which they are answerable, and for the keeping of proper accounts, are set out in the *NHS Foundation Trust Accounting Officer Memorandum* issued by NHS England.

NHS England has given Accounts Directions which require Wirral University Teaching Hospital NHS Foundation Trust to prepare for each financial year a statement of accounts in the form and on the basis required by those Directions. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Wirral University Teaching Hospital NHS Foundation Trust and of its income and expenditure, other items of comprehensive income and cash flows for the financial year.

In preparing the accounts and overseeing the use of public funds, the Accounting Officer is required to comply with the requirements of the Department of Health and Social Care's Group Accounting Manual and in particular to:

- observe the Accounts Direction issued by NHS England, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the *NHS Foundation Trust Annual Reporting Manual* (and the *Department of Health and Social Care Group Accounting Manual*) have been followed, and disclose and explain any material departures in the financial statements
- ensure that the use of public funds complies with the relevant legislation, delegated authorities and guidance
- confirm that the annual report and accounts, taken as a whole, is fair, balanced and understandable and provides the information necessary for patients, regulators and stakeholders to assess the NHS foundation trust's performance, business model and strategy and
- prepare the financial statements on a going concern basis and disclose any material uncertainties over going concern.

The accounting officer is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the NHS foundation trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned Act. The Accounting Officer is also responsible for safeguarding the assets of the NHS foundation

trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in the *NHS Foundation Trust Accounting Officer Memorandum*.

A handwritten signature in black ink that reads "Janelle Holmes". The signature is written in a cursive style with a large initial 'J'.

Janelle Holmes
Chief Executive

Date: 18 June 2026

1. Scope of responsibility

- 1.1 As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NHS Foundation 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 Foundation 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 Foundation Trust Accounting Officer Memorandum*.

2. The purpose of the system of internal control

- 2.1 The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the policies, aims and objectives of Wirral University Teaching Hospital NHS Foundation Trust, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Wirral University Teaching Hospital NHS Foundation Trust for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts.

3. Capacity to handle risk

- 3.1 The Board of Directors is responsible for the governance of the Trust. The Board of Directors is supported in the discharge of its role by a number of assurance committees that scrutinise and review assurances on internal control.
- 3.2 Responsibility and leadership are delegated through directors in accordance with the Trust's Scheme of Reservation and Delegation. This covers all aspects of governance relating to our service delivery including quality governance, clinical care, CQC and other regulatory and statutory requirements, finance and health and safety. The Chief Nurse has delegated responsibility from the Chief Executive for the executive leadership of risk in the Trust and is responsible for devising, implementing and embedding all risk processes throughout the organisation.

Risk management training

- 3.3 Training is provided to relevant staff on risk assessment, incident reporting and incident investigation appropriate to their role. New employees attend an induction programme and receive training appropriate to their role.

4. The risk and control framework

Risk management strategy

- 4.1 The Board of Directors recognises its responsibility to promote organisational success and to always keep risk under appropriate control. To achieve this, it is essential that the Trust is systematic in reporting, reviewing and learning from risk ensuring a culture of improvement. Central to this is the Trust's governance framework which describes the Trust's risk management arrangements to deliver continuous improvement in safety and quality.
- 4.2 The risk management framework provides a structure for the identification of risk and the co-ordination of the Trust's response. The risk management strategy defines the risk framework and processes together with key responsibilities of the Board, its committees, individual executives and other staff. The Risk Management Strategy is supported by the Risk Management Policy.
- 4.3 As part of the integration with Wirral Community Health and Care, a joint review will be undertaken to align processes, capture best practice, and produce a joint document outlining risk management processes within both Trusts.
- 4.4 The Trust has an Executive Assurance and Risk Management Committee (EARC), chaired by the Chief Executive, with membership including all executive directors and senior managers. EARC oversees the Trust's risk management arrangements to ensure:
- the correct strategy is adopted for managing risk
 - controls are present and effective and
 - action plans are robust for those risks that remain intolerant.

EARC reports through to the Board of Directors maintaining oversight of the operational arrangements to ensure the Board Assurance Framework (BAF) and risk register are robustly maintained. The Committee scrutinises the delivery of mitigations against specific significant risks, whilst holding to account risk owners for delivery of action plans.

- 4.5 Risks are identified from many sources including risk assessments, incident reporting, audit data, complaints, legal claims, feedback from patients and external reports.
- 4.6 All new significant risks are escalated to the Chief Executive and are subject to validation by the relevant executive director. The movement of risk is currently governed by the residual risk score (i.e., the net risk remaining after recognising the benefits of any mitigating controls).
- 4.7 The BAF provides assurance in relation to the delivery of the Trust's strategic objectives and mitigation of the principal risks. The BAF is subject to regular review at each Board and

Committee meeting, and a year end position was taken to the April 2025 Board meeting. A new Joint BAF has been created with a revised format and will be implemented for the next financial year.

- 4.8 The BAF was considered at a number of meetings including the EARC prior to consideration by the Board's Assurance Committees and through to the Board of Directors.
- 4.9 The BAF reflected: (i) the risk scenarios identified by the Board; (ii) risk controls (iii) risk tolerance; (iv) gaps in controls (v) assurance on controls and any gaps and (vi) action plans to deliver.
- 4.10 The risk management process follows six steps:
- (i) Determine priorities.
 - (ii) Risk identification.
 - (iii) Risk assessment.
 - (iv) Risk response (risk treatment).
 - (v) Risk reporting.
 - (vi) Risk review.
- 4.11 Operational risks are overseen within the divisional management structures and escalated in accordance with the risk management policy. Those responsible for managing risk regularly review the output from the risk register to ensure it remains valid, reflects changes and supports decision making. Risk profiles for the divisions have been subject to scrutiny as part of a rolling programme by the EARC. The purpose of the review is to track how the risk profile is changing over time; evaluate the progress of actions to treat material risk; ensure controls are aligned to the risk; resources are reprioritised where necessary; and risk is escalated appropriately.
- 4.12 Detailed risk registers are in place. These set out the risk, risk treatment and further mitigating actions planned.

Quality governance framework

- 4.13 The key elements of the governance framework include:
- a centralised quality governance structure providing oversight.
 - a separation between management and assurance responsibilities within the Board's committee structure.
 - a wide range of policies, procedures, and guidelines to govern operational practices and training requirements.
 - a management structure to drive and deliver the Board's objectives and performance priorities.

- a clearly articulated set of performance measures which are reviewed and used by the Board to drive accountability for performance and delivery.
- engagement with the wider stakeholder community through which the Trust is held to account for performance.
- a risk management framework including the BAF and operational risk registers.

4.14 Incident reporting and investigation is a vital component of risk and safety management. An electronic incident reporting system is operational throughout the Trust and accessible to all colleagues. Incident reporting is promoted through induction and mandatory training programmes, regular communications, patient safety walk rounds or other visits and inspections that take place. In addition, arrangements are also in place to raise any concerns at work confidentially and anonymously, if necessary, through the 'Freedom to Speak up' guardians.

Care Quality Commission

- 4.15 The Trust is fully compliant with the registration requirements of the CQC. The Trust reviewed and refreshed its Statement of Purpose during 2024/25. Compliance data with the provisions of the Health & Social Care Act 2008 (Registration Regulations 2010) is co-ordinated by the Deputy Director of Quality Governance who oversees compliance by:
- reporting and keeping under review matters highlighted within the CQC Insight Tool and inspections.
 - liaising with the CQC and local services to address specific concerns.
 - engaging with the CQC on the inspection process, co-ordinating the Trust's response to inspections and recommendations/actions.
 - analysing trends from incident reporting, complaints, and patient and staff surveys to detect potential non-compliance or concerns in services.
 - reviewing assurances on the effective operation of controls.
- 4.16 Following a comprehensive inspection of services in 2019/20 the Trust demonstrated that progress has been made to achieve better compliance. The Trust remains at 'Requires Improvement' overall but improved in the well-led and safe domains.
- 4.17 There have been focused inspections including Urgent and Emergency Care and Medical Services in 2021, Maternity 2023, and Urgent and Emergency Care 2024. Whilst the focused inspections have not changed the overall CQC rating for the Trust, the 2021 inspections have seen an improvement in the rating for Medical Services from Requires Improvement to Good and maintained the position for Urgent and Emergency Care. The 2023 focused maternity inspection maintained a rating of Good and the report following the Urgent and Emergency Care focused inspection in 2024 was overall graded Requires Improvement.

Data security

- 4.18 The Trust has well established Information Governance (IG) and Information Security policies and procedures in place to protect confidential information. This includes a robust process for undertaking Data Protection Impact Assessments (DPIAs) to assess and manage risks associated with the processing of Personal Data.
- 4.19 The Trust continues to identify, assess and manage risks associated with data security in line with the standards required by the Data Security and Protection Toolkit (DSPT). In 2025/26, the Trust has continued to comply with DSPT requirements while also supporting the nationally led transformation of the Toolkit to align with the Cyber Assurance Framework (CAF v3). This transition widens the scope of compliance reporting and will continue over the coming years, providing the Trust with increased and more mature assurance over its cyber and data security posture.
- 4.20 The Trust's DSPT 2024/25 submission was independently audited ahead of final submission. The audit assessed compliance against all 12 DSPT outcomes. The Trust fully met the required achievement levels for 9 outcomes and implemented an agreed action plan for the remaining 3. The overall audit risk rating was assessed as High Risk; however, the audit identified a low level of deviation between the independent assessment and the Trust's self assessment across all outcomes. This resulted in an Overall High Confidence rating in the accuracy and veracity of the Trust's self assessment. In addition, Merseyside Internal Audit Agency (MIAA) provided Substantial Assurance following a review of User and Privileged User Management, covering both core IT infrastructure services and Pharmacy IT systems.
- 4.21 The Trust has continued to strengthen its cyber security position. This has included the implementation of additional enhanced technical and procedural controls. Further risk reduction has been achieved through the implementation of additional security systems, processes and controls, delivered in collaboration with NHS England.
- 4.22 During 2025, the Trust undertook a joint review of cyber security arrangements with Wirral Community Healthcare Trust in preparation for establishing an Active Directory Trust relationship. This work supported the TUPE transfer of Corporate staff from 1 December 2025 and enables staff to work across both organisations using a single device, while maintaining appropriate security and access controls.

Major risks

- 4.23 Major risks to the delivery of the Trust's strategic objectives include failure to:

Demand, Access & Flow

- Failure to effectively understand, plan for and manage population health needs and unscheduled and planned care demand, resulting in failure to meet standards and targets and adversely impacting quality of care, patient safety and experience.

Quality, Safety & Patient Experience

- Failure to consistently deliver safe, high-quality care and a positive patient experience, leading to adverse patient outcomes, increased complaints and regulatory risk.

Workforce, Culture & Leadership

- Failure to recruit, retain, develop and deploy a skilled and resilient workforce, and to maintain the right culture, staff experience and organisational conditions, adversely impacting the Trust's ability to deliver its strategy and priorities.

Finance, Productivity & Sustainability

- Failure to manage finances effectively, deliver value for money and achieve sustainable efficiency and productivity improvements, threatening the long-term financial sustainability of services.

Transformation, Digital & Integration

- Failure to effectively deliver service transformation, digital ambitions and the 2-year integration programme (including the WCHC–WUTH transaction), resulting in planned clinical, operational, workforce and financial benefits not being realised.

Infrastructure, Resilience & Business Continuity

- Failure to implement and maintain robust infrastructure, digital, cyber and EPRR arrangements, increasing the risk of service disruption and adversely impacting the continuity, safety and quality of patient care. Controls and assurances which describe how the Trust manages and mitigates the risks to achievement of its strategic objectives are reported in the BAF which is monitored by the Board and its committees.

- 4.19 Controls and assurances which describe how the Trust manages and mitigates the risks to achievement of its strategic objectives are reported in the BAF which is monitored by the Board and its committees.
- 4.20 The Board reviewed and revised its risk appetite statement in May 2025. This was then added to the BAF and seen by the Board and Committees at each subsequent point of BAF review. A revised joint risk appetite statement will be drafted as part of the creation and implementation of a joint BAF.

- 4.21 The most significant risk to the organisation is the financial risk which has a direct impact on all other major risks. In 2025-26 the Trust accepted financial undertakings imposed by NHSE and is actively working with relevant parties including the ICB, Price Waterhouse Coopers and NHSE, through the FPRM process, to review and mitigate the financial challenges in order to achieve the Trusts annual and medium-term financial plans (MTFP). The MTFP was in development with NHSE as at 31st March 2026, which will be delivered through a number of initiatives, including a system-wide transformational process and a robust CIP programme informed by workstreams relating to improving those areas which drive the Trust's deficit. The Trust has also appointed a Director of Turnaround and Transformation to support the required changes.
- 4.22 Work continues on the integration of WUTH and Wirral Community Health and Care (WCHC). A plan of delivery has been enacted in order to deliver better and more robust services to patients on the Wirral, in anticipation of the merger completing in early 2027. This work not only contributes to the mitigation of the risk of working with partners, but supports the efficient use of resources, and improvement of patient care.
- 4.23 The Trust commissioned an independent developmental review of its leadership and governance arrangements using the well-led framework in January 2024 in accordance with the CQC and NHS England's well-led framework, which is published at [Well-led - Care Quality Commission \(cqc.org.uk\)](https://www.cqc.org.uk/well-led). The final report was considered by the Board in June 2024.

Corporate governance

- 4.24 The Board maintains continuous oversight of the Trust's risk management arrangements and system of internal control through reporting to the Board, the Audit and Risk Committee, the Board's other committees and EARC.
- 4.25 An assessment of compliance with the NHS provider licence condition CoS7 has been completed and confirmed by the Audit and Risk Committee in June 2026. The Trust has self certified that "After making enquiries the Directors of the Licensee have a reasonable expectation that the Licensee will have the Required Resources available to it after taking account distributions which might reasonably be expected to be declared or paid for the period of 12 months referred to in this certificate."
- 4.26 The Trust was issued with licence undertakings in February 2026, pursuant to section 106 of the Health and Social Care Act 2012. These relate to financial improvements and waiting times in ED and the Trust has agreed these undertakings with NHS England. The detail of the undertakings can be found on the NHS England website: <https://www.england.nhs.uk/publication/wirral-university-teaching-hospital-nhs-foundation-trust/>.

- 4.27 The Board has regular oversight of these areas given the risk profile, and regular updates are scheduled for Board over the next financial year. As part of the undertakings, the Trust will comply with all documented actions required by NHS England and provide regular reports to NHS England on its progress in complying with the undertakings.

Workforce

- 4.28 The Trust is committed to ensuring that our patients receive the highest quality of care through ensuring that our staffing processes are safe, sustainable and effective. Systems and processes are in place to monitor staffing levels including responding to day-to-day issues with an escalation process in place to address issues which occur. A Safe Staffing Report is discussed at each People Committee. The report includes a dashboard providing a month-by-month review of a range of patient outcome measures, workforce data including progress with recruitment, care hours per patient day (CHPPD) data and temporary staffing utilisation. Any known risk is highlighted along with mitigations and plans to enhance staffing assurances moving forward.
- 4.29 An Integrated Performance Report is discussed at each Board of Directors' meeting held in public. The report contains a range of performance indicators in each CQC domain supported by exception reporting and SPC charts. In addition, an assurance report is provided to the Board by the chair of the People Committee. The Trust has experienced challenges in relation to sickness absence.
- 4.30 The Trust has robust processes to determine and monitor nurse staffing levels. Establishment reviews have taken place bi-annually using the evidence-based Safer Nursing Care Tool to support nurse staffing establishment setting. Midwifery staffing levels are assessed using an acuity tool, Birthrate Plus®. The process enables staffing data to be triangulated against a range of data including quality KPIs, patient and staff experience, incidents, operational requirements, environmental factors, and skill mix. Any changes to the nursing establishment are approved by the Chief Nurse / Executive Director for Midwifery.
- 4.31 Workforce governance systems are regularly reviewed and strengthened to ensure the Trust's compliance with legislative requirements and to enable oversight of the Trust's short, medium and long-term workforce strategies.

Register of Interests

- 4.32 The Trust has in place a Managing Conflicts of Interests policy, the content of which is consistent with national guidance on conflict of interests published by NHS England. This was reviewed and re-approved by the Board in October 2022 and was confirmed as fit for

purpose by the Audit and Risk Committee in September 2025. A joint policy with WCHC will be created in 2026-27 and approved via the appropriate governance processes.

- 4.33 The Trust has an electronic process for recording declarations of interest, including gifts and hospitality, for senior decision-making staff. The Trust has published on its website an up-to-date register of interests, including gifts and hospitality, for decision-making staff (as defined by the Trust with reference to the guidance) within the past twelve months as required by the Managing Conflicts of Interest in the NHS guidance.

Pensions

- 4.34 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.

Equality, diversity and human rights

- 4.35 Control measures are in place to ensure that all the Trust's obligations under equality, diversity and human rights legislation are complied with. Equality, diversity and inclusion training is mandatory for all staff with focused sessions also included on Leadership for All and management development sessions. Additional steps have been taken to ensure focus on specific areas of the public sector equality duty; with particular attention on fostering good relations and advancing equality of opportunity between people who share a protected characteristic and those who do not. Further detail can be found in the performance and staff sections of the report.
- 4.36 Equality Diversity and Inclusion is a central pillar in the people strategy '*Belonging at WUTH*' which sets out '*We will develop an inclusive culture where everyone's voice is represented*'. In addition to the Trust's People Strategy, an Equality, Diversity & Inclusion (EDI) strategic commitment was developed in collaboration with staff networks and the Trust EDI Steering group. This sets out how the People Strategy will ensure the EDI agenda is embedded throughout all our people practices. The EDI Strategic Commitment was approved by Trust Board in December 2022 and has been used to develop the annual People Strategy Delivery Plan.
- 4.37 The Trust remains compliant against all EDI related statutory and regulatory reporting requirements, which includes working with staff and community stakeholders to review performance and identify further areas of improvement. The Trust undertook a self-assessment (in conjunction with Wirral Community Health and Care NHS FT against the

Equality Delivery System Framework and submitted its assessment and plans on in February 2026 with a continued overall rating of 'Achieving'.

Carbon reduction

- 4.38 The Trust has undertaken climate-related 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 2008 and the Task Force for Climate-related Financial Disclosures (TCFD) Framework are complied with.
- 4.39 The Sustainability Team continues to progress the Green Plan through regular contact with the Areas of Focus' leads and Green Champions Network. Delivery against the Green Plan has included the installation of decarbonisation technologies across both sites following successful NHS and Great British Energy funding awards for LED Lighting and Automatic Smart Meter Reading, and planned installation of Solar Photovoltaic Arrays and Electric Vehicle Charging Points.
- 4.40 The Sustainability Team has also progressed initiatives relating to Waste segregation, reduction of Nitrous Oxide emissions, and enhancement of Greenspace and Biodiversity, alongside system-wide engagement through the Cheshire and Merseyside Sustainability Board, Cool Wirral Partnership, and Liverpool City Region (LCR) Combined Authority.
- 4.41 The Trust is continuing to move its position towards Net Zero, in line with NHS England's Delivering a Net Zero NHS strategy. The two emission reduction targets are: Scope 1 Direct emissions to be Net Zero by 2040 (Carbon Footprint), and Scope 2 and 3 indirect emissions to be Net Zero by 2045 (Carbon Footprint Plus). Progress against these targets is monitored through the Green Plan, with a substantial reduction in emissions since its publication in 2022, and refresh in 2025. Further detail on performance and delivery is set out within the Sustainability section in the Performance Overview Report.

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

- 5.1 The Trust's resources are managed within a financial governance framework that incorporates systems of financial control, budgetary control and the financial responsibilities for individuals outlined within the Trust's Standing Financial Instructions. These were reviewed and approved by the Board in March 2026 as part of the wider review of the Corporate Governance Manual. Financial governance arrangements are supported by internal and external audit to ensure economic, effective and efficient use of resources.
- 5.2 Systems are in place to ensure the Trust complies with its duty to operate efficiently, effectively and economically including securing compliance with healthcare standards as

specified by the Secretary of State for Health, the CQC, NHS England, NHS Improvement, and statutory regulators of healthcare professions. A further range of processes to support this duty include regular reporting to Board on quality, operational performance, finance and safety with further review and scrutiny at committees of the Board and management levels throughout the Trust.

5.3 The integration with Wirral Community Health and Care will also support the efficiency and effectiveness of used resources, as the Trusts work together to provide services for patients on the Wirral.

5.4 The Trust Board has agreed an annual audit programme with the Trust's internal auditors through delegated authority to the Audit and Risk Committee. The Audit and Risk Committee receives internal audit reports in line with an agreed work plan that aims to test the economy, efficiency and effectiveness of Trust systems and processes, including financial management and control. The audit plan is reviewed and agreed by the Audit and Risk Committee in April each year. Any report which offers limited assurance results in the development of a management action plan with an agreed timescale for improvement, and progress is monitored by the Audit and Risk Committee. Serious issues are escalated to the Board of Directors.

6. Information governance

6.2 Three data breaches were reported to the Information Commissioner's Office (ICO) by the Trust in 2025/26 (see table below) as they all met the threshold for reporting. In addition, one case was reported via the data subject.

ICO Number	Date	Incident Details	Status
IC-342023-X9P6 Reported by Data Subject	Apr-25	Patient contacted the ICO. The ICO asked the Trust to contact the patient with a further formal response which was sent to the patient.	No further contact from the ICO.
IC-391161-R1J9	Jun-25	A sensitive referral document printed onto an incorrect printer.	ICO closed.
DSPT 45729 (165908) IC-460275-K1K0	Dec-25	A patient was messaged by someone they knew regarding their medical treatment.	Open - Awaiting response from ICO.
IC-471126-C4R4	Jan-26	Discharge information for a patient was sent to the incorrect pharmacy.	ICO closed.

6.3 The Trust has a Senior Information Risk Owner (SIRO) and a Caldicott Guardian. The Trust also has a Data Protection Officer overseeing Data Protection Impact Assessments (DPIAs) and giving advice and guidance on issues associated with UK GDPR. The Trust has an Information Assurance Group that is chaired by the SIRO. We have continued to embed the legal requirement for DPIAs into the Trust's information sharing and information risk processes and strengthening data security awareness through continued education and awareness.

6.4 The Trust is enacting approved and resourced improvement plans in relation to response times for Freedom of Information and Subject Access Requests.

6.5 Annual mandatory training is provided to raise awareness of Information Governance and data security controls with employees.

7. Data quality and governance

7.1 The Trust has in place a data quality strategy, the objective of which is to build and maintain a data quality culture at the point that data is collected and recorded, with the goal of improving the quality of the information used to support clinical care and business processes. The strategy outlines cultural requirements in relation to data quality with a focus on ensuring that all Trust staff are responsible and accountable for ensuring a high standard of data quality.

7.2 Internal controls are in place to ensure the accuracy of data and the collection and reporting of the measures of performance.

7.3 Regular internal reports are provided to the Data Quality Group and Information Governance Group (DQIGG) on errors and corrections to patient records logged by the data quality team. Frequency of errors and trends over time are tracked, with direct feedback to departmental managers in relation to repeated errors or concerns.

7.4 The quality and accuracy of elective waiting time data is subject to validation at patient level. A live tracking system on referral to treatment and cancer is in place that is overseen by the business improvement team after every clinical episode, to ensure scrutiny is equally applied to all patients waiting for treatment and adherence to the national waiting time standards. Once validation is completed, Trust level performance is signed off by the executive.

7.5 A rolling audit on referral to treatment and cancer 62-day patients that are treated within the national waiting time standards is undertaken by the data quality team, to ensure scrutiny is equally applied to non-breaching patients and their waiting times. This is a standing agenda item at DQIGG.

8. Review of effectiveness

8.1 As Accounting 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 Foundation Trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information available to me. My review is also informed by comments made by the external auditor in

their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board of Directors, the Audit and Risk Committee, Quality Committee and EARC and a plan to address weaknesses and ensure continuous improvement of the system is in place.

8.2 The governance structure aligns with the Trust's quality, risk and performance management arrangements. Committees, sub committees, groups and individuals have defined responsibilities to ensure delivery of the Trust's objectives through compliance with performance and quality indicators and monitoring of associated risks. The Board of Directors receives assurance from its Committees.

8.3 The Board of Directors has set out the governance arrangements including the committee structure within the scheme of reservation and delegation (further detail in the Director's Report). The Board is supported by its committees:

- Audit and Risk
- Finance Business and Performance
- Quality
- People
- Research and Innovation (to December 2026)
- Remuneration
- Estates and Capital (to March 2026)
- Digital (to be established in April 2026)

8.4 In addition, the Chairs of the Board's committees report to the Board of Directors at the first available meeting after each committee meeting. Urgent matters are escalated by the committee chair to the Board of Directors as deemed appropriate.

8.5 The Board of Directors has continued to discharge its responsibilities, and progress continues to be made to strengthen the Board, improve CQC compliance and build more productive stakeholder relationships. The Board of Directors understands the challenges relating to financial sustainability and managing demand more effectively. These challenges are now more acute with the aging estate and equipment, prolonged waits for treatment, and inequalities in health and social care. These priorities are embedded in our organisational objectives for the year ahead.

8.6 The Trust's system of control is designed to identify principal risks to the achievement of policies, aims and objectives. This has been further strengthened this year by a revised approach for the BAF, increasing its visibility at Committees and using it to drive agendas. As with all internal control systems, internal controls are designed to manage rather than eliminate the risk of failure and can therefore only provide reasonable and not absolute assurance of effectiveness against material misstatement or loss.

- 8.7 The Audit and Risk Committee is not aware of any material issues regarding fundamental failures which directly stem from a failure of the control environment or internal controls which comprise that environment.
- 8.8 The Board of Directors met held 9 public meetings between 1 April 2025 and 31 March 2026, and met on three further dates in informal or Extraordinary sessions. Details about Board Members and changes to Board membership during the year can be found in the Directors' Report and the Remuneration Report.
- 8.9 The responsibilities of Directors are reviewed through individual performance review process.
- 8.10 The responsibilities of the Board of Directors' assurance Committees and the executive led management meetings are defined in the terms of reference which are subject to review.
- 8.11 The Trust undertakes an annual assessment of all Directors to ensure that they continue to meet the requirement of the fit and proper persons regulation. This is in addition to checks undertaken during the appointment process. The Trust submitted the required annual return in line with the deadline of 30 June 2025.
- 8.12 In 2025/26 the Head of Internal Audit opinion provided substantial assurance that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.
- 8.13 The internal audit plan focused on the Trust's assurance framework, core and mandated reviews including follow up and a range of individual risk-based assurance reviews.
- 8.14 The assurance framework was externally validated by the Trust's internal auditors in 2025/26. The head of internal audit opinion provided assurance that the assurance framework is structured to meet the NHS requirements, that the organisation considers risk appetite regularly and uses it to inform the management of the Assurance Framework, that the assurance framework is visibly used by the organisation, and that it clearly reflects the risks discussed by the Board.
- 8.15 During 2025/26, 13 internal audits were undertaken. 1 received 'high assurance', 5 received 'substantial assurance', and 5 received 'moderate assurance'. There were 0 'limited assurance' or 'no assurance' opinions. 2 advisory reviews were undertaken and therefore did not receive an assurance rating.

High assurance	Key Financial Transactional Processing Controls
Substantial assurance	Conflicts of Interest / Gifts and Hospitality Procurement Processes

	Integrated Performance Report Data Quality – Diagnostic Waiters Recruitment Processes User & Privilege User Management
Moderate Assurance	Business Continuity Planning Grip and Control Infection Prevention and Control – C.Diff WISE Ward Accreditation Consultant Job Planning
Limited Assurance	None
No Assurance	None
Review without an assurance rating	Governance Arrangements – Divisional Level (mapping) Risk Management – Core Controls

- 8.16 On each occasion when an internal audit is drafted, recommendations or actions are proposed by the internal auditors to management. These are formalised and captured. Progress with implementation of the audit recommendations is reported to the Audit and Risk Committee ensuring Executive input, scrutiny of findings and oversight of the management response. During the year, follow up reviews have been undertaken. It is noted that good progress has been made regarding the implementation of recommendations and this will continue to be a priority as we move into 2026/27.
- 8.17 Reported incidents, complaints, claims and patient feedback are routinely analysed to identify risks, learning and improvement to support robust internal control. During review of existing systems in line with the implementation of the Patient Safety Incident Response Framework (PSIRF), the Trust has refreshed the approach to lessons learned. Whilst dissemination of learning continues to utilise local governance processes and safety huddles, the Trust Patient Safety Response Planning meeting receives learning from all Patient Safety Responses, ensuring effective implementation of the Trust's PSIRF Plan.
- 8.18 During 2025/26, the Trust initiated seven Patient Safety Incident Investigations, four of which were classified as Never Events. Action plans have been developed in response to each incident investigation and are robustly tracked throughout the Trust's governance framework to evidence impact, outcomes, sustainability and embedding of improvements to assure patient safety. The Trust remains committed to being open and transparent in relation to all known incidents, actively engaging patients, families and staff in the learning response.
- 8.19 There were 4 incidents for reporting as a Never Event during 2025/26, which have been fully investigated and Duty of Candour discharged where required.

8.20 There were a total of 16 incidents in 2025/26 (compared with 20 reported in 2024/25) that met the criteria for reporting to the Health & Safety Executive under the provisions of the Reporting of Injuries, Diseases or Dangerous Occurrences (RIDDOR) Regulations. Of the 16 RIDDOR reportable incidents 10 were reported as an over 7-day absence, 5 of these incidents related to Slip, Trip, and Fall of staff. There were 5 dangerous occurrences and 1 specified injury. The Trust has seen a reduction in RIDDOR reportable incidents caused by violence and aggression from 10 (in 2024/25) to 3 (in 2025/26), and is currently reviewing its arrangements in relation to managing violence and aggression which is being led by the Executive lead for Violence Prevention and Reduction.

9. Conclusion

- 9.1 My review confirms that Wirral University Teaching Hospital NHS Foundation Trust has generally sound systems of internal control that support the achievement of its objectives and the head of internal audit opinion has provided substantial assurance that there is a good system of internal control. However, there are some areas, as referenced at para 4.23 of this statement, which put the achievement of some of the Trust's objectives at risk. Action plans have been prepared to address these issues and the Board is confident that there is a robust system in place to oversee the implementation of these actions.
- 9.2 No significant internal control issues have been identified during the year ending 31 March 2026 and up to the date of approval of the annual report and accounts.



Janelle Holmes
Chief Executive

Date: 18 June 2026

Independent Auditor's Report to the Council of Governors of Wirral University Teaching Hospital NHS Foundation Trust

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of Wirral University Teaching Hospital NHS Foundation Trust (the 'Trust') for the year ended 31 March 2026, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Taxpayers Equity, the Statement of Cash Flows and notes to the financial statements, including accounting policies and other information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, in conformity with the requirements of the Accounts Directions issued under Schedule 7 of the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2025 to 2026.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Trust as at 31 March 2026 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2025 to 2026; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom', as required by the Code of Audit Practice 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 Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Accounting Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The Accounting Officer is responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion:

- The parts of the Remuneration Report and the Staff Report to be audited have been properly prepared in accordance with the requirements set out in the NHS foundation trust annual reporting manual 2025/26; and
- Based on the work undertaken in the course of the audit of the financial statements, the other information published together with the audited financial statements in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception under the Code of Audit Practice

Under the Code of Audit Practice, we are required to consider whether the Annual Governance Statement does not comply with the disclosure requirements set out in the NHS foundation trust annual reporting manual 2025/26 or is misleading or inconsistent with information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

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

Responsibilities of the Accounting Officer

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Chief Executive, as Accounting Officer, is responsible for the preparation of the financial statements in the form and on the basis set out in the Accounts Directions, for being satisfied that they give a true and fair view, and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer has been informed by the relevant national body of the intention to dissolve the Trust without the transfer of its services and functions to another public sector entity. The Accounting Officer is required to comply with the requirements set out in the Department of Health and Social Care Group Accounting Manual 2025 to 2026.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material

misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We obtain and update our understanding of the Trust, its activities, control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the Trust is complying with that framework. We determined that the most significant legal and regulatory frameworks that are applicable to the Trust, which are directly linked to specific assertions in the financial statements, are those related to the financial reporting frameworks. These include the National Health Service Act 2006 and international accounting standards, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2025 to 2026.

Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the Trust that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management, internal audit, and those charged with governance concerning the Trust's operations, the key policies and procedures, and the establishment of internal controls to mitigate risks related to fraud and non-compliance with laws and regulations, together with their knowledge of any actual or potential litigation and claims and actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the Trust's financial statements and the operations of the Trust through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of high-risk journal entries and other adjustments for appropriateness, evaluating the rationale of any significant transactions outside the normal course of business and reviewing key accounting estimates including property plant and equipment valuations for indicators of potential bias;
- Other audit procedures responsive to the risk of fraud, non-compliance with laws and regulation or irregularity including testing the accuracy and occurrence of other income and assessing the completeness of non-pay expenditure; and

- **Assessing** whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. We concluded that more experienced audit team members needed to be allocated to perform work on the significant risks identified.

We also communicated potential non-compliance with laws and regulations, including potential fraud, risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Report on other legal and regulatory matters

Reports in the public interest or to the regulator

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under Schedule 10 (3) of the National Health Service Act 2006; or
- we refer a matter to the regulator under Schedule 10 (6) of the National Health Service Act 2006, because we have reason to believe that the Trust, or an officer of the Trust, is about to make, or has made, a decision which involves or would involve the incurring of unlawful expenditure, or is about to take, or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency.

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

Report on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

We have nothing to report in this respect.

Responsibilities of the Accounting Officer

The Chief Executive, as Accounting Officer, is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Trust's use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Schedule 10(1)(d) of the National Health Service Act 2006 to be satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Trust plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Trust ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

We have documented our understanding of the arrangements the Trust has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary which will be included in our Auditor's Annual Report. In undertaking our work, we have considered whether there is evidence to suggest that there are significant weaknesses in arrangements.

Delayed certificate

We cannot formally conclude the audit and issue an audit certificate for Wirral University Teaching Hospital NHS Foundation Trust for the year ended 31 March 2026 in accordance with the requirements of the National Health Service Act 2006 and the Code of Audit Practice (the "Code") until we have completed all our responsibilities mandated by the Code.

Confirmation has not been received from the NAO that the Department of Health and Social Care (DHSC) Group Accounts audit for 2025-26 has been certified by the Comptroller and Auditor General.

We are satisfied that this work does not have a material effect on the financial statements, or on our conclusion on the Trust's arrangements for securing economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2026.

Use of our report

This report is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Trust's Council of Governors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Council of Governors, as a body, for our audit work, for this report, or for the opinions we have formed.

Chris Brown

Chris Brown, Key Audit Partner

for and on behalf of Azets Audit Services, Local Auditor
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

26 June 2026

**WIRRAL UNIVERSITY TEACHING HOSPITAL
NHS FOUNDATION TRUST**

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2026**

FOREWORD TO THE ACCOUNTS

Wirral University Teaching Hospital NHS Foundation Trust - Annual Accounts 2025/26

These accounts, for the year ended 31 March 2026 have been prepared by Wirral University Teaching Hospital NHS Foundation Trust in accordance with paragraphs 24 & 25 of Schedule 7 within the National Health Service Act 2006.

A handwritten signature in dark ink, reading "Janelle Holmes". The signature is written in a cursive style with a large initial 'J'.

Janelle Holmes, Chief Executive Officer

Date: 18 June 2026

Statement of Comprehensive Income

	Note	2025/26 £000	2024/25 £000
Other income from patient care activities	2	488,736	501,123
Other operating income	3	44,308	38,389
Operating expenses	6	(575,059)	(550,559)
Operating surplus/(deficit) from continuing operations		(42,015)	(11,047)
Finance income	9	1,043	1,270
Finance expenses	10	(218)	(185)
PDC dividends payable		(6,394)	(5,287)
Net finance costs		(5,569)	(4,202)
Other gains/(losses)	10.3	(5)	(328)
Surplus/(deficit) for the year		(47,589)	(15,577)
Other comprehensive income			
Will not be reclassified to income and expenditure:			
Net impairments and reversals	7	(6,517)	(6,658)
Revaluations		912	125
		(5,605)	(6,533)
Total comprehensive income/(expense) for the period		(53,194)	(22,110)

The notes on pages 8 to 49 form part of these accounts.

All income and expenditure is derived from continuing operations.

Statement of Financial Position (SoFP)

		31 March 2026 £000	31 March 2025 £000
Non-current assets			
Intangible assets	12	10,844	11,691
Property, plant and equipment	13	235,571	232,446
Right of use assets	14	5,149	5,116
Receivables	19	1,599	1,138
Total non-current assets		253,163	250,391
Current assets			
Inventories	18	4,524	4,546
Receivables	19	17,514	11,161
Cash and cash equivalents	20	2,766	83
Total current assets		24,804	15,790
Current liabilities			
Trade and other payables	21	(72,359)	(73,037)
Borrowings	23	(1,282)	(1,110)
Provisions	24	(2,231)	(4,906)
Other liabilities	22	(3,339)	(4,148)
Total current liabilities		(79,211)	(83,201)
Total assets less current liabilities		198,756	182,980
Non-current liabilities			
Borrowings	23	(6,119)	(6,472)
Provisions	24	(2,328)	(2,499)
Total non-current liabilities		(8,447)	(8,971)
Total assets employed		190,309	174,009
Financed by taxpayers' equity			
Public dividend capital		315,193	245,699
Revaluation reserve		43,346	50,287
Income and expenditure reserve		(168,230)	(121,977)
Total taxpayers' and others' equity		190,309	174,009

The financial statements and notes on pages 8 to 49 were approved by the Board of Directors on 18 June 2026 subject to the completion of the financial audit. They are signed on its behalf by:

Janelle Holmes, Chief Executive
18 June 2026

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

	Public Dividend Capital £000	Revaluation Reserve £000	Income and Expenditure Reserve £000	Total Taxpayers' Equity £000
Taxpayers' and others' equity at 1 April 2025 - brought forward	245,699	50,287	(121,977)	174,009
Surplus/(deficit) for the year	-	-	(47,589)	(47,589)
Revaluations	-	(5,605)	-	(5,605)
Transfers between reserves	-	(1,336)	1,336	-
Transfers to retained earnings on disposal of assets	-	-	-	-
Public Dividend Capital received	69,494	-	-	69,494
Taxpayers' and others' equity at 31 March 2026	315,193	43,346	(168,230)	190,309

Taxpayers' and others' equity at 1 April 2024	233,048	59,424	(109,004)	183,468
Surplus/(deficit) for the year	-	-	(15,577)	(15,577)
Revaluations	-	(6,533)	-	(6,533)
Transfers between reserves	-	(2,602)	2,602	-
Transfers to retained earnings on disposal of assets	-	(2)	2	-
Public Dividend Capital received	12,651	-	-	12,651
Taxpayers' and others' equity at 31 March 2025	245,699	50,287	(121,977)	174,009

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.

Statement of Cash Flows

	Note	2025/26 £000	2024/25 £000
Cash flows from operating activities			
Operating surplus/(deficit)		(42,015)	(11,047)
Non-cash or non-operating income and expense:			
Depreciation and amortisation	6.1	14,663	14,325
Impairments and reversals	7	3,258	5,641
Income recognised in respect of capital donations	3.1	(1,236)	(81)
(Increase)/decrease in receivables		(6,517)	7,646
(Increase)/decrease in inventories		22	(864)
Increase/(decrease) in payables and other liabilities		(3,192)	(8,588)
Increase/(decrease) in provisions		(2,904)	(3,304)
Other movements in operating cash flows		(2)	-
Net cash generated from/(used in) operations		(37,923)	3,728
Cash flows from investing activities			
Interest received		1,043	1,270
Purchase on intangible assets		(1,122)	(701)
Purchase of property, plant and equipment		(21,654)	(20,847)
Sales of property, plant and equipment		10	-
Receipt of cash donations to purchase assets		1,236	81
Net cash generated from/(used in) investing activities		(20,487)	(20,197)
Cash flows from financing activities			
Public dividend capital received		69,494	12,651
Movement on loans from DHSC		(265)	(640)
Capital element of lease liability repayments		(1,006)	(961)
Interest on loans		(106)	(121)
Other interest		-	(2)
Interest element of lease liability repayments		(54)	-
PDC dividend (paid)/refunded		(6,971)	(4,956)
Net cash generated from/(used in) financing activities		61,092	5,971
Increase/(decrease) in cash and cash equivalents		2,683	(10,498)
Cash and cash equivalents at 1 April - brought forward		83	10,581
Cash and cash equivalents at 31 March	20.1	2,766	83

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

NHS England has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2025/26 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts.

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 Fund

The Trust is the Corporate Trustee to Wirral University Hospital NHS 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 funds statutory accounts are prepared to 31 March 2026 in accordance with the UK Charities Statement of Recommended Practice (SORP) which is based on UK Financial Reporting Standard (FRS) 102. The Charity's total funds balance as at 31 March 2026 was £0.582m (£1.443m 2024/5). These are not considered to be material to the Trust and consequently, consolidated financial statements, incorporating the accounts of both the Trust and the Charity ('group accounts') have not been prepared for the year ended 31 March 2026.

Note 1.4 Revenue from contracts with customers

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

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

Revenue from NHS contracts

The main source of income for the Trust is contracts with commissioners for health care services. Funding envelopes are set at an Integrated Care System (ICS) level. The majority of the Trust's NHS income is earned from NHS commissioners under the NHS Payment Scheme (NHSPS). The NHSPS sets out rules to establish the amount payable to trusts for NHS-funded secondary healthcare.

Aligned payment and incentive (API) contracts form the main payment mechanism under the NHSPS. API contracts contain both a fixed and variable element. Under the variable element, providers earn income for elective activity (both ordinary and day case), out-patient procedures, out-patient first attendances, diagnostic imaging and nuclear medicine, and chemotherapy delivery activity. The precise definition of these activities is given in the NHSPS. Income is earned at NHSPS prices based on actual activity. The fixed element includes income for all other services covered by the NHSPS assuming an agreed level of activity with 'fixed' in this context meaning not varying based on units of activity. Elements within this are accounted for as variable consideration under IFRS 15 as explained below.

High costs drugs and devices excluded from the calculation of national prices are reimbursed by NHS Commissioners based on actual usage or at a fixed baseline in addition to the price of the related service.

The Trust also receives income from commissioners under the Best Practice Tariff (BPT) scheme. Delivery under this scheme is part of how care is provided to patients. As such 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 and are accounted for as variable consideration under IFRS 15. Payment for BPT on non-elective services is included in the fixed element of API contracts with adjustments for actual achievement being made at the end of the year. BPT earned on elective activity is included in the variable element of API contracts and paid in line with actual activity performed.

Additional payments for specialised services reflecting patient complexity are included within the fixed element of API contracts. This is accounted for as variable consideration under IFRS 15.

Where the relationship with a particular integrated care board is expected to be a low volume of activity (annual value below £0.5m), an annual fixed payment is received by the provider as determined in the NHSPS documentation. Such income is classified as 'other clinical income' in these accounts.

Revenue from research contracts

Where research contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For some contracts, it is assessed that the revenue project constitutes one performance obligation over the course of the multi-year contract. In these cases it is

assessed that the Trust's interim performance does not create an asset with alternative use for the Trust, and the Trust has an enforceable right to payment for the performance completed to date. It is therefore considered that the performance obligation is satisfied over time, and the Trust recognises revenue each year over the course of the contract. Some research income alternatively falls within the provisions of IAS 20 for government grants.

NHS injury cost recovery scheme

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

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 Statement of Comprehensive Income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

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

Note 1.6 Expenditure on employee benefits

Short-term employee benefits

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

Pension costs

NHS Pension Scheme

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employer, 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 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.

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 1.7 Insurance contracts (Trust as the insurer)

An insurance contract is a contract under which the Trust has accepted significant pre-existing insurance risk from the policyholder by agreeing to compensate the policyholder if a specified uncertain future event adversely affects the policyholder.

IFRS 17 is effective from 2025/26 for the insurer accounting for such contracts. The standard is applied retrospectively with a transition date of 1 April 2024, restating prior periods.

The Trust has not identified any material arrangements where the Trust is the issuer of insurance.

Note 1.8 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised where:

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

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

Subsequent expenditure

Subsequent expenditure relating to an item of property, plant and equipment is recognised as an increase in the carrying amount of the asset when it is probable that additional future economic benefits or service potential deriving from the cost incurred to replace a component of such item will flow to the enterprise and the cost of the item can be determined reliably. Where a component

of an asset is replaced, the cost of the replacement is capitalised if it meets the criteria for recognition above. The carrying amount of the part replaced is de-recognised. Other expenditure that does not generate additional future economic benefits or service potential, such as repairs and maintenance, is charged to the Statement of Comprehensive Income in the period in which it is incurred.

Measurement

Valuation

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

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

Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Current values in existing use is defined as market value except where a building is so specialised in nature no active market exists from which to draw satisfactory transactional evidence. In this case a valuer will adopt a depreciated replacement cost (DRC) model on a modern equivalent asset (MEA) basis. A DRC model estimates current value in existing use 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. An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and location requirements of the services being provided.

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

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

Depreciation

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

Property, plant and equipment which have 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.

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 is shown in the table below:

	Min life Years	Max life Years
Buildings, excluding dwellings	34	80
Plant & machinery	2	19
Transport equipment	5	10
Information technology	2	21
Furniture & fittings	5	13

Note 1.9 Intangible assets

Recognition

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

Internally generated intangible assets

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

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

Software

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

Measurement

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management. From 1 April 2025, subsequent measurement of intangible assets is at cost less amortisation.

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

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

Impairments

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

Amortisation

Intangible assets are amortised over their expected useful 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 is shown in the table below:

	Min life Years	Max life Years
Intangible assets - internally generated		
Information technology	2	21
Intangible assets - purchased		
Software	2	16
Other	1	21

Note 1.10 Inventories

Inventories are valued at the lower of cost and net realisable value. The cost of inventories is measured using the first in, first out (FIFO) method.

Note 1.11 Cash and cash equivalents

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

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

Financial assets and financial liabilities

Recognition

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

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

Classification and measurement

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

Financial assets or financial liabilities in respect of assets acquired or disposed of through 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. Financial liabilities classified as subsequently measured at amortised cost.

Financial assets and financial liabilities at amortised cost

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

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

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

Impairment of financial assets

For all financial assets measured at amortised cost including lease receivables, contract receivables and contract assets, the Trust recognises an allowance for expected credit losses.

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

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

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

De-recognition

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 1.12 Leases

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

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

The Trust as lessee

Initial recognition and measurement

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

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

The lease liability is initially measured at the present value of future lease payments discounted at the interest rate implicit in the lease. Lease payments includes fixed lease payments, variable lease payments dependent on an index or rate and amounts payable under residual value

guarantees. It also includes amounts payable for purchase options and termination penalties where these options are reasonably certain to be exercised.

Where an implicit rate cannot be readily determined, the Trust's incremental borrowing rate is applied. This rate is determined by HM Treasury annually for each calendar year. A nominal rate of 4.81% applied to new leases commencing in 2025 and 5.32% to new leases commencing in 2026.

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

Subsequent measurement

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

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

The Trust as lessor

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

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

Finance leases

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

Operating leases

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

Note 1.13 Provisions

The Trust recognises a provision where it has a present legal or constructive obligation of uncertain timing or amount; for which it is probable that there will be a future outflow of cash or other resources; and a reliable estimate can be made of the amount. The amount recognised in the Statement of Financial Position is the best estimate of the resources required to settle the obligation.

Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using HM Treasury's discount rates effective from 31 March 2026:

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

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2026:

	Inflation rate	Prior year rate
Year 1	2.50%	2.60%
Year 2	2.00%	2.30%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's post-employment benefits discount rate of 2.95% in real terms (prior year: 2.40%).

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 24.2 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 1.14 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 25 where an inflow of economic benefits is probable.

Contingent liabilities are not recognised, but are disclosed in note 25. 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 1.15 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 in the PDC dividend policy issued 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 1.16 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 1.17 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 1.18 Foreign exchange

The functional and presentational currency of the Trust is sterling.

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

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

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

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

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

Note 1.19 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 1.20 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 1.21 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 1.22 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been adopted early in 2025/26.

Note 1.23 Standards, amendments and interpretations in issue but not yet effective or adopted

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

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

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

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

From 2026/27 NHS bodies' valuation methodology will be a mandated quinquennial revaluation frequency (or rolling programme) supplemented by annual indexation in the intervening years. The requirement in IAS 16 to revalue an asset when its fair value differs materially from its carrying value is being withdrawn for the public sector. Given the variation in PPE valuations in any given year, and future changes in indices, it is not possible to quantify the impact of applying these changes in future periods. PPE and right of use assets currently subject to revaluation have a total book value of £167m as at 31 March 2026.

Note 1.24 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's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Segmental reporting

IFRS 8 Operating Segments requires additional annual accounts disclosures for certain significant business streams ('reportable segments') which engage in distinct business activities and whose operating results are regularly and separately reviewed by the entity's 'chief operating decision maker' (CODM).

As the Trust's CODM, the Trust's Board of Directors does regularly review the performance of the Trust's operational divisions, whilst reviewing the financial position of the Trust as a whole, in its decision-making framework. However, these divisions are not judged to comprise distinct reportable segments, as they share similar economic characteristics, having similar locations, outputs, and customers, and operating within the same funding and regulatory environment. At an

operational level, the workforce is flexibly deployed, and assets are shared across the divisions in providing services and delivering the Trust's objectives.

The accompanying financial statements have consequently been prepared under one single reporting segment, that is, 'the provision of acute healthcare'.

Interests in other entities and joint arrangements

Reporting bodies are required to assess whether they have interests in subsidiaries, associates, joint ventures or joint operations, prior to accounting for and disclosing these arrangements according to the relevant accounting standards. This assessment involves making judgements and assumptions about the nature of collaborative working arrangements, including whether or not the Trust has control over those arrangements per IFRS 10 Consolidated Financial Statements.

The Trust has assessed its existing contracts and collaborative arrangements for 2025/26 and has determined that the only arrangements which would fall within the scope of IFRS 10, IFRS 11 Joint Arrangements or IFRS 12 Disclosure of Interests in Other Entities, are the Trust's subsidiary charity and its joint operations (Note 17).

Consolidation

Wirral University Teaching Hospital NHS Foundation Trust is the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity'). The Trust has assessed its relationship with the Charity and determined it to be a subsidiary, as it has the power to both gain and affect economic returns and other benefits from the Charity.

The Trust has reviewed the value of the Charity's fund balances at 31 March 2026 and does not consider these to be material to the Trust. Consequently, consolidated financial statements, incorporating the accounts of both the Trust and the Charity ('group accounts') have not been prepared for the year ended 31 March 2026.

Note 1.25 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:

Asset valuation, lives and depreciation

The DHSC GAM requires that the valuation of the Trust's specialised buildings is based on a modern equivalent asset (MEA) with the same productive capacity as the property being valued. The Trust has opted to interpret the MEA basis as pertaining to a single combined hospital facility ('single site model') wholly located at the Trust's Clatterbridge site, and this fundamentally affects valuation processes, generally reducing asset carrying values.

The Trust has judged that this single combined hospital model is effectively a single asset for the purposes of applying IAS 16 Property, Plant and Equipment, with each significant building 'sub-asset' as a separately depreciating component. The component parts of each building 'sub-asset' are not themselves judged to have sufficient cost in relation to the single combined facility to require separate depreciation under the standard. This judgement affects the overall depreciation of the Trust's estate.

Additionally, the valuation of buildings requires decisions as to whether assets or groups of assets are specialised or non-specialised, which can lead to significantly different valuations, as described under 1.7 Property, plant and equipment.

Asset valuation and lives

The value and remaining useful lives of land and building assets are estimated by the Trust's valuers, Cushman & Wakefield. Valuations are carried out annually and are performed in accordance with the Royal Institute of Chartered Surveyors' RICS Valuation - Professional Standards (the 'Red Book'), primarily on the basis of depreciated replacement cost for specialised operational property and existing use value for non-specialised operational property, as described under 1.7 Property, plant and equipment.

Where assets are of low value and/or have short useful economic lives, such as operational equipment, they are carried at depreciated historical cost (cost less any accumulated depreciation) as this is not considered to be materially different from fair value. The lives of equipment assets are estimated using historical experience of similar equipment lives with reference to national guidance and consideration of the pace of technological change. Intangible software licences are depreciated over the shorter of the term of the licence and the useful economic life.

The Trust undertakes annual revaluations of estate assets to reduce estimation uncertainty relating to asset lives and depreciation to minimise risk of material adjustments. However, the Trust's reliance on valuation methods does present a risk relating to the carry amount of non-current assets. Valuation methods assess alterations made to Trust estate since the previous valuation, building areas, location, physical condition and functional obsolescence and assessment of the current cost of replacement referencing previous valuations and using building cost indices such as the BCIS "All In" Tender Price Index.

The total balance of intangible and tangible fixed assets as at 31 March 2026 is £252m (31 March 2025 £249m), of which £167m relates to estate assets. The Arrowe Park Hospital site is valued at £113m and whilst operationally inseparable the remaining lives of significant elements of the site have been assessed in the range of 8 to 38 years. The Clatterbridge Hospital site is valued at £54 and whilst operationally inseparable the remaining lives of significant elements of the site have been assessed in the range of 8 to 60 years.

Provisions

The amount recognised as a provision is a best estimate at the end of the reporting period of the expenditure required to settle a present obligation, or a constructive obligation taking into account risks and uncertainties.

Inventory balances

Inventory balances which are measured by counting stock, and attributing values to that inventory. There is an estimation uncertainty related to the timing of the Trust's stock counts, because they cannot operationally be undertaken simultaneously at close of play on 31 March.

Note 2 Operating income from patient care activities

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

Note 2.1 Income from patient care activities (by nature)

	2025/26	2024/25
	£000	£000
Aligned payment & incentive (API) – Variable*	112,996	112,040
Aligned payment & incentive (API) – Fixed*	306,284	326,324
High-cost drugs income from commissioners	24,423	22,327
Other NHS clinical income	19,072	15,694
Private patient income	169	197
Agenda for change pay offer central funding**	-	1,125
Additional pension contribution central funding***	22,214	20,269
Other clinical income	3,577	3,237
	488,736	501,123

*Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2025/26 NHS Payment Scheme documentation.

**Additional funding was made available directly to providers by NHS England in 2024/25 and 2023/24 for implementing the backdated element of pay awards where government offers were finalised after the end of the financial year. NHS Payment Scheme prices and API contracts are updated for the weighted uplift in in-year pay costs when awards are finalised.

***Increases to the employer contribution rate for NHS pensions since 1 April 2019 have been funded by NHS England. NHS providers continue to pay at the former rate of 14.38% with the additional amount being paid over by NHS England on providers' behalf. The full cost of employer contributions (23.7%, 2024/25: 23.7%) and related NHS England funding (9.4%, 2024/25: 9.4%) have been recognised in these accounts.

Note 2.2 Income from patient care activities (by source)

	2025/26	2024/25
	£000	£000
NHS England	38,282	35,772
Integrated Care Boards	445,794	452,892
NHS Foundation Trusts	914	1,076
Local Authorities	594	583
Department of Health and Social Care	-	9
NHS other	-	1,613
Non-NHS Private Patients	169	197
Non-NHS: Overseas patients (chargeable to patient)	46	14
Injury cost recovery scheme	943	927
Non-NHS: Other	1,994	8,040
	488,736	501,123

Of which relates to continuing operations	488,736	501,123
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Note 2.3 Income from activities arising from commissioner requested services

Under the terms of its provider licence, the Trust is required to analyse the level of income from activities that has arisen from commissioner requested and non-commissioner requested services. Commissioner requested services are defined in the provider licence and are services that commissioners believe would need to be protected in the event of provider failure. This information is provided in the table below:

	2025/26 £000	2024/25 £000
Income from services designated as commissioner requested services	432,599	436,714
Income from services not designated as commissioner requested services	56,137	64,409
	488,736	501,123

Note 2.4 Overseas visitors (relating to patients charged directly by the provider)

	2025/26 £000	2024/25 £000
Income recognised in year	46	14
Cash payments received in year (relating to invoices raised in current and previous years)	11	13
Amounts added to allowance for impairment of receivables (relating to invoices in current and previous years)	-	13

Note 3.1 Other operating income

	2025/26 £000	2024/25 £000
Recognised in accordance with IFRS15:		
Research and development	567	546
Education and training	15,827	15,079
Non-patient care activities to other bodies	9,815	10,676
Income in respect of employee benefits accounted on a gross basis	7,205	3,468
Other	8,548	7,818
Recognised in accordance with other standards:		
Education and training	962	573
Cash and grant donations for the purchase of capital assets	1,236	81
Rental revenue from operating leases	148	148
Total other operating income	44,308	38,389

Note 3.2 Analysis of other income

	2025/26	2024/25
	£000	£000
Car parking income	1,706	1,959
Catering	2,771	2,818
Pharmacy sales	106	1,974
Staff accommodation rental	531	33
Other income not already covered (recognised under IFRS15)	3,434	1,034
Total other income	8,548	7,818

Note 4 Additional information on contract revenue (IFRS15) recognised in the period

	2025/26	2024/25
	£000	£000
Revenue recognised in the reporting period that was included within contract liabilities at the previous year end	2,914	2,199

Note 5 Fees and charges

HM Treasury requires disclosure of fees and charges income. The following disclosure is of income from charges to service users where income from that service exceeds £1 million and is presented as the aggregate of such income. The cost associated with the service that generated the income is also disclosed.

	2025/26	2024/25
	£000	£000
Income	4,382	4,777
Full cost	(1,867)	(1,811)
Surplus/deficit	2,515	2,966

The figures above represent income and cost from car parking and catering operations within the Trust.

Note 6.1 Operating expenditure

	2025/26 £000	2024/25 £000
Purchase of healthcare from NHS and DHSC bodies	7,364	10,776
Purchase of healthcare from non-NHS and non-DHSC bodies	6,723	6,995
Staff and executive directors' costs	414,042	389,191
Remuneration of non-executive directors	129	141
Supplies and services - clinical (excluding drugs costs)	43,738	44,257
Supplies and services - general	7,244	3,682
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	31,568	30,997
Inventories written down	223	220
Consultancy costs	35	344
Establishment	2,280	2,539
Premises	22,449	20,755
Transport (including patient travel)	1,001	1,053
Depreciation on property, plant and equipment	12,694	12,475
Amortisation of intangible assets	1,969	1,850
Net impairments	3,258	5,641
Movement in credit loss allowance: contract receivables / contract assets	(287)	374
Provisions arising/(released) in year	160	(1,795)
Change in provisions discount rate	(74)	6
Audit fees payable to the external auditor:		
audit services - statutory audit ²	173	178
Internal audit costs	128	123
Clinical negligence ¹	16,472	14,559
Legal fees	271	84
Insurance	776	632
Education and training	2,164	2,288
Operating lease expenditure	57	565
Redundancy	27	-
Other	474	2,629
Total	575,059	550,559

Note 6.2 Limitation on auditor's liability

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

¹ Clinical negligence costs relate to the Trust's annual contribution to NHS Resolution under its risk-pooling scheme.

² External audit fees includes VAT.

Note 7 Impairment of assets

	2025/26 £000	2024/25 £000
Changes in market price	3,258	5,641
Total impairments charged to operating surplus/deficit	3,258	5,641
Reversal of Impairments charged to the revaluation reserve	(1,194)	(1,086)
Impairments charges to the revaluation reserve	7,711	7,744
Total impairments charged to the revaluation reserve	6,517	6,658

In 2025/26 the impact on the revaluation reserve (£6,517k) represents the increase in valuation due to the desktop valuation of the Trust's estate as at 31 March 2026.

Note 8.1 Employee benefits

	2025/26 £000	2024/25 £000
Salaries and wages	289,540	272,883
Social security costs	34,542	25,923
Apprenticeship levy	1,439	1,353
Employer's contributions to NHS pension scheme	56,048	51,227
Pension cost - other	104	118
Temporary staff (including bank and agency)	32,396	37,687
Total gross staff costs	414,069	389,191

On 1 December 2025, 155 corporate services staff from Wirral Community Health and Care NHS Foundation Trust transferred into the Trust under a Transfer of Undertakings (Protection of Employment) arrangement.

Details regarding the remuneration of senior managers can be found in the remuneration section of the Annual report.

Note 8.2 Retirements due to ill-health

During 2025/26 there were 8 early retirements from the Trust agreed on the grounds of ill-health (9 in the year ended 31 March 2025). There were £1,212k in costs for the pension liability of these ill-health retirements (£296k in 2024/25).

Note 9 Finance income

	2025/26 £000	2024/25 £000
Interest on bank accounts	1,043	1,270

Note 10.1 Finance expenditure

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

	2025/26	2024/25
	£000	£000
Loans from the Department of Health and Social Care	105	121
Lease obligations	55	-
Total interest expense	160	121
Other finance costs	58	64
Total finance costs	218	185

Note 10.2 The late payment of commercial debts (interest) Act 1998 / Public Contract Regulations 2015

	2025/26	2024/25
	£000	£000
Amounts included within interest payable arising from claims under legislation	-	2

Note 10.3 Other gains and losses

	2025/26	2024/25
	£000	£000
Gains on disposal of property, plant and equipment	10	-
Losses on disposal of property, plant and equipment	(15)	(328)
Total gains/(losses) on disposal of assets	(5)	(328)

Gains and losses in 2025/26 result from individual disposals of equipment assets.

Note 11 Operating leases

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 11.1 Wirral University Teaching Hospital NHS Foundation Trust as a lessor

This note discloses income generated in operating lease arrangements where Wirral University Hospital NHS Foundation Trust is the lessor.

	2025/26	2024/25
	£000	£000
Operating lease revenue		
Minimum lease receipts	148	148
	148	148

	2025/26 £000	2024/25 £000
Future minimum lease receipts due:		
- not later than one year;	148	148
- later than one year and not later than five years;	296	444
- later than five years.	-	-
Total	444	592

Operating lease income is derived from other service providers who occupy premises at the trust's sites. Not included in the above note are the following 'peppercorn' (minimal) leases, which have been entered into to create service benefit.

Ronald McDonald House	December 2009	December 2034
Springview Building	April 2015	March 2114

Note 11.2 Wirral University Teaching Hospital NHS Foundation Trust as a lessee

This note discloses costs and commitments incurred in operating lease arrangements where Wirral University Teaching Hospital NHS Foundation trust is the lessee.

	2025/26 £000	2024/25 £000
Operating lease expense		
Minimum lease payments	57	565
	57	565
	2025/26 £000	2024/25 £000
Future minimum lease payments due		
- not later than one year;	57	565
- later than one year and not later than five years;	-	-
- later than five years.	-	-
Total	57	565

Note 12.1 Intangible assets – 2025/26

	Software licences £000	Internally generated information technology £000	Other (purchased) £000	Total £000
Cost at 1 April 2025 - brought forward	1,941	29,619	30	31,590
Additions	-	1,122	-	1,122
Cost at 31 March 2026	1,941	30,741	30	32,712
Amortisation at 1 April 2025 - brought forward	1,009	18,890	-	19,899
Provided during the year	81	1,888	-	1,969
Amortisation at 31 March 2026	1,090	20,778	-	21,868
Net book value at 31 March 2026	851	9,963	30	10,844
Net book value at 1 April 2025	932	10,729	30	11,691

Note 12.2 Intangible assets – 2024/25

	Software licences £000	Internally generated information technology £000	Other (purchased) £000	Total £000
Cost at 1 April 2024 - brought forward	1,971	28,888	30	30,889
Additions	-	701	-	701
Reclassifications	(30)	30	-	-
Cost at 31 March 2025	1,941	29,619	30	31,590
Amortisation at 1 April 2024 – brought forward	918	17,131	-	18,049
Provided during the year	91	1,759	-	1,850
Amortisation at 31 March 2025	1,009	18,890	-	19,899
Net book value at 31 March 2025	932	10,729	30	11,691
Net book value at 1 April 2024	1,053	11,757	30	12,840

The useful economic lives of software licence assets at 31 March 2026 ranges from 2 year to 16 years. Other purchased assets comprise perpetual operating licences.

Note 13.1 Property, plant and equipment - 2025/26

	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Valuation/gross cost at 1 April 2025 - brought forward	1,650	166,370	36,395	53,174	81	16,554	2,055	276,279
Additions	-	5,081	15,018	3,110	-	430	-	23,639
Impairments	-	(7,711)	-	-	-	-	-	(7,711)
Reversals of impairments	-	1,194	-	-	-	-	-	1,194
Revaluations	-	(8,315)	-	-	-	-	-	(8,315)
Reclassifications	-	9,647	(10,428)	781	-	-	-	-
Disposals / derecognition	-	-	-	(11,742)	-	(7,257)	-	(18,999)
Valuation/gross cost at 31 March 2026	1,650	166,266	40,985	45,323	81	9,727	2,055	266,087
Accumulated depreciation at 1 April 2025 - brought forward	-	-	-	30,233	75	12,129	1,397	43,833
Provided during the year	-	5,969	-	3,970	-	1,585	113	11,637
Impairments	-	3,543	-	-	-	-	-	3,543
Reversals of impairments	-	(285)	-	-	-	-	-	(285)
Revaluations	-	(9,227)	-	-	-	-	-	(9,227)
Disposals / derecognition	-	-	-	(11,728)	-	(7,257)	-	(18,985)
Accumulated depreciation at 31 March 2026	-	-	-	22,475	75	6,457	1,510	30,516
Net book value at 31 March 2026	1,650	166,266	40,985	22,848	6	3,271	545	235,571
Net book value at 1 April 2025	1,650	166,370	36,395	22,941	7	4,426	658	232,446

**Note 13.2 Property, Plant and Equipment
2024/25**

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2024	1,650	164,578	39,439	56,597	81	23,012	2,557	287,914
Additions	-	5,905	9,069	1,669	-	976	132	17,751
Impairments	-	(7,744)	-	-	-	-	-	(7,744)
Reversals of impairments	-	1,086	-	-	-	-	-	1,086
Revaluations	-	(7,296)	-	-	-	-	-	(7,296)
Reclassifications	-	9,841	(12,113)	2,270	-	636	(634)	-
Disposals / derecognition	-	-	-	(7,362)	-	(8,070)	-	(15,432)
Valuation/gross cost at 31 March 2025	1,650	166,370	36,395	53,174	81	16,554	2,055	276,279
Accumulated depreciation at 1 April 2024								
Transfers by absorption	-	-	-	33,343	72	18,463	1,285	53,163
Provided during the year	-	5,784	-	3,920	3	1,736	3	11,446
Impairments	-	1,774	-	-	-	-	-	1,774
Reversals of impairments	-	(133)	-	-	-	-	-	(133)
Revaluations	-	(7,421)	-	-	-	-	-	(7,421)
Reclassifications	-	(4)	-	4	-	-	-	-
Disposals / derecognition	-	-	-	(7,034)	-	(8,070)	-	(15,104)
Accumulated depreciation at 31 March 2025	-	-	-	30,233	75	12,129	1,288	43,725
Net book value at 31 March 2025	1,650	166,370	36,395	22,941	7	4,426	658	232,446
Net book value at 1 April 2024	1,650	164,578	39,439	23,254	9	4,549	1,272	234,751

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

	Land	Building s excludin g dwelling s	Assets under constructio n	Plant & machiner y	Transport equipmen t	Informatio n technolog y	Furnitur e & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	1,650	163,830	40,985	22,046	7	3,271	541	232,329
Owned - donated/granted	-	2,436	-	802	-	-	4	3,242
Total net book value at 31 March 2026	1,650	166,266	40,985	22,848	7	3,271	545	235,571

Note 13.4 Property, plant and equipment financing - 31 March 2025

	Land	Building s excludin g dwelling s	Assets under constructio n	Plant & machiner y	Transport equipmen t	Informatio n technolog y	Furnitur e & fittings	Total
	£000	£000	£000	£000	£000	£000	£0	£000
Owned - purchased	1,650	165,080	36,353	21,919	7	4,426	652	230,086
Owned - donated/granted	-	1,290	42	1,022	-	-	6	2,360
Total net book value at 31 March 2025	1,650	166,370	36,395	22,941	7	4,426	658	232,446

Note 14.1 Right of use assets – 2025/26

	Property (land and buildings) £000	Plant & machinery £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2025 - brought forward	2,582	5,185	7,767	-
Additions	75		75	75
Remeasurements of the lease liability	(280)	1,295	1,015	
Reclassifications	161	77	238	107
Valuation/gross cost at 31 March 2026	2,538	6,557	9,095	182
Accumulated depreciation at 1 April 2025 - brought forward	541	2,110	2,651	-
Provided during the year	145	912	1,057	41
Reclassifications	165	73	238	100
Accumulated depreciation at 31 March 2026	851	3,095	3,946	141
Net book value at 31 March 2026	1,687	3,462	5,149	41
Net book value at 1 April 2025	2,041	3,075	5,116	-

Note 14.2 Right of use assets – 2024/25

	Property (land and buildings) £000	Plant & machinery £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2024 - brought forward	2,695	5,262	7,957	92
Additions	-	-	-	-
Disposals/derecognition	(113)	(77)	(190)	(92)
Valuation/gross cost at 31 March 2025	2,582	5,185	7,767	-
Accumulated depreciation at 1 April 2024 - brought forward	425	1,496	1,921	62
Provided during the year	229	691	920	30
Disposals/derecognition	(113)	(77)	(190)	(92)
Accumulated depreciation at 31 March 2025	541	2110	2,651	-
Net book value at 31 March 2025	2,041	3,075	5,116	-
Net book value at 1 April 2024	2,270	3,766	6,036	30

Note 14.3 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 23.1.

	2025/26	2024/25
	£000	£000
Carrying value at 31 March	5,055	6,016
Lease additions	75	-
Lease liability remeasurements	1,015	-
Interest charge arising in year	55	-
Lease payments (cash outflows)	(1,060)	(961)
Carrying value at 31 March	5,140	5,055

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.

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

Note 14.4 Maturity analysis of future lease payments

	Total	Of which	Total	Of which
	31	leased	31	leased
	March	from	March	from
	2026	DHSC	2025	DHSC
	£000	group	£000	group
		bodies:		bodies:
		31		31
		March		March
		2026		2025
		£000		£000
Undiscounted future lease payments payable in:				
- not later than one year;	1,014	41	840	-
- later than one year and not later than five years;	3,069	-	2,496	-
- later than five years.	1,278	-	1,719	-
Total gross future lease payments	5,361	41	5,055	-
Finance charges allocated to future periods	(221)	(1)	-	-
Net lease liabilities at 31 March 2025	5,140	40	5,055	-
Of which:				
Leased from other NHS providers		40		-
Leased from other DHSC group bodies		-		-

Note 15 Donations of property, plant and equipment

In 2025/26 the Trust recognised donated asset additions of £1.236m (£0.081m 2024/25).

Note 16 Revaluations of property, plant and equipment

The value and remaining useful lives of land and building assets are estimated by the Trust's valuers Cushman & Wakefield. Their independent valuations are carried out in accordance with the Royal Institute of Chartered Surveyors' *RICS Valuation - Global Standards* (the 'Red Book'), and other relevant RICS guidance notes, by RICS-qualified valuers. Valuations are carried out primarily on the basis of depreciated replacement cost (modern equivalent asset (MEA) basis) for specialised operational property. The Trust has opted to interpret the MEA valuation basis, which estimates the cost of a modern replacement asset with equivalent productive capacity to the asset being valued, as pertaining to a single combined hospital facility.

Revalued assets are written down to their recoverable amount within the Statement of Financial Position, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for that asset. Thereafter, the loss is charged to operating expenditure - net impairments. Increases in value are credited to the revaluation reserve unless circumstances arise whereby a reversal of impairment is necessary. In these circumstances this has been credited to operating expenditure - net impairments.

A full revaluation of the Trust's estate was undertaken as at the valuation date of 31 March 2026. This resulted in a net revaluation loss recorded in the revaluation reserve (within the Statement of Financial Position) of £5.6m and £3.3m net impairment charged to income and expenditure (within the Statement of Comprehensive Income).

The Trust continues to place reliance on the valuation which has been produced to the same professional standards and regulations as in prior years. It will further mitigate the risk of material misstatement of asset values by maintaining the existing annual revaluation cycle of Trust properties. The useful economic lives of equipment assets are estimated on historical experience of similar equipment lives with reference to national guidance and consideration of the pace of technological change. The lives of assets determined at recognition are disclosed within the accounting policies. The remaining useful economic lives of non-land property assets as at 31 March 2026 are as follows:

Buildings excluding dwellings	34 to 80 years.
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Note 17 Joint operations

The Trust has determined that, in addition to its subsidiary charity, it has interests in two joint operations. Joint operations are arrangements in which the Trust has joint control with one or more other parties and has the rights to assets, and obligations for liabilities relating to the arrangement. The Trust therefore includes within its financial statements, where material, its share of the assets, liabilities, income and expenditure relating to its joint operations.

The Trust does not attribute levels of risk significantly above 'business as usual' with these arrangements, as its joint operator is a partner NHS body, working together with the Trust within the same healthcare operating environment. In practical terms, this translates to a longstanding related party relationship based on contracts and transactions, collaborative working, shared objectives and common policies. In addition, the 'going concern' risk and credit risk associated with other NHS bodies is very low.

The Trust has no material joint operations, but collaborates in one lesser operation:

Cheshire and Wirral Microbiology Service (CWMS)

The Trust works collaboratively with Countess of Chester Hospital NHS Foundation Trust to provide microbiology laboratory services to both trusts. CWMS was established in 2012, and the intention of the arrangement is to reduce running costs through joint use of a modern site and laboratory facilities, to provide resilience in each trust's microbiology service and to enable both trusts to respond to future market opportunities.

The majority of CWMS activity is carried out in the main combined laboratory in Bromborough, which is jointly and equally owned by the two trusts. The carrying value of the Trust's half of this asset in its Statement of Financial Position is £0.7m. Additionally, there are small satellite laboratories at each hospital site for urgent out-of-hours specimens.

The Trust retains the rights to assets contributed at the start of the arrangement. The Trust is responsible for the administration of CWMS payroll costs, and wholly recharges these costs to Countess of Chester Hospital NHS Foundation Trust.

As the financial 'host' partner, Countess of Chester Hospital NHS Foundation Trust retains the obligation to pay other suppliers' invoices, and offsets all direct and recharged costs against the income generated by CWMS for tests performed for both the trusts and new customers, using a tariff of prices. In 2025/26, the Trust's net expenditure on CWMS services was £16k (2024/25 £53k).

Note 18 Inventories

	2025/26 £000	2024/25 £000
Drugs	1,427	1,386
Consumables	3,097	3,160
Total stock held at net realisable value	4,524	4,546

Inventories recognised in expenditure for the year totalled £60.7m (£51.3m 2024/25).

Write-down of inventories recognised as expenditure for the year totalled £0.22m (£0.22m 2024/25).

Note 19.1 Receivables

	2025/26 £000	2024/25 £000
Current:		
Contract receivables	13,319	8,872
Allowance for impaired contract receivables / assets	(484)	(659)
Prepayments (non-PFI)	3,395	2,398
PDC dividend receivable	161	-
VAT receivable	1,119	535
Other receivables	4	15
Total current receivables	17,514	11,161

Non-current:

Contract receivables	1,767	1,517
Allowance for impaired contract receivables / assets	(476)	(725)
Other receivables	308	346
Total non-current receivables	1,599	1,138

Of which is receivable from NHS and DHSC group bodies:

Current	8,145	3,145
Non-current	308	346

Note 19.2 Allowances for credit losses

	2025/26	2024/25
	£000	£000
Allowances as at 1 April - brought forward	1,384	1,488
New allowances arising	121	422
Reversals of allowances	(408)	(48)
Utilisation of allowances (write offs)	(137)	(478)
Allowances at 31 March 2026	960	1,384

Note 20.1 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.

	2025/26	2024/25
	£000	£000
At 1 April	83	10,581
Net change in year	2,683	(10,498)
At 31 March	2,766	83

Broken down into:

Cash with the Government Banking Service	2,766	83
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Note 20.2 Third party assets held by the Trust

During the year the Trust held cash relating to monies held on behalf of patients or other parties. This has been excluded from the cash and cash equivalents figure reported in the accounts.

	2025/26	2024/25
	£000	£000
Bank balances	4	4
Total third-party assets	4	4

Note 21 Trade and other payables

	2025/26 £000	2024/25 £000
Current:		
Trade payables	14,661	10,244
Capital payables	15,651	13,530
Accruals	28,056	34,570
Annual leave accrual	-	1,866
Receipts in advance	64	72
Social security costs	3,986	3,233
Other taxes payable	3,783	3,349
PDC dividend payable	-	416
Pension contributions payable	4,689	4,328
Other payables	1,469	1,429
Total current trade and other payables	72,359	73,037
Of which payable to NHS and DHSC group bodies:		
Current	10,957	25,847

The Better Payment Practice Code (BPPC) gives NHS organisations a target of paying 95% of undisputed invoices within 30 calendar days of the receipt of either goods or a valid invoice (whichever is later), unless other payment terms have been agreed. Information regarding the Trust's BPPC performance is within the Annual Report's Directors' report.

Note 22 Other liabilities

	2025/26 £000	2024/25 £000
Current:		
Deferred income: contract liabilities	3,339	4,148
Total other current liabilities	3,339	4,148

Note 23.1 Borrowings

	2025/26 £000	2024/25 £000
Current:		
Loans from the Department of Health and Social Care	269	270
Leases	1,013	840
Total current borrowings	1,282	1,110
Non-current:		
Loans from the Department of Health and Social Care	1,992	2,257
Leases	4,127	4,215
Total other non-current liabilities	6,119	6,472

Note 23.2 Reconciliation of liabilities arising from financing activities – 2025/26

	Loans from DHSC £000	Lease Liability £000	Total £000
Carrying value at 1 April 2025	2,527	5,055	7,582
Cash movements:			
Financing cash flows – payments and receipts of principal	(265)	(1,006)	(1,271)
Financing cash flows – payment of interest	(106)	(54)	(160)
Non-cash movements:			
Additions		75	75
Remeasurement of lease liability		1,015	1,015
Application of effective interest rate	105	55	160
Carry value at 31 March 2026	2,261	5,140	7,401

Note 23.3 Reconciliation of liabilities arising from financing activities – 2024/25

	Loans from DHSC £000	Lease Liability £000	Total £000
Carrying value at 1 April 2024	3,167	6,016	9,183
Cash movements:			
Financing cash flows – payments and receipts of principal	(640)	(961)	(1,601)
Financing cash flows – payment of interest	(121)	-	(121)
Non-cash movements:			
Impact of implementing IFRS16 on 1 April 2023	121	-	121
Application of effective interest rate	-	-	-
Carry value at 31 March 2025	2,527	5,055	7,582

Note 24.1 Provisions for liabilities and charges analysis

	Pensions: early departure costs £000	Pensions: injury benefits £000	Legal claims £000	Other £000	Total £000
Opening balance	1,030	1,405	769	4,201	7,405
Change in the discount rate	(25)	(49)	-	(24)	(98)
Arising during the year	91	69	73	-	233
Utilised during the year	(158)	(118)	-	(2,669)	(2,945)
Reversed unused	-	-	(73)	(41)	(114)
Unwinding of discounts	27	31	-	20	78
Total	965	1,338	769	1,487	4,559
Expected timing of cash flows:					
Not later than one year	162	121	769	1,179	2,231
Later than one year but not later than five years	689	515	-	50	1,254
Later than five years	114	702	-	258	1,074
Total	965	1,338	769	1,487	4,559

Legal claims are primarily made up of employee tribunal and employer liability claims.

The amount provided for employer's / public liability claims is based on assessments received from NHS Resolution (NHSR) as to their value and anticipated payment date, plus local assessments on a small number of other employee related legal cases.

Other provisions comprises balances from previous years which are carried forward with no material change.

Note 24.2 Clinical negligence liabilities

At 31 March 2026 £202,430,168 was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Wirral University Teaching Hospital NHS Foundation Trust (31 March 2025 £190,853,860).

Note 25 Contingent assets and liabilities

	31 March 2026 £000	31 March 2025 £000
Value of contingent liabilities		
NHS Resolution legal claims	(32)	(78)
Gross value of contingent liabilities	(32)	(78)
Amounts recoverable against liabilities	-	-
Net value of contingent liabilities	(32)	(78)

The Trust has been informed of its contingent liability in respect of NHS Resolution legal claims, £32k 2025/26 (£78k 2024/25).

Note 26 Contractual capital commitments

	31 March 2026 £000	31 March 2025 £000
Property, plant and equipment	5,338	7,488
Intangible assets	-	-
Total	5,338	7,488

Capital commitments at 31 March 2026 relate to infrastructure and upgrade projects including the Urgent and Emergency Centre Upgrade Programme.

Note 27 Financial instruments

Note 27.1 Financial risk management

Liquidity risk

The Trust's net operating costs are incurred in delivering healthcare under annual contracts with Integrated Care Boards (ICBs), which are ultimately funded from resources voted annually by Parliament. Monthly payments are received from ICBs based on annual service contracts, and this national framework reduces the Trust's exposure to liquidity risk.

The Trust borrows from the Department of Health and Social Care (DHSC) for operating purposes, and actively mitigates liquidity risk by daily cash management procedures incorporating the timely initiation of loans, keeping all cash balances in an appropriately liquid form. Liquidity is monitored by the Trust's Board on a monthly basis through monthly reports on movements, variances and trends in cash-flows.

The Trust may borrow from commercial organisations to support liquidity, but currently has no commercial borrowings. The Trust holds one fixed interest rate loans with DHSC which has funded past capital developments, as follows:

25-year loan of £6.5m at 4.32%, drawn down in 2009/10.

Repayments on the capital loan are paid according to a set schedule over the period of the loans. To date, £4.11m has been repaid on the 25-year loan.

The loan repayment schedule is contained within the maturity of financial liabilities table in Note 27.4.

Credit risk

The Trust minimises its exposure to credit risk arising from deposits with banks and financial institutions through implementing its Treasury Management procedures. Cash required for day-to-day operational purposes is held within the Trust's Government Banking Services (GBS) account. GBS balances are swept into the Bank of England overnight, with the specific aim of reducing credit risk exposure for bodies within government.

The Trust regularly reviews debtor balances and has a comprehensive system in place for pursuing past-due debt. Aged debts are regularly assessed, and proactive credit control is in place, including referral to debt recovery agents when internal efforts are exhausted, and it is deemed potentially cost-effective to pursue. Every quarter, aged debts are individually presented to the Trust's Audit Committee for further scrutiny.

The main source of income for the Trust is from ICBs in respect of healthcare services provided under contractual agreements. The credit risk associated with such customers is minimal. Non-NHS customers (for example, private patients and prescription charges) typically have a higher rate of write-off but represent a small proportion of income. Therefore, the Trust is not exposed to significant credit risk from its customers.

The movement in the allowance for credit losses during the year is disclosed in Note 19.2. The Trust's approach to the impairment of financial assets is detailed in Note 1 Accounting Policies.

The carrying amount of financial assets represents the Trust's maximum level of credit exposure. Therefore, the maximum exposure to credit risk at the Statement of Financial Position date was £17.2m (£9.4m 2024/25), being the total of the carrying amount of financial assets excluding cash (Note 27.2). There are no amounts held as collateral against these balances.

Market risk

The Trust is principally a domestic organisation with the majority of transactions, assets and liabilities being in the UK and sterling based. The Trust has no overseas operations and therefore has low exposure to currency rate fluctuations.

The Trust does not invest for capital appreciation. All of the Trust's financial assets and financial liabilities carry nil or fixed rates of interest other than the Trust's bank accounts which earn interest at a floating rate; the Trust is not exposed to significant interest rate risk.

Note 27.2 Carrying values of financial assets

In the following notes, non-financial assets and non-financial liabilities are excluded. Therefore, the receivables and payables figures are lower than their respective balances within the Statement of Financial Position (SOFPP).

	Held at amortised cost £000
Carrying values of financial assets at 31 March 2026	
Trade and other receivables excluding non-financial assets	14,438
Cash and cash equivalents	2,766
Total at 31 March 2026	17,204
Carrying values of financial assets at 31 March 2025	
Trade and other receivables excluding non-financial assets	9,366
Cash and cash equivalents	83
Total at 31 March 2025	9,449

Note 27.3 Carrying values of financial liabilities

	Held at amortised cost £000
Carrying values of financial liabilities at 31 March 2026	
Loans from the Department of Health and Social Care	2,261
Obligations under leases	5,140
Trade and other payables excluding non-financial liabilities	59,837
Provisions under contract	4,559
Total at 31 March 2026	71,797
	£000
Carrying values of financial liabilities at 31 March 2025	
Loans from the Department of Health and Social Care	2,527
Obligations under leases	5,055
Trade and other payables excluding non-financial liabilities	59,773
Provisions under contract	3,840
Total at 31 March 2025	71,195

Note 27.4 Maturity of financial liabilities

	31 March 2026 £000	31 March 2025 £000
In one year or less	62,386	64,830
In more than one year but not more than five years	4,394	3,890
In more than five years	2,289	3,205
Total	69,069	71,925

Note 27.5 Fair values of financial assets and liabilities

The Trust has one capital loan with the Department of Health and Social Care. The carrying value of the borrowings liability is considered to approximate to fair value, the interest rate not being significantly different from market rate. All other financial assets and liabilities have carrying values which are not significantly different from their fair values.

Note 28 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.

The Trust made the following losses and special payments, on an accruals basis (with the exception of provisions for future losses), during the financial year.

	2025/26		2024/25	
	Total number of cases No.	Total value of cases £000	Total number of cases No.	Total value of cases £000
Losses				
Cash losses	41	29	24	5
Bad debts and claims abandoned	2	2	8	7
Stores losses and damage to property	4	224	4	220
	47	255	36	232
Special payments				
Ex-gratia payments	36	77	34	81
Special severance payments	-	-	1	15
Total	36	77	35	96
Total losses and special payments	83	332	71	328

Note 29 Related parties

Whole of Government Accounts (WGA) and consolidation

Wirral University Teaching Hospital NHS Foundation Trust is a public benefit corporation established under the NHS Act 2006. Monitor (operating as NHS Improvement) does not prepare group accounts, but rather, it prepares *NHS foundation trusts: consolidated accounts*

for further consolidation into the Department of Health and Social Care's accounts, and, ultimately, the Whole of Government Accounts. Monitor (operating as NHS Improvement) has powers to control NHS foundation trusts, but its financial results are not incorporated within the consolidated accounts, and it cannot be considered to be the parent undertaking for foundation trusts. The Department of Health and Social Care (DHSC) is the parent department of the foundation trust sector. Although there are a number of consolidation steps between the Trust's accounts and Whole of Government Accounts, the Trust's ultimate parent is HM Government.

WGA bodies

The Department of Health and Social Care is the parent department of Wirral University Hospital NHS Foundation Trust. The main entities within the public sector with which the body has had dealings are NHS England, ICBs, Foundation Trusts, NHS Trusts, NHS Resolution and Health Education England. 'Other bodies' with the WGA boundary include Local Authorities, HM Revenue & Customs and NHS Pension Agency.

During the year, the Trust has had a number of transactions with WGA bodies. Listed below are those entities other than DHSC for which the total transactions or total balances with the Trust have been collectively significant or potentially material to the other body.

Betsi Cadwaladr University Local Health Board
Countess of Chester Hospital NHS Foundation Trust
Health Education England
NHS Cheshire and Merseyside Integrated Care Board
NHS England (including sub-entities)
NHS Pensions Agency
NHS Professionals
NHS Resolution
Mersey & West Lancashire Teaching Hospitals NHS Trust
The Clatterbridge Cancer Centre
Wirral Community NHS Foundation Trust

Public dividend capital (PDC) transactions with DHSC

The Trust made PDC dividend payments to DHSC totalling £6.971m (£4.9m 2024/25). There is a £0.16m year-end receivable of PDC dividend (£0.43m payable 2024/25).

Allowance for credit losses - related parties

No related party debts have been written off by the Trust in 2025/26 (none in 2024/25). The Trust's *Allowance for credit losses* is calculated such that it includes no balance in relation to its related parties.

Charitable related parties - WUTH Charity

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund (registered charity number 1050469, known as 'WUTH Charity') is a subsidiary of the Trust and therefore a related party. The Trust is the Charity's corporate trustee, which means that the Trust's Board of Directors is charged with the governance of the Charity. The Charity's sole activity is the funding of capital and revenue items for the benefit of the Trust's patients. Further details can be found at <https://www.wuthcharity.org/>.

The Charity's total funds balance as at 31 March 2026 was £0.582m (£1.443m 2024/5) with net expenditure of £0.861m (£0.361m net income 2024/25). During the year the Charity incurred

expenditure of £1.522m (£0.179m 2024/25) in respect of goods and services for which the Trust was the main beneficiary.

Other related parties

Aside from the Trust's Charity, the Trust has no subsidiaries or associates.

Key management personnel

Key management personnel are *related parties* to the Trust and are defined in IAS 24 *Related Party Disclosures* as 'those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.' They are identified by the Trust as being the same individuals as the 'senior managers' which are disclosed in the remuneration section of the Annual Report, which contains details of their remuneration and other benefits.

In 2025/26, the Trust had expenditure as follows:

- £17k with the University of Manchester where Mark Chidgey (Chief Finance Officer) undertakes ad-hoc/occasional paid lecturing and education duties.

These expenditures are not believed to be in any way material to either party as all dealings were undertaken on an arms-length basis.

During the financial year under review, no other member of key management personnel, and no other party closely related to these individuals outside of the NHS, has undertaken transactions with Wirral University Teaching Hospital NHS Foundation Trust.

Note 30 Events after the reporting date

The Trust has not identified any events that occurred after the reporting year that would require disclosure as non-adjusting events in accordance with IAS10.