One Culture of care

NHS
Calderdale and Huddersfield
NHS Foundation Trust

Annual Report and Accounts 2022/23

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compassionate care

Calderdale and Huddersfield NHS Foundation Trust

Annual Report and Accounts

2022/23

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1. Statement from Chair of the Board

As I approach the end of my first full year as Chair, it's a great opportunity to reflect on the amazing achievements I have seen as I have been getting to better know the Trust.

I have seen first-hand countless examples of One Culture of Care, caring for our colleagues in the same way we care for our patients, being demonstrated day-in, day-out within our Trust.

One Culture of Care is more than a strapline. It is something that is truly embedded into normal day-to-day practice and builds on the compassion we show to our patients - because it's important that our colleagues look out for one another too.

Over the past year, I have been fortunate to spend time with teams, both across our hospitals and out in the community. I have been blown away by my colleagues' enthusiasm, hard work and commitment to the Trust, witnessing the innovation and quality improvement that happens in our services every single day.

We've seen some changes to our Board this past year, welcoming some new, talented leaders to our Executive Team and some new Non-Executives with knowledge and experience that will support our ambitious plans. We have the stable leadership in place that we need to make improvements to our operational and financial performance.

These changes will give us an opportunity to look at our strategy and the way the Board operates, to embed what is working well and make improvements where they are needed.

We are committed to making improvements and we know that listening to patient stories is integral to that. Performance data and financial reporting only tell part of our story – it's through listening and acting on patient feedback that we can truly enhance patient experience.

Nationally, the NHS is facing some real challenges, and with it, increased pressure on services. Our need for transformation is greater than ever, so I am pleased to have seen so many initiatives this year that have tackled this head-on, embracing new and innovative solutions to the challenges we continue to face.

Our teams are working even harder to treat people in their own homes, as we know this is where people would rather be. Our community teams introduced the new virtual ward to help prevent avoidable admissions into hospital and support people in their familiar surroundings, whilst increasing the overall number of beds we have available for those who need inpatient care.

I am proud that we are one of the leading, most digitally-mature Trusts in the north of England with a whole range of new digital initiatives being introduced throughout the year, which you can read more about in this report. In March, it was our pleasure to share experiences and learning from our digital work with a delegation from Sweden, looking at how our electronic patient record (EPR) journey is transforming care for our patients here at CHFT.

As Brendan describes, we have made great strides in tackling our waiting lists, gaining national acclaim for the efforts of our teams to reduce the amount of time people are waiting for elective surgery.

But, we know that a person's health journey starts before they even get on a waiting list, so we have been working alongside our health and social care partners in Calderdale, Kirklees and across West Yorkshire to develop plans to help tackle health inequalities that can lead to poorer outcomes.

I am looking forward to the opening of our new A&E at Huddersfield Royal Infirmary later this year. It is the first major milestone in our 'Foundations for our future' hospital transformation programme, and I know we are setting the bar high for the delivery of our future plans.

Finally, I would like to echo and reinforce Brendan's praise for all our colleagues. Everyone I have had the pleasure to meet so far has been a passionate and proud advocate for CHFT, and the community we serve. I am proud to work alongside them.

Helen Hirst

Chair of the Board

Calderdale and Huddersfield NHS Foundation Trust

2. PERFORMANCE REPORT

Overview of performance

Statement from the Chief Executive

It has been a privilege to lead CHFT over the past 12 months, in a year that has been both rewarding and challenging in equal measure.

I would like to start by paying tribute to the unwavering dedication of our colleagues, for the compassionate patient care they have continued to provide, in the face of unprecedented pressures to our local and national NHS. Embodying One Culture of Care, where they also look out for one another, I am proud to work alongside colleagues who continue to inspire and motivate me, by demonstrating an unrelenting commitment to the communities we serve.

I would also like to thank our new Chair, Helen Hirst, and the Board and our partners for their support.

Whilst our financial position continues to be challenging, the Trust has delivered a position in line with our planned deficit for the year of £17.4 million. A more transparent and inclusive approach to budget setting means that we have successfully delivered on our target transformational savings of £20million.

But the real challenges faced by the vast majority of my colleagues have not been financial. We have seen increased attendances through our emergency departments, and over winter we experienced some of the highest number of attendances we have ever seen.

These significant operational pressures, felt both inside our hospital walls and out in our community healthcare services, have also taken place as we have adjusted to life beyond the pandemic and in a climate of national industrial action. I have witnessed colleagues across all our services rise to the challenge with dedication, determination, and a resilience that is truly inspiring.

Whilst we recognise the difficulties we have faced, we have continued to deliver innovative solutions within our Trust to help overcome them.

There has been some fantastic work led by our colleagues across Community Services, aimed at helping treat patients in their own homes. Their vital work on Virtual Wards, Urgent Community Response and Discharge to Assess Home First has made a significant impact on outcomes for our patients. It’s a great all-round effort and emphasises the importance of working together, not only with our colleagues, but also our partners in the wider Calderdale and Kirklees healthcare systems.

Our work has been recognised nationally, too. This year, we were one of only eight trusts to be awarded Surgical Hub accreditation as part of NHS England’s Getting It Right First Time (GIRFT) pilot scheme to ensure the highest standards in clinical and operational practice. The accreditation recognises the outstanding surgical care delivered by our teams and will help us to continue to accelerate our progress in the future.

In March, GIRFT Chair, Professor Tim Briggs, came to CHFT to hear about how we have tackled the waiting list backlogs and hailed our efforts as “phenomenal”. I couldn’t agree more, and our figures speak for themselves. In April last year, we had 509 patients waiting for more than 78 weeks. That number is now down to zero. This is a credit to the joint efforts of our colleagues, across a broad number of disciplines.

In February, our Rainbow Community Hub opened its doors to patients at the Clock Tower in Elland - midway between our two hospitals. It is the new home of the Rainbow Child Development Unit, previously located at Calderdale Royal Hospital. Children and their families can attend for play sessions and to see specialist nursing teams, such as community, diabetes, and epilepsy, bringing them all together under one roof. The state-of-the-art facility was constructed with innovative technology, co-designed with families, to help our young visitors feel calm and reassured during their visits.

We are also proud to be one of just three trusts nationally achieving cancer waiting time standards. Delivering timely diagnosis and access to treatment is essential for ensuring that our patients have better outcomes.

We've also made significant progress on the construction of our brand-new Accident and Emergency facility at Huddersfield Royal Infirmary, which is due to open to patients later this year.

The new, 24/7 purpose-built facility will be almost twice the size of the current department, enabling the provision of high quality urgent and emergency care for the people of Huddersfield and the surrounding areas. This development is part of a circa £200 million investment so we can provide the best hospital and community healthcare for patients and families for future generations.

Looking ahead, we recently published our refreshed Strategic Plan which describes what we aim to achieve over the next five years. Our focus continues to be on delivering high quality, compassionate care, where and when our patients need it.

We are looking forward to further progressing our plans to enhance hospital services and facilities across both sites through our hospital reconfiguration programme.

Our reconfiguration programme's new Foundations for our future branding and website is based around building blocks, but it represents much more than that. It will help us to communicate the various stages of our work to transform healthcare for our local communities. The building blocks of our new brand represent a solid foundation for us to grow and improve services for our patients and the working environment for our colleagues.

The planned changes at Calderdale Royal Hospital include a new A&E block, ten new wards, two additional theatres, and a multi-storey car park. Demolition works have already begun at the site of Calderdale Royal's new Learning and Development Centre, which we look forward to opening later this year.

We will support our partners in the promotion of health and wellbeing and, as an anchor partner organisation, support training and career opportunities for local people. This will be essential if we are to provide long-term solutions to the health inequalities that currently affect our communities. Colleagues across the health and care system work incredibly hard in the face of extraordinary challenges to deliver compassionate and safe healthcare and we will support their development, value their diversity, and ensure they are listened to and have a sense of belonging in our local places.

Looking forward, I know that there are challenges that we will continue to face. But, I do this in the knowledge that we are #TeamCHFT – and we will respond to these challenges together, in the spirit of One Culture of Care.

Brendan Brown

Chief Executive

Professor Brendan Brown
Chief Executive

Performance Report: Performance Overview

The purpose of this overview section of our Annual Report is to provide a short summary of the Trust, our purpose, history, the key risks to the achievement of our objectives and our performance during the year.

Introduction to Calderdale and Huddersfield NHS Foundation Trust

Our purpose and activities

The principal purpose of the Trust is the provision of goods and services for the purpose of health care in England.

The principal location of business of the Trust is:

Trust Headquarters, Acre Mills Outpatients, Acre Street, Lindley, Huddersfield, West Yorkshire HD3 3EB

In addition, the Trust has two hospital site locations registered with the Care Quality Commission as well as community locations :

- Huddersfield Royal Infirmary, Acre Street, Lindley, Huddersfield, HD3 3EA
- Calderdale Royal Hospital, (CRH) Salterhebble, Halifax, West Yorkshire, HX3 0PW

Our services are also provided from a number of other locations below:

- Todmorden Health Centre, Lower George Street, Todmorden, West Yorkshire, OL14 5RN
- Broad Street Plaza, 51 Northgate, Northgate, Halifax, West Yorkshire, HX1 1UB
- Todmorden Health Centre, Lower George Street, Todmorden, West Yorkshire, OL14 5RN
- Various satellite locations such as health centres and special schools

The Trust is registered with the Care Quality Commission without conditions and provides the following regulated activities across the stated locations:

- Assessment or medical treatment for persons detained under the Mental Health Act 1983
- Diagnostic and screening services
- Management of supply of blood and blood derived products
- Maternity and midwifery services
- Nursing care
- Surgical procedures
- Termination of pregnancy
- Transport services, triage and medical advice provided remotely
- Treatment of disease, disorder or injury

Calderdale and Huddersfield NHS Foundation Trust is an integrated trust. It provides acute and community health services. The Trust serves two populations; Greater Huddersfield which has a population of 245,000 people and Calderdale with a population of 220,000 people. The Trust operates acute services from two main hospitals; Calderdale Royal Hospital and Huddersfield Royal Infirmary and staff provide care from our community sites, health centres and in our patients' homes.

We provide a range of services including urgent and emergency care; medical; surgical; maternity; gynaecology; critical care; children's and young people's services; end of life care and outpatient and diagnostic services.

We provide community health services, including sexual health services in Calderdale from Calderdale Royal Hospital and local health centres. These include Todmorden Health Centre and Broad Street Plaza.

The Trust has approximately 650 beds open. We employ 6,752 colleagues (including Calderdale and Huddersfield Solutions Limited) and have 142 volunteers. In 2022/23 we cared for more than 113,000 men, women and children as inpatients (who stayed at least one night) or day cases. There were also over 457,000 outpatient attendances; almost 174,000 accident and emergency attendances and just over 4,300 babies delivered. There were over 337,000 adult services contacts by our community teams as well as over 223,000 contacts with our therapy services.

Our History

2001

The Trust was formed in 2001 combining hospitals in Halifax and Huddersfield to deliver healthcare for the people of Calderdale and Huddersfield.

2006

Calderdale and Huddersfield NHS Foundation Trust becomes a statutory body and public benefit corporation on 1 August 2006 following its approval as a NHS Foundation Trust by the Independent Regulator of NHS Foundation Trusts (Independent Regulator) authorised under the Health and Social Care (Community Health and Standards) Act 2006 (the 2006 Act).

Since 2001 we have expanded beyond our hospital-based services and we now also provide a range of community services in Calderdale to meet the changing healthcare demands of our population.

2006

Also in 2006 maternity and surgical services were reconfigured to provide obstetric maternity care and most children's inpatient services on the Calderdale site and trauma surgery on the Huddersfield site. Stroke care was also centralised on the Calderdale site.

2015

In 2015 we opened our state of the art outpatients centre in Acre Mills in Lindley, Huddersfield and won the tender to provide sexual health services in Calderdale in a joint bid with the Calderdale GP Federation.

2017

During 2017 cardiology and respiratory services were co-located at Calderdale Royal Hospital and all elderly medical services were moved to Huddersfield Royal Infirmary alongside a new frailty service which now operates on both sites.

2018/19

In 2018/19 our acute stroke service was delivered from the Calderdale site.

2019/20

During the winter of 2019/20 we piloted a discharge lounge to support improved patient flow and introduced a same day discharge unit to support frail patients.

2020/21

In 2020/21 the Trust adapted its service delivery in response to the Covid-19 pandemic.

2021/22

In 2021/22 and 2022 /23 the Trust focused on planned service delivery (elective recovery) for patients whose treatment and care was impacted by the Covid19 pandemic.

2022/23

In 2022 building work began on a new Accident and Emergency Department at Huddersfield Royal Hospital, scheduled for opening in summer 2023.

2022/23 - Highlights and Achievements

During 2022/23 we continued to focus on restoring services for patients whose care was impacted by the pandemic and meet new care demands. Through working in a different way and engaging and collaborating with partners we continued to drive forward innovation and transformation of our services and buildings. A selection of highlights from the last year is given below.

April 2022

Colleagues at the Calderdale Eye Clinic celebrated the opening of a new and improved Certificate of Vision Impairment (CVI) room.

The space is used to register visually impaired adults and children, as a comfort room to provide a listening ear and support for patients, and as a sensory room to support patients in a calm environment away from the busy waiting area, supporting a positive patient experience. *Andy Booth Huddersfield, Town Club Ambassador, opened the sensory room.*

May 2022

We congratulated Consultant, Purav Desai, who won Principal Investigator of the Year at the Yorkshire and Humber Clinical Research Network Awards.

Purav was praised for his leadership of and commitment to the Covid-19 recovery trial at the Trust, with more than 600 patients recruited, making CHFT the highest recruiting Trust in Yorkshire & Humber.

June 2022

Ward 12 introduced a raft of measures which aimed to provide the best environment for a better night's sleep for their patients. Their efforts won them a CHuFT Star Award, which is our monthly peer-to-peer recognition programme.

Sleep Champion, Sister Marta DeVelascoGallo (right), said it had been a "real team effort" to create the best environment for patients to get a better night's sleep.

July 2022

Our teams in Maternity Services received extremely positive feedback from the regional assurance team as part of a follow- up to the Ockenden review.

They came to see and hear how we're progressing against the immediate and essential actions that came from the report.

New mum, Suzanna Bain, sent in a massive all-round thank you to maternity colleagues. She had an emergency c-section at Calderdale Royal Hospital in the previous October, and successfully went on to breastfeed her baby, Corynne. She said: "I feel honoured to have been under the care of your hospital and its fantastic staff."

CHS Supply Chain Manager, Jaqui Yuen, made her way to London after being nominated to attend a special event at the House of Lords recognising the work of procurement and supply chain professionals during the pandemic.

Jaqui was asked to go by the regional HCSA (Health Care Supply Association) in recognition of her support to them and for her contribution to PPE delivery during Covid.

August 2022

In August, our team in HRI A&E piloted a new lanyard for patients with carers, which highlights their relationship with the patient so they can stay together throughout their care. Feedback from Healthwatch was glowing, and we've since rolled out carers' lanyards Trust-wide as part of our Keep Carers Caring campaign.

Staff Nurse, Blandine Renou, was in the running for Preceptor of the Year in the Nursing Times Workforce Awards, along with our Clinical Education Team (Team of the Year).

September 2022

The Dementia Bus was at HRI as part of Prevention of Delirium Month. The bus gives an eight-minute interactive experience, offering a brief insight of how people living with dementia may perceive their everyday life and environment.

October 2022

Representatives from the Care Quality Commission visited the Trust to look at the end-of-life care services we provide. Colleagues from Calderdale Community, Frailty, Hospital Specialist Palliative, End of Life and Bereavement, Chaplaincy and Patient Experience shared information about the care and services we provide for our patients, including a walk-around of Ward 18.

November 2022

Intensive Care Unit Staff Nurse, Faiza Hussain (below), was a finalist at the Yorkshire Asian Young Achiever Awards, one of three finalists in the Health/Mental Health category.

Colleagues attended a healthcare session for homeless and socially vulnerable people in Halifax at the Basement Project, taking care to those in need. The picture below shows Community Matron, Sarah Jayne Wilson (second right), in front of Jayne Duffy.

December 2022

Several of our community colleagues received awards for delivering care. Community Head Nurse, Caroline Lane, and Divisional Matrons, Louise Byrom and Sarah Wilson, received their Community Queen's Nursing Award. Queen's Nurses serve as leaders and role models in community nursing, delivering high quality health care across the country, and are named after Queen Elizabeth the Queen Mother.

Community Queen's Nursing Award

There was also national recognition for three of our Healthcare Assistants from the Care of Patient at Home Team, who provide round the clock care to patients with very complex needs in the community within Calderdale. Lucy Clarke, Tina Bellwood and Sharon Horsley, nominated by Clinical Manager, Sally Akesson, won a national Chief Nursing Officer award for the Healthcare Support Worker category.

Healthcare Support Worker

January 2023

We introduced a new BLOSM service in our Emergency Department, which helps signpost vulnerable people to services, highlighting underlying social issues and linking with the community to address these issues.
Alistair Christie, Service Lead (right) and Darren Blake, Advanced Clinical Practitioner (left), were the founding members.

Bridging the gap
Leading a change in culture
Overcoming adversity
Supporting vulnerable people
Motivating independence and confidence

It was a delight to congratulate Emergency Department Consultant, Professor Andy Lockey, who received an MBE in King Charles III's inaugural New Year Honours List for leading the Resuscitation Council UK's Restart a Heart initiative. The programme has been increasing the number of people trained in CPR (cardiopulmonary resuscitation) since its inception in 2016.

February 2023

We launched new Care Bags to help our patients who might find waiting in A&E a challenge. The bags include ear defenders, tactile objects, a colouring book and crayons, and an easy-read leaflet about ED.

March 2023

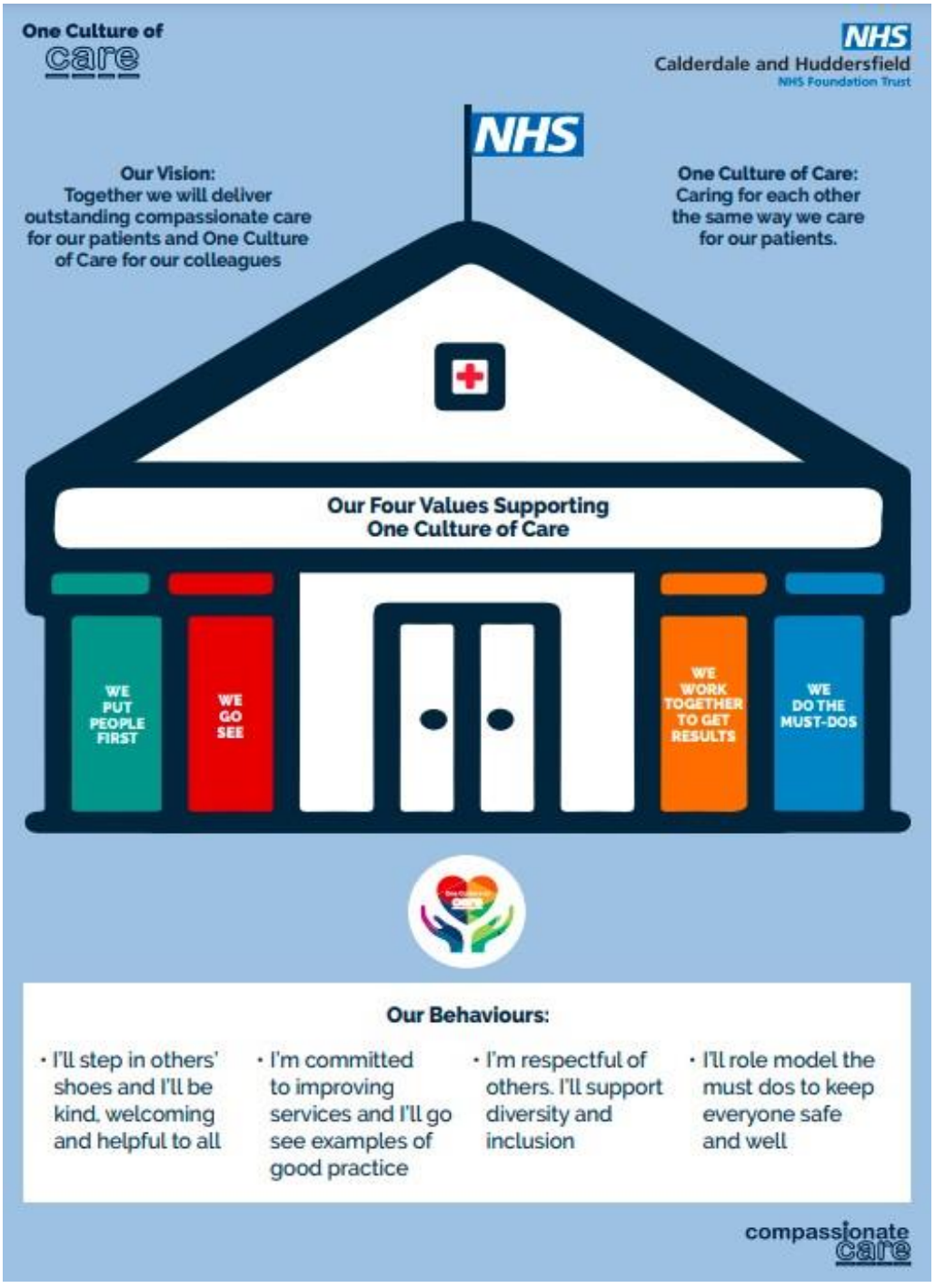
We celebrated the news that HRI was confirmed as one of eight Centres of Excellence as an Elective Surgical Hub, part of NHS England's Getting It Right First Time programme. This is a pilot scheme protecting facilities and theatres to ensure the highest standards in clinical and operational practice and increase capacity for the most common planned surgical procedures, reducing the risk of short-notice cancellations for patients.

Our vision and values

Our vision for Calderdale and Huddersfield Foundation Trust is:

Together we will deliver outstanding compassionate care for our patients and One Culture of Care for our colleagues.

This is supported by the Trust's values, the four pillars of behaviour that it expects all colleagues to follow, and which are embedded into the organisation so that every member of staff understands their responsibilities. These are shown below:



Our goals

The Board of Directors agreed a plan to March 2023 which described the four goals of the Trust. This set out the key areas of delivery to support the achievement of each of the goals described in the table below.

Further detail on how the Trust has progressed these goals is provided in the Performance Analysis section.

Above Emergency Department Matron Stacey Cartwright with new Omnicell pharmacy cabinets.

Strategic Objectives (November 2021 – March 2023)

Our Vision	*Together we will deliver outstanding compassionate care to the communities we serve*			
Our behaviours	We put the patient first / We go see / We do the must dos / We work together to get results			
Our goals (The result)	Transforming and improving patient care	Keeping the base safe	A workforce for the future	**Sustainability**
	Implement a programme of transformation based on learning from the COVID-19 pandemic to deliver 'Business Better than Usual' demonstrating benefits delivered. (AB)	Stabilise the delivery of services in response to the COVID-19 pandemic to minimise the loss of life and protect colleagues safety. (EA)	Develop and implement flexible recruitment and redeployment processes to improve our skill mix and improve our vacancy rate for clinical roles, thus retaining a turnover below 10%. (SD)	Deliver the regulator approved financial plan. (GB)
	Approval of business cases for HRI and CRH to enable construction of new A&E to commence at HRI and the development of a Full Business Case for CRH. (AB)	Maintain the Trust CQC overall rating of 'good' and increase the number of services achieving an out-standing' rating. (EA)	Develop an approach to talent management that further embeds our approach to succession planning, whilst maintaining fair and equal opportunities of employment, resulting in an increased number of internal promotions. (SD)	Demonstrate improved performance against Use of Resources key metrics. (GB)
	Progress implementation of the Trust's Clinical Strategy working with partner organisations across West Yorkshire. (DB)	Involve patients and the public to influence decisions about their personal care and improve patient experience by: - responding to the needs of people from protected characteristics groups - implementing "Time to Care". - achieving patient safety metrics (EA)	Revise our Leading One Culture of Care and Management Essentials programme to support managers to successfully lead their teams through Recovery and beyond (SD)	Implement the Trust Board approved Green Plan demonstrating progress against the agreed action plan that will support reduction in the Trust's carbon footprint. (SS)
	Implement the Trust Board approved 5 year digital strategy with an agreed programme of work and milestones. (JR)	Work with system partners to achieve key performance metrics for urgent and emergency care and elective recovery. (JF)	Develop an approach to inclusive recruitment panels and assessment processes to ensure a senior management team that reflects the diversity of the workforce. (SD)	Collaborate with partners across West Yorkshire and in place to deliver resilient system plans. (AB)
	Use population health data to inform and implement actions to address health inequalities in the communities we serve. (EA)	Deliver the actions in the Trust's Health and Safety Plan. (SD)	Develop health and wellbeing support plans for all Departments to improve our health and wellbeing of colleagues, resulting in an improved health and wellbeing score in the annual staff survey. (SD)	

Key issues, risks and opportunities

The Trust has mechanisms in place to manage risk, supported by the Trust governance structure, risk management strategy and policy and risk appetite. Further details can be found in the Annual Governance Statement which describes our risk management processes in detail.

The Board of Directors agreed a plan setting out its key areas of delivery as part of its longer term strategy agreed at the Board in March 2020. The plan aims to achieve the Trust vision of '*Together we will deliver outstanding compassionate care to the communities we* serve' and is built around the four goals of:

- Transforming and improving patient care
- Keeping the base safe
- A workforce for the future
- Sustainability

Key issues and risks 2022/23

The principal risks the Trust faced in 2022/23 in achieving the four goals detailed above are described in the Board Assurance Framework, a tool to assure the Board about the achievement of strategic objectives. The risks are detailed in the table below. Further information on risks during the year and opportunities going forwards can be found in the Annual Governance Statement in the Accountability Report.

Board Assurance Framework risks to our goals - year ending March 2023

The top three risks are indicated by the following symbol: ®

Transforming and improving patient care risks
The Trust does not secure approval of the Hospital Services Reconfiguration Strategic Outline Case, Outline Business Case and Full Business Case resulting in being unable to progress changes to improve quality of care, workforce resilience and mitigate estates risks. ®
The Trust will be unable to deliver appropriate services across seven days resulting in poor patient experience, greater length of stay and reduced quality of care.
The Trust does not listen, involve and engage patients and the public to influence decisions about their personal care, delivery and improvement of services, and people from black, minority ethnic groups and all other protected characteristic groups receive suboptimal care due to lack of capacity and capability to respond in a meaningful way to patient and service user feedback resulting in services not being designed using patient recommendations.
Risk of not delivering the ambitions in the Trust clinical strategy due to lack of collaboration due to lack of time, commitment, relationships and absence of shared vision, resulting in missed opportunities in terms of quality, efficiency, capacity, patient experience and workforce.

Risk of not securing appropriate investment to fund the Digital Strategy ambitions, ensuring infrastructure and technology is up to date and future proof due to funding not being available locally and nationally impacting on workforce efficiency and patient experience.
Risk of slow progress addressing health inequalities in the 20% of the most deprived patients in our communities, due to a range of factors (population health and patient ethnicity data, healthcare service provision, health equity quality priorities, resource allocation, health prevention, partnership working) resulting in the Trust not reducing health inequalities for our most vulnerable patients with protected characteristics.

Keeping the base safe risks
Patients do not receive high quality, safe care due to poor compliance with internally and externally set standards on quality and safety resulting in patient harm or poor patient experience.
The Trust does not deliver the necessary improvements required to achieve full compliance with NHS England resulting in enforcement action.
Failure to achieve local and national performance targets resulting in patient harm, poor patient experience or enforcement action.
Failure to maintain current estate and equipment and to develop a future estates model due to lack of available capital or resources resulting in patient harm, poor quality patient care or regulatory enforcement.
Not maintaining the Trust Care Quality Commission (CQC) overall rating of good and increasing the number of services achieving an outstanding rating due to failure to comply with regulatory standards resulting in a reduction of quality of services to patients and an impact on reputation.
Non-compliance with the Health and Safety at Work Act and regulations due to lack of clarity on roles resulting in harm to staff, patients, the public, visitors, potential regulatory failure and reputational damage.
Risk that the Trust is not able to achieve its recovery targets, due to operational pressures resulting in patient harm, potential adverse impact on health inequality and impact on PLACE and Integrated Care System and partners.

A workforce for the future risks
Medical staffing - not being able to deliver safe and effective high quality care and experience for patients due to insufficient medical staff caused by an inability to attract, recruit, retain, reward and develop colleagues.
Nursing staff - not being able to deliver safe and effective high quality care and experience for patients due to insufficient nursing staff caused by an inability to attract, recruit, retain, reward and develop colleagues. ®
Not attracting or retaining colleagues who are confident and competent to provide compassionate care to patients and compassionate and inclusive leadership to colleagues.
Risk of not appropriately engaging all colleagues across the Trust and a failure to embed the behaviours of the organisation due to a lack of robust engagement mechanisms. Risk of colleague health and well-being deteriorating due to well-being priorities not being integrated throughout the organisation, embedded in our culture, leadership and people management

Sustainability risks
The Trust will not secure sufficient capital funding to maintain facilities over the longer term and meet safety and regulatory standards resulting in patient harm and regulatory intervention.
The Trust will not deliver external growth for commercial ventures resulting in potential lost financial contribution.
Longer term financial sustainability of the Trust (as a going concern and providing value for money) due to the size of the underlying financial deficit and requirement for central funding support. ®
Climate action failure resulting in adverse impacts on public health, patients, natural environment, and reputation.

Financial sustainability

The financial context in which the Trust operates is challenging both in terms of the national economic picture and the local position. The Trust entered the pandemic with an underlying financial deficit position and this structural challenge remains, reflecting continued challenges of dual provision of services across two main sites, maintenance costs of ageing infrastructure and Private Finance Initiative contractual commitments.

In 2023/24 the Trust will need to manage the resources required to address clinical activity backlogs and delivering an ambitious efficiency programme. The Trust is also planning to continue to invest in information technology, medical equipment and estate schemes including the hospital reconfiguration programme. The total capital expenditure is planned at circa £35m.

The plan is mindful of the collaborative work of the West Yorkshire Integrated Care System (ICS) and West Yorkshire Association of Acute Trusts (WYAAT). New models of service delivery working with partners continue to be developed to deliver sustainable services in the future. The Trust's own plans for service reconfiguration aim to deliver clinical and financial sustainability in the longer term. The Trust received approval in 2019/20 of the Strategic Outline Case for reconfiguration and continues to progress the development against which circa £200m of capital funding has been supported by the West Yorkshire Integrated Care System (ICS) and the Department of Health and Social Care. All the necessary planning permissions are in place for developments at Calderdale Royal Hospital. The Trust is working closely with HM Treasury and the Infrastructure Projects Authority to enable commencement of enabling works on the Learning and Development Centre and multi-storey car park in autumn 2023.

Key issues and risks and opportunities for 2023/24

The Annual Governance Statement within the Accountability Report in this Annual Report provides details on the risks and challenges facing the Trust in 2023/24. A summary of these risks and opportunities is given below.

Risks

There are risks to the quality and safety of care provided and patient experience due to operational pressures, including the recovery of elective care services for patients waiting for care because of delays caused by the Covid-19 pandemic, high levels of demand and acuity in Emergency Departments, bed capacity pressures, patient flow issues and delays to patients medically fit for discharge from hospital for transfer to health and social care services.

Infection prevention continues to be a challenge, with a continued focus on preventing hospital acquired infection and managing any seasonal viral infections.

A delay in the approval of our outline business case for the hospital build at Calderdale Royal Hospital presents a risk.

Workforce capacity continues to be a challenge with national workforce shortages in key professions across the NHS and, should there be industrial action affecting parts of the workforce in 2023/24, this will be a further challenge to workforce capacity.

The Trust has an underlying financial deficit position, and this structural financial challenge remains with financial risks relating to exiting from Covid-19 costs, elective recovery funding access requirements, support for cash to support a planned financial deficit, an ambitious efficiency target, service provision across two sites, financial challenges due to estate upgrade requirements and Private Finance Initiative contractual commitments.

Opportunities

The Trust continues to progress its clinical strategy with partners**,** within the ICS and WYAAT. WYAAT service developments being progressed include Pathology services and Pharmacy Aseptics services.

Partnership working with Mid Yorkshire Hospitals NHS Trust continues to take place with the Trust supporting their Non-Surgical Oncology (NSO) service whilst being involved in developing a new sustainable model for a non-surgical oncology for the West Yorkshire region.

A Community Diagnostic Hub is being progressed in partnership with the University of Huddersfield for the population of Kirklees which will significantly increase diagnostic capacity for the local population.

Tackling health inequalities continues to be a major priority and implementing the Board approved Population Health and Inequalities Strategy is an opportunity to build on progress already made to continue to reduce health inequalities in our local population.

In terms of Digital capability, we will focus on getting the basics right, including improving clinical documentation, re-education around our clinical systems and further integration of data both in the Trust and at Place/System level.

With regard to Workforce, we continue to implement our Recruitment Strategy to help mitigate workforce risks and make the Trust an employer of choice for our local communities. We continue to pursue opportunities to work with our partners across the Kirklees and Calderdale Places and with other organisations across the West Yorkshire Integrated Care System (ICS), as well as develop new and innovative ways of delivering services. We continue our investment in the health and well-being of our workforce and embed our One Culture of Care, caring for colleagues in the same way as we care for our patients.

In terms of financial opportunities, the Trust continues to work with system partners on financial challenges, particularly in relation to the cost impact of delayed transfers of care on Trust finances. We look forward to the opening of new Accident and Emergency Department at Huddersfield Royal Infirmary in the summer of 2023 and taking forward our other reconfiguration plans for Calderdale Royal Hospital subject to approval.

Going Concern

The accounting concept of Going Concern refers to the basis on which an organisation's assets and liabilities are recorded and included in the accounts. If an organisation is a going concern, it is expected to operate and not go out of business or liquidate its assets in the foreseeable future.

For non-trading entities in the public sector, the anticipated continuation of the provision of a service in the future, as evidenced by inclusion of financial provision for that service in published documents, is evidence of going concern.

The Trust Board has assessed whether it is appropriate to prepare the accounts on a going concern basis in this context.

The following has been taken into account:

- The ongoing requirement for health services, such as those provided by the Trust, is set out in legislation including the Health Act and Health and Social Care Act
- The West Yorkshire Integrated Care System long-term plans incorporate the continued provision of the services provided by the Trust.
- The Trust has its own long-term plans, as outlined in the business case for reconfiguration of services which have the support of NHS England.

Based on these indications the Directors believe that it remains appropriate to prepare the accounts on a going concern basis, following the definition of going concern in the public sector adopted by HM Treasury's Financial Reporting Manual.

System Leadership and Integrated Care Partnerships and Strategies

Information on joint forward plans and capital resource plans with our partners is given below.

CHFT works closely with health, social care, voluntary sector, and academic partners in the Integrated Care System (ICS) across West Yorkshire, and in our local places as a member of the Calderdale Cares Partnership and Kirklees Health and Care Partnership.

During 2022/23 the Trust has participated through the Place-based Integrated Care Board (ICB) Committees and the Calderdale and Kirklees Health Wellbeing Boards to provide input and comments in relation to the development of local plans and the West Yorkshire Integrated Care System refreshed five year strategy and forward plan. Trust Board workshops involving ICB place leaders have been held to discuss the plans. To enable this work the Trust has identified specific Director level capacity to support joint working in Calderdale and Kirklees.

The refreshed strategy was approved by the West Yorkshire Integrated Care Board in March 2023.

Work is currently in progress to develop the plans to deliver the WY ICS strategy through the Joint Forward Plan which will be owned by the West Yorkshire Integrated Care Board. The development of clear targets and trajectories/milestones will be a part of this work and the Trust will continue to work with system partners to input to the development of the plan. A final copy of the Joint Forward Plan will be published by the end of June 2023.

The Trust is committed to integrated working to progress shared ambitions. The Trust's five year strategy is aligned to both the WY ICS and Calderdale and Kirklees Place Strategies and through joint working and collaboration with partners will:

- deliver outstanding quality and safety of care
- enable people to have control over their lives – personalised care
- improve health outcomes for people;
- tackle and reduce health inequalities;
- support social and economic development;
- enhance productivity and value for money;
- build social value - local training and jobs

In terms of capital resource plans, the Trust works closely with West Yorkshire Integrated Care Board to form its capital plans within the overall system resource, taking a risk-based approach.

Keeping HRI Local

Here's some of the team working on our new Accident and Emergency Department at Huddersfield Royal Infirmary (HRI). They all live in Huddersfield or West Yorkshire.

Social, Community, Anti-Bribery and Human Rights

The Trust has strong links with local communities and has worked closely with a range of community, NHS and independent sector providers, including working in close partnership with our two local Places to help plan, support and deliver healthcare services to our communities in Calderdale and Kirklees during the year.

Collaboration with our system partners and academic providers is integral to the delivery of our strategy.

The Trust is committed to work with partners in Calderdale and Kirklees to generate social value benefits for our communities over and above the direct provision of health and care services. During the year we have pro-actively worked with local colleges, supporting skills development via training placements as part of the new A&E build at HRI, such as apprenticeships with Kirklees College. Our partners for the new build are almost exclusively local - we have supported local business and a local workforce by creating local jobs through use of local suppliers for the new build, generating social value. The Trust has worked with the Social Value Portal and has a social value action plan. This means we can measure the wider social value generated by this creation of jobs, training and apprenticeships to support the most deprived groups and communities.

Our procurement, workforce, and estate plans maximise the impact of public expenditure to get the best possible outcomes for the local area and reaching out to the most vulnerable groups and communities that currently experience inequality.

In addition, we have supported social capital through citizenship, volunteering, building confidence and trust in communities, environment capital supporting sustainability, achievement of net zero carbon, and state of the art built environment that creates pride and sense of wellbeing.

In terms of widening participation, we have focused on ways to increase routes into employment (further detail on the work of the Apprenticeship and Widening Participation Team can be found below), working with Calderdale and Kirklees Councils and Colleges. We have arranged technical placements for T-level students from Calderdale and Kirklees Colleges. Through joint working we have also developed health and social care assistant roles, which supports employment for deprived communities and supports people with skills gaps to enable them to apply. We have plans to work with our education partners to develop a Health Academy for Calderdale and Kirklees.

Levelling up award

Included in the photo: Michelle Ward, Liam Whitehead, Vanessa Dean, Rebecca Armitage, Shahda Mahmood and Nicola Priestley.

Our Apprenticeship and Widening Participation Team played a vital role in helping the Trust achieve a Purpose Coalition Award, specifically for ‘the right advice and experiences’ for Levelling Up Goal 4: Right advice and experiences**,** ensuring that opportunity is spread as widely and as fairly as possible. Examples include work experience placements, employability workshops, embedding kickstart recruits into their roles, supporting internal colleagues with applications and interviews, partnership with REALISE to support maths and English in the workplace, Project Search, the clinical and non-clinical Prince’s Trust Pathway and the targeted volunteering project.

We have supported local skills development and ambition and worked closely with Huddersfield University. Digital connectivity with the Trust and the University is a key objective. In March we welcomed our first student nurses and allied healthcare professionals from the University undertaking a pioneering scheme of digital placements, where students can see how digital technology supports patient care. During 2023/24 we will continue to support health innovation with the University and other system partners. Planning for an exciting development that progressed over the year was the creation of a Community Diagnostic Centre within the Health Innovation Campus at Huddersfield University, with capital investment secured, which will open in 2025. This will create faster more direct access to diagnostic testing for patients in our Kirklees communities.

The Trust welcomed its first digital placement nursing students in February 2023, above with Chief Digital and Information Officer Rob Birkett (back) and Chief Nurse Information Officer, Louise Croxall (right).

The Board of Directors conducts its business in an open and transparent way.

We are committed to the prevention of bribery as well as combatting fraud with relevant policies. We have a counter fraud specialist in place who investigates, as appropriate, any allegations of fraud, bribery or corruption supported by our Counter Fraud policy as well as a Fraud Champion. The activities to counter fraud are overseen by the Audit and Risk Committee.

Modern Slavery Act 2015

The Trust has a Board approved anti-slavery and human trafficking statement which is published on its website at www.cht.nhs.uk/publications.

Environment and Sustainability

Sustainability is a key strategic objective for the Trust over the next five years. Four key documents drive sustainability at the Trust: the NHS Long Term Plan, NHS Standard Service Contract 2023/24, NHS Operational Planning and Contracting Guidance and Delivering a Net Zero National Health Service.

The Trust's Green Plan brings together these plans and reports to provide one overarching strategic document to govern and drive the sustainability agenda. Effective delivery of the Green Plan will ensure the Trust meets obligations for carbon reduction and adaptation reporting and resilience, in order to comply with the legislative requirements, set out in the Climate Change act 2008. The Plan provides a strategic framework to reduce our environmental impact, including carbon reduction, air pollution, waste, governance, sustainable travel and sustainable procurement, as outlined in the 'Delivering a Net Zero Health Service' Greener NHS report.

The Trust is keen to minimise its adverse impact on the environment and has in place a clear and detailed plan on how it will contribute towards a "Greener NHS" and commit to delivering a Net Zero National Health Service. The Board approved the Trust Green Plan in May 2021, and this provides one overarching strategic document to govern and drive the sustainability agenda at the Trust. The strategy has been developed alongside an ambitious Sustainability Action Plan (SAP), which guarantees an integrated approach to sustainability, aligned with clinical care models, resilience plans, strategies for workforce engagement and corporate responsibility. Progress with the delivery of the Green Plan is shared with the Board on an annual basis. Delivery of the CHFT Green Plan and Sustainability Action Plan is managed by Calderdale and Huddersfield Solutions (CHS), a wholly owned subsidiary of the Trust. The SAP proposes numerous interventions to address carbon reduction and environmental sustainability targets, whilst ensuring integration with the Trust's corporate objectives. The Green Planning Committee meets bi-monthly to develop, promote and monitor the progress of the Green Plan and accompanying SAP, reporting to the Transformation Programme Board. Detailed Green Plan Update papers are submitted to Transformation Programme Board on a quarterly basis to demonstrate the Trust's progress and commitment to our Green Plan objectives.

Our carbon baseline covers aspects of our operations which contribute to carbon dioxide equivalent (CO_2e) emissions. This includes utilities consumption, waste arisings and disposal and anaesthetic gases. The Trust has seen significant carbon reductions in relation to our 2013 baseline. Between 2013 and 2021 total emissions have reduced

by an estimated 63% under the new best practice reporting methodology, and we therefore successfully exceeded the Climate Change 2008 Act target of reducing our annual carbon footprint by 28% by 2020. This is the direct result of interventions such as a major LED lighting renewal scheme at Huddersfield Royal Infirmary (HRI) and Calderdale Royal Hospital (CRH), continued procurement of 100% renewable energy contracts (REGO) and estate rationalisation to limit gas usage as a result of heating. Our carbon impacts are measured annually and reported via Estates Returns Information Collection (ERIC) returns and Streamlined Energy and Carbon Reporting (SECR).

Ingraining sustainability into our clinical care models is a vital consideration if CHFT is to achieve our net zero goals. The Trust consistently meets our target to deliver 25% of outpatients appointments remotely, increasing our ability to meet the rising demand for healthcare and reducing the emissions associated with patient travel. Furthermore, Pharmacy and Theatres are actively engaged in the agenda to promote the use of lower carbon anaesthetic gases. The Anaesthetic Gases Task and Finish Group reported that average CO2e emissions as a result of Desflurane, Isoflurane and Sevoflurane combined reduced by 45.5% between financial years 2021/22 and 2022/23. Desflurane is the most environmentally harmful of the anaesthetic gases, with a global warming potential over 2500 times that of carbon dioxide and over this same period average monthly Desflurane use dropped by 67%.

Sustainability is embedded into upcoming capital projects. All new builds above a value of £2.5 million will work towards BREEAM (Building Research Establishment Environmental Assessment Method) ‘Excellent’ standards to address embodied carbon and ensure that sustainable design principles are considered. In April 2023, an air source heat pump was installed as part of the emergency department construction at HRI, which once operational will allow for renewable energy generation on site. Sustainability is also encouraged via the procurement process to promote low carbon designs and responsible sourcing; in April 2022 the Trust adopted government procurement guidance (Procurement Policy Notice 06/20) which encourages 10% weightings for net zero and social value. Further decarbonisation of our estate will be achieved via the Public Sector Decarbonisation Scheme (PSDS) which provides grants to public sector organisations to fund the implementation of heat decarbonisation and energy efficiency measures. The Trust was successful in an initial bid for Low Carbon Skill Funding (LCSF), with our first funds received in January 2022 for work on the Trust’s Heat Decarbonisation Plans. Further applications to the LCSF are in planning to enhance our existing heat decarbonisation plan, which will support future applications to the PSDS.

There is growing evidence that access to green space can lead to positive outcomes for physical and mental health. With this in mind, our Biodiversity Action Plan documents baseline biodiversity conditions and identifies actions to enhance biodiversity and greenspace at our primary sites. Since November 2022, over 600 tree saplings have been planted at HRI, the majority of which have been used to create a hedgerow along the south boundary of the site which contributes to biodiversity, carbon capture, reduced air pollution and provides habitat for birds and pollinators. A staff wellbeing garden is in planning for the site of the recently demolished Nurse’s residence at HRI, this will allow our colleagues greater opportunity to experience the benefits of being in nature and further contribute to our sustainability and biodiversity goals.

Planting 240 young trees, right, at HRI to improve the local environment, help protect the planet, enhance everyone's wellbeing and support the Queen's Green Canopy – a national initiative to celebrate the reign of the late Queen Elizabeth. The picture shows the planting team from CHS - Sam Gough, Grace Barrett, Steve Rich, Will Bennett

Back in Spring our environment coordinator Grace Barrett successfully applied to the Woodland Trust's Free Trees for Schools and Communities scheme and now they're creating a hedgerow alongside the South boundary at HRI. Once complete a plaque will go up and it will become part of the Queen's Green Canopy.

Grace said: "This tree planting project contributes to CHS's biodiversity goals by enhancing greenspace and increasing the variation of tree species on site at HRI. This has benefits for wildlife, particularly birds and pollinators, contributes to enhanced staff/ patient wellbeing associated with greenspace, and contributes to the improvement of local air quality and carbon offsetting." Trees planted include Silver Birch, Wild Cherry, Rowan, Hawthorn, Dogwood and Hazel.

The CHFT Travel Plan was submitted to Board in 2021 as part of the Trust's plans for reconfiguration. The Plan aims to promote active travel and public transport and thus reduce single occupancy staff journeys by 5% by 2026. To monitor progress towards this target, a travel survey is conducted every two years. Results of our (February) 2023 travel survey showed a 2% reduction in staff choosing to travel to work via private vehicle. Subsequently, we saw a 1% increase in staff choosing active travel and public transport, respectively. Increasing the amount and quality of secure, covered cycle storage in key locations across our sites is an important element of our active travel planning. Since February 2022 we have installed 16 new individual secure cycle lockers and two Sheffield Stands across HRI and CRH, to incentivise their use.

As the Trust opens the new Emergency Department at HRI this year, the parking facility will offer several cost-effective electric vehicle (EV) charging points for use by staff, patients and visitors. Additionally, the existing EV charging points at Acre Mill will be upgraded to allow compatibility with new back of house monitoring software. Once installed, we will monitor EV charging closely and the data collected will inform the wider EV strategy at HRI and beyond, to assist the transition to low emissions vehicles and in turn help address our scope 3 emissions as a result of staff and patient travel. CHS introduced low and ultra-low emission vehicles into their Transport and Estates fleet in 2022, and these now account for 90.3% of the fleet. This exceeds our Green Plan target to convert 90% of our fleet to low/ ultra-low/ zero emissions vehicles by 2028.

The Trust has implemented several measures to reduce clinical and non-clinical waste. As a result, the total carbon emissions attributed to waste treatment have reduced by approximately 18% since the baseline year. In clinical areas, the Trust promotes correct waste segregation and guarantees zero to landfill via new waste contracts, ensuring clinical waste is dealt with locally. In non-clinical areas, CHS has increased the provision of recycling bins by removing individual bins under desks and providing a centralised recycling bin in each office. This is accompanied by information regarding the correct use of each bin, including what can and cannot be recycled. Additionally, the Trust has increased the repair and re-use of equipment where appropriate, including promotion of a successful ‘Dump the Junk’ campaign. Since commencement of this campaign in April 2022, over 500 pieces of unwanted furniture and equipment have been repurposed or re distributed across the Trust. We estimate that this scheme has saved CHFT wards and departments approximately 2600kg CO2e and £10,000, as an alternative to buying new.

Trust Charity

Calderdale and Huddersfield NHS Charity is the official charity of the Trust. Our mission is to make a lasting and meaningful difference to the patients, people and wider communities of Calderdale and Huddersfield, by funding projects that enhance patient care and experience and support staff wellbeing and development.

Looking back

Over the year the Charity increased the number of fundraising events and campaigns it delivered, engaging with our communities, patients and colleagues to continue to raise funds and opportunities to make a difference.

We would like to thank everyone who has donated, raised money for and supported our charity this year. Our supporters and donors are our greatest strength. We are incredibly grateful for everything they do and we are committed to making the best use of these resources to help our Trust to go further for our patients, for our staff and for our communities.

Over the last year the Charity has proudly supported a wide range of initiatives, here are a small number of highlights:

Rainbow Community Hub

Our Charity Team worked closely with colleagues to bring the new Rainbow Community Hub to life through funding the added extras to the building, like the sensory room, the garden space as well as the play and distraction equipment.

Hospital 10km Walk

On Sunday 19th June 2022, Calderdale and Huddersfield NHS Charity held the first Hospital Walk, bringing together colleagues, their families, supporters and donors to participate in a 10k charity walk from Calderdale Royal Hospital to Huddersfield Royal Infirmary. The walk was a resounding success atmosphere and enthusiasm was outstanding and we received some brilliant feedback about this event.

Prevention of Delirium Month

The Charity Team worked closely with the Enhanced Care and Engagement Support Team to shine a light on their service throughout the month of September. This included a range of fundraising and awareness raising activities.

Funds raised during the month have been used to purchase patient distraction bags, designed to be therapeutically engaging for dementia patients.

Men's Cancer Support meetings

With the support of the John Smiths Stadium and Macmillan Information Service Volunteers, the Charity mobilised a monthly Men's Cancer Support Group. The group is an informal face-to-face meeting for men to come together and share concerns about cancer in a safe, confidential space.




Looking ahead

As the Charity continues to grow and develop, the year ahead will focus on 4 strategic objectives, aligned to the strategic goals of CHFT.

Calderdale and Huddersfield NHS Charity Strategic Objectives			
Together with CHFT colleagues we identify opportunities to enhance patient experience and care, to provide the highest quality of compassionate care	Be a trusted and valued charity partner with connected and engaged supporters and volunteers that assist in the promotion and understanding of and increase charitable giving to CHFT Charity.	Support the health, wellbeing and professional development of the staff of CHFT	To be an efficient, responsive, financially sound, sustainable, and well-governed organisation, that leads by example, demonstrating the difference donations make charitable giving to CHFT Charity

As a Charity team we will continue to engage colleagues across the Trust, raise the profile of the Charity and share the impact that donations make in meeting the charity objectives.

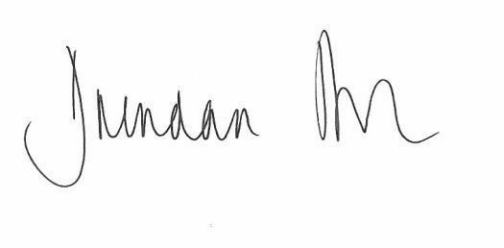
To find out more about Calderdale and Huddersfield NHS Charity visit www.chftcharity.co.uk

Important events since the end of the financial year 2022/23

There are no important events to note since the end of the financial year 2022/23.

Overseas operations

The Trust has no overseas operational activity and has received no commercial income from overseas activity during the year.



Professor Brendan Brown
Chief Executive

27 June 2023

Performance Analysis 2022/23

How we measure performance

Calderdale and Huddersfield NHS Foundation Trust (CHFT) continues to strive to meet the healthcare needs of a growing and diverse population, alongside the ever-changing health landscape and the need for recovery and stabilisation, plus the changes to the external environment including the Integrated Care Board (ICB). The Trust provides hospital services to the populations of Calderdale and Kirklees and community services in Calderdale.

The Trust's performance against the NHS Oversight Framework is assessed and reported internally and externally. These metrics include the regulatory measures of 4-hour emergency care standard; cancer referral targets; infection control standards; staffing levels as well as many other quantitative and qualitative standards including patient experience, workforce measures such as sickness and safety metrics including never events (incidents affecting patients which should never occur). In addition, there is a very clear focus on Recovery and waits which have been impacted significantly over the last three years. This integrated approach to performance ensures all elements of care and service delivery are balanced.

At the heart of the Trust's Performance Management and Accountability Framework (PMAF) stands the Integrated Performance Report (IPR) which represents how we report to Board and relevant Board Committees on a monthly basis and is the reference point for how our performance has progressed over time. CHFT is one of the highest achievers nationally across regulatory standards particularly cancer where our achievements were recognised recently in The Guardian newspaper as one of only three Trusts nationally to regularly achieve the 14-day referral to first date seen and 62-day referral to treatment targets.

A new Integrated Performance Report (IPR) will be produced for Board of Directors in the new financial year 2023/24 specifically concentrating on metrics included in the NHS Oversight Framework, alongside those from the NHS Priorities and Operational Planning guidance. A series of Statistical Process Control (SPC) charts will be used to understand current performance. Executive Directors will be responsible for sign-off of all relevant narratives within the report. More detailed IPRs will be produced for Board Committees and there will be a process of escalation to the Board of Directors where appropriate.

The monthly Integrated Performance Report is provided to the Board, to support it in its role of holding Executive Directors to account for the Trust's performance. A formal Trust Board meeting is held bi-monthly. The IPR is accompanied by narrative triangulated across Quality, Workforce and Finance.

This is informed by detailed review at a divisional and Executive level prior to the Board meeting.

The monthly Integrated Performance Report is shared with all relevant Board Committees for their agendas.

High quality data is a fundamental requirement for the Trust to conduct its business efficiently and effectively. It enables the delivery of the Trust's four pillars and is central to the Trust's ongoing ability to meets its statutory, legal, financial and other contractual requirements.

The Annual Governance Statement in the Accountability Report details the controls in place to assure the Board on the quality and accuracy of data. It also provides information on the Trust programme of deep dives across the key performance indicators (KPIs) within the Integrated Performance Report (IPR) which provide the Board with assurance on KPIs that regularly achieve target and an understanding of the challenges of those that are currently missing their target with a focus on improvement.

Performance Management Framework

The Performance Management and Accountability Framework (PMAF) supports the Trust's ambition to deliver outstanding, compassionate care to the communities we serve, through strengthening the Trust's approach to performance management and performance support alongside learning from performance. It aims to foster a culture of responsibility and accountability at all levels within the Trust. Members of staff need to know what is expected of them and what contribution they make to the success of the Trust.

The PMAF supports delivery of national standards and the Trust's quality, financial and operational objectives.

The objective of the framework is to ensure that information is available and triangulated which enables the Board of Directors and other key personnel to understand, monitor and assess the Trust's activities. Information must be timely, accurate and complete and follow the principles set out in the Trust's Information Governance and Data Quality Policies.

We must learn from our Performance – whether that is good and is setting the benchmark whereby we are open to others learning from us, or whether we need to improve and as a result need to carry out deep-dives or thematic reviews to understand our own failings and 'go see' where necessary, seeking out best practice. Calderdale and Huddersfield NHS Foundation Trust (CHFT) has always considered it a strength to learn from other organisations who may have found success through different approaches.

The fundamental existence of our framework is to provide assurance to Board members, both Executive and Non-Executive, our governors, our partners, our patients and the public who rely on our services. Following the peak of the pandemic CHFT has demonstrated its ability to respond in the most difficult circumstances and having progressed significantly along our recovery journey during 2022/23 we now need to assure our key stakeholders that we can continue our response to recovery and sustainability over the forthcoming years and return to the high level of performance that saw us selected as one of 12 field-test Trusts for the Elective Care Clinical Review of Standards (CRS) in 2019.

The Trust has set out its strategy and objectives for the next five years which are reflected in the PMAF. These include:

- Recovery
- Prioritisation of work to reduce Health Inequalities
- Achievement of compliance with regulatory standards
- Achievement of an Outstanding CQC rating

Recovery
As a Trust and across the system we will continue to address treatment backlogs and long waits within our elective services in a way that reduces variation in access and outcomes concentrating on health inequalities.

In addition, we will ensure we deliver improvements in productivity, continue with outpatient transformation, and secure the agreed quality priorities.

The modelling work for Outpatients, Inpatients and Diagnostics submitted as part of our planning submission for 2023/24 forms the basis of our trajectories and ensures that we are clear on what success looks like and can track it as part of our performance management of Recovery. Referral rates and how activity, both elective and non-elective, and capacity are managed will be crucial to our continued successful delivery of the Recovery programme and CHFT's credibility in the eyes of our patients and stakeholders.

Prioritisation of work to reduce Health Inequalities
CHFT is on a journey to expand its role and impact in improving population health and addressing health inequalities in the communities we serve.

Health inequalities are avoidable and unjust differences in health experienced by different groups. There is a wealth of evidence showing that certain groups in our communities (e.g., those experiencing social deprivation, ethnic minority communities, people with a disability) experience poorer health outcomes, and poorer access to and experience of health and care services. The pandemic exposed and exacerbated these long-standing inequalities, particularly among ethnic minority communities and for communities living in the most deprived areas, highlighting the need for the NHS to take urgent action in response.

Reflecting the scale and complexity of the challenge and our need to learn at pace, we have recently relaunched our Health Inequalities Group which oversees development and delivery of workstreams and actions to address health inequalities. This work has included, for example: reviewing waiting list data to identify and address any inequalities; ensuring high priority care for patients with a learning disability; work on health communication and improvement in maternity services; promoting a diverse and inclusive workforce; and ensuring we use our role as an anchor institution to deliver social value and work with our partners on local priorities.

This work to date has shown that we can achieve significant impact. We must now ensure this progress is sustained and built on.

The Board approved CHFT Population Health and Inequalities Strategy sets out our approach to improving population health and reducing inequalities in the communities we serve. The strategy presents the Trust's vision and principles for our role in population health and inequalities, the priority areas in which we will take action, and an action plan for how we will deliver this.

Our priorities for improving population health and addressing inequalities set out the four key aims of this strategy:

- To harness our role as an anchor institution and connect with our communities and partners to promote health and equity in the local population.
- To reduce inequalities in access to care and ensure prioritisation promotes equitable access and outcomes.
- To ensure all patients experience high-quality, compassionate, and holistic care to improve outcomes and reduce inequalities.
- To promote a diverse and inclusive workforce which reflects the populations we serve and where everyone feels valued.

These priority areas recognise the different responsibilities and areas of influence where CHFT can take action to promote the health and wellbeing of our local population and address the inequalities in health they experience. We recognise, as the local response to the pandemic and the inequalities it highlighted showed, that taking action on these issues requires using data and intelligence to understand the problem and evaluate impact, alongside working collaboratively with partners to achieve change and ensuring we have strong ambition and leadership to enable change.

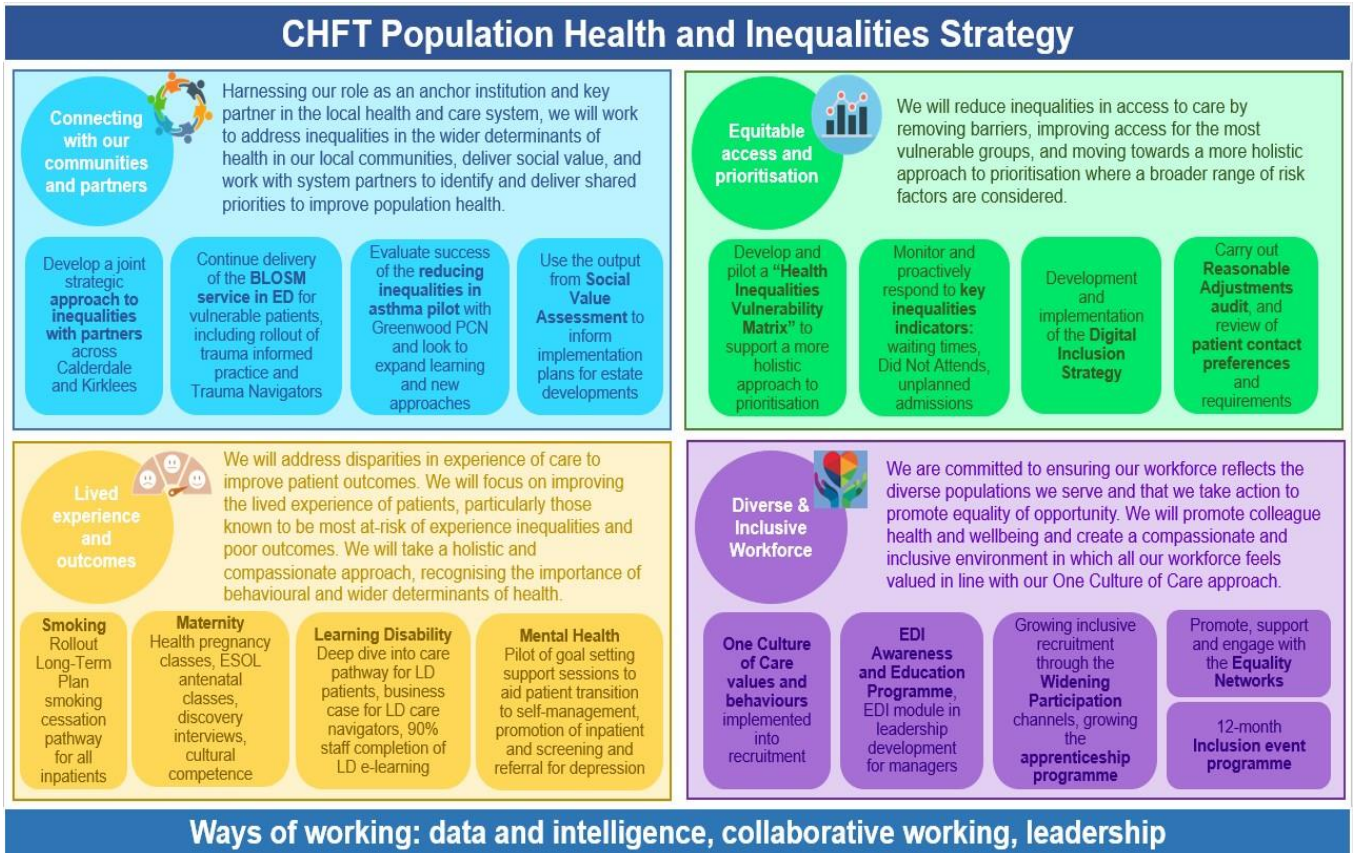
Achieving these aims and implementing successful action in the priority areas will require embedding three enabling principles into our ways of working:

- **Using data and intelligence to inform implementation and evaluation**
  Data and intelligence will be an enabler for all our work on population health and inequalities. We will maximise the collection and use of data to understand and address inequalities, continuously monitoring key indicators of inequality and measuring the impact of our actions. We will use evidence-based approaches and share our learning to increase impact.
- **Working collaboratively as part of place partnerships**
  Addressing health inequalities is complex and requires joined-up action; we will work collaboratively with partners across the local health and care system to achieve this.
- **Organisational leadership and governance to promote action**
  There will be a shared vision and ambition for reducing health inequalities across the organisation, regularly communicated by leadership to the workforce so that everyone understands their role in this. Systems must be in place to ensure that the impact on health and inequalities is considered in all decision-making, policies and service delivery.

In developing this strategy and our four aims and priority areas, we have particularly sought to address the five key priority areas set out by NHS England to guide action on health inequalities and consider the Core20PLUS5 NHS England approach to reducing health inequalities.

The five priority areas are:
- Restoring NHS services inclusively
- Mitigating against digital exclusion
- Ensuring datasets are complete and timely
- Accelerating preventative programmes
- Strengthening leadership and accountability.

The Core20PLUS5 approach particularly highlights the importance of focussing on communities within the 20% most deprived areas and other groups known to be at increased risk of experiencing health inequalities in your local population.



What have we achieved so far?

- Established and led a multi-agency working group to reduce inequalities in asthma within a Primary Care Network Area (Greenwood PCN, Kirklees).
- Created a new service called BLOSM within our emergency departments to tackle health inequalities and engage with vulnerable service users attending ED.
- Implemented process for including Equality Impact Assessments as part of any service changes.
- A refreshed assessment of the Equality Impact Assessment (EQIA) and Quality Impact Assessment (QIA) impact of the proposed service changes and estate developments at CRH and HRI has been undertaken.
- The creation of the Social Value Portal (SVP) has supported the Trust in measuring and reporting the delivery of social value.
- Supported the delivery of the Calderdale BAME Action Plan. The Group was Chaired by CHFT's Director of Transformation and Partnerships.
- Established a remote appointments project, which includes specific actions relating to digital inclusion.
- Analysed waiting list data through an inequalities lens and reduced gaps in waiting times seen between White and BAME patients, and patients from the most and least deprived communities
- Started work to develop a "Health inequalities vulnerability index"
- People with learning disabilities were prioritised under the reset and recovery programme, with all known people with a learning disability on existing waiting lists having their surgery.
- Launched "My Pregnancy Notes", a "single point of access" patient interface enabling online booking for pregnancy care and access to maternity notes.

- Undertaken discovery interviews in Maternity to gain insight into women's experiences of care and engage those less likely to send in feedback.
- Pilot of ESOL (English for Speakers of Other Languages) for pregnancy antenatal classes.
- Improved language accessibility of maternity services, including welcome signs produced in top 10 local first languages and mapping of multi-lingual resources available.
- Carried out a staff survey on cultural competence with maternity staff and piloted rollout of a cultural competence training package through ESR (Electronic Staff Record).
- Smoking in pregnancy research undertaken and published.
- Vitamin D / Healthy Start Scheme being promoted by Midwifery teams to increase uptake of Vitamin D and access to healthy food 'vouchers' for pregnant women and new mothers on very low incomes to spend on veg, fruit and milk.
- A wide programme of work has taken place to improve the experience of patients with a learning disability, with an enhanced task and finish group established to take this forward, to ensure that patients with a learning disability were prioritised on the waiting list and their care access and experience improved.
- Established several Colleague Voice equality groups.
- Guidance developed to include engagement with all internal network groups and links to engagement team as part of Equality Impact Assessments for service design/
- Embedded process for previewing all cases of racial discrimination in disciplinaries and complaints prior to progress through formal stages.
- New recruitment strategy developed and launched, including bold and ambitious statements for equality of opportunity.
- Inclusive talent toolkit and framework developed and embedded in People Strategy.

Performance Review Meetings

Executive Directors hold a bi-monthly Performance Review Meeting with each operational division and most recently with the Corporate division. These are the single point for all performance related discussions with Divisions allowing for the triangulation of the various domains.

This forum provides the Executive Team with the opportunity to gain assurance that Divisions are formally monitoring and managing all areas of performance, holding the Directorates to account for delivering all necessary corrective actions. The meetings provide a formal opportunity for Divisions to share successes, concerns, escalate risks and work through complex issues.

The required recovery plans, resources and support are agreed at the Performance Review Meetings and risks and issues are escalated to the Board, by exception, appropriately.

It is expected that a similar performance management framework is used within the Divisions for management of departments and services that covers the full set of domains.

All agendas include:

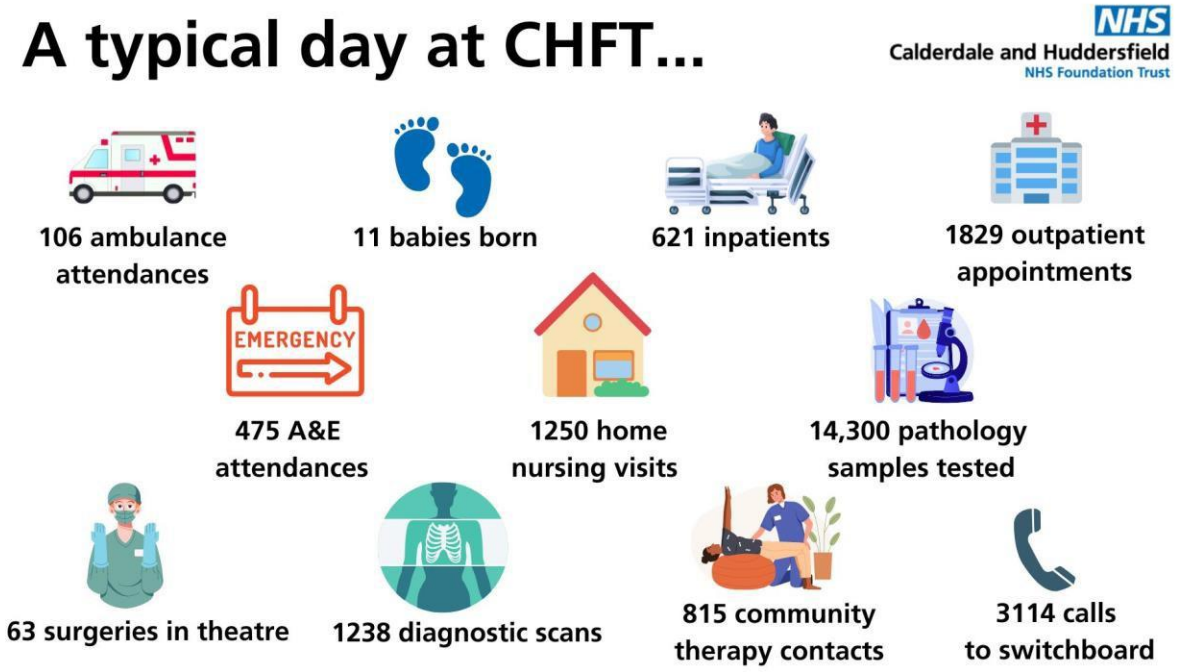
- A review of progress against the Divisional Strategy
- Health Inequalities
- Quality priorities
- Risk profile
- Regulatory Standards including budgetary controls
- Wellbeing
- Recovery
- ICS partnership developments (internally and externally)

Areas of outstanding performance are highlighted through Divisional Performance Review Meetings and associated Committees, including the Council of Governors forum.

Our performance

Calderdale and Huddersfield Foundation Trust has an excellent track record in the delivery of safe and timely access for patients across all pathways.

The Trust has continued to perform well in its key metrics during 2022/23 despite unprecedented levels of attendances at both Emergency Departments (EDs) at various times throughout the year. We still managed to maintain key cancer metrics whilst in strategic gold command and control with mitigations in place to keep the organisation safe for patients. Cancer performance has been excellent throughout the year and has been recognised nationally in the media. From August 2022 to January 2023 month on month CHFT was the best performing acute/combined Trust in England for Cancer 62-day referral to treatment. In total it was the best performing Trust for 8 out of 11 months to February in 2022/23. Similarly for 14-day Referral to Date First Seen CHFT was the best performing acute/combined Trust in England for 6 out of 11 months to February in 2022/23.



Although the Trust missed the Emergency Care 4-hour standard during 2022/23, it has benchmarked extremely well nationally. For 8 out of 12 months in 2022/23 the Trust was placed in the top ten best performing acute/combined Trusts for type 1 attendances (A&E services with a Consultant led 24 hour service and resuscitation facilities), with only one other Trust with greater attendances finishing above.

ED attendances for both hospital sites during 2022/23 continued to increase with an 11% rise in numbers attending compared to 2019/20. Along with increased attendances, acuity/dependency was significantly high and led to some very challenging operational issues which had an impact on the 4-hour Emergency Care Standard performance and increased numbers of patients waiting above 8 and 12 hours in both emergency departments. Although we saw an increase in ED attendances these have not necessarily translated into emergency admissions which were 10% below the same period in 2019. Overall acuity at Trust level for all non-elective admissions increased by 20% which impacted on bed pressures and length of stay.

OPEL, Operational Pressure Escalation Levels, are a way of measuring pressures on services at a national level. At the start of the year, we had some sustained periods in OPEL 2 (health and social care system showing signs of pressure) however we then began to see increasing periods spent in OPEL 3 (health and social care system showing major pressure) as the year progressed only dropping to OPEL 2 for a brief period in September. We also saw throughout April, May and June norovirus and this caused several bouts of ward areas being closed, particularly in elderly care. This caused issues across patient flow and required extra capacity to be opened.

For long periods there were approximately 100 patients on the Transfer of Care list (patients who were medically fit for discharge) due to capacity issues in social care packages of care and discharge to assess beds. This was partly driving an increase in medical outliers and occupancy levels. The numbers of patients on the Transfer of Care list peaked at 140 early in 2023.

December was a particularly challenging month in terms of performance with very high volumes of attendances seen in both ED departments, including children, with an increased proportion of very unwell patients where we saw an increase in respiratory illnesses with Flu numbers growing.

The OPEL position and increased attendances meant we had to open significant extra capacity across the organisation which gave us a pressure in terms of both medical and nursing staffing. This impacted length of stay and the number of beds open and meant that we moved into OPEL 4 (severe operational pressure) in late December 2022 and for the first week in January 2023 alongside all other Trusts in West Yorkshire.

Despite this, the time to treat the most clinically urgent remained good and the focus on minimising ambulance handover delays remained and we reduced our ambulance handover delays as we progressed into quarter 4.

During all these pressures, and more recently the junior doctor strikes, we continued to perform well on our Recovery Programme where for our patients waiting for 104-weeks, 78-weeks and 52-weeks, performance was amongst the best in the country as detailed in the table below.

We experienced extreme pressures on our services during the last week of March and went into OPEL 4 for a few days.

For our Stroke patients gaining access to a Stroke bed within 4 hours has been a constant issue however we have put an improvement plan in place.

Community services were also increasingly seeing more complex and acute presentation with impacts on wider anticipatory care and Long Term Condition management.

Our continued good performance against the key regulatory national targets in the face of significant challenges is shown in the table below. The Trust's performance is a reflection of the adoption of the four pillars approach across CHFT (see page 13).

Table: Performance against key national regulatory targets for 2022/23

Indicator	Target	Q1 22/23	Q2 22/23	Q3 22/23	Q4 22/23
Total time in Emergency Department (ED) under 4hrs	>=95%	73.87%	73.71%	65.00%	68.05%
% Diagnostic Waiting List Within 6 Weeks	>=99%	85.8%	93.5%	93.8%	95.99%
Numbers of patients waiting 104 weeks (National target of 0 by July 2022)	0	1	1	0	0
Numbers of patients waiting 78 weeks (National target of 0 by 31st March 2023)	0	234	169	110	0
Number of patients waiting 52 weeks	2,167	2,052	1,782	1,131	141
Faster Diagnosis Standard Maximum 28-day wait to communication of definitive cancer / not cancer diagnosis for patients referred urgently	75%	76.17%	75.58%	77.40%	76.89%
Cancer 2 week wait (all)	>=93%	98.11%	97.23%	96.99%	98.65%
Cancer 2 week wait Breast Symptomatic	>=93%	97.07%	99.44%	98.74%	98.88%
Cancer 31 days from diagnosis to first treatment	>=96%	98.52%	98.67%	99.02%	98.33%
Cancer 31 days for second or subsequent treatment – surgery	>=94%	99.06%	98.02%	97.22%	89.23%
Cancer 31 days for second or subsequent treatment – drug treatment	>=98%	100.00%	99.57%	99.29%	99.31%
Cancer 62 day wait for first treatment (urgent GP)	>=85%	89.86%	85.65%	91.05%	87.53%

Cancer 62 day wait for first treatment (NHS Cancer Screening Referral Service)	>=90%	79.45%	88.64%	80.52%	71.43%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Quality Outcomes

Quality Priorities 2022/2023

Quality Priorities are agreed each year to support the achievement of the long-term Quality Goals in our Trust Strategy. The Trust has three quality priorities chosen by our membership and an additional seven focussed quality priorities. Examples of the implementation of actions from these are contained within the tables below. We also report progress against each quality priority to our Board and in the annual Quality Account which is published on our website: Annual Reports and Annual General Meeting - CHFT (cht.nhs.uk)

The Trust has focused on the following quality priorities during 2022/23:

Recognition and timely treatment of Sepsis - sepsis is caused when the body's immune system overreacts to infection. Rapid diagnosis and treatment are critical to survival. Sepsis is responsible for at least 44,000 deaths each year in the UK, and 14,000 of those fatalities are considered avoidable.

Performance
The Trust partially met the 60% target for the percentage of patients coded with sepsis that received all elements of the BUFALO bundle (blood cultures, urine output, fluids, antibiotic, lactate, oxygen). The target of 80% for the administration of antibiotics within an hour of clinical assessment in the Emergency Department (ED) was not achieved with average compliance at 49.1%. These priorities continue to be closely monitored.

Reduce the number of Hospital Associated Infections including Covid 19 - an estimated 300,000 patients a year in England acquire a healthcare associated infection (HCAI). This can impact on the health and well-being of patients, increase length of stay and pose a serious risk to patients, staff and visitors.

Performance
During 2022/23 there have been 60 cases of reported C difficile infections, including 22 which were acquired in the community; this meant the Trust did not meet its target of 38 cases. All cases have been investigated as to whether they were preventable or unpreventable.

The Covid-19 control measures were changed in June 2022 in line with national guidelines. Asymptomatic patient testing has stopped; however, Hospital Onset of Covid Infections (HOCI) will continue to be monitored.

Reduce waiting times for individuals attending Accident and Emergency (ED) - being treated in a timely way in ED is important for both the experience and clinical outcome of patients, particularly the elderly.

Performance
The Trust continues to strive to reduce waiting times for individuals in the Accident and Emergency Department (ED). Work has taken place within the EDs to ensure early escalation of lengthening waits for patients and this will continue to be a priority for 2023/24.

Over the course of the previous 12 months (March 2022 – March 2023) there has been a notable increase in the number of patients who are spending greater than 8, 10 and 12 hours within the Emergency Department.

Data shows that the majority of patients who have an increased length of stay within the Emergency Department are those that are waiting for inpatient admission. Since April 2022 the bed ocupancy level within the organisation has consistently been at more than 92% only falling below 90% on one occasion (June 2022). This, accompanied with an increase in Emergency Department attendances of approximately 2-3%, and an increase in the number of patients who are acutely ill, has resulted in patients spending an increased amount of time within the Emergency Department.

For those patients who don't require an admission, the Emergency Department team continue to improve the use of the Urgent Care Hub (UCH) and of the Medical Same Day Emergency Care Unit at the Huddersfield Royal Infirmary

In addition to the above three priorities, the Trust had seven other focused quality priorities during 2022/23 which are detailed below, together with action taken during the year.

Further information on the above can be found in the 2022/2023 Quality Accounts on our website.

The Annual Governance Statement in the Accountability Report provides further detail on the Trust's quality governance arrangements, including systems and processes in place to assure data accuracy and validity into the Board and how the Trust ensures data quality.

Quality Account Priorities 2022/2023

CQC Domain: Effectiveness	CQC Domain: Safety	CQC Domain: Experience
Recognition and timely treatment of Sepsis	**Reduce the number of Hospital Acquired Infections including COVID-19** 	**Reduce waiting times for individuals in the Emergency Department (ED)** 
Focus • Increase our concordance with the administration of intravenous antibiotics in the emergency departments within 60 minutes of recognition of sepsis to 80% for the severely septic patient. • Compliance of all elements of the sepsis 6 (BUFALO) to be improved to 50%. • Establish sepsis skills training as part of essential safety training and achieve 40% concordance for eligible staff in year 1. **Actions taken** Emergency Department consultant continuing to analyse red flag patient (sickest sepsis patients). Sepsis nurse providing increased training Additional sepsis trolleys available	**Focus:** • Implement patient testing strategies aligned to national guidance. • Support a system wide approach to the vaccination programme. • Review and implement the screening toolkit for Carbapenemase Producing Enterobacteriaceae (CPE), a type of bacteria or bugs that can infect the body • Reduce the number of preventable Clostridium Difficile infections. • Ensure strategies are in place to minimise Hospital Onset Covid-19 Infection. **Actions Taken** CHFT was compliant with the minimal national patient testing regime and included additional tests as part of our local guidance Lateral Flow Device (LFD) testing was in place as per national guidance for staff The Trust continued to update and adapt to the changing guidance in relation to patient visiting during the year. Virtual in Hospital Visiting continued to be offered by the Trust and endorsed by NHS England/Improvement The Trusts remains consistent in position that masks are required within the healthcare setting.	**Focus:** • Monitor the standard operating procedure within the emergency department to ensure timely escalation and prevention of patients remaining in the department longer than the national / local standards • Ensure lesson learnt are implemented where patients remained in department longer than national guidance. **Actions Taken** • capture any length of stay in ED over 12 hours • redesign of internal actions when there are signs of lengthening waits in ED and cascade of this to on-call management teams • new internal reporting format for 12-hour length of stay implemented to ensure consistency of data collection

Performance against our three Quality Account Priorities 2022/23

Quality Account Priority 1: Recognition and Timely Treatment of Sepsis

	Target	2022/23	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23
Percentage of adult patients that triggered in ED for red flag Sepsis that had antibiotics administered within 1 hour of trigger	**80%**	**49.1%**	64.6%	45.6 %	50.0 %	54.8 %	48.0 %	49.1 %	50.0 %	48.3 %	35.3 %	39.7 %	65.9 %	47.6 %
BUFALO Bundle Total Compliance (%)	**60%**	**51.4%**	57.9%	53.5 %	50.8 %	59.6 %	44.4 %	46.8 %	52.7 %	45.9 %	52.6 %	38.5 %	57.8 %	56.4 %

Quality Account Priority 2: Reduce number of Hospital Acquired Infections including COVID-19

	2022/23 Total	Apr-2022	May-2022	Jun-2022	Jul-2022	Aug-2022	Sep-2022	Oct-2022	Nov-2022	Dec-2022	Jan-2023	Feb-2023	Mar-2023
No. of CDIFF - Trust Assigned	38	4	2	6	2	7	2	3	1	2	3	2	4
No. of Hospital Onset Covid Infection	262	14	8	12	33	18	16	51	7	28	34	22	19

Quality Account Priority 3: Reduce waiting times for individuals in the Emergency Department

	2022/23	Apr-2022	May-2022	Jun-2022	Jul-2022	Aug-2022	Sep-2022	Oct-2022	Nov-2022	Dec-2022	Jan-2023	Feb-2023	Mar-2023
Number of 8 Hour A&E Breaches	16624	1025	909	1228	1262	1159	877	1566	1725	2433	1246	1336	1858
Number of 10 Hour A&E Breaches	8396	461	380	584	590	563	403	783	866	1399	592	696	1079
Number of 12 Hour A&E Breaches	4284	196	162	281	301	279	177	383	427	772	302	372	632

Focused Quality Priorities 2022/2023

CQC Domain: Safe	CQC Domain: Caring	CQC Domain: Safe	CQC Domain: Responsive	CQC Domain: Safe & Caring	CQC Domain: Safe	CQC Domain: Responsive
Reducing the number of Falls resulting in harm	**End of Life Care**	**Increase the quality of clinical documentation across CHFT**	**Clinical Prioritisation (Deferred care pathways)**	**Nutrition and Hydration for in-patient adult and paediatric patients**	**Reduction in the number of CHFT acquired pressure ulcers**	**Making complaints count: Implementation of the national regulations & PHSO standards (phased introduction)**
Focus • Audit and embed changes proven to reduce the number of inpatient falls. • Implement the CQUINN targets for prevention of inpatient falls • Embed learning from serious incidents, produce bite size learning, • Develop workshops and strengthen the influence of falls link nurses.	**Focus** • Implement 7 day working across inpatient/ community services • Improve access to ePaCCs • Introduce a standard(s) that will improve a person's experience pre and post bereavement delivered by the ward teams • Review the Bereaved relatives telephone support service	**Focus** • Optimise the Clinical Record through: - In-depth analysis of the current process around electronic documentation - Benchmark - Set standards • Trial the use of the Digital White Board within the hospital setting in 2 designated areas • Review the Ward Assurance Tool within KP+ setting appropriate metrics • Assign responsibility to Ward Managers & Matrons to drive improvement in clinical documentation within their ward area • Ensure Ward Managers own their ward data using KP+	**Focus** • Ensuring known health inequality groupings are not disadvantaged as we recover and reset • Maintain compliance with the agreed clinical prioritisation process across the trust.	**Focus** • Provide safe and high-quality nutrition and hydration care that is aligned to National guidance and delivered by a Multidisciplinary team. • Provide healthy and nutritional foods, drinks, supplements and artificial feeds. • Nutritionally screen all patients and plan care accordingly using a person-centred approach. • Ensure nutrition and hydration care is delivered by a trained and competent workforce. • Develop ongoing monitoring and assessment processes to ensure high standards are	**Focus** • Support a system wide approach to pressure ulcer prevention and management • Strengthen clinical leadership at the frontline by empowering healthcare workers to provide exemplary care • Implement over-arching policy recommendations aligned to national guidance • Review, amend and implement new documentation processes on EPR • Engage, challenge, motivate and educate healthcare workers via a robust training programme	**Focus** • Fully align the work of the Making Complaints Collaborative to ensure it is delivering against the national complaints' regulations and the emergent PHSO standards. • Support a trust wide / user led approach to 'Making Complaints Count'. • Review existing processes, policy and operating procedures as needed to be assured of compliance and that operations are fully supported.

Actions Taken Falls prevention intervention care plans have been created and disseminated across the wards The Falls policy is being updated to reflect specific timeframes for assessments Patient and carer falls leaflet has been updated	**Actions Taken** 7-day service implemented across community services Increase skill mix to enable an increase in bereavement calls and also in reach into ward areas. Bereavement support service now work closely with the medical examiners team to prioritise relatives who they feel may need extra support	and to react to the quality therein • Audit clinical records using an agreed audit tool • Identify & establish a project team that can drive the improvement of data entry into EPR across the Trust • Ensure that training in the use of EPR reflects the standards laid down by the Trust and that it reflects the varying training needs of the staff **Actions Taken** Digital white boards have been produced. First trial area identified Ward assurance tool in place and divisions now monitoring compliance and improvements Training in use of Ward Assurance Tool rolled out to Managers and Matrons	**Actions Taken** Review of health inequalities data to compliment clinical prioritisation and our post COVID-19 delivery model for both planned and unplanned care A Clinical Reference Group on Health Inequalities established and meeting regularly to steer this element of recovery	maintained during meal service. Monitoring of nutritional intake and appropriate assistance is given to all vulnerable patient groups. **Actions Taken** CHFT Policies and guidance reviewed against NHS guidelines & NICE with updated guidance released Patients with additional nutritional needs are discussed daily in the ward safety huddles Observation of mealtimes during Observe and Act framework.	**Actions Taken** Joint work undertaken with BHFT in developing a new suite of pressure ulcer care plans Tissue Viability Nursing Associates continue to deliver bedside training to wards Guidelines for Documenting Individualised Care through EPR published and circulated to clinical areas	**Actions Taken** Equality monitoring data is now captured as part of the service user survey and at the point of access into the service. Complaints training has been reviewed. A revised training package to be developed and offered. All complaint responses have a quality assurance check

Performance against our goals

The Performance Overview section detailed our Trust plan for key areas of delivery during 2022 - 2023 to support the achievement of each of the four goals of the Trust which are:

Transforming and improving patient care	Keeping the base safe	A workforce for the future	Sustainability

The Board received reports on progress against each of our objectives to achieve our goals during 2022/23.

The year-end report to Board showed the Trust's progress with key objectives for the 18 month period November 2021 to March 2023. This confirmed that, of the 19 objectives, 18 were rated green, and one was closed. Progress is summarised below:

- ensured learning from the pandemic is embedded in the longer term strategies for the Trust
- progressing approval of reconfiguration business cases for HRI and CRH
- progressing implementation of the Trust's Clinical Strategy working with partner organisations across West Yorkshire
- implementation of the Trust Board approved 5-year digital strategy supported by an agreed programme of work and milestones
- using population health data to inform actions to address health inequalities in the communities we serve
- stabilised the delivery of services in response to the COVID-19 pandemic to minimise the loss of life and protect colleague's safety
- maintained the Trust CQC overall rating of 'good'
- involved patients and the public to influence decisions about their personal care fostering a learning culture and best practice to improve patient experience
- worked with system partners to achieve key performance metrics for urgent and emergency care and elective recovery.
- delivered the actions in the Trust's Health and Safety Plan
- developed and implemented flexible recruitment and redeployment processes to improve our skill mix and improve our vacancy rate for nurse staffing and specialist medical roles, thus retaining a turnover below 10%.
- developed an approach to talent management that further embeds our approach to succession planning, whilst maintaining fair and equal opportunities of employment, resulting in an increased number of internal promotions
- revised our Leading One Culture of Care and Management Essentials programme to support managers to successfully lead their teams through Recovery and beyond
- developed an approach to inclusive recruitment panels and assessment processes to ensure a senior management team that reflects the diversity of our local communities.
- developed health and wellbeing support plans for all Departments to improve our health and wellbeing of colleagues, resulting in an improved health and wellbeing score in the annual staff survey
- delivered the regulator approved financial plan
- demonstrated improved performance against Use of Resources key metrics*

- implemented the Trust Board approved Green Plan demonstrating progress against the agreed action plan that will support reduction in the Trust's carbon footprint

collaborated with partners across West Yorkshire and in place to deliver resilient system plans

Active monitoring of the use of resources (UOR) score has been paused by NHS England in recognition of the different operational and financial position driven by the Covid-19 pandemic. Local monitoring demonstrates a UOR score in line with plan.

The year-end financial performance from a regulatory perspective is shown below. The Trust Group successfully delivered a £0.01m favourable variance to plan. This is an adjusted position from the 2022/23 annual accounts as certain accounting elements are excluded from the regulator's judgement of our performance.

Adjusted financial performance	**2022/23**	**2021/22**
	£000	**£000**
Surplus / (deficit) for the period	**(10,058)**	**(301)**
Remove net impairments not scoring to Departmental Expenditure Limit	(7,410)	318
Remove capital donations / grants I&E impact	(6)	(495)
Remove net impact of DHSC centrally procured inventories	139	410
Remove loss recognised on return of donated COVID assets to DHSC		113
Remove gains on disposal of assets		(7)
Adjusted financial performance surplus / (deficit)	**(17,335)**	**37**

In terms of digital technology, we continue to use technology to improve the way we care for our patients and have continued to improve on the digital functionality and maturity of the healthcare environment during the year. The 5-year Digital Strategy (July 2020 – July 2025) continues to make positive progress with the following key activities:

- the IT Infrastructure Strategy focused on moving towards the cloud is now defined.
- there is continued progress of a data science approach to help improve services and outcomes both at Trust and Place level.
- continued support of Trust Reconfiguration activities including the outputs from innovation workshops and digital target operating model sessions. Engagement with vendors on strategic planning and implementation of physical infrastructure.
- Electronic Patient Record Team structured to support steps towards optimisation through Trust aligned pieces of work with a focus on 'getting the basics right' (e.g., Clinical Documentation).
- collaboration with partners continues with successful outcomes including becoming an Oracle/Cerner reference site in the north as well as a number of initiatives with the Universities such as digital nursing placements.

Professor Brendan Brown
Chief Executive
27 June 2023

3. ACCOUNTABILITY REPORT

Directors' Report

Governance and Organisational Arrangements

The Directors' Report has been prepared under direction issued by NHS England, the independent regulator for Foundation Trusts, as required by Schedule 7 paragraph 26 of the NHS Act 2006.

The governance structure of all NHS Foundation Trusts include:

- Public and staff membership
- A Council of Governors
- A Board of Directors

The Trust is fully compliant with the requirements of the NHS Constitution.

Composition of the Board of Directors

The Board of Directors is a unitary Board and brings a wide range of experience and expertise to its stewardship of the Trust. The Board believes that it is balanced and complete in its composition with seven Non-Executive Directors and six Executive Directors with an appropriate balance of clinical, financial, business and management background and skills appropriate to the requirements of the organisation.

All the Non-Executive Directors are considered independent.

Responsibility for the appointment of the Chair and Non-Executive Directors resides with the Council of Governors and should it be necessary to remove either the Chair or any Non-Executive Director, this shall be undertaken by the Council of Governors in accordance with the Foundation Trust's Constitution.

All Board members have confirmed that they are fit and proper persons to hold the office of Director in the Trust and have no declarations to make that would be contrary to the requirements.

At the year end, the Board comprised the Chief Executive plus five Executive Directors, three non-voting Directors and seven Non-Executive Directors, including a Non-Executive Chair, ensuring the balance of power on the Board rests with the Non-Executive Directors.

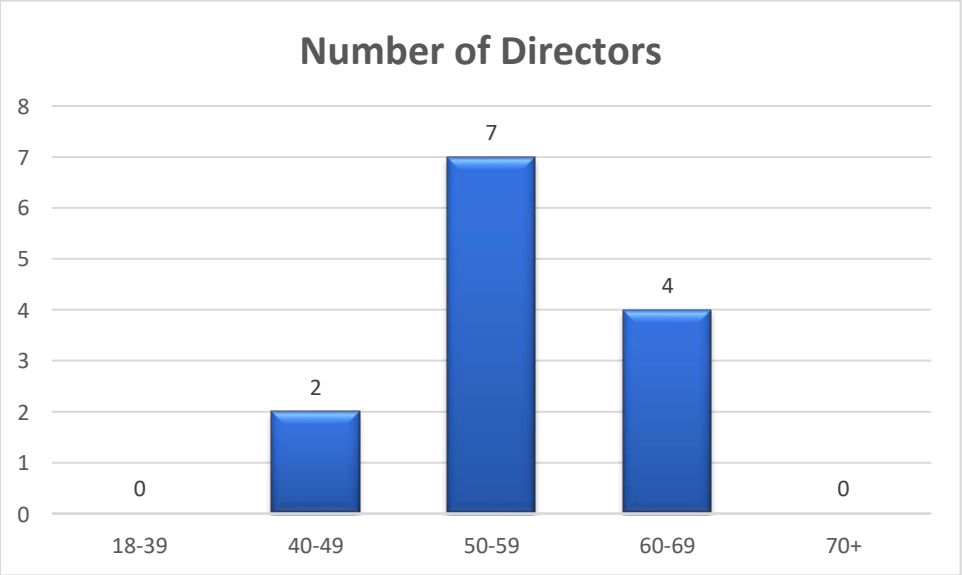
Details of changes to Board membership are given below in the Directors section.

The gender balance of the Board of Directors as of 31 March 2023 was:

Non- Executive Directors	
Executive Directors*	
Non-Voting Directors	

*The Executive Director of Finance role was a joint role with one male and one female from October 2022.

The age profile of the Board of Directors as at 31 March 2023 was:



Biographies of the Board of Directors

Helen Hirst
Chair
Appointed: July 2022
Helen joined the Trust in July 2022, having previously been the Chief Executive of Bradford District and Craven Clinical Commissioning Group (CCG). She worked in Bradford for nearly 30 years, with two years in London working for the Department of Health during the NHS reforms of 2010. She did a short spell in York supporting the CCG there and a part time role in NHS England leading the national CCG development programme.

She is also a trustee with two charities – Wakefield Hospice and Staying Put.

Helen's early career was in Human Resources and she worked in local government and the private sector before joining the NHS.

In addition to chairing the Board of Directors, Helen also is Chair of the Council of Governors, Charitable Funds Committee and Organ Donation Committee.

Professor Brendan Brown
Chief Executive
Appointed: January 2022
Brendan became Chief Executive of the Trust in January 2022 after three and a half years as Chief Executive at Airedale NHS Foundation Trust and System Partnership Lead for the Airedale, Wharfedale and Craven Partnership.

Brendan was previously Executive Director of Nursing/Deputy Chief Executive here at CHFT. Brendan trained as a nurse in Derby and has a background in both acute hospital and community nursing senior management positions. He has a Masters with Distinction from the University of Nottingham.

Brendan is the Chair of the West Yorkshire Association of Acute Trusts and Chief Executive Senior Responsible Officer for workforce across the West Yorkshire Integrated Care System.

Rob Aitchison
Deputy Chief Executive
Appointed: November 2022
Rob returned to the Trust in November 2022 following almost four years at Airedale NHS Foundation Trust as Chief Operating Officer / Deputy Chief Executive.

Rob previously joined CHFT in 2009 and during his 10 years at the Trust held several positions including Director of Operations for the Family and Specialist Services Directorate.

As Deputy Chief Executive, Rob has a broad range of responsibilities including being the executive lead for community services, health inequalities and development of the future operating model for reconfiguration.

Lindsay Rudge
Chief Nurse
Appointed January 2023
Interim Chief Nurse: November 2021 - January 2022, June 2022 – January 2023

Lindsay is a Registered Nurse who has worked for the Trust throughout her career. She has extensive experience within senior nursing and leadership roles across all Trust services.

Dr David Birkenhead
Executive Medical Director
Appointed: June 2014
David has been working in the Trust as a Consultant Microbiologist since 1999. He has held a number of senior clinical leadership roles in the Trust and has held the post of Medical Director since July 2015, after a year in the interim position.

In addition to his medical degrees, David was awarded a Doctorate from the University of Manchester for his research into Campylobacter bacteria. David is the Trust's Director of Infection Prevention and Control. He is the Medical Director lead for Pathology across West Yorkshire and Harrogate.

Gary Boothby
Executive Director of Finance
Appointed: November 2016
Gary has been Finance Director since November 2016. Gary joined the Trust from Mid Yorkshire Hospitals NHS Trust where he had been the Deputy Director of Finance.

Gary has over 25 years NHS experience and is both a Chartered Management Accountant and a Chartered Public Finance Accountant.

This role has been shared with Kirsty Archer.

Kirsty Archer
Executive Director of Finance
Appointed: October 2022
Kirsty is a chartered management accountant with over 20 years experience in the NHS. She started her NHS career on the national financial management training scheme following graduating from Lancaster University with a degree in Art History. Kirsty has held senior finance roles across a range of commissioning and provider organisations.

Kirsty has worked at the Trust since 2008 and held the Deputy Director of Finance role since 2018. She led the finance team to Future Focused Finance Level 2 accreditation.

Suzanne Dunkley
Executive Director of Workforce and Organisational Development
Appointed: February 2018
Suzanne joined the Trust in 2018 with experience across both the private and public sector in strategic HR roles. Beginning her career at Pinderfields Hospital, Suzanne spent eight years leading a dotcom business before moving into Local Authority and Transport Sectors.

Karen Heaton
Non-Executive Director
Appointed: March 2016
Karen lives in Hade Edge, Holmfirth and was previously Director of Human Resources at the University of Manchester until her retirement in November 2021.

As a member of the Chartered Institute of Personnel and Development she has operated as a Director of Human Resources for over 25 years and is very experienced in transformational change within complex organisations. Karen is a member of the CBI's employment and skills Board.

Karen has also served as a Non-Executive Director of One Manchester and Chair of the Remuneration Committee. She has also served as an independent member of the Prison Service Review Body advising the Government on pay and terms and conditions for staff in the prison service.

Karen has been the Senior Independent Non-Executive Director (SINED) and Deputy Chair since September 202s, chairs the Workforce Committee and the Nominations and Remuneration Committee of the Board of Directors. She is also a member of the Quality Committee.

Andy Nelson
Non-Executive Director
Appointed: October 2017
Andy is an experienced Technology and Business Transformation executive with a successful 30-year track record in Central Government, Management Consulting, Retail and Finance sectors. Key positions held include being the group executive with global

responsibility for Strategy, IT and turnaround programmes at RSA Insurance and several large-scale Chief Information Officer (CIO) roles in the private and public sectors including HM Government CIO. He is a volunteer with the Princes Trust providing business mentoring to young people.

Andy chairs the Trust's Finance and Performance Committee and is a member of the Quality Committee and the Transformation Programme Board.

Peter Wilkinson
Non-Executive Director
Appointed October 2019
Peter is a Chartered Surveyor with significant executive level experience for over 30 years at both a Big4 consulting firm and Real Estate firm, where he was an equity partner. Peter has particular expertise in advising on the delivery of business transformation across property, infrastructure and capital projects, leading on programme and project management incorporating wider business teams and stakeholders for both public and private sector clients.

Peter currently has his own consultancy business, based in Holmfirth, and has a number of other Non-Executive Director roles and Consultancy commissions across the North of England.

Peter is the chair of the Transformation Programme Board and attends Audit and Risk Committee and the Pennine Property Partnership Board.

Denise Sterling
Non-Executive Director
Appointed October 2019
Denise is an Occupational Therapist by profession with 38 years' experience within the NHS and has held a variety of clinical, managerial and professional leadership positions. Prior to retirement she held the position of Head of Occupational Therapy at the Leeds Teaching Hospitals NHS Trust.

A member of the Royal College of Occupational Therapists, Denise has served as Council Member and Chair of the Equalities Committee. Denise has a special interest in education and in an advisory capacity supports local universities in the development and accreditation of undergraduate and post graduate programmes. She is also a Trustee and Chair of the Secondaries Committee for Bradford Diocesan Academies Trust.

Denise is the Chair of the Quality Committee and attends Audit and Risk Committee and Workforce Committee.

Tim Busby
Non-Executive Director
Appointed: June 2022

Tim has worked in Board positions as Chief Finance Officer/Finance Director for commercial companies for more than 25 years.

He has worked in different sectors – engineering, consumer goods and more recently pharmaceuticals. He is currently CFO for a pharmaceuticals company in Leeds. In

these roles he has acquired a wealth of operational, commercial and change management as well as financial experience.

Tim is the Chair of Calderdale and Huddersfield Solutions, which is a wholly owned subsidiary of the Trust. He was also a member of the Trust's Transformation Programme Board.

Nigel Broadbent
Non-Executive Director
Appointed: September 2022
Nigel is a chartered accountant with 40 years' experience of working in the public sector. Most of this has been in local government including as the Chief Finance Officer for Calderdale Council. His experience is primarily in finance but also covers transformation, performance management and large capital projects and increasingly working over recent years with colleagues in the health sector.

Nigel chairs the Audit and Risk Committee and is a member of the Finance and Performance Committee, and the Charitable Funds Committee. He represents the Trust at Audit Yorkshire meetings.

Nicola Seanor
Associate Non-Executive Director
Appointed: December 2021

Nicola is a Criminologist who currently heads up the Health and Justice service for NECS with over 20 years' experience within criminal justice / public sector and a background in Youth Offending Services, 'Looked after' young people, local government transformation and Health and Justice commissioning.

Nicola is an Associate Non-Executive Director at the Trust focused on the Quality agenda and Chairs the Patient Experience Group.

Other Non-Executives and Executives who held voting Board positions during the year – more information on these can be found in the 2021/22 Annual Report and Accounts.

Philip Lewer, Chair
April 2018 to June 2022

Alastair Graham, Non-Executive Director
December 2017 to May 2022

Richard Hopkin, Non-Executive Director
March 2016 to August 2022

Ellen Armistead, Executive Director of Nursing/Deputy Chief Executive
July 2019 to June 2022
Interim Chief Executive: November to December 2021

Jo Fawcus, Chief Operating Officer
November 2021 to November 2022

Meetings of the Board of Directors

The Board of Directors is responsible for exercising all the powers of the Foundation Trust and is the body that sets the strategic direction, allocates the Foundation Trust's resources and monitors its performance.

The Board has an annual schedule of business which ensures it focuses on its responsibilities and the long-term strategic direction of the Foundation Trust. It meets six times a year to conduct its business. The Board's Development Programme has six sessions a year to discuss matters requiring strategic debate and for training**.**

The Board of Directors met seven times during 2022/2023 including the Annual Members Meeting. Board meetings were moved from being held remotely due to the Covid pandemic to being face to face from November 2022. The Lead Governor was invited to each of the Public Board meetings to represent the Council of Governors and publicly elected governors were invited on a rotation basis. The agenda and minutes have continued to be made available and published on the Trust website for all Board meetings held. Those Board meetings held digitally were recorded, with the recordings published on the Trust website.

Attendance at Board of Directors meetings

The attendance of members of the Board during 2022/23 is given below:

Name	Role	Date Commenced in CHFT	Board of Director Meetings Attended
EXECUTIVE DIRECTORS			
Professor Brendan Brown	Chief Executive	04.01.2022	6/6
Rob Aitchison	Deputy Chief Executive	14.11.2022	2/2
David Birkenhead	Executive Medical Director	01.12.1999	5/6
Gary Boothby **Kirsty Archer**	Executive Director of Finance Executive Director of Finance (joint)	07.03.2016 1.10.2022	2/6 4/4
Ellen Armistead **Lindsay Rudge**	Executive Director of Nursing / Deputy Chief Executive Executive Director of Nursing	01.07.2019 to 30.06.2022 01.06.2022	1/1 5/5
Suzanne Dunkley	Executive Director of Workforce and Organisational Development	01.02.2018	6/6
Jo Fawcus	Chief Operating Officer	8.11.2021 to 9.10.2022	2/3

NON-VOTING DIRECTORS			
Anna Basford	Deputy Chief Executive and Director of Transformation and Partnerships	15.07.2013	6/6
Jim Rea **Robert Birkett**	Managing Director – Digital Health Chief Digital and Information Officer	02.08.2021 to 30 June 2022 01.11.2022	1/1 4/4
Victoria Pickles	Director of Corporate Affairs	20.06.2022	4/5
Jonathon Hammond	Chief Operating Officer	10.10.2022	4/4
NON-EXECUTIVE DIRECTORS			
Philip Lewer **Helen Hirst**	Chair	01.04.2018 to 30.06.22 01.07.2022	1/1 5/5
Karen Heaton	Non-Executive Director / Senior Independent Non-Executive Director (from 1.9.22.) Chair of Workforce Committee	01.03.2016	5/6
Richard Hopkin	Non-Executive Director / Senior Independent Non-Executive Director and Chair of Finance and Performance Committee to 31.08.22.	01.03.2016 to 31.08.22	2/2
Andy Nelson	Non-Executive Director, Chair of Audit and Risk Committee (to 31.08.22.), Chair of Finance and Performance Committee (from 1.9.22.)	01.10.2017	5/6
Denise Sterling	Non-Executive Director / Chair of Quality Committee	01.10.2019	6/6
Peter Wilkinson	Non-Executive Director / Chair of Transformation Programme Board	01.10.2019	6/6
Alastair Graham **Tim Busby***	Non-Executive Director / Chair of Calderdale and Huddersfield Solutions Limited	01.12.2017 to 31.05.22 01.06.2022	1/1 4/5
Nigel Broadbent *	Non-Executive Director Chair of Audit and Risk Committee from 1.09.22.	01.09.2022	4/5

*Incoming Non-Executive Directors also attended an additional meeting as part of their induction prior to formal commencing in the role.

Declarations of Interest of Board of Directors

At each meeting of the Board of Directors a standing agenda item requires all Executive and Non-Executive Directors to make known any interest in relation to the agenda and any changes to their declared interests.

The Trust holds a register detailing any interest declared by a member of the Board of Directors. The Board of Directors undertakes an annual review of this register of declared interests which details company directorships and other positions held, particularly if they involve companies or organisations likely to do business or seeking to do business with the Trust. There are no interests which may conflict with their management responsibilities as per the requirements of the NHS Code of Governance. There were two Chairs during the year and both declared no other significant commitments that affected their ability to carry out their duties to the full and were able to allow sufficient time to undertake those duties.

A copy of the register of declared interests for the Board of Directors is held by the Foundation Trust's Company Secretary and is available for public inspection on the Trust's website at Declaration of Interests - CHFT (cht.nhs.uk).

Committees of the Board of Directors

The Board of Directors has had six Committees during 2022/23.

Two of these Committees are required as set out in the Trust's Standing Orders, the Audit and Risk Committee and the Nomination and Remuneration Committee. In addition, the Board has established four Committees to carry out detailed scrutiny and provide assurance on key areas of the Trust business, as shown below.

Board Committee	Contribution to Strategic Objectives
Audit and Risk Committee	**Keeping the base safe** **Sustainability**
Nomination and Remuneration Committee of the Board of Directors *	**A workforce for the future**
Quality Committee	**Keeping the base safe**
Finance and Performance Committee	**Keeping the base safe** **Sustainability**
Workforce Committee	**A workforce for the future**
Transformation Programme Board	**Transforming and improving patient care** **Sustainability**

Each Committee is chaired by a Non-Executive Director/independent member and is supported by Executive Directors and managers from across the Trust.

Details of the Nominations and Remunerations Committee of the Board of Directors can be found in the Remuneration Report section of this annual report. Information on the Audit and Risk Committee is detailed below and in the Annual Governance Statement. The Transformation Programme Board oversees and provides assurance on complex transformation programmes and reconfiguration of services.

Information on the Quality Committee, Finance and Performance Committee and Workforce Committee can be found in the Annual Governance Statement within this Accountability Report.

The Trust continues to benefit from the receipt of charitable donations which are monitored and allocated separately through the Charitable Funds Committee. This Committee is chaired by the Trust Chair and reports to the Trust Board.

Audit and Risk Committee

The Audit and Risk Committee provides the Board of Directors with an independent review of financial and corporate governance and the assurance processes on which the Board places reliance, to ensure the long-term viability of the organisation. The Committee is charged with ensuring the adequacy and effective operation of the overall control systems of the organisation, with specific focus on the framework of risks, controls and related assurances that underpin the delivery of the organisation's objectives.

The Audit and Risk Committee has Board approved terms of reference which are reviewed annually. A self-assessment of the Committee's performance against the terms of reference is conducted annually and any actions for the forthcoming year identified to improve its effectiveness. Minutes and a highlight report are provided by the Committee Chair to the Trust Board following each meeting.

Membership of the Audit and Risk Committee for the financial year 2022/2023 was in line with good practice recommendations. The Committee met five times during the year, with a meeting in July which specifically reviewed and approved the Annual Report and Accounts with delegation from the Board of Directors.

The membership of the Committee, including arrangements for the Chair, changed during the year due to changes in Non-Executive Directors, as noted in the table below.

Membership and attendance at the Committee for the financial year 2022/2023 is detailed below:

Audit and Risk Committee Membership and Attendance 2022/2023

Member	Meetings Attended Actual / Possible	Meetings Attended Actual / Possible
Audit and Risk Committee Chair, Non-Executive Director	Andy Nelson 3/3 *Chair to July 2022*	Nigel Broadbent 2/2 *Chair from October 2022*
Non-Executive Director	Richard Hopkin 3/3 *to July 2022*	Peter Wilkinson 1 / 2 from October 2022
Denise Sterling Non-Executive Director and Quality Committee Chair	4 /5	

Support for the Committee was provided by the Board Secretariat and meetings were regularly attended by the Executive Director of Finance, Deputy Director of Finance, Chief Digital and Information Officer, Company Secretary, Internal Audit and Counter Fraud Service representatives from Audit Yorkshire and External Auditors, KPMG LLP (KPMG). Governors from the Council of Governors were also invited to attend and observe each meeting.

The duties of the Audit and Risk Committee are to provide assurance to the Board based on review of the establishment and maintenance of an effective system of

governance, risk management and internal control across the Trust's activities that support the achievement of the organisation's objectives. The Audit and Risk committee was assisted in this duty by:

- the Quality Committee, which has responsibility for providing assurance in relation to clinical quality and safety aspects
- the Risk Group, which reports into the Committee on risk
- the CQC and Compliance Group which reports into the Committee on compliance matters
- the Data Quality Board, the Health and Safety Committee and the Information Governance and Records Strategy Committee
- External audit, internal audit and counter fraud findings and performance.

The Audit and Risk Committee reviewed and agreed updated terms of reference for the groups which report into it during the year.

Deep dive presentations to the Committee from reporting groups, which included Risk Management, Data Quality, Health and Safety and Information Governance, provided assurance about the effective functioning of these groups and current issues, supplementing routine reporting provided by these groups to the Committee.

The Committee reviewed the strategic risks described within the Trust's Board Assurance Framework, received updates from the Risk Group and made recommendations to the Trust Board on updates to the Board Assurance Framework..

The Committee reviewed the 2021/22 draft annual report and Annual Governance Statement and signed off the annual report and accounts on behalf of the Board with delegated authority. It also received reports on topics including Clinical Audit, Emergency Preparedness Resilience and Response Annual Report 2021/22 and Core Standards return for 2022, Fire Safety Annual Report for 2021/22, Treasury Management policy, declarations of interest, internal audit, and counter fraud performance, including information on compliance with the Government functional counter fraud standards.

In terms of financial reporting, the Committee reviewed, with both management and the external auditor, the annual financial statements to determine their completeness, objectivity, integrity and accuracy. In addition, the review covered the quality and acceptability of accounting policies and practices, the clarity of the disclosures, compliance with financial accounting standards and the relevant financial reporting requirements and material areas in which significant judgements have been applied or there has been discussion with the external auditor. The Committee considered significant risks to the audit opinion highlighted by external auditors via their risk assessment in relation to the audit plan. The Committee received and supported a paper from the Director of Finance detailing the evidence to support the preparation of the financial statements of the Trust on a going concern basis. The auditors provided the required reports on the financial statements, the Trust's value for money arrangements and their Auditor's Annual Report 2021/22.

The Committee also reviewed updated standing orders, standing financial instructions and the scheme of delegation (reflecting updates to legislation) and recommended these to the Board of Directors for approval. The Committee also reviewed other

financial matters such as losses and special payments and standing order waivers on a regular basis.

The Audit and Risk Committee is authorised by the Board of Directors to investigate any activity within its terms of reference and to seek any information it requires from staff. In carrying out its work the Committee relies primarily on the work of the internal and external auditors. Last year, the Committee approved the internal audit, counter fraud and external audit work plans and received regular reports.

The external audit service is provided by KPMG. External auditors attended the Committee regularly, providing an opportunity for the Committee to assess their effectiveness. The Committee reviewed, approved and monitored the External Audit plan for 2022/23 to gain assurance of the quality and effectiveness of the service received from KPMG. The fee for the audit was £204,524 excluding VAT

The external audit provider KPMG was not commissioned by the Trust during the year to undertake any significant non-audit work.

The internal audit and counter fraud service provided by Audit Yorkshire meets mandatory NHS Internal Audit standards and provides appropriate independent assurance to the Audit and Risk Committee. The Committee considered the major findings of internal audit work and the management response to them. Further detail on the audits and audit opinions undertaken during the year is provided in the Annual Governance Statement.

The Committee received regular progress reports from internal audit enabling it to monitor progress by management with agreed actions from internal audits, with completion of recommendations from previous years continuing to be closely reviewed by the Committee.

The Committee maintains an oversight function for expressions of concern, with the counter fraud specialist attending the Committee to highlight in confidence any concerns about possible improprieties in matters of financial reporting and control. The Trust Freedom to Speak Up Guardian and ambassadors encourage staff to speak up about matters of clinical quality, patient safety or other matters of concern and report on these to the Workforce Committee and the Board of Directors.

Compliance with NHS Foundation Trust Code of Governance

Calderdale and Huddersfield NHS Foundation Trust has applied the principles of the NHS Foundation Trust Code of Governance on a comply or explain basis. The NHS Foundation Trust Code of Governance, most recently revised in July 2014, is based on the principles of the UK Corporate Governance Code issued in 2012.

The Board of Directors has established governance policies that reflect the principles of the NHS Foundation Trust Code of Governance. These include:

- Standing Orders of the Board of Directors
- Standing Financial Instructions
- Scheme of Reservation and Delegation
- Constitution.

- Terms of reference of the Committees and sub-committees of the Board of Directors and Council of Governors
- Robust Audit and Risk Committee arrangements
- Going Concern Report
- Annual business cycle of the Board of Directors and its Committees
- Role description and appointment of Senior Independent Director
- Well-led Governance Review report
- Board of Directors skills and capabilities competency assessment
- Integrated Performance Report
- Provision of high quality reports for the Board of Directors and Council of Governors
- Board and Committee reports and supporting minutes
- Attendance records for Directors and Governors at key meetings
- Register of Interests for Directors, Governors and senior staff
- Annual declaration of compliance with the “fit and proper” persons test described in the provider licence for the Board of Directors and Governors
- Freedom to Speak Up: Raising Concerns Policy
- Fraud, Bribery and Corruption Policy
- Non-Executive Director candidate information pack and formal induction programme
- Nominations and Remuneration Committee for Executive Directors
- Regular private meetings between the Chair and Non-Executive Directors
- Performance appraisal process for the Chair and Non-Executive Directors approved by the Council of Governors
- Standing Orders of the Council of Governors
- Nominations and Remuneration Committee of the Council of Governors for Non-Executive Directors
- Non-Executive Director recruitment process
- Council of Governors Charter
- Dispute resolution procedure between the Council of Governors and Board of Directors
- Lead Governor role
- Regular meetings between Chair and Lead Governor to review matters discussed at the Board of Directors
- Council of Governors agenda setting process
- Collective periodic evaluation of the Council of Governors
- Annual Members Meeting
- Governor led process for the appointment of the External Auditor
- Membership and Engagement Strategy
- Governor’s Recruitment Pack
- Comprehensive Induction Programme for Governors
- Policy for the expulsion of Governors

The Audit and Risk Committee conducts an annual review of the Code of Governance, monitors compliance and identifies areas for further development.

Directors
The Trust is headed by a Board; it exercises its functions effectively, efficiently and economically. The Board is a unitary board consisting of a Non-Executive chair, six Non-Executive Directors, and six Executive Directors.

The capacity of the Board was increased during the year by an additional two Director roles: Deputy Chief Executive and Director of Corporate Affairs.

During 2022/23 there were the following changes to the membership of the Board:

Role Changes

- Executive Director of Nursing and Deputy Chief Executive retired on 30 June 2022, with Executive Director of Nursing interim appointment from 7 July 2022 and substantive appointment from 16 January 2023
- Executive Director of Finance role became a joint role from 1 October 2022.
- Chief Operating Officer - the Chief Operating Officer was an Executive Director post from April to September 2023 and then became a non-voting Director role.

New Director Posts / Additions to Portfolio

- Director of Transformation and Partnerships also became a Deputy Chief Executive from 7 July 2022
- Director of Corporate Affairs commenced on 20 June 2022
- Deputy Chief Executive commenced 14 November 2022

The Trust continued with the pilot of a development Associate Non-Executive Director role, which is a non-voting role.

The biographies of the members of the Board can be found on page 58.

The Board provides active leadership within a framework of prudent and effective controls and monitors compliance with the terms of its licence. The Board meets a minimum of six times a year so that it can regularly discharge its duties.

The Board of Directors has reviewed its values and standards to ensure they meet the obligations the Trust has to its patients, members, staff and other stakeholders.

Annually the Board reviews the strategic objectives and takes responsibility for the quality and safety of healthcare services, education, training and research. Day-to-day responsibility is devolved to the Executive Directors and their teams. The Board of Directors is committed to applying the principles and standards of clinical governance set out by NHS England, the Department of Health and Social Care and the Care Quality Commission.

Governance Arrangements

The Trust's Constitution was ratified in 2006 on authorisation as a Foundation Trust. Further changes have been made as required by changes in legislation and governance practice. The latest version of the Constitution is available on the Trust's website.

The Trust complies with its Constitution, requirements set by the regulator NHS England, and relevant statutory and contractual obligations The Board has approved Standing Financial Instructions and a Scheme of Delegation and Reservation of Powers which outline the decisions that must be taken by the Board and the decisions that are delegated to the management of the Trust. These documents include instructions on budgetary control, banking arrangements, contracts and tendering procedures, capital

investment and security of the Trust's property and data, delegated approval limits, annual accounts and reports, payroll, borrowing and investment, fraud and corruption, risk management and insurance.

The Board has direct access to the advice and services of a Company Secretary who is responsible for ensuring that the Board and Committee procedures are followed, and that sufficient information and resources are made available for them to undertake their duties. The Secretary is also responsible for advising the Board, through the Chair on all corporate governance matters.

The Non-Executive Directors hold Executive Directors accountable through scrutiny of performance outcomes, management of business process systems and quality controls, and satisfy themselves as to the integrity of financial, clinical and other information. Financial and clinical quality control systems of risk management are robust and defensible.

Periodically and as part of succession planning, the skills and knowledge of the Board are assessed to satisfy the Board that it is fit for purpose and to inform recruitment processes to ensure that any gaps in knowledge that arise at short notice, or can be predicted through turnover, are filled.

Directors' Remuneration
The Non-Executive Directors, through the Nominations and Remuneration Committee of the Board of Directors, fulfil their responsibility for determining appropriate levels of remuneration of Executive Directors. The Committee is provided with benchmark data and national guidance to support the decisions being made about the level of remuneration for the Executive Directors. More details about the Nominations and Remuneration Committee can be found on page 97.

Non-Executive Director Appointments
The appointment of the Chair, Non-Executive Directors and Associate Non-Executive Director forms part of the information included in the standing orders written for the Council of Governors.

The Chair
A clear statement outlining the division of responsibility between the Chair and the Chief Executive has been approved by the Board of Directors. The Chair is a Non-Executive Director who chairs both the Board and the Council of Governors.

The Senior Independent Non-Executive Director
The Senior Independent Non-Executive Director (SINED) provides an alternative route for communication with Governors if they feel unable to raise a particular concern through the Chair. The Senior Independent Non-Executive Director also undertakes the Chair's appraisal using a process agreed by the Council of Governors, after seeking feedback from the rest of the Board, and from Governors and partners.

Non-Executive Director Appraisal
Each year the Chair and Non-Executive Directors receive an appraisal, the outcome of which is reviewed by the Council of Governors.

The Chair appraises the performance of Non-Executive Directors using an agreed process with a programme of appraisals run during 2022/23. This includes seeking the

views of governors on Non-Executive Directors to assess their independence and contribution to the Board of Directors and confirm that they are all effective independent Non-Executive Directors.

Governors
The role of the Council of Governors is:

- Appointment or removal of the Chair and other Non-Executive Directors
- Approval of the appointment (by Non-Executive Directors) of the Chief Executive
- Deciding the remuneration, allowances and other terms and conditions of office of Non- Executive Directors
- Appointment or removal of the Foundation Trust's external auditors
- Review and development of the Trust's membership strategy

The Trust has a Council of Governors which is responsible for representing the interests of the members of the Trust, partner, voluntary organisations within the local health economy and the general community served by the trust. The Council of Governors holds the Non-Executive Directors individually and collectively to account for the performance of the Board of Directors, including ensuring that the Board of Directors acts within the terms of the licence. Governors feedback information about the Trust to members and the local community through a regular newsletter and information placed on the Trust's website.

The Council of Governors consists of elected and appointed governors. More than half are public governors elected by community members of the Trust.

Information, development and evaluation
The information received by the Board of Directors and the Council of Governors is timely, appropriate and in a form that is suitable for members of the Board and Council to discharge their duty.

The Trust runs a programme of development throughout the year for Governors and Non-Executive Directors. All Governors and Non-Executive Directors are given the opportunity to attend training sessions during the year.

The Council of Governors has agreed the process for the evaluation of the Chair and Non-Executive Directors and the process for appointment or re-appointment of the Non-Executive Directors.

A robust annual appraisal process is in place for all Board members and other senior Executives. The Chair undertakes an appraisal of the Chief Executive, and the Chief Executive undertakes the appraisal of the other Executive Directors against objectives. The Chair provides the Chief Executive with his view of the Executive Directors' performance in the Board meeting.

Performance evaluation of the Board and its Committees
During the year the members and attendees of each of the Committees undertake a self-assessed evaluation of the committee's effectiveness against compliance with the terms of reference and the annual work plan. The results of the self-assessment form a development plan for the Committee over the year. The Board undertakes evaluation of its effectiveness as part of the Board Development Programme.

The monitoring of progress of remaining actions from the CQC Well Led and Use of Resources inspections in 2018 was via a CQC action plan, the CQC Group and the Board.

Resolution of disputes between the Council of Governors and the Board of Directors

The Code of Governance requires the Trust to hold a clear statement explaining how disagreements between the Council of Governors and the Board of Directors would be resolved.

The Board of Directors promotes effective communications between itself and the Council of Governors. The Board, through the Chief Executive and the Chair, provide regular updates to the Council of Governors on the developments being undertaken in the Trust. The Board encourages the governors to raise questions and concerns during the year and ask for further discussions at their public meetings where they feel further detail is required. The Chief Executive and any invited director or Non-Executive Director will ensure that the Governors are provided with any information when the financial standing of the Trust has materially changed or the performance of its business has changed or where there is an expectation as to performance which, if made public, would be likely to lead to a substantial change to the financial wellbeing, health care delivery performance or reputation and standing of the Trust.

Where there is a dispute between the Board and Council of Governors, in the first instance the Chair of the Trust would endeavour to resolve the dispute. If the Chair is not willing or able to resolve the dispute, the Senior Independent Non-Executive Director and the lead governor of the Council of Governors would jointly attempt to resolve the dispute. The Council of Governors also has access to the Senior Independent Non-Executive Director should there be any concerns which cannot be resolved with the Board in the course of normal business.

In the event of the Senior Independent Non-Executive Director and the lead governor not being able to resolve the dispute, the Board of Directors, pursuant to section 15(2) of Schedule 7 of the National Health Service Act 2006, will decide the disputed matter.

The Council of Governors has agreed clear and fair processes for the removal of any governor who fails to carry out their duties appropriately.

Understanding the views of the Council of Governors and members
Directors develop an understanding of the views of the Council of Governors and members about the organisation through attendance at members' events, Council of Governors' meetings, and attending the annual general meeting. The Directors also hold a joint workshop with the governors.

Board balance, completeness and appropriateness
As at year ending 31 March 2023 the Board of Directors for Calderdale and Huddersfield NHS Foundation Trust comprised of six Executive Directors, six independent Non-Executive Directors and an independent Non-Executive Chair.

The Board of Directors maintains a register of interests as required by the constitution and Schedule 7 section 20 (1) National Health Service Act 2006 published at www.cht.nhs.uk.

The Board of Directors requires all Non-Executive Directors to be independent in their judgement. The structure of the Board and integrity of the individual Directors ensures that no one individual or group dominates the decision-making process.

Each member of the Board of Directors upholds the standards in public life and displays selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

All Board members have confirmed that they do not hold any additional interests that are not declared in the Trust's Declaration of Interests.

The Board, in relation to the appointment of Executive Directors, has an annual meeting of the Nominations and Remuneration Committee which can be convened at other times if required.

Internal audit function
The Trust has an internal audit function in place that provides support to the management of the organisation. Details of the internal audit function can be found on page 69.

Attendance of Non-Executive Directors at the Meetings of the Council of Governors
All Non-Executive Directors have an open invitation to attend the Council of Governors' meetings. In addition, Non-Executive Directors attend on a rotational basis. The Trust has also held joint Board of Directors and Council of Governors' workshops during the year which focussed on the development of strategy and the performance of the Trust.

Governors and Non-Executive Directors work together on other occasions through various groups and committees and meet on a one-to-one basis during the year.

Directors' remuneration
The Nominations and Remuneration Committee for Board of Directors meets on a regular basis and as a minimum once a year to review the remuneration of the corporate directors. Details of the work of the Nominations and Remuneration Committee can be found on page 99. The Council of Governors has a Nominations and Remuneration Committee which meets as required during the year. Part of the role of this Committee is to review the remuneration of the Non-Executive Directors. Details of the Council of Governors Nominations and Remuneration Committee can be found on page 95.

Accountability and audit
The Board of Directors has an established Audit and Risk Committee that meets on a quarterly basis, as a minimum. A detailed report on the activities of the Audit and Risk Committee is on page 67.

Care Quality Commission

The Trust is required to register with the Care Quality Commission (CQC) and has full registration without conditions.

The CQC carried out an inspection of the Trust in March 2018 and rated the Trust as good overall.

The Trust had a separate well led inspection in April 2018 for which it also received a rating of good. Use of resources was rated as requires improvement due to the Trust's underlying deficit.

The combined rating for quality and use of resources is good. A summary of the domain ratings is given below, comparing this with those of the previous inspection.

Reports from the CQC inspection were published on their website in June 2018 and can be found at the following link: https://www.cqc.org.uk/provider/RWY.

Following the inspection in 2018, the Trust developed an improvement action plan to address all must-do and should-do recommendations. Governance of the action plan is through the CQC Group which has continued to meet, is chaired by the Director of Corporate Affairs and reports to Board through the Quality Committee. Use of Resources is also reviewed by the Finance and Performance Committee. This Committee receives regular updates on the overall financial sustainability.

A full review of all must-do (MD) and should-do (SD) actions which were issued post the 2018 CQC Inspection has been undertaken. This is to ensure that actions are complete and embedded, and to identify any potential gaps. All Core Services undertook a self-assessment against the actions set out in 2018 and presented their findings which were agreed at the January 2023 CQC Group.

In summary the current agreed overall position of the 2018 CQC actions as of January 2023 is:

Progressing	Completed	Embedded
1 x MD Action	3 x MD Actions	4 x MD Actions
6 x SD Actions	5 x SD Actions	44 x SD Actions

The present position in relation to the one must do outstanding action can be seen below:

CQC Exception Plan- Outstanding Action	Progress
Must Do 1 – The Trust must improve its financial performance to ensure services are sustainable in the future	A full round up of all the actions undertaken to support the Trust's Use of Resources (UOR) position was received by Finance and Performance Committee in early 2021/22. Consideration was also given to closure of this action given the successful delivery of an improved financial position in line with targets over several years and the progress made to advance the reconfiguration. However, given the scale of the challenge for 2022/23 a decision was made to keep the action open to ensure this has optimum ongoing monitoring and oversight.

The Trust is fully compliant with the CQC registration requirements and assurance is achieved through the monthly CQC Group and regular reports are provided to the Quality Committee, Audit and Risk Committee (for compliance) and the Board.

The Trust complies with CQC's revised approach to regulation, in line with the development of their future strategy, and has regular engagement with the CQC via the Relationship and Inspection Manager.

The Trust has a programme of CQC compliance workstreams, including the rolling programme of Journey to Outstanding Reviews at ward, service and departmental level to ensure the Trust is compliant with the required standards of care for our patients.

Observe and Act

Observe and Act is the patient experience element of our "Journey 2 Outstanding" framework.

A comprehensive toolkit has been developed to provide a 360-degree evaluation of the ward environment, workforce, patient safety and patient experience. The aim is to give Ward Managers and their teams the opportunity to showcase safe and compassionate care which is delivered across the Trust every day. The framework is also designed to identify where extra support may be needed to support services.

It is based upon the Care Quality Commission's five key lines of enquiry:

- Safe
- Effective
- Caring
- Responsive
- Well-led

It is not an inspection; it is a way to identify supportive issues around a service that may seem small but can make a big difference to the experience of patients.

Observe and Act contributes to service improvement by providing information about what patients and carers view as important, providing real-time feedback to staff on good practice and identifying areas where improvements can be made.

Directors' Statements

Details of political donations
The Board confirmed that no political donations have been made during the year.

Compliance with HM Treasury cost allocation and charging guidance
The Trust has fully complied with all guidance relating to cost allocation and charging guidance.

Better payment practice code
Our Trust is committed to dealing fairly and professionally with all of our supplier partners. One way that we do this is by working to the Better Payment Practice Code. This means that we aim to pay at least 95% of invoices within the agreed terms, unless there is a dispute. For most of our partners, this would be within 30 days of the date of invoice. The cumulative annual data is shown below.

Better Payment Practice Code – 2022/23						
Paid to	**Total Invoices Paid - Volume**	**No Invoices Paid on Time - Volume**	**% Paid within target**	**Total Invoices Paid - £**	**Value Paid on Time**	**% £ Paid within target**
Non - NHS Organisations	71,265	65,113	91.37%	£234.3m	£215.3m	91.88%
NHS - Organisations	1,176	1,021	86.82%	£27.1m	£26.4m	96.98%

Better Payment Practice Code - 2021/22						
Paid to	**Total Invoices Paid - Volume**	**No Invoices Paid on Time - Volume**	**% Paid within target**	**Total Invoices Paid - £**	**Value Paid on Time**	**% £ paid within target**
Non - NHS Organisations	66,073	62,084	93.96%	£194.0m	£178.8 m	92.14%
NHS - Organisations	1,226	1,121	91.44%	£28.2m	£27.5m	97.54%

Income disclosure
Section 43(2A) of the NHS Act 2006 (as amended by the Health and Social Care Act 2012) requires that income from the provision of goods and services for the purposes of the health service in England must be greater than its income for the provision of goods

and services for any other purpose. The Trust can confirm it has met these requirements. Note 6.1 to the accounts confirms that the Trust does not have income from fees and charges where the full cost exceeds £1m.

Disclosure to the Auditors
All directors have confirmed that, so far as they are aware, there is no relevant audit information of which the auditor is not aware. All directors have taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the NHS Foundation Trust's auditor is aware of that information.

Preparation of the Annual Report and Accounts
All directors understand that it is their responsibility to prepare the annual report and accounts, and that they consider the annual reports and accounts, taken as a whole, to be fair, balanced, understandable, and to provide the information necessary for patients, regulators and other stakeholders to assess the performance of Calderdale and Huddersfield NHS Foundation Trust, including our business model and strategy.

Our accounts, at Section 4 of this document, have been prepared based on the guidance and instructions of the Group Accounting Manual 2022-23 issued by the Department of Health and Social Care.

Partnership Working

During 2022/23 CHFT has continued to work in partnership at local and regional level to ensure the very best services for the populations we serve in Calderdale, Kirklees and across West Yorkshire.

CHFT is a member of the West Yorkshire Health and Care Partnership (Integrated Care System) that brings together NHS organisations, councils, Healthwatch, hospices, the community voluntary social enterprise sector and communities to improve the health and wellbeing of the 2.4 million people that live in West Yorkshire.

The Trust is also a member of the West Yorkshire Association of Acute Trusts (WYAAT). This is a collaboration of six NHS trusts who deliver acute hospital services across West Yorkshire and Harrogate. The aim of WYAAT is to provide region-wide efficient and sustainable healthcare that uses innovation and best practice to benefit patients. Over the year work has taken place to progress a new Pathology partnership with neighbouring Trusts and procure a new Laboratory Information System to be rolled out in all Trusts across WYAAT. By working together, we aim to ensure the best possible experience and outcomes for patients and communities.

During the past year the Trust has worked closely with local place based partners in Calderdale and Kirklees to develop the plans for establishing place based committees of the West Yorkshire Integrated Care Board which came into place from July 2022.

The Chief Executive has participated in both of our local Place governance arrangements by being a Board member of the Calderdale Cares Partnership Board and as a partner member of the Kirklees Health and Care Partnership. The Chair was also a member of the Calderdale Cares Partnership Board. The Director of Transformation and Partnerships and Deputy Chief Executive and the Director of Finance have provided additional senior leadership input to Place arrangements over the year.

The Trust continues to be an active member of the Health and Wellbeing Boards in Calderdale and Kirklees that agree the health and wellbeing strategy in each place.

Further information on this is given in the Performance Report in the section on System Leadership and Integrated Care Partnerships and Strategies.

CHFT has continued to work with Calderdale and Kirklees Joint Health Scrutiny Committee to provide information and enable scrutiny in relation to the Hospital Reconfiguration Programme and associated estate developments at Calderdale Royal Hospital and Huddersfield Royal Infirmary.

During the past year the Trust has specifically involved local residents, members of the public and stakeholders in relation to:

- the construction of the new Accident and Emergency Department at Huddersfield Royal Infirmary;
- consultation on the design plans for a new Learning and Development Centre at Calderdale Royal Hospital (this was granted planning permission by Calderdale Council in March 2023) and;
- the involvement of local families and children in relation to the re-location of the Child Development Centre at CRH to new modern facilities at the Rainbow Centre in Elland – the design of the new centre has been informed by specific engagement with young people and their families.

Partnership Working to Generate Social Value and support the Local Economy

The Trust has pro-actively worked with the construction partner (IHP) that is building the new Accident and Emergency Department at Huddersfield Royal Infirmary to generate additional social value and local economic recovery from this capital investment through the creation of local jobs, training opportunities and to support local businesses. Our partners and suppliers for the new A&E at Huddersfield Royal Infirmary are almost exclusively local - local firms, and a local workforce using local suppliers. Sixteen local companies have provided a range of services and goods to support the construction (this includes for example: external cladding, mechanical engineering, fire safety, scaffolding, painters, medical gases, windows and doors, civil engineering, arbocultural and ecological services, masonry works etc).

Partnership Working with Huddersfield University to Support Digital Innovation and Connectivity

Student nurses and allied healthcare professionals (AHPs) at Huddersfield University are being offered placements at CHFT to learn about and experience the possibilities of digital healthcare. This is a pioneering scheme – thought to be one of the first in the UK – that will proactively expose the students to technology already being used at Huddersfield Royal Infirmary and Calderdale Royal Hospital, in Halifax, and in the community, with the aim of creating digitally aware clinicians, who can then become digital champions of the future.

Collaboration with Calderdale Health and Social Care Providers

The Trust has collaborated with health and social care provider organisations (GPs, Locala, SWYPFT, Council and voluntary organisations) to lead a Calderdale Provider

Collaborative that will develop new ways of working to support the health and wellbeing of Calderdale residents and communities. The following three priorities for the work of the Provider Collaborative have been agreed and are progressing: tackling climate change; generating social value through our investments (creating jobs and using local suppliers); supporting the development of integrated service and workforce models in the Upper Calder Valley.

Collaboration with Kirklees and Calderdale Colleges

CHFT is progressing several examples of collaborative working with Calderdale and Kirklees Colleges. This includes for example: offering T-Level students with technical digital placements at CHFT; developing health and social care entry level roles with local councils and colleges that will drive employment for deprived communities and address skills gaps; providing apprentices from Kirklees college with work placement on-site to work alongside experienced construction workers that are building the new A&E at HRI - in areas such as plumbing, electrical work and bricklaying.

Collaboration with West Yorkshire Combined Authority

Over the past year, the Trust has continued to regularly engage with West Yorkshire Combined Authority and local bus operators to address public transport issues, in particular lobbying for improvements to public transport connections between HRI and CRH. The West Yorkshire Combined Authority have advised that they have recently been awarded £69 million funding through their Bus Service Improvement Plan (BSIP). WYCA has committed to the development of a five-year Bus Network Plan. Improvements to connectivity between CRH and HRI has been identified as part of the BSIP, and the Combined Authority have confirmed that they are prioritising a scheme that will help to address this issue. It is anticipated that any BSIP schemes will be introduced in early 2024. The Trust will continue to engage with the Combined Authority and support any scheme that will improve public transport access to our sites.

Collaboration to with Huddersfield University to Improve Access to Diagnostic Services

The Trust is collaborating with the University of Huddersfield to support development of the Health Innovation Campus. The aim of the campus is to enable world-leading research and innovation, and their transfer into professional practice and industry. The facilities in the new campus will provide expansions in fields such as: AI applications in health, wound care, diagnostics, imaging and therapy, diabetes and multiple sclerosis interventions, proton therapy, mental health, leadership in healthcare, medical therapeutics and design for healthcare. The Trust has secured capital funding from NHS England to enable development of a Community Diagnostic Centre on the Health Innovation Campus. This will improve community based access to diagnostic services for people (e.g. x-ray, ultra-sound, MRI). The new centre is planned to open in 2025.

Collaboration to Support Outpatient Service Transformation

During the last year we have continued to collaborate with Healthwatch, GPs, members of the public and Trust colleagues to develop improved access to outpatient services. The Trust has engaged with Trust colleagues, undertaken a survey of members of the public, held patient focus groups (chaired by Healthwatch), had 1 to 1 email and telephone conversations with patients, engaged with GP practice patient reference group meetings, met with Halifax blind society, engaged with Calderdale and Kirklees Digital Inclusion Networks, worked with the Learning Disabilities forum to review

pathway and communications. We have developed Easy Read information with the Learning Disabilities forum and also worked with BTM (a charity who specialise in developing accessible media) to create an accessible film that will include a CHFT doctors and nurses, patients, subtitles and a British Sign Language interpreter.

Collaboration across the West Yorkshire Association of Acute Trusts

The Trust has continued to proactively support the work of the West Yorkshire Association of Acute Trusts (WYAAT). This is an innovative collaboration which brings together the NHS trusts who deliver acute hospital services across West Yorkshire to drive service improvement, innovation and resilience. Examples of programmes of work that are being progressed through this collaboration includes the on-going development of the New Pathology Partnership (NPP) consisting of Calderdale & Huddersfield NHS Trust (CHFT), Leeds Teaching Hospitals NHS Trust (LTHT) and The Mid Yorkshire Hospitals NHS Trust (MYHT) that will deliver improvement in the sustainability, efficiency, quality, and safety of pathology services.

Collaboration on Cancer / Oncology Services

CHFT has collaborated with Mid-Yorkshire Hospitals Trust and the West Yorkshire Association of Acute Trusts (WYAAT) to support the delivery and timely access to Cancer treatments. CHFT is only one of three Trusts nationally that is meeting cancer access targets – ensuring timely access to diagnostics and treatment. There is agreement across WYAAT that going forward CHFT will lead on delivery of these services across Calderdale and Kirklees. Significant planning and operational work is in progress to enable this

Climate Change

CHFT recognises that the climate emergency is a health emergency, and that climate change threatens the foundations of good health, with direct and immediate consequences for our patients, the public and the NHS. During the past year we have continued our work to address this and worked collaboratively with partner organisations. A CHFT Trust Director is a member of both Kirklees and Calderdale Council’s Climate Action Plan working groups.

Council of Governors

The Council of Governors

The Council of Governors advises the Trust on how best to meet the needs of patients and the wider community we serve. The Council of Governors has a number of statutory duties, including holding the Non-Executive Directors to account for the performance of the Board of Directors and representing the interests of Trust members and members of the public.

The Council of Governors works with the Board of Directors to shape the Trust's future strategy and is responsible for providing feedback from members and stakeholders on proposed strategic developments.

The Trust keeps the Council of Governors fully informed on all aspects of the Trust's performance through formal council meetings. Comprised of elected and appointed Governors, as detailed below, the Council of Governors has decision-making powers defined by statute. These powers are outlined in the Trust's Constitution and principally refer to the appointment, removal and remuneration of the Trust Chair and Non-Executive Directors; the appointment and removal of the Trust's external auditors; the approval of the appointment of the Chief Executive; and receiving the Trust's annual accounts, any report of the auditor on the accounts and the Annual Report.

While the Council of Governors is responsible for holding the Board, and in particular, the Non-Executive Directors, to account and ensuring that it is acting in a way that means that the Trust will meet its obligations, it continues to remain the responsibility of the Board of Directors to oversee the running of the Trust.

The Council of Governors met formally six times during 2022/2023, including the Annual Members Meeting.

The Council of Governors meetings were held remotely via digital technology. The agenda and minutes have continued to be made available and published on the Trust website. Face to face meetings are planned from April 2023 onwards.

The number of meetings attended by individual governors is recorded, and attendance for 2022/2023 is shown below based on how many meetings each governor was eligible to attend during their tenure:

Register of Council of Governors 2022-2023

CONSTITUENCY	NAME	DATE APPOINTED	TERM OF TENURE	DATE OF LEAVING/ ELECTION DUE	MEETINGS ATTENDED
PUBLIC – ELECTED					
1 – Calder and Ryburn Valleys	Gina Choy	28.07.21	3 years	2024	5/6
1 – Calder and Ryburn Valleys	Peter Bamber	28.07.21	3 years	2024	4/6
2 – Huddersfield Central	Christine Mills	19.07.18 28.07.21	3 years 3 years	2021 2024	5/6
2 – Huddersfield Central	Robert Markless	28.07.21	3 years	2024	6/6
3 – South Huddersfield	Isaac Dziya	28.07.21	3 years	2024	1/6
3 – South Huddersfield	VACANT SEAT				
4 – North Kirklees	Veronica Woollin	15.9.16 17.7.19	3 years 3 years	2019 2022	3/6
4 – North Kirklees	VACANT SEAT				
5 – Skircoat and Lower Calder Valley	Stephen Baines	15.9.16 17.7.19	3 years 3 years	2019 2022	5/6
5 – Skircoat and Lower Calder Valley	Nicola Whitworth	28.07.21	3 years	2024	2/6
6 – East Halifax and Bradford	Peter Bell	28.07.21	3 years	2024	3/6
6 – East Halifax and Bradford	VACANT SEAT				
7 – North and Central Halifax	Alison Schofield	15.9.17 15.9.20 28.07.21	3 years 1 year 2 years	2020 2021 2023	3/6
7 – North and Central Halifax	VACANT SEAT				
8 - Lindley and the Valleys	John Gledhill	17.7.19	3 years	2022	3/6
8 - Lindley and the Valleys	Brian Moore	28.07.21	3 years	2024	6/6
STAFF – ELECTED					
9 – Doctors/Dentists	Sandeep Goyal	28.07.21	3 years	2024	0/1
10 – Allied Healthcare Professionals/HCS/ Pharmacists	Sally Robertshaw	17.7.19	3 years	2022	1/6

11 – Management/ Admin/Clerical	Emma Kovaleski	28.07.21	3 years	2024	3/6
12 – Ancillary	Jo Kitchen	28.07.21	3 years	2024	2/6
13 – Nurses/Midwives	Liam Stout	28.07.21	3 years	2024	5/6
13 – Nurses/Midwives	Jason Sykes	28.07.21	3 years	2024	0/0
	Sally Robertshaw				1/6
APPOINTED					
University of Huddersfield	Dr Sara Eastburn	02.08.22	3 years	2025	3/3
University of Huddersfield	Prof Joanne Garside	01.01.21	3 years	2024	0/3
Calderdale Metropolitan Council	Cllr Megan Swift	3.10.17 Extended 1 year Extended 2 years	3 years 1 year 2 years	2020 2021 2023	0/6
Calderdale and Huddersfield Solutions Ltd (CHS)	Abdirahman Duaale	31.03.22	3 years	2024	5/6
Kirklees Metropolitan Council	Cllr Lesley Warner	14.6.19	3 years	2022	2/6
Healthwatch	Karen Huntley	20.12.21	3 years	2024	1/6
Locala	Chris Reeve	21.11.17 21.11.20	3 years 3 years	2020 2023	0/6
South West Yorkshire Partnership NHS FT	Salma Yasmeen	18.10.17 18.10.20	3 years 3 years	2020 2023	1/6

As at 31 March 2023 there were 26 seats on the Council of Governors: 13 seats for publicly elected governors, 6 for elected staff governors and 7 for appointed governors from partner organisations.

Lead Governor

The Lead Governor acts as the main point of contact for NHS England should the regulator wish to contact the Council of Governors on an issue for which the normal channels of communication are not appropriate.

In line with the Foundation Trust Code of Governance, Stephen Baines, public governor continued as 'Lead Governor' having been elected to the role. In consultation with governors, an extension to July 2023 was agreed because of the Covid-19 pandemic.

Elections held within the reporting period

Governor elections generally take place over the May to July period each year. In early 2022 the Trust took the decision, based on national guidance, that due to the ongoing pressures caused by the Covid-19 pandemic, elections would not take place for the year 2022/23.

To keep the number of vacancies on the Council of Governors to a minimum the three governors who would have come to the end of their terms of office in July 2022 were invited to remain on the Council of Governors for an extra year and all agreed to do so.

During subsequent months one governor did not meet required governor commitments and three governors resigned, resulting in four unanticipated vacancies. Therefore, the elections for 2023/24 were brought forward and the election process commenced in February 2023.

The results of the elections were shared at the Council of Governors' meeting in April 2023 and ratified at the 2022/23 Annual Members' Meeting.

During 2022/23 the Trust's appointed governor representing the University of Huddersfield, Professor Joanne Garside, was replaced on the Council of Governors by Dr Sara Eastburn.

Strengthening links between the Board and Governors and members

The Board of Directors is committed to working collaboratively with the Council of Governors. Executive and Non-Executive Directors value the role and contribution of governors and work openly and transparently with the Council.

There are four Council of Governor meetings per year, plus the Annual General/Members' Meeting. Board Directors are invited to attend the meetings and report on standing agenda items such as business planning, annual plans, service developments, quality and the Trust's financial position. Non-Executive Directors attend, giving governors the opportunity to hold them to account for the performance of the Board.

The Council of Governors receives the Integrated Performance Report at each of its meetings presented by the Chief Operating Officer and the Director of Finance.

The Chair of the Board of Directors also chairs the Council of Governors, providing a link between the two.

To strengthen the relationship further, a group of governors is invited to attend each Board of Directors meeting held in public. Governors are invited to meet with the Chair privately before each public Council of Governors meeting.

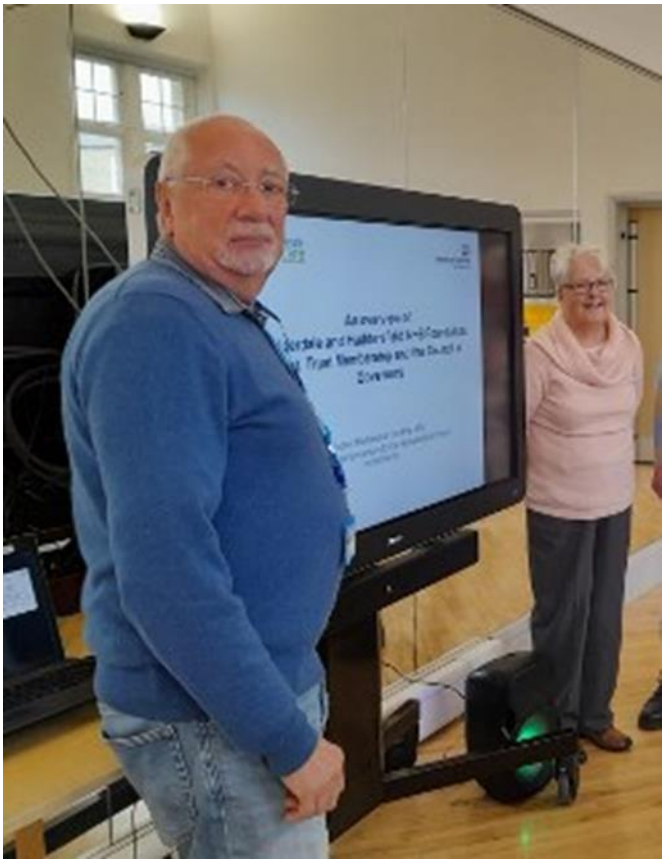
Governors sit on and observe each of the Board Committees: Finance and Performance; Audit and Risk; Charitable Funds; Quality; Workforce; Transformation Programme Board and Organ Donation Committee. Governors are also members of the Nominations and Remuneration Committee of the Council of Governors. Governors

have representation on other Trust Committees/groups including the Mortality Surveillance Group.

Divisional Reference Group (DRG) meetings between governors and senior divisional staff take place three times a year. They are chaired by a publicly elected governor. These meetings give governors the opportunity to ask questions of senior clinical and managerial Trust colleagues, and challenge decisions as necessary. Divisional plans and performance are discussed, along with compliments and complaints and staffing and clinical issues.

DRG meetings took place in June 2022 and November 2022 but the meetings scheduled for February 2023 were cancelled due to unprecedented operational pressures across the organisation. In lieu of the meetings governors were provided with written reports covering the topics that would normally have been covered at the meeting.

Details of how members can contact the Council of Governors are shown on the Membership and Council of Governors pages on the Trust's external website. A dedicated e-mail address is provided for this purpose.



Public governors Robert Markless and Christine Mills speaking at a member engagement event in the Huddersfield Central constituency.

Governor training and development

To enable governors to discharge their duties, the Trust offers a variety of training and development sessions. Governors are required to attend a two-day induction course and Holding to Account training (which helps our governors feel more confident in their duty to hold Non-Executive Directors to account for the performance of the Board) and is mandatory on appointment and then again at two-year intervals.

Optional training sessions are also offered throughout the year to give governors an insight into NHS/Trust finance, performance, member engagement, partnership working and quality/patient experience.

The Trust also has a programme of governor workshop sessions with Non-Executive Directors and the Board of Directors. These are held throughout the year and are attended by governors, the Trust Chair and Board Directors.

The Trust Chair meets regularly with the lead governor of the Council of Governors for an exchange of views and an update on current topics. In addition, each newly elected or appointed governor is offered the opportunity to meet with the Trust chair on a one-to-one basis. These meetings help to set expectations and clarify the role of the Council of Governors/the governors and the support available to them.

Governors meet with the full Board of Directors at a workshop twice a year. These workshops enable all parties to both look back and review progress on key developments and to look forward and jointly plan future strategic initiatives.

Governors also meet separately at least twice a year with the Non-Executive Directors. These workshops allow everyone to learn about their respective roles, and share with each other their knowledge about, and involvement in, the Trust's services.

Governors are usually asked to consider and comment upon proposals for the Trust's forward plan and discuss this with the Board of Directors. The Director of Finance has briefed the Council of Governors on this position at their meeting in January 2023 and updated the Council of Governors on this via a formal meeting in April 2023, noting that at this point annual plans for 2023/24 were yet to be agreed nationally.

Governor self-effectiveness questionnaire

As part of the Council of Governors' cycle of business, it undertakes a review of its own effectiveness to ensure that it continues to fulfil its role and discharge its responsibilities in an appropriate way and to strive for continuous improvement in the way it operates.

The review takes place by way of an on-line questionnaire, and this was issued to governors over the summer of 2022. The questionnaire was split into the following sections:

- Understanding Statutory Duties
- Fulfilling Statutory Duties

- Holding Non-Executive Directors to Account
- Other Aspects of the Governor Role
- Council of Governors meetings
- Working Together
- Support and Training
- Support/Involvement During the Covid-19 pandemic
- Governors' Individual Effectiveness

The responses were largely positive and an action plan was developed for the areas highlighted from the review.

Governor involvement at the Trust

In 2022/23 governors were able to have more direct involvement at the Trust as the restrictions caused by the COVID-19 pandemic were lifted. However, governors have continued to attend the majority of meetings virtually.

Over the year governors have continued to contribute to the interview process for senior level posts in the organisation by sitting on "user panels".

Governors have continued to assist with a quality improvement initiative at the Trust, called Observe and Act, which forms part of our ward assurance process known as "Journey to Outstanding". This is a tool developed by another Trust to look at "a person's total experience of a service from the service user/carer perspective, learn from it, share good practice and where necessary act to make improvements". We now have a number of governors trained in how to use the toolkit and involved in a number of visits to wards together with colleagues and Non-Executive Directors since the project's launch.

Three public governors took part in the annual PLACE (patient led assessment of the care environment) inspections in October 2022.

A public governor was involved in testing a new virtual leg ulcer clinic to ensure the process and technology worked as they should, and also to provide feedback from a lay perspective.

Another of our public governors was involved in a project which aimed to improve the use and quality of remote appointments. She appeared in a video outlining her experiences of remote appointments.

Expenses claimed by governors during 2022/23

Governors do not receive payment for their work with the Trust. However, any travel expenses incurred while on Trust business are reimbursed at a rate of 28 pence per mile.

The table below shows the amount of expenses claimed during 2022/23 compared with the previous year:

	2021/22	2022/23
Number of Governors	26	23
Number claiming expenses	1	2
Total expenses claimed	**£421.76**	**£81.44**

Related party transactions

Under International Accounting Standard 24 'Related Party Transactions', the Trust is required to disclose, in the annual accounts, any material transactions between the NHS Foundation Trust and members of the Council of Governors or parties related to them.

There were no such transactions for the period 1 April 2022 to 31 March 2023.

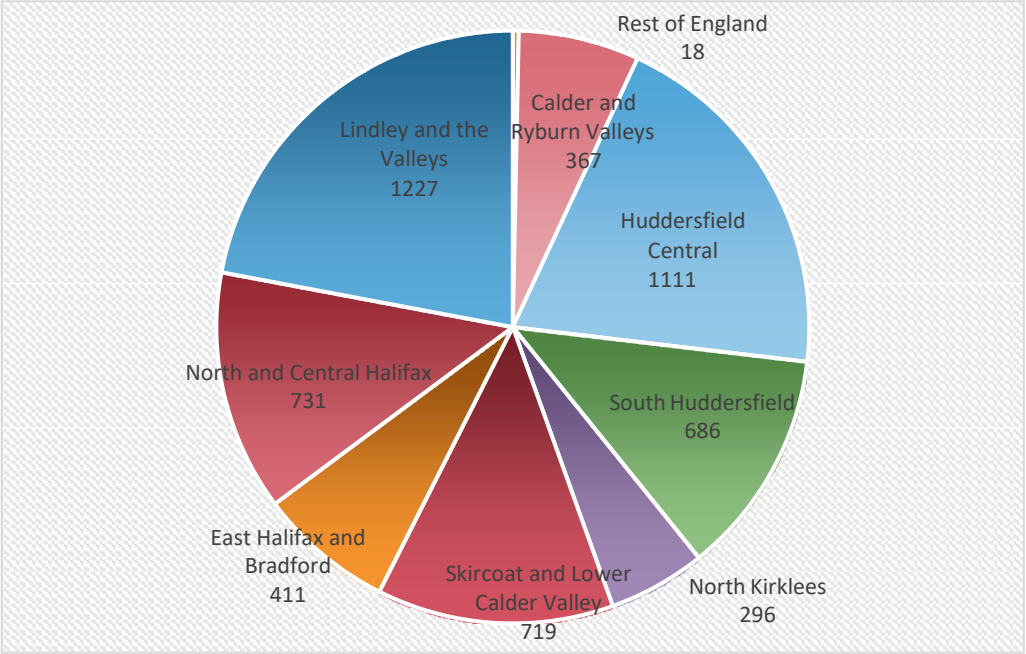
Our Membership

As an NHS Foundation Trust, we are required to have a membership community. A fundamental part of being an NHS Foundation Trust is the way the organisation is structured, based upon the involvement of local people, patients, carers, partner organisations and staff employed by the Trust.

Members share their views and influence the way in which the Trust runs and develops its services. The Trust considers its membership to be a valuable asset, which helps guide its work and the decisions it makes, while also holding the organisation to account and ensuring we adhere to NHS values.

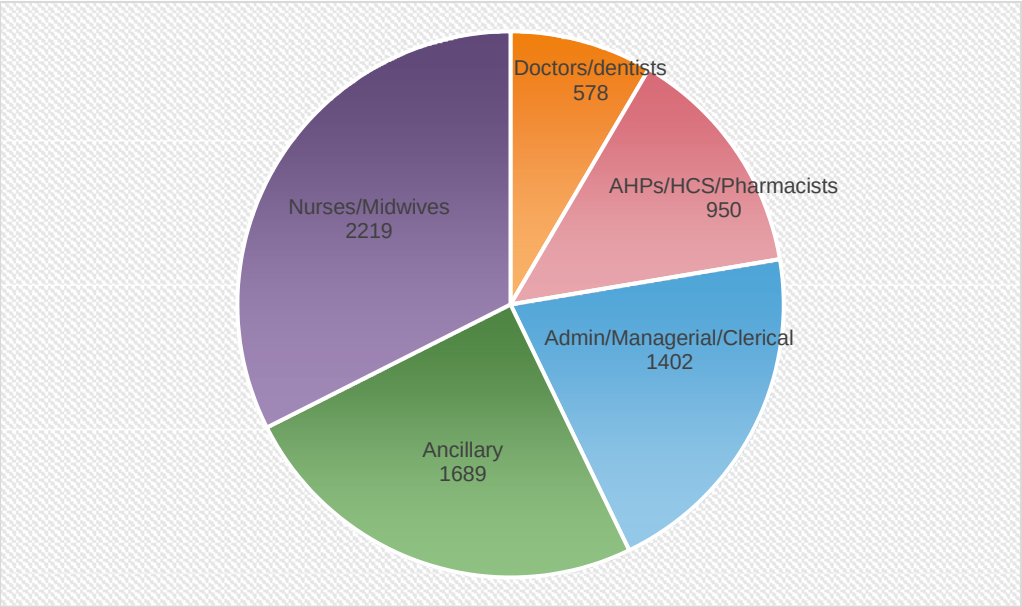
The Trust has two membership categories: public members, who are over 16 years of age and staff members who are employees contracted to work for the Trust for at least one year.

The number of public members as at 31 March 2023 is 5566, broken down by constituency as follows:



We encourage membership applications from all sectors of our communities, to develop a wide and diverse membership, and we try to provide different ways for the people we serve to contribute to the success of our organisation.

The number of staff members as at 31 March 2022 is 6838, broken down by staff group as follows:



Membership and Engagement Strategy

The Trust has a Membership and Engagement Strategy covering the three-year period 2020-2023.

The strategy outlines what we will do to achieve our vision for membership and engagement, which is that we will be directly accountable to local people by making the best use of our membership communities. It describes the methods we intend to use to create and maintain a representative membership and strengthen engagement and communication with members over the period.

The strategy has three overarching goals:

- Our membership community will be active and engaged; be representative of our local communities and increase year on year;
- Our governors will have regular, meaningful, two-way engagement with our membership community and members of the public;
- Our membership community will have a voice and opportunities to get involved and contribute to the organisation, our services and our plans for the future.

The Trust has a large public membership which is analysed on a regular basis against census data to assess whether it is representative of the diverse communities that it serves.

The analysis below shows that we have under representation in three sectors of our communities: younger people; males; Asian/Asian British.

Our Members	% of members	% of eligible members
Gender		
Female	64.5%	48.6%
Male	35.5%	51.4%
Ethnicity		
White	85.3%	77.6%
Mixed	2.1%	2.8%
Asian or Asian British	9.2%	16.6%
Black or Black British	2.9%	1.8%
Other	0.5%	0.6%
Age band (years)		
16-29	7.7%	21.7%
30-49	22.0%	31.5%
50-69	33.5%	30.7%
70+	36.8%	16.2%

The under-represented groups have been given special focus during recruitment and engagement activities in 2022/23.

Examples of actions we have taken to meet the goals from our Membership and Engagement Strategy during 2022/23 are given below. The Membership and Engagement Working Group (MEWG), which coordinates and oversees the collective work of the Membership Office and the Council of Governors, is now embedded. Together they have been able to co-create on member recruitment and engagement activities. The MEWG is made up of public and staff governors, public members, a comms representative, a Colleague Engagement Advisor, the Trust's appointed governor from Healthwatch and Membership Office representatives. The group met three times during 2022/23.

A number of opportunities for public and staff governors were created through the work of the group, which have helped governors to meet their obligations to seek the views of members and the public on material issues or changes being discussed by the trust and feed back to members and the public information about the Trust, its vision, performance and material strategic proposals made by the Trust Board.
Examples over 2022/23 were:

- A public governor attended an Age Concern coffee morning to engage with members of the public and establish what was important to them;

- Two public governors, accompanied by members of the Trust's Reconfiguration Team, attended a local over-50's group to talk about the new A&E development at HRI;
- Public governors have attended a number of Kirklees Council's Ward Partnership meetings to introduce themselves and the Trust and share information about current performance and future plans;

- A public governor attended a meeting of the NHS Retirement Fellowship in Huddersfield to share information about the Trust and some key messages around performance, plans and the new A&E development;

- Staff governors have hosted virtual 'Meet Your Governor' sessions for their staff groups

Lead governor Stephen Baines talking to students about membership at the University of Huddersfield.

- During 2022/23 we undertook our annual survey of members to establish how they would like our governors to engage with them and how often, together with the topics/issues they would like to hear about.

Whilst the response rate to the survey was not as high as in the previous year, we received some valuable feedback from members which we have incorporated into our plans for membership engagement going forward, including the re-launch of our programme of member engagement events.

- We have run a poster campaign, with posters designed in conjunction with our Comms team featuring two of our existing members distributed widely across Calderdale and Kirklees, and in all GP practices.

Public governor Gina Choy and appointed governor Dr Sara Eastburn from the University of Huddersfield who supported this engagement event.

Register of Council of Governors' interests

All Governors have a responsibility to declare relevant interests as defined in our Constitution. These declarations are made to the Company Secretary and are reported to the Council and entered into a register.

The public can access the register at www.cht.nhs.uk or by making a request in writing to:

The Company Secretary
Calderdale and Huddersfield NHS Foundation Trust
Acre Mills Outpatients, Acre Street
Lindley, Huddersfield HD3 3EB

The Chair of the Board is also required to disclose any other significant commitments to the Council of Governors. The Chair did not have any other significant commitments to disclose during 2022/23**.**

Membership of Committees

The Council of Governors has established a Nominations and Remuneration Committee to consider the pay and succession arrangements for the Non-Executive Directors.

Nominations and Remuneration Committee of the Council of Governors (Non-Executive Directors)

The Nominations and Remuneration Committee (Council of Governors) met twice during 2022/23 and the following items were discussed at the meetings:

- Non-Executive Director Succession Plan and extension of tenures
- Amendments to the Trust Constitution
- Approval of an additional Non-Executive Director role
- Governor conduct matters
- Chair's appraisal
- Re-appointment of Non-Executive Directors for Calderdale and Huddersfield Solutions (CHS) Limited
- CHS Non-Executive Director Succession Plan for Associate Non-Executive Director

The Nominations and Remuneration Committee (Council of Governors) during 2022/2023 comprised a majority of Governors. The membership for the Committee was as follows:

Philip Lewer, Chair
Richard Hopkin, Senior Independent Non-Executive Director
Stephen Baines, Public Governor / Lead Governor
Veronica Woollin, Public Governor
Isaac Dziya, Public Governor
Peter Bamber, Public Governor
Nicola Whitworth, Public Governor
Brian Moore, Public Governor
Nicola Whitworth, Public Governor

Attendance at the Nominations and Remuneration Committee (Council of Governors) meetings were as follows:

NAME	Role	7.04.22	22.06.22
Philip Lewer	Chair	✓	✓
Richard Hopkin	Senior Independent Non-Executive Director	×	×

Stephen Baines Lead Governor	Publicly Elected Governor	✓	✓
Veronica Woollin	Publicly Elected Governor	×	×
Isaac Dziya	Publicly Elected Governor	✓	✓
Peter Bamber	Publicly Elected Governor	✓	×
Nicola Whitworth	Publicly Elected Governor	×	×
Brian Moore	Publicly Elected Governor	✓	✓

How to get in touch
If you would like to get in touch with a governor, or would like to find out more about becoming a member of the Trust, please contact the Membership Office on 01484 347342 or email: membership@cht.nhs.uk or write to The Membership Office, Calderdale and Huddersfield NHS Foundation Trust, Acre Mills Outpatients, Acre Street, Lindley, Huddersfield HD3 3EB.

Alternatively, visit our website at www.cht.nhs.uk.

Remuneration Report

I am pleased to present the Remuneration Report for 2022/2023. At Calderdale and Huddersfield NHS Foundation Trust we recognise that our remuneration policy is important to ensure that we can attract and retain skilled and experienced leaders who are able to deliver our ambitious plans for delivering compassionate care. At the same time, it is important to recognise the broader economic environment and the need to ensure we deliver value for money.

The Nominations and Remuneration Committee (Board of Directors) is established for overseeing the recruitment and selection process for Executive Directors and for setting the remuneration of the Executive Directors and the other executives who have authority or responsibility for directing or controlling the major activities of the organisation. The following posts have been designated as fitting the criteria by the Committee and are collectively referred to as the Executives within this report:

- Chief Executive
- Deputy Chief Executive (from November 2022)
- Director of Finance
- Chief Nurse Director of Nursing/Deputy Chief Executive
- Medical Director
- Director of Workforce and Organisational Development

The Chief Operating Officer role was an Executive Director role from April to July 2022.

The Committee also considers other Director-level posts that are non-voting members of the Board.

Details of the membership of the Nominations and Remuneration Committee (Board of Directors) and individual attendance can be found below.

Annual statement on remuneration
The Nominations and Remuneration Committee (Board of Directors), in setting the pay of the Executive Directors, based its decisions on pay guidance from NHS England (NHSE) and available benchmarking data.

The membership of the Committee was reviewed as part of a review of the terms of reference on 11 October 2022 with the following changes agreed:

- Number of Non-Executive Directors reduced from seven Non-Executive Directors to four, including the Chair
- Senior Independent Non-Executive Director to Chair the Committee, rather than Trust Chair* (effective from 14 December 2022)

Membership of the Committee during 2022/23 and attendance was as shown below:

NON-EXECUTIVE DIRECTORS	Roles of relevance to Nominations and Remuneration Committee	Dates with CHFT	Nomination and Remuneration Committee (Board of Directors) Meetings Attended 2022/23
Philip Lewer	Trust Chair Nominations and Remuneration Committee Chair	01.04.2018 to 30.06.2022	2/2
Helen Hirst	Trust Chair Nominations and Remuneration Committee Chair from July to November 2022 *	01.07.2022	5/5
Richard Hopkin	Senior Independent Non-Executive Director	01.03.2016 to 31.08.2022	2/3
Karen Heaton	Senior Independent Non-Executive Director Nomination and Remuneration Committee Chair from December 2022 *	01.03.2016	6/7
Andy Nelson	Non-Executive Director	01.10.2017	5/7
Denise Sterling	Non-Executive Director	01.10.2019	6/7
Peter Wilkinson	Non-Executive Director	01.10.2019	1/3
Alastair Graham	Non-Executive Director	01.12.2017 to 31.05.2022	1/1
Tim Busby	Non-Executive Director	01.06.2022	3/3
Nigel Broadbent	Non-Executive Director	01.09.2022	1/1

Green shading denotes Nominations and Remuneration Committee membership from December 2022 onwards following revision to the terms of reference.

Professional advice to the Committee was provided by the Director of Workforce and Organisational Development at the meetings on 16 May, 1 June, 10 August, 14 December 2022 and 16 January and 14 March 2023 and the Deputy Director of Workforce and Organisational Development at the meeting on 11 October 2022.

During 2022/2023, seven meetings were held, and the following items were discussed:

- Board (Executive Director and Director) succession plan
- Chief Executive succession plan and partner leadership capacity
- Interim arrangements for Director posts
- Recruitment of Director posts for: Deputy Chief Executive, Chief Digital and Information Officer, Chief Nurse, Chief Operating Officer
- Review of terms of reference
- Director pay award
- Calderdale and Huddersfield Solutions Limited terms and conditions
- Pensions

The Trust remuneration report is subject to a full external audit and details of remuneration and pension information are detailed on pages 102 – 109.

Remuneration Policy
The Trust's remuneration policy applies to Non-Executive Directors, Executive Directors and non-Board Directors and is based upon open, transparent and proportionate pay decisions. All pay decisions are based on pay advice and guidance issued by NHS England and the use of market intelligence from the NHS and where appropriate non-NHS sectors. Our remuneration approach is designed to be capable of responding flexibly to recruitment imperatives to secure high calibre people.

When setting levels of remuneration, the Trust's Nominations and Remuneration Committees take into account the remuneration policies and practices applicable to our other employees, along with any pay guidance received from the sector regulator, NHS England and the Department of Health and Social Care. The Committees, when required, also access professional independent reports which capture objective evidence of pay benchmarking across a range of NHS and non-NHS comparators. The way in which the Committees operate is subject to audit scrutiny. The Committees are subject to an independent level of scrutiny by the Audit and Risk Committee and this scrutiny can be exercised at any time. This scrutiny role is set out in the Terms of Reference for the Audit and Risk Committee. The Audit and Risk Committee Chair does not sit on the Nominations and Remuneration Committee when remuneration is being considered. The Trust will continue with this approach to the remuneration of Directors in future years.

The Trust has well established performance management arrangements and each year I undertake an appraisal for each of the Executives and Non-Board Directors. I am appraised by the Chair. The Trust does not have a system of performance-related or bonus pay and therefore in any discussion on remuneration an individual's performance is considered alongside the performance of the executive team and the organisation as a whole.

Executive Directors and non-Board Directors are employed on permanent contracts with a six month notice period. Where a contract is terminated without the postholder receiving full notice, compensation would be limited to the payment of the salary for the contractual notice period. There is no provision for any additional benefit over and above standard pension arrangements in the event of early retirement.

Non-Executive Directors are requested to provide six months' notice should they wish to resign before the end of their tenure. They are not entitled to compensation for early termination. The Trust has no additional service contract obligations.

Salary and pension contributions of all Executive and Non-Executive Directors
Information on the salary and pensions contributions of all executive and Non-Executive Directors is provided in the tables on the following pages. The information in these tables has been subject to audit by our external auditors KPMG LLP.

Professor Brendan Brown
Chief Executive
27 June 2023

Salary, Expenses and Pension entitlements of senior managers

Remuneration

It is the view of the Board of Directors that the authority and responsibility for directing and controlling the major activities of the Trust is retained by the Board of Directors and is not exercised below this level.

Name and Title	2022 - 23					
	Salary	Taxable Benefits	Annual Performance Related Bonuses	Long Term Performance Related Bonus	*Pension Related Benefits	Total
	(bands of £5,000) £000	£	(bands of £5,000) £000	(bands of £5,000) £000	(bands of £2,500) £000	(bands of £5,000) £000
P Lewer - Chair (Note A)	10 -15	0	0	0	0	10 -15
H Hirst - Chair (Note B)	35-40	0	0	0	0	35-40
R Hopkin - Deputy Chair and Chair of Finance & Performance Committee, Senior Independent Non-Executive Director (Note C)	5 - 10	0	0	0	0	5 -10
K Heaton - NED - Chair of Workforce Committee, Senior Independent Non-Executive Director (Note D)	10 -15	0	0	0	0	10 -15
A Nelson – NED - Chair of Audit and Risk Committee (Note E)	10 - 15	0	0	0	0	10 - 15
A Graham - NED - Chair of Calderdale and Huddersfield Solutions Ltd (Note F)	0 - 5	0	0	0	0	0 - 5
P Wilkinson - NED Chair of Transformation Programme Board	10 -15	0	0	0	0	10 -15
D Sterling - NED Chair of Quality Committee	10 -15	0	0	0	0	10 -15
N Seanor - Associate NED	5 - 10	0	0	0	0	5 - 10
N Broadbent – NED Chair of Audit and Risk Committee (Note G)	10 -15	0	0	0	0	10 -15
Tim Busby – NED (Note H)	10 -15	0	0	0	0	10 -15

B Brown – Chief Executive	205-210	1366	0	0	52.5 - 55	255-260
E Armistead – Deputy Chief Executive/Director of Nursing (Note I)	35-40	0	0	0	0 – 2.5	35-40
R Aitchison - Deputy Chief Executive (Note J)	50-55	846	0	0	17.5 -20	70-75
G Boothby - Director of Finance	140-165	0	0	0	37.5- 40	180-185
K Archer – Acting Director of Finance (Note K)	60-65	0	0	0	22.5 -25	85 -90
S Dunkley - Director of Workforce and Organisational Development (Note L)	135 -140	1611	0	0	15 - 17.5	150 -155
D Birkenhead – Medical Director	235 - 240	0	0	0	40 -42.5	275 -280
J Fawcus - Chief Operating Officer (Note M)	155-160	132	0	0	22.5 - 25	180-185
L Rudge ~ Director of Nursing (Note N)	115-120	0	0	0	152.5-155	270-275
Additional disclosure						
Band of the highest paid Director's total remuneration	235 – 240					
Median Total	32239					
Remuneration ratio	7.37					

Name and Title	2021-22					
	Salary	Taxable Benefits	Annual Performance Related Bonuses	Long Term Performance Related Bonus	*Pension Related Benefits	Total
	(bands of £5,000) £000	£	(bands of £5,000) £000	(bands of £5,000) £000	(bands of £2,500) £000	(bands of £5,000) £000
P Lewer - Chair	50 - 55	0	0	0	0	50 - 55
R Hopkin - Deputy Chair and Chair of Finance & Performance Committee, Senior Independent Non-Executive Director	15 -20	0	0	0	0	15 -20
K Heaton - NED -Chair of Workforce Committee)	10 -15	0	0	0	0	10 -15
A Nelson - NED - Chair of Audit and Risk Committee	15 - 20	0	0	0	0	15 - 20
A Graham - NED - Chair of Calderdale and Huddersfield Solutions Ltd	10 -15	0	0	0	0	10 -15
P Wilkinson – NED - Chair of Transformation Board	10 -15	0	0	0	0	10 -15
D Sterling ~ NED - Chair of Quality Committee	10 -15	0	0	0	0	10 -15
N Seanor – Associate NED (Note O)	0-5	0	0	0	0	0-5
G Boothby - Director of Finance	135 -140	0	0	0	37.5 - 40	175-180
S Dunkley - Director of Workforce and Organisational Development	125-130	0	0	0	27.5 -30	155-160
D Birkenhead - Medical Director	230-235	0	0	0	70 – 72.5	300-305
E Armistead – Deputy Chief Executive/Director of Nursing & Interim Chief Executive (Note P)	160-165	0	0	0	72.5 -75	230 -235
H Barker - Chief Operating Officer (Note Q)	80-85	0	0	0	5 -7.5	85-90
O Williams ~ Chief Executive (Note R)	125-130	0	0	0	0 -2.5	125-130
B Brown - Chief Executive (Note S)	50-55	0	0	0	10-12.5	60-65
J Fawcus – Chief Operating Officer (Note T)	50-55	8	0	0	0-2.5	55-60
B Walker – Acting Chief Operating Officer (Note U)	20-25	0	0	0	0-2.5	20-25

K Archer - Acting Director of Finance (Note V)	20-25	0	0	0	10-12.5	35-40
L Rudge – Interim Director of Nursing (Note W)	20-25	0	0	0	15-17.5	35-40
Additional disclosure						
Band of the highest paid Director's total remuneration	230 - 235					
Median Total	29875					
Remuneration ratio	7.78					

Non-Executive Directors do not receive pensionable remuneration, there will be no entries in respect of pension related benefits for Non-Executive Directors.

Note A, P Lewer left the Trust on 30 June 2022.
Note B, H Hirst Appointed Chair from 1 July 2022.
Note C, R Hopkin left the Trust on 31 August 2022.
Note D, K Heaton was appointed Senior Independent Non Executive Director 1 September 2022
Note E, A Nelson ceased to be Audit & Risk Committee Chair from 31 August 2022.
Note F, A Graham left the Trust on 31 May 2022.
Note G, N Broadbent appointed Chair of Audit & Risk Committee, shadow role from 1 June 2022, officially commenced 1 September 2022.
Note H, T Busby appointed, NED shadow role from 1 May 2022, officially commenced 1 June 2022.
Note I, E Armistead left the Trust 30 June 2022
Note J, R Aitchison appointed as Deputy Chief Executive from 14 November 2022.
Note K, K Archer appointed as Interim Director of Finance from 1 October 2022.
Note L, S Dunkley opted out of the NHS Pension during 2022/23.
Note M, J Fawcus left the Trust 9 October 2022.
Note N, L Rudge appointed as Interim Director of Nursing from 1 June 2022, and appointed substantive from 16 January 2023.
Note O , N Seanor in post as Associate Non-Executive Director from 15 December 2021
Note P, E Armistead appointed Interim Chief Executive from 8 November 2021 to 31 December 2021.
Note Q, H Barker left the Trust on 31 October 2021.
Note R, O Williams left the Trust on 5 November 2021.
Note S, B Brown commenced as Chief Executive on 1 January 2022.
Note T, J Fawcus commenced as Chief Operating Officer on 7 November 2021.
Note U, B Walker appointed as Interim Chief Operating Officer from 1 October 2021 to 30 November 2021.
Note V, K Archer appointed as Interim Director of Finance from 26 August 2021 to 1 November 2021.

Note W, L Rudge appointed as Interim Director of Nursing from 8 November 2021 to 31 December 2021.

***Pension Related Benefits**

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, less the contributions made by the individual. The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.
This value 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 provides further information on the pension benefits accruing to the individual.

Additional disclosure
The salary for the Medical Director is their total remuneration package, in 2022/23 and 2021/22 the Medical Director had no direct clinical activity, for which payment was made.

A payment based on contractual terms and conditions on termination was paid to the Chief Operating Officer during 2022/23.

The total amount payable is £ 87610.33. The payment breakdown is as follows:

Payment in lieu of notice	£67938.50 (6 months' notice provision, calculated using base salary)
Employer pension contributions	£9769.56 (calculated using a 14.38% employer contribution rate)
Accrued annual leave	£9902.27 (19 days accrued but not taken at termination date, calculated using base salary)

NHS Foundation Trusts are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in the organisation in the financial year 2022/2023 was £237,500 (2021/2022, £232,500). This is a change between years of 2.2%, (2021/22 was 0%).

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

For employees of the Trust as a whole, the range of remuneration in 2022/2023 was from £0 to £295,000 (2021/22 £0 to £358,000). 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 9.5% (2021/2022 it was 8.4%). 4 employees received remuneration in excess of the highest paid director in 2022/2023, (2021/2022 there were 6 employees).

The percentage change from 2021/22 is as a result of higher pay awards for Agenda for Change and medical employee groups and an increase in the number of full-time equivalent number of employees employed by the Trust.

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.

2022/23	**25th Percentile**	**Median**	**75th percentile**
Salary component of pay £	£23,415	£32,239	£43,069
Total pay and benefits excluding pension benefits £	£23,415	£32,239	£43,069
Pay and benefits excluding pension: pay ratio for highest paid director	10.14:1	7.37:1	5.51:1

2021/22	**25th Percentile**	**Median**	**75th percentile**
Salary component of pay £	£20,329	£29,873	£40,057
Total pay and benefits excluding pension benefits £	£20,329	£29,873	£40,457
Pay and benefits excluding pension: pay ratio for highest paid director	11.44:1	7.78:1	5.80:1

There has been a 2.2% increase to the pay band for the highest paid director in 2022/2023. The marginal change to the ratio between the highest paid director is the result of higher pay awards for Agenda for Change and medical employee groups and an increase in the full-time equivalent number of employees employed by the Trust.

B) Total Pension Entitlement

Name and title	Real increase in pension at age 60 (bands of £2,500)	Real Increase in Lump sum at age 60 (bands of £2,500)	Total accrued pension at age 60 at 31 March 2023 (bands of £5,000)	Lump sum at age 60 related to accrued pension at 31 March 2023 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2022	Real Increase /(Decrease) in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2023	Employer's contribution to stakeholder pension
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
B Brown – Chief Executive	2.5-5	0 - 2.5	20-25	0 – 5	254	29	318	0
E Armistead – Director of Nursing and Deputy Chief Executive (Note K)	0-2.5	0 - 2.5	50 - 55	130 - 135	1492	0	0	0
R Aitchison – Deputy Chief Executive	2.5 - 5	0 - 2.5	25 -30	30-35	300	1	330	0
G Boothby – Director of Finance	2.5-5	0 - 2.5	65-70	80 -85	904	39	991	0
K Archer – Acting Director of Finance (Note J)	0-2.5	7.5 - 10	35 - 40	80 -85	500	11	553	0
S Dunkley - Director of Workforce and Organisational Development (Note L)	0-2.5	0 - 2.5	10-15	0 - 5	114	9	134	0
D Birkenhead – Medical Director	2.5- 5	0 - 2.5	90-95	220 - 225	1903	67	2058	0
J - Fawcus - Chief Operating Officer (Note M)	2.5 - 5	0 - 2.5	40-45	75- 80	681	18	756	0
L Rudge ~ Interim Director of Nursing	7.5 - 10	15 - 17.5	50-55	105 -110	772	1	816	0

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

Cash equivalent transfer value (CETV) figures are calculated using the guidance on discount rates for calculating unfunded public service contribution rates that was extant on 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023/24 CETV figures.

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

Car Park Kindness - personalised care was given by Staff Nurse Richard McArtney (right) pictured here with volunteer John Cottam (left) who provided the care a patient needed in his car as he was struggling to get out of the car for his appointment. The patient's wife is pictured in the middle of the photo.

Staff Report

We employ 6,291 colleagues (6,752 including Calderdale and Huddersfield Solutions Limited) across our two hospitals and in the community in Calderdale.

Gender

Board of Directors	9 (53%) Male 	8 (47%) Female 
Other employees (CHFT)	1,163 (19%) Male 	5,111 (81%) Female 

Staff costs

Staff costs							
					2022/23		**2021/22**
	Permanent		**Other**		**Total**		**Total**
	£000		**£000**		**£000**		**£000**
Salaries and wages	240,140		28,969		**269,109**		252,070
Social security costs	28,120		-		**28,120**		24,077
Apprenticeship levy	1,278		-		**1,278**		1,208
Employer's contributions to NHS pension scheme	42,804		-		**42,804**		40,779
Pension cost - other	317		-		**317**		130
Other post employment benefits	-		-		**-**		-
Other employment benefits	-		-		**-**		-
Termination benefits	-		-		**-**		-
Temporary staff	-		14,354		**14,354**		7,636
Total gross staff costs	**312,660**		**43,323**		**355,982**		**325,900**
Recoveries in respect of seconded staff	-		-		**-**		-
Total staff costs	**312,660**		**43,323**		**355,982**		**325,900**
Of which							
Costs capitalised as part of assets	717		-		**717**		348

Average number of employees (WTE basis)							
					2022/23		2021/22
	Permanent		Other		Total		Total
	Number		Number		Number		Number
Medical and dental	658		30		**687**		677
Ambulance staff	2		-		**2**		2
Administration and estates	1,091		50		**1,141**		1,080
Healthcare assistants and other support staff	1,626		156		**1,783**		1,827
Nursing, midwifery and health visiting staff	1,692		196		**1,889**		1,790
Nursing, midwifery and health visiting learners	-		-		**-**		-
Scientific, therapeutic and technical staff	755		24		**779**		769
Healthcare science staff	-		-		**-**		-
Social care staff	-		-		**-**		-
Other	-		-		**-**		-
Total average numbers	**5,824**		**456**		**6,280**		**6,145**
Of which:							
Number of employees (WTE) engaged on capital projects	30		-		**30**		19

Reporting of compensation schemes - exit packages 2022/23

The payment below was based on contractual terms and conditions on termination paid to the Chief Operating Officer during 2022/23 – further details in the additional disclosures section of the Remuneration report above.

	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages
	Number		Number		Number
Exit package cost band (including any special payment element)					
<£10,000	-		-		**-**
£10,000 - £25,000	-		-		**-**
£25,001 - 50,000	-		-		**-**
£50,001 - £100,000	-		1		**1**
£100,001 - £150,000	-		-		**-**
£150,001 - £200,000	-		-		**-**
>£200,000	-		-		**-**
Total number of exit packages by type	**-**		**1**		**1**
Total cost (£)	£0		£89,000		**£89,000**

Reporting of compensation schemes - exit packages 2021/22					
The payment related to accrued contractual notice.					
	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages
		Number		Number	Number
Exit package cost band (including any special payment element)					
<£10,000		-		1	**1**
£10,000 - £25,000		-		-	**-**
£25,001 - 50,000		-		-	**-**
£50,001 - £100,000		-		-	**-**
£100,001 - £150,000		-		-	**-**
£150,001 - £200,000		-		-	**-**
>£200,000		-		-	**-**
Total number of exit packages by type		**-**		**1**	**1**
Total resource cost (£)		£0		£4,583	**£4,583**

Exit packages: other (non-compulsory) departure payments				
	2022/23		2021/22	
	Payments agreed	Total value of agreements	Payments agreed	Total value of agreements
	Number	£000	Number	£000
Voluntary redundancies including early retirement contractual costs	-	-	-	-
Mutually agreed resignations (MARS) contractual costs	-	-	-	-
Early retirements in the efficiency of the service contractual costs	-	-	-	-
Contractual payments in lieu of notice	1	89	1	5
Exit payments following Employment Tribunals or court orders	-	-	-	-
Non-contractual payments requiring HMT approval	-	-	-	-
Total	**1**	**89**	**1**	**5**
Of which:				
Non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months' of their annual salary	-	-	-	-

The information in these tables has been subject to audit.

Off payroll engagements

In line with HM Treasury annual reporting guidance the Trust is required to report on the number of off-payroll arrangements where an individual is paid £245 or more per day.

The Trust's general approach is to directly employ and make payments through its payroll system rather than engage individuals off-payroll.

Table 1: For all off-payroll engagements as of 31 March 2023 for more than *£245* per day and that last for longer than six months

Number of existing engagements as of 31 March 2023	0
Of which...	
Number that have existed for less than one year at time of reporting.	0
Number that have existed for between one and two years at time of reporting	0
Number that have existed for between two and three years at time of reporting.	0
Number that have existed for between three and four years at time of reporting.	0
Number that have existed for four or more years at time of reporting.	0

Table 2: All highly-paid off-payroll workers engaged at any point during the year ended 31 March 2023 earning *£245* per day or greater.

Number of off-payroll workers engaged during the year ended 31 March 2023 of which:	0
Not subject to off-payroll legislation *	
Subject to off-payroll legislation and determined as in scope of IR35 *	0
Subject to off-payroll legislation and determined as out-of-scope of IR35 *	0
Number of engagements reassessed for compliance or purposes during the year	0
Number of engagements that saw a change to IR35 status following review	0

* A worker that provides their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the Trust must undertake an assessment to determine whether that worker is inscope of Intermediaries legislation (IR35) or out-of-scope for tax purposes

Table 3: For any off-payroll engagements of Board members, and/or, senior officials with significant financial responsibility, between 1 April 2022 and 31 March 2023

Number of off-payroll engagements of Board members, and/or, senior officials with significant financial responsibility, during the financial year.	0

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

Consultancy Spend
During 2022/23 the Trust spent £42K on consultancy.

2022 Staff Survey
The NHS staff survey is conducted annually. From 2021, the annual NHS Staff Survey was redesigned to align with the People Promise. This is a promise we must all make to each other – to work together to improve the experience of working in the NHS for everyone. The Staff Survey is the principal way to measure progress on the People Promise and will enable teams and departments, as well as whole organisations, to see their progress and take action to improve.

Our response rate to the 2022 survey was 44%, with 2,668 responses (48% in 2021 with 2,802 responses).

Scores for each indicator (which range from 1 (least favourable response) to 10 (most favourable response) together with that of the survey benchmarking group that comprises 124 acute and combined acute/community Trusts are presented below:

	2022		2021	
	Trust	Bench-marking	Trust	Bench-marking
We are compassionate and	7.3	7.2	7.2	7.2
We are recognised and rewarded	5.8	5.7	5.7	5.8
We each have a voice that counts	6.8	6.6	6.7	6.7
We are safe and healthy	5.9	5.9	5.8	5.9
We are always learning	5.4	5.4	5.1	5.2
We work flexibly	5.9	6.0	5.8	5.9
We are a team	6.6	6.5	6.5	6.6
Staff engagement	6.8	6.8	6.7	6.8
Morale	5.7	5.7	5.6	5.8

2020
As the reporting format changed in 2021, the 2020 scores below, and survey benchmarking for acute Trusts, are broken down by the 10 indicators.

	2020	
	Trust	Benchmarking
Equality, diversity and inclusion	9.2	9.1
Health and wellbeing	5.9	6.1

Immediate managers	6.7	6.8
Morale	6.1	6.2
Quality of care	7.4	7.5
Safe environment – bullying and harassment	8.1	8.1
Safe environment – violence	9.3	9.5
Safety culture	6.8	6.8
Staff engagement	6.9	7.0
Team working	6.3	6.5

Significant improvement between 2021 and 2022 was seen in the following areas:

- Feel organisation respects individual differences.
- Teams within the organisation work well together to achieve objectives.
- Often/always look forward to going to work.
- Received appraisal in the past 12 months.
- Feel supported to develop my potential.
- Able to make improvements happen in my area of work.
- Team members often meet to discuss the team's effectiveness.

Areas where our scores saw a reduction in positive responses are:

- Satisfied with level of pay.
- Last experience of physical violence reported.
- Have adequate materials, supplies and equipment to do my work.
- Immediate manager asks for my opinion before making decisions that affect my work.
- Immediate manager works with me to understand problems.

We have identified five priorities for 2023 which are aligned to the NHS People Plan:

1. Deliver a people centred leadership and management programme (NHS People Plan – Growing for the Future).

2. Create a learning organisation (NHS People Plan – Growing for the Future).
3. Expand and embed the health and wellbeing offer (NHS People Plan – Looking after our people).
4. Create a sense of team togetherness across CHFT (NHS People Plan – Belonging in the NHS).
5. Support and coach 'hot spot' areas to improve the colleague experience (NHS People Plan – new ways of working)

The Trust has developed a robust action plan to address the areas of concern highlighted in the staff survey, but which also maintains focus on the areas of success. This will include an intensive programme of support for hotspot areas.

The Workforce Committee oversees performance in the staff survey, the Trust response to feedback and progress in improving our scores and the overall colleague experience.

People Strategy
Our People Strategy, which was co-created with feedback from our colleagues, was refreshed in 2022. The strategy supports our patients, service users, colleagues and the community. The strategy focuses on six areas, each with a commitment from the Trust:

- Equality, Diversity and Inclusion – *We celebrate difference and are inclusive.*
- Health and Wellbeing – *We prioritise colleague health and wellbeing.*
- Engagement – *We seek out views and act upon them.*
- Improvement – *We will continuously improve services for people.*
- Talent Management – *We grow our own.*
- Workforce Design – *We design services informed by the patient and colleague experience.*

This five year strategy will be formally reviewed and overseen by the Workforce Committee each year. Our annual staff survey results and quarterly People Pulse survey results will inform our approach to what we do and tell us if our People Strategy is relevant.

Equality, Diversity and Inclusion (ED&I)
Equality, diversity and inclusion is really important to us. We've developed a 5 year plan to embed equality, diversity and inclusion into everything we do in our Trust. We aim to build environments where there are happy, productive, motivated people in our organisation that respects and embraces difference in each other and in our patients. Having a diverse group of people working at CHFT means we have channels to share a whole range of ideas and solutions that, delivers inclusive and compassionate care. A place where everyone is treated equitably, respecting the diversity of all who work here and enable all colleagues to achieve their full potential, to contribute fully, and to gain maximum benefit from the opportunities available.

We are all, at any point in our lives, several protected characteristics at once. 80% of colleagues are patients and members of our community. Our approach is to celebrate difference, engage colleagues to learn about difference and tackle inequalities.

All our activity is informed by: -

- Staff Survey
- Workforce data i.e. workforce profile, recruitment, disciplinaries, leavers
- Engagement with colleagues i.e. walkarounds, events
- Equality group discussions

We have several organisation sponsored, colleague led, equality network groups for BAME, Disability, Pride, Women's Voice, Armed Forces, Carers and International colleagues. These groups help review and inform the Trust's action plans, policies and procedures. The terms of reference for these groups include the following provision:

- to promote a work environment in which colleagues feel supported and valued, whilst enabling them to fulfil their potential and contribute fully to the benefit of the service and our patients
- to challenge discrimination and to positively promote equality
- to manage a network that can offer advice and support to others
- to ensure that good practice and initiatives to promote issues are shared
- to provide a forum for discussion and debate which draws on knowledge and experience
- to act as a driving force to promote continuous practice improvement
- to develop and coordinate an action plan for positive change and ensure Trust policies are inclusive
- to assist the Trust in meeting its obligations regarding its duty under the Equality Act and NHS Equality Delivery System (EDS)
- to provide a place for colleagues to receive peer support i.e. raise concerns and ideas in a safe and confidential environment

We have hosted a number of Equality, Diversion and Inclusion events in 2022 including Windrush Celebration Event, Black History Month Interactive Education session, International Womens Day, Pride Events and International Day of Disability Event.

Equality Delivery System 2 (EDS2)
The Equality Delivery System is designed to specifically support service delivery that is fair, providing equality of access to employment and delivery of services that meets the needs of a diverse population. The Trust introduced the audit tool a number of years ago and annually undertakes a full grading exercise. The outcomes are reported to the Board of Directors annually and the equality and diversity action plan is updated as appropriate.

Listening to Colleagues and Support to Speak Up
The Trust supports a 'speak up' culture where we listen, learn and improve. Colleagues can raise their concerns through a variety of channels:

- their line managers at one-to-one meetings and/or regular team briefings
- the Freedom to Speak Up (FTSU) Guardian or FTSU Ambassadors

- the FTSU portal (this is accessible 24/7, 365 days a year via the intranet and Trust website)
- 'Ask Brendan', colleagues can ask our Chief Executive questions via this channel accessible on the CHFT intranet
- the DATIX incident reporting system
- accredited staff side representatives and their organisations
- the Trust's established Equality Networks
- the Chaplaincy team

Colleagues are encouraged to speak up about any risk, malpractice, or wrongdoing that they think might be compromising the services and care we deliver, for example, unsafe patient care, unsafe working conditions, inadequate induction and training. The FTSU process is not for colleagues with concerns about their employment which affect only them. Concerns of this nature should be investigated in line with the CHFT Bullying and Harassment or CHFT Grievance policy.

The Trust has a FTSU Raising Concerns (Whistleblowing) Policy in place. The policy states that colleagues who speak up must not be at any risk of losing their job or suffer any kind of reprisal. Where there is evidence that this has occurred actions will be taken to protect and support the colleague.

The Board receives two FTSU reports; a mid-year update report and an annual report both of which inform the Board of FTSU activity, promotional activity, highlights themes, and the improvements that have been made in response to colleagues raising their concerns. The Board has a Non-Executive Director Freedom to Speak Up Champion.

Reporting/Action Plans
The Trust publishes its Gender Pay Gap Report annually on its own website and the designated government website. It has an action plan to address the issues identified. The Trust uses Workforce Race Equality Standard (WRES) and Workforce Disability Equality Standard (WDES) data to track progress against different metrics to identify and help eliminate any differential in the treatment of staff. Information is presented to the Workforce Committee and action plans are agreed.

Health and Wellbeing
One Culture of Care is at the heart of our colleague wellbeing approach. Accessibility, trust and simplicity have been vital to ensure each one of our colleagues understands that support is available to them should they need it. All the opportunities to access support are communicated via 50 volunteer wellbeing ambassadors in order that they can promote the package locally within their teams. Our focus on positive mental and physical health encourages colleagues to talk openly about their health issues, raise awareness and reduce stigma.

Colleagues perform better when they are well, energised, fit and valued. We recognise that it is more important than ever that NHS workplaces become environments that encourage and enable staff to lead healthy lives and make choices that support positive wellbeing. Through focusing on One Culture of Care for our colleagues and compassionate care for our patients we aim to embed a culture

where wellbeing is at the forefront of colleagues' minds, and we aim to become an inclusive employer of choice.

We've designed a comprehensive wellbeing offer (including the benefit of a weekly wellbeing hour) that provides our colleagues the opportunity to sustain their workplace health and wellbeing. The offer focuses on four themes social, physical, financial and mental.

Our two core interventions are our Friendly Ear service which can be accessed 9 to 5 every weekday and Employee Assistance Programme hosted by Care First, who provide free wellbeing support 24/7, 365 days a week.

We have a dedicated colleague support page on our Intranet which provides information on all the support available to colleagues, including our Health and Wellbeing Risk Assessment.

Colleague Engagement

Colleague engagement is about listening to and sharing our ideas so that action can be taken to improve patient care and the organisation that we work in. We have attempted to do this consistently throughout the year with colleagues across hospital and community settings.

Our One Culture of Care approach focuses on caring for each other in the same way we care for our patients. In practice, this emphasises the importance of each and every colleague taking care of themselves and of the people they work with, demonstrating kindness and compassion each and every day.

Our aim is to create a supportive colleague environment that delivers high quality and safe care for our patients and empowers our colleagues as well as giving recognition to the considerable contribution they make.

In the last year, we have engaged colleagues through providing a range of opportunities for them to involved in the design of how 'we do things around here'. This included:

- Supporting colleague networks and highlighting these voices to the senior team, to ensure we all understand what is important and develop plans to deliver tangible change.
- Using various channels to engage, promote and encourage participation including an increased utilisation of social media to engage more directly with both prospective and current employees, support the recruitment and retention strategy as well as build a platform from which to promote our one culture of care 'brand'.
- Hosting regular walkarounds to build relationships with colleagues across the Trust footprint to hear what is going well/not so well and work with these colleagues to motivate, encourage and support them.
- Listening events held across the Trust to capture thoughts, feelings, and experiences in order to learn and improve experiences for both patients and colleagues.

It is important that we acknowledge the excellent work this is delivered by our colleagues, and the organisation hosted their annual CHuFT Awards event on 17 November 2023, at The Arches in Halifax. Former Huddersfield Giants and England Rugby League star, Eorl Crabtree, was Master of Ceremonies for evening. We received 136 nominations, each person nominated received a personalised letter from the Chief Executive and all shortlisted colleagues were presented with a goodie bag as part of our #CHuFT on the road campaign.

Recognition for colleagues does not just happen once a year at the CHuFT awards event. Alongside the annual awards, we issue thank you cards, have a virtual CHuFT recognition platform and have a monthly star award. We also hosted two appreciation events across the CHFT footprint (including events for homeworkers), giving colleagues an opportunity to celebrate each other as well as sharing their views on the current appreciation programme to shape the strategy for the future.

Talent Management

Our talent management approach aims to attract and retain talented colleagues, develop skills, nurture abilities whilst motivating and engaging them to deliver compassionate care. Our framework enables us to understand one another, express hopes and ambitions, and connects our people to a wealth of support providing every colleague with the opportunity to be their best self. This inclusive approach helps the organisation, and our colleagues define the skills and capabilities needed for the future; to provide our colleagues with the tools they need to deliver positive outcomes and identify key gaps in the current workforce; and create innovative strategies and programs to apply those capabilities.

Ultimately our aim is to build a resilient, emotionally intelligent, and inclusive workforce that can express compassion, promote positive relationships with One Culture of Care at the heart of everything we do.

Attendance Management

The Trust recognises that colleague health and wellbeing is a key determinant of safe and high-quality services. It is a core feature of our People Strategy. High rates of absenteeism are costly, from a financial point of view, impact morale levels in the organisation and result in a loss of continuity of patient care. The Trust has a policy which supports regular attendance at work that enables managers to manage attendance fairly, with a focus on rehabilitation and return to work wherever possible. The Trust is committed to progressing a range of wellbeing interventions and ensuring access to support that makes a positive impact on the overall colleague experience. In the 2022 National Staff Survey, 58.7% of colleagues told us that the organisation takes positive action on health and well-being.

Sickness absence data is reported on a calendar year basis (January to December). Information for 2022 is given below, sourced from the NHS Digital - Sickness Absence and Workforce Publications - based on data from the ESR (Electronic Staff Record) Data Warehouse for the period January to December 2022.

Figures Converted by DH to Best Estimates of Required Data Items		**Statistics Produced by NHS Digital from ESR Data Warehouse**		
Average FTE * 2022	Adjusted FTE days lost to Cabinet Office definitions	FTE-Days Available	FTE-Days Lost to Sickness Absence	Average Sick Days per FTE
5,866	78,925	2,141,050	128,033	13.5

Explanatory notes re sickness absence data table:

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

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

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

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

Staff Turnover

Staff turnover data for 2022/2023 is published by NHS Digital and the information for the Trust can be found at the following link:-
https://digital.nhs.uk/data-and-information/publications/statistical/nhs-workforce-statistics

Appraisal and Essential Safety Training

The Trust maintained its commitment to ensuring that colleagues were able to discuss their performance, development and health and wellbeing in an appraisal meeting with their line manager. We understand the value of a meaningful appraisal and how important it is to have some time to reflect on what colleagues have achieved and what they want to focus on next, especially around their wellbeing and development. Our appraisal season approach has been impacted by the pandemic and operational challenges. In 2022/23 the appraisal season was extended and ran from 1 July 2022 to 31 December 2022.

A total of 74.5% of colleagues had an appraisal discussion in 2022/2023.

We also ensure that there is an emphasis on being compliant with essential safety training, mostly through e-learning. Our training ensures that colleagues can demonstrate they undertake their job roles safely and maintain a safe and healthy work environment.

Trade Union (Facility Time Publication Requirements) Regulations 2017
The Trade Union (Facility Time Publication Requirements) Regulations 2017 which implement section 13 of the Trade Union Act 2016 came into force on 1 April 2017. The Regulations require public sector employers (including NHS Foundation Trusts) to publish the cost of paid facility time taken by employees who are union officials. Employers must report the required information for each 12-month period from 1 April to 31 March on their websites, in their annual reports, and on the gov.uk website. The Trust met this requirement for 2021/22. No penalties or enforcement mechanisms have been set out in the Regulations. The intent is accountability through visibility to stakeholders, the public and the media.

The Trust introduced a Recognition and Facilities Agreement in January 2019 which sets out clear procedures on time off for trade union duties. This recognises the valuable work undertaken by trade unions working in partnership with the Trust. The Trust believes that partnership working brings significant benefits to service users and staff and the spirit of the Agreement is in keeping with these principles.

The Recognition and Facilities Agreement requires trade union representatives to record their time off under these Regulations and they are required to record their time off under the Electronic Staff Record (ESR) Employee Self Service function or e-Roster as appropriate. This in turn facilitates the production of reports on time off for trade union duties. The exception to this requirement to record time off on ESR concerns those doctors undertaking trade union duties such as Local Negotiating Committee work and who have agreed time within their job plans for this purpose.

Time off data for 1st April 2022 to 31st March 2023
This data represents approved time off for trade union duties for medical and non-medical local trade union representatives

Category	Total
FTE days used for trade union duties:	175
Estimated cost of trade union duties:	£44,339.12
Number of staff undertaking trade union duties:	20

Reporting Trade Union Data on the GOV.UK website
The Trust will also publish information on the GOV.UK website as required under Schedule 2 of the Trade Union (Facility Time Publication Requirements) Regulations. The deadline for reporting is 31 July 2023. The unofficial benchmark set by the Government (according to NHS Employers) is 0.06% of the pay bill spent on trade union duties, meaning that any figure above this may attract further scrutiny. The Trust's figures since reporting

began in 2018/19 have been 0.02% each year which is well below the benchmark figure.

Gender Pay Gap
Information on our gender pay gap can be found on the Cabinet Office website (https://gender-pay-gap.service.gov.uk/).

The gender pay gap reported is a snapshot position as at 31 March 2022. Our reported position showed the median hourly pay for women as being 19.2% lower than men's. This has not changed from our reported position as at 31 March 2021. We have also internally reported our snapshot position for 31 March 2023 and developed an action plan which aims to close the gender pay gap.

Medical Education Services (including Library and Knowledge Service and Clinical Skills and Simulation)

2022/23 has been another busy year for medical education at CHFT.

It has been another successful year for our undergraduate Medical Student and Physician Associate placements.

Last year we saw the Year 1 Medical Student placements being piloted within CHFT, which we received excellent feedback from both the students and the University. This has now become an established placement, alongside our current year 3, 4 and 5 placements. We have also seen the expansion of our Physician Associate student placements where we now have taken on 10 additional students per academic year from Bradford University, in addition to the 36 students we take from Leeds University for various placements across the Trust. The Bradford trainees remain on placement with us throughout their two-year university degree which allows us to have continuity and allows the students to build great working relationships with their peers and mentors. We have our first official review of the Bradford Placements in the next few weeks, but overall, the feedback we have received has been extremely positive.

With the expansion on student numbers this has also attracted additional Health Education England (HEE) tariff funding to the Trust.

As of May 2022, our overall undergraduate medical education placement rating stood at 89%. Note that this score is above the All-Trust Average (85%), a peer comparison measure.

We have successfully recruited a new Deputy Director of Medical Education to the Medical Education team. They will be working alongside the Director of Medical Education and the second Deputy Director of Medical Education to continue to forge developments around improving our educational governance and quality assurance arrangements for our training offer.

Our training recovery programme continues to develop and has seen some very successful and positive use of funds. In addition to last year's successful recruitment of simulation leadership roles, we have seen the introduction of the FAMUS course which is now an accredited course and is hugely popular. We have another course running in September 2023. We have also won an award from Health Education England and been nationally recognised for the valuable contribution and work we have made towards training recovery and the implementation of the successful roles and simulation training packages we have developed to help support those doctors in training who have had their placements impacted.

Preparations are underway for the delivery of celebrating the wonderful work of our clinicians and medical workforce, especially in the face of ongoing operational challenges we are still facing. However, this year we have collaborated with the Workforce and Development Team to join forces and be part of the Trust's annual CHuFT Awards where there will be lots to look forward too.

The project work for the new Learning and Development Centre at CRH on Dryclough Close is still underway and is expected to be completed in Autumn 2023.

Going forward, we are looking to work more closely with the University of Huddersfield to create more multi professional learning opportunities across CHFT for all our clinical staff groups. This will enable us to provide an opportunity to increase and develop our current training offer to further develop our current and future clinical multi professional workforce and in conjunction with the Universities of Huddersfield, Leeds, Bradford and Sheffield who we already have great connections with, we are excited to see what this will bring.

Patient Care and Patient Experience

We continue to use learning from patient and staff experience through continuous testing and measurement aligned to local and national drivers to develop services and improve patient care.

We work with patients, members, commissioners, regulators, and colleagues to identify our patient care and improvement priorities.

Throughout the year the Trust Board received a quality report on progress and activity in relation to a range of quality indicators, including those in the quality account, the quality account priorities and the Trust focussed priorities.

Over the last year extensive work has been undertaken to strengthen the governance and reporting arrangements to ensure that the groups and meetings feeding into the Trust Wide Patient Safety Quality Board and Quality Committee give assurances for effective and efficient reporting to the Trust Board. The Quality Committee receives reports from specialist governance groups e.g., Safeguarding, Clinical Outcomes Group, Patient Experience Group and seeks assurance from divisional Patient Safety Quality Boards about the governance of the quality of their services.

During the year a detailed Quality report has been presented to each Trust Board meeting which has provided ongoing oversight of the quality agenda and demonstrated that the processes and systems within the Trust to ensure quality and safety are fit for purpose. The report has included assurance on key quality and patient experience outcomes and identified any emerging issues for consideration by the Board.

Work continues to strengthen and streamline reporting into quality meetings to help to reduce duplication; divisions are supported to ensure reporting in a meaningful way from “ward to Board” thus giving assurances on the quality of care we deliver. A key element of which is to ensure we can share learning across the Trust on areas of good practice as well as learning from when things have gone wrong. Work continues to look at innovative ways of sharing learning and demonstration of change and good quality outcomes. With the introduction of the new Patient Safety Incident Response Framework (PSIRF), CHFT will see a significant shift in the way the organisation responds to patient safety incidents for the purpose of learning and improving patient safety.

During 2022/23 we have continued our ward to Board assurance programme, by maintaining visibility of senior leaders and Board members across the organisation.

The Trust is one of the most digitally advanced in the country. The provision of substantial real time data across the organisation has enabled the rapid identification of any issues or trends which warranted further action. This has allowed clinical leaders to see at a glance and in real time the quality of care being delivered.

Ongoing work is planned to further strengthen digital capability to include optimisation of the Clinical Record through in-depth analysis of the current process around electronic documentation, benchmarking, and the setting of standards. Use of the Digital White Board has been implemented within the hospital setting in the majority of clinical areas during 2022/23.

The Trust is a key system partner in the West Yorkshire and Harrogate Integrated Care System. Collaborative work continues to take place across the system for effective governance and incident management as a whole.

Patient Experience and Continuous Quality Improvement:
A structured programme which lends support to the ongoing Trust wide activities has been progressed throughout the year. These support the programme objectives to:

1. Establish and deliver an annual Transforming Patient and Carer Participation and Experience Programme
2. Support the principles of the NHS Long Term Plan (2019) to provide high-quality services that are accessible and convenient for patients and a commitment to prioritising more integrated care
3. Ensure that patient experience and participation is embraced as part of organisational business / activities - Lord Darzi 'High Quality Care for All' (2008) established patient experience as one of the three elements of high-quality care, alongside clinical effectiveness, and safety.
4. Lead an organisational understanding of the relevant legal and policy requirements e.g., Equality Act 2010 and public involvement under the National Health Services Act 2006 (as amended by the Health and Social Care Act 2012).

Key programme priorities have included:

John's Campaign

In March 2022, the Trust agreed its Carers Strategy within the Patient Experience Group (PEG). It is intended to ensure that carers and the role they have in caring for someone is valued, they are involved in a way they wish to be involved and are supported in their role. The Carers Strategy fits with the Trust's vision of delivering compassionate care that puts our patients and community first.

Our vision is for all our staff to be carer aware and understand carers' rights. We will recognise, value, involve and support the role carers play in working with us to deliver patient-centred care. We will also recognise, value, and support the role of carers when they are patients themselves or are our colleagues.

In June 2022, the Trust launched the ‘Carers Lanyard Pilot’ within the Emergency Department at Huddersfield Royal Infirmary. This was part of a wider initiative with Healthwatch-Kirklees and other local organisations to use in healthcare settings.

By triangulating feedback through the Patient Advice and Liaison Service (PALS), complaints, Friends and Family Tests (FFT) and Healthwatch Intelligence Reports it was recognised that we needed to go beyond the lanyard to ensure carers truly felt supported and involved in decisions about the care and treatment of their loved ones.

As a direct result of this, the decision was made to re-launch John’s Campaign across the Trust. John’s Campaign recognises the valuable role carers have in the reassurance and dignity of people living with dementia.

Our approach to Keeping Carers Caring

Following engagement with local carer organisations, relatives, carers, and staff we have adopted the principles of John’s Campaign and extended the criteria as an all age, all carer approach.

This was achieved through the creation of a Keep Carers Caring Action Group. Using a co-design approach, the group created a menu of resources available to carers, with quality measures to monitor the difference these make. The resources were selected based on feedback. The aim is to make carers feel welcomed, seen, heard, and involved in decisions, whilst in a safe environment.

A Patient Story

The Trust has been committed to learning from the experiences of carers using various platforms, for example patient stories. These stories help staff and volunteers understand the human factors behind supporting carers.

The Trust supported one of our complainants to share their experiences to help identify where improvements can be made. The story captures the experiences from the carer point of view and helps the audience put themselves in their shoes, whilst enabling them to focus on what matters the most to the carer.

What carers said the Trust is doing well:

- **Carers like the lanyard: it has prevented many carers having to explain why they are attending appointments with the cared for person.**
- **Improved involvement in discussions and decision making**
- **The 'see who I am' document: Carers feel more confident knowing that staff on the ward know what the patient's likes and dislikes are**
- **Opening visiting has made a significant difference to carers. Carers have reported feeling less worried, anxious and concerned about what is happening.**
- **Carers feel more supported and valued in the caring role**
- **Having a meal with the person you care for is valued. It's normalising behaviour that would happen if the cared for person was at home**

Associate Director of Nursing for Medicine, David Britton, pictured third from right, is our Keep Carers Caring and John's Campaign Ambassador.

Ageing Well Service

The service was established to help patients age well within their own home. The service is available across all Primary Care Networks in Calderdale.

With a holistic approach, the Ageing Well Practitioners complete home visits, explore the patient's ability to manage their activities of daily living, medication management, nutritional intake and risk of malnutrition, ability to manage their health condition, clinical observations, and social support needs.

Amputee Rehabilitation

The Amputee Rehabilitation Team at the Trust provide a service for medically stable patients who need support to enable them to return to a level of mobility they had before they came into hospital. The team provide suitable patients with access to physiotherapists and occupational therapists with patients working with staff to meet mutually agreed rehabilitation goals.

Embedding a Volunteer Presence

The Trust has successfully implemented a coherent volunteering service that promotes inclusive recruitment, though due to the pandemic we were not able to use volunteers to the same extent as in the past. Through funding secured by NHS England 'winter and Covid-19 Volunteering programmes' presented us with the

opportunity to support the use of volunteers to reduce pressure on our staff and help us to deliver compassionate care for our patients. Volunteers carried out tasks such as support with nutrition and hydration and befriending/ providing patient support.

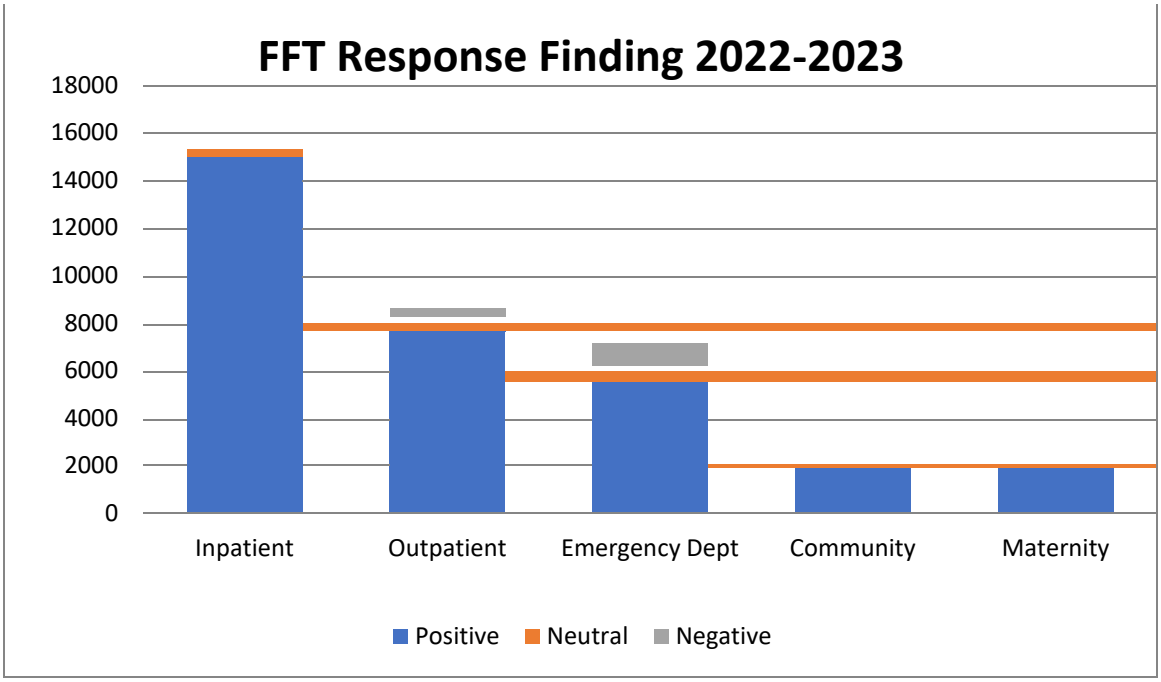
Friends and Family Test (FFT):

FFT statistics 2022/2023:

During 2022/2023 the Trust received 35,529 completed Friends and Family Tests (FFT) responses.

92.5% of patients, carers and family member reported a positive experience whilst receiving care and treatment within the Trust. 4% reported it to be negative, and 3.5% described their experience as neither good nor bad.

The information and learning from this feedback are shared with clinical teams on a quarterly basis and monitored through the Patient Experience Group.



Examples of changes made as a result of feedback:

- Improved waiting area for patients attending Same Day Emergency Care, with better seating and a television
- Updated information for our Gynaecology outpatients so patients are clear about what to expect when attending appointments
- Provide more age-appropriate resources for children and young people within our paediatric areas
- Improved signage for patients with a visual impairment across all hospital sites
- Introduced carers lanyards across our hospitals to help carers feel seen and recognised
- Provide a tea and coffee service within our Emergency Department

Developments for 2023/2024

We have listened to feedback from patients and staff about our process for capturing Friends & Family test responses:

- Patients found our online system for responding difficult and timely
- The FFT cards were difficult to read
- Cards only gave limited space for providing feedback
- Equality monitoring options were limited and out of touch with the diverse community we serve
- Capturing learning disability data was inconsistent across the Trust
- Staff within community did not have capacity to be inputting responses

What have we done?

- Designed a format that uses both sides of the card to collect feedback
- Increased the space for providing feedback
- Increased the ethnicity monitoring options from 6 to 17 categories
- Improved the space to record details of a physical, mental health condition or disability. This information will be captured and monitored across all divisions
- The online form has been developed on Microsoft Forms and looks consistent across all online platforms
- Mapping of divisional information has been undertaken, with branching reducing the length of time it takes to complete the Friends & Family Test
- Created business cards with QR codes for community staff to provide patients a direct link to the online form
- Patient and carers are also given the option to name a staff member who they would like to be recognised for delivering compassionate care.
- Children and young people are asked if there is a member of staff who made them feel safe and well looked after

Inpatient survey

376 patients completed our Inpatient survey for 2021, 79% of respondents were an urgent/ emergency admission and 21% were a planned admission. Our total response rate was 32% which is 8% less than the previous year. The findings were taken from patients who were discharged in November 2021.

In comparison with other Trusts, CHFT scored better than expected in one area, and about the same in 46 areas.

The top five and bottom five scores for the Trust are given below. A score of 10 represents the best possible result and a score of 0 the worst. The higher the score for each question, the better the Trust is performing.

Top five scored (compared with Trust average)

The hospital and ward	If you brought medication with you to hospital, were you able to take it when you needed to?	8.7/10
The hospital and ward	Did you get enough help from staff to eat your meals?	8/10
Leaving hospital	To what extend did the hospital staff take your family or home situation into account, when planning for you to leave hospital?	7.6
The hospital and ward	Did you get enough help from staff to wash or keep yourself clean	8.5
Your care and treatment	Thinking about your care and treatment, were you told something by a member of staff that was difference to what you had been told by another member of staff?	8.2

Bottom five scores (compared with Trust average)

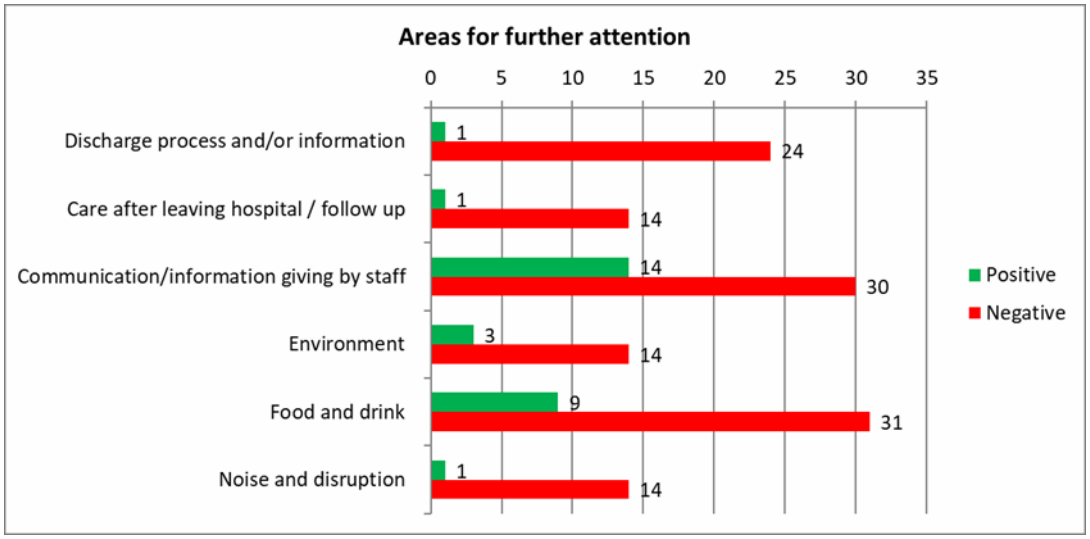
The hospital and ward	How would you rate the hospital food?	6.5
The hospital and ward	Were you ever prevented from sleeping at night by noise from staff?	7.8
Admission to hospital	How did you feel about the length of time you were on the waiting list before your admission to hospital?	7.3
Leaving hospital	Before you left hospital, you know what would happen next with your care?	6.5
Leaving hospital	Thinking about any medicine you were to take home, were you given any of the following?	4.5

What our patients are saying:

- Very timely, person-centred, excellent care.
- The whole experience was very good and I felt safe and well informed throughout my stay. Everyone from the cleaners to the consultant were helpful and made me feel important and looked after.
- I thought that I was examined and looked after extremely well. 10/10.
- All staff were very kind and very polite at all times nothing was too much trouble.
- The care I had in hospital was way above my expectations. I have only praise for how I was treated and am proud of all NHS staff considering how busy they are constantly
- The nurses were always pleasant and helpful.
- I thought the care I received from the nurses was excellent.

- Staff was polite and always happy to help if they could.
- Kind friendly staff from domestic staff to consultants! All very nice people and easy to chat to.
- Given the pressures the NHS are under, they were all amazing.

In terms of what patients commented on most, the most frequently mentioned comment related to care (247 comments), staff (242 comments), pathway (119 comments) and facilities (107 comments). Whilst 75 % of comments about staff and 56 % of comments about care and treatment were positive, 69% of comments about the pathway of care and 73% of comments about facilities were negative. Areas for improvement are detailed in the table below:



Maternity Survey

The key findings from the 2022 National Maternity Survey, required by the CQC for all NHS Trusts providing maternity services, and undertaken with all women receiving maternity services in February 2022 are given below:

339 women were included in the survey and 158 responded (47%). The average mean rating score was 78.4%, slightly higher than in 2021.

The Trust scored in the top 20% of Trusts on 14 questions and in the bottom 20% of Trusts on three questions out of a total of 59 questions.

Three questions showed at least 10% improvement on the 2021 score, and for one question the score was worse by 10% or more.

We were pleased to note that findings showed significant improvements in antenatal check-ups, (where staff were aware of a patient's medical history) and recognising patients who require support with their mental health, compared to the previous year.

Patients valued:

- being involved in decision making
- advice and support when they needed it the most
- the confidence in the staff delivering their care and treatment
- being spoken to in a way that was easy to understand

Patients felt the following could be improved:

- Having a partner/ someone they wanted with them to be able to visit when they needed support
- Restrictions on visiting
- More information on the changes they may experience in terms of mental health

Compassionate Care:

Relatives line

The relatives' line was set up as a single point of contact, which provided relatives and carers a detailed update of their loved ones. This was in response to the Covid-19 pandemic, a time where the Trust was unable to accept visitors into our hospitals. As CHFT moved to a place whereby it operates with the effects of Covid and supported by NHS England guidance, face to face visiting was reinstated in two stages. In April, visiting in most inpatient areas permitted one person to visit for an hour a day. In June this was increased to visiting for two people for 2 hours twice a day. Today the Trust offers visiting between 14:00 – 20:00 for two people. As a result, the Relatives' Line was disbanded in September 2022.

During its operation, the service received over 115,000 calls. The line was successful in winning the regional NHS Parliamentary Award under the caring and compassion category. The final was held on 7th July 2021 in London, where it received 'Highly commended' in the care and compassion category. Finally, the service was nominated for HRH The Prince of Wales award for integrated approaches to care.

Virtual visiting

Since June 2020, Virtual in Hospital Visiting has enabled hospital patients to connect with their loved ones via video chat utilising Microsoft Teams facilitated by a team of dedicated staff. Patients can connect with up to two relatives/friends/carers from their hospital bedside, promoting face time contact for both during and outside standard visiting hours. Regardless of visiting, the service also allows patients to connect with loved ones who may be some distance away and unable to visit in person, for example, relatives living abroad.

Each call lasts up to a maximum of 30 minutes, with 11 slots within a working day. These appointments can be made online by both staff and loved ones. To date the service has facilitated over 16,500 virtual visits

Letters to loved ones

The letters to loved one's service offers a dedicated email inbox for relatives/friends/carers to post messages to their loved ones who are currently inpatients at CHFT. Relatives can leave a message and upload photos on the CHFT website using a Microsoft Form. The letters are printed and delivered to patients by the PALS and complaints team. This has enabled another line of communication between patients and relatives who may not be able to communicate otherwise – this again has appealed to our older generation of patients

These services provide a holistic offer and an alternative way of staying connected with loved ones providing greater choice and inclusion

End of Life Care

Improving End of Life Care (EOLC) continues to be a priority area for the Trust, and regardless of where patients die or when they die, it is vital that they receive appropriate and high-quality end of life care.

End of life care can be complex because of the special needs of many at the end of life, and because of the need to co-ordinate and integrate a wide range of services across different sectors. However, the rewards for getting it right are huge.

Personalised, integrated care at the end of life can transform the experience for the individual, their family, and for colleagues caring for them.

Our priorities and focus are set by gathering feedback from relatives, complaints, compliments, NACEL (National Audit for the Care at End of Life) audit results and is also guided by the *Ambitions for palliative and end-of-life care: a national framework for local action 2021-2026 (NHS England),* which are aligned with our Trust values.

Use of digital platforms

There has been rapid acceleration in use of digital appointments to ensure patients can access effective care during the pandemic, this process will continue to enable all our patients to have access to care in a timely manner.

Fourteen Clinical Assessment Services (CAS) have been implemented and these new pathways provide more streamlined review of patients and reduce the need to attend hospital. The Trust is currently progressing these and aims to see rapid expansion of Patient Initiated Follow-up models of care which aims to optimise use of the Patient Portal to enable more self-care

The Trust has actively participated in National Getting It Right First Time (GIRFT) Programme which is designed to improve the quality of care within the NHS by reducing unwarranted clinical variations

Maternity Services: Ockenden and East Kent Reports

On 30 March 2022, the Secretary of State for Health and Social Care published Dame Donna Ockenden's final report from the independent review of Maternity services at Shrewsbury and Telford Hospital NHS Trust. The second report builds upon the first report published in December 2021.

The first report made explicit recommendations around actions to improve maternity care in all Trusts.

The Trust has built these actions into an overarching Maternity Transformation Plan which also includes the Maternity Incentive Scheme (MIS), the staff survey action plan and the self-assessment tool (recommendation from Ockenden). Regular progress updates are provided to both Divisional Boards and the Trust Board.

The maternity service had a Regional Maternity Team Assurance Visit on 28 June 2022 where compliance was assessed. The initial feedback on the day was extremely positive.

On 19 October 2022 the East Kent review was published. The investigation examined East Kent Hospitals University NHS Foundation Trust's maternity services between 2009 and 2020. The report details that, over that period, the East Kent Trust provided clinical care that was "suboptimal" and led to significant harm. The report shows that, during this period, there were multiple missed opportunities at East Kent that should have led to these problems being acknowledged and tackled effectively and had care

been given to the nationally recognised standards, the outcome could have been different in nearly half of the 202 cases assessed by the panel.

Following both the Ockenden and the East Kent reports NHS England have published the 'Three-year delivery plan for maternity and neonatal services' on 31st March 2023. The objectives and responsibilities will be reviewed and included in the maternity transformation plan.

The Maternity team welcomed the CQC for a benchmarking visit

Health Inequalities

The increased focus on health inequalities since the onset of Covid- 19 has provided an opportunity for the Trust to develop its information systems to capture relevant patient information and to analyse this data to inform service planning and make progress in reducing health inequalities locally. Areas of focus to date have included:

- analysis of access to A&E and priority category and waiting lists by index of multiple deprivation and ethnicity
- data analysis which led to a decision to prioritise treatment for patients with learning disability
- focus on the implementation of the continuity of care standard for maternity services for BAME mothers.
- Improving the experience of patients with visual impairment - for organisations (Disability Partnership Calderdale, Halifax Society for the Blind and Kirklees Visual Impairment Network) have worked collaboratively to review feedback from service user engagement events

Further information on our work to reduce health inequalities is given in the Performance Report.

Concerns, Complaints and Compliments – 2022/23

Making Complaints Count

During the year we have focused on improving the way in which we investigate and respond to complaints in a timely manner so that we can implement changes to improve patient care. This will remain a quality priority throughout 2023/24.

As outlined in the 2021/22 report we simplified the Trust's initiative, 'Making Complaints Count' and concentrated on ensuring the basics of complaints handling were done well.

Weekly meetings with senior divisional and corporate managers were introduced to discuss complaints, any issues experienced during the investigations and any potential timeframe breaches. These have been working well and are extremely well attended on a weekly basis. The outcome of these meetings is shared with the Trust's Chief Nurse and Director of Corporate Affairs along with data highlighting current performance. The Trust's performance improved significantly and consistently throughout 2022/23, with 89% of complaints responded to within agreed timeframes by March 2023. The complaints team now meet with the risk management team, legal team and the quality and safety team on a weekly basis to triangulate data to ensure consistency and make improvements.

We maintained our vision to concentrate on three key areas:

- Improving the timeliness of responses for complainants, to ensure we respond in the timescale agreed. We have also continued to ensure lead investigators keep complainants updated about the progress of their complaint and ensuring that processes are in place to escalate any delays at the weekly meetings.

- Responding quickly and effectively to service user concerns, so that their problems are resolved and do not develop into a formal complaint. Agreement with Divisional leads to escalate any concerns relating to an on-going, in-patient admission to be escalated immediately to the Matron to make contact and resolve.
- Assurance that divisional teams are implementing learning action plans, evidencing changes made and communicating changes made with all appropriate staff, not just management teams. As we move into 2023/24 learning forums are to be established to allow our users to communicate effectively and work collaboratively to ensure changes are made

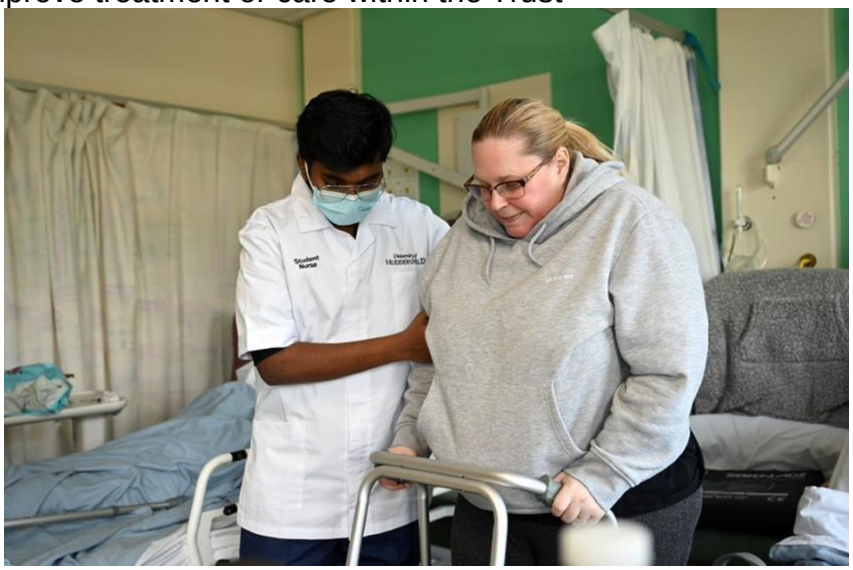
Learning from complaints

We recognise that complaints are a valuable tool which can help us identify and tackle issues quickly They are an opportunity for us to learn and improve. We want patients, carers and loved ones to have the confidence to speak up.

We wanted to learn from those who have made a complaint to the Trust as to what their experience of raising a complaint felt like. We used the toolkit designed by the Picker Institute to develop our survey, with additional questions to help us understand if carers were accessing our complaints service.

52 complainants gave us their feedback, including sharing their ideas as to how we can improve the way we handle their complaints. The survey was made available in easy read format.

- 62% of complaints felt that they were taken seriously when they first raised their complaint. 34% felt they weren't and 4% said that they were not sure.
- 72% of complainants found it easy or easy to some extent to make their complaint.
- 60% of complainants felt confident that care would not be affected negatively by making a complaint
- 69% of complainants recall having the main points of their complaints summarised, with 6% say this was done incorrectly and 19% said this did not happen at all.
- 53% of patients felt they were updated enough/ to some extent throughout the complaints process, with 36% reporting they had no update at all.
- 35% of complainants felt the outcome of the complainant was explained in a way they could understand.
- 54% of complainants felt the response they received answered all or most of the points they had raised within their complaint.
- 57% of complainants felt satisfied/ to some extend satisfied with the outcome of their complaint
- 71% of complainants were aware of their right to complain further if they were not satisfied with the outcome/ recommendations.
- 44% of complainants felt that because of making a complaint their care, (or the care of the person on behalf of whom they complained) has had no effect on the care received.
- 79% of complainants would complain to the organisation again, if they felt the need to
- 29% of complainants felt that they had an explanation of how their complaint would improve treatment or care within the Trust



Data on the number of complaints, concerns and compliments received in 2022/23 is given below.

Complaints and PALS Performance during 1 April 2022 to 31 March 2023 for the Trust:

454 **Formal complaints**	This is demonstrating a decrease of 36 from 2021/22 which is likely attributable to the team responding quickly and effectively to service user concerns, so that their problems are resolved and do not develop into a formal complaint.
57% Complaints closed within target timeframe	This figure represents a slight decline of 2% in performance of complaints responded to within the target timescale compared to 2021/22 (59%). However, it is recognised that the work done this year has taken time to embed and within the last 6 months this figure has consistently improved and in 2023 has been on average 75%. This continues to be closely monitored on a daily and weekly basis, ensuring that communication is open with complainants to keep them updated throughout the complaints process. A continued improvement should be seen in this area. Performance as of the 31st March 2023 is demonstrating 89% of complaints responded to within agreed timeframes.
1668 **PALS Concerns**	This figure represents the number of PALS concerns received during this period. This has shown a reduction is concerns raised (1774 in 2021/22).
372 **Enquiries/suggestions and improvements**	This figure represents all other contacts and enquiries the PALS team received. This demonstrates a reduction of 282 on last year.
599 **Compliments**	Total number of compliments received during the year which demonstrates a slight decrease from 2021/22.

NHS Oversight Framework

NHS England's NHS Oversight Framework provides the framework for overseeing systems including providers and identifying potential support needs. NHS organisations are allocated to one of four 'segments'.

A segmentation decision indicates the scale and general nature of support needs, from no specific support needs (segment 1) to a requirement for mandated intensive support (segment 4). A segment does not determine specific support requirements. By default, all NHS organisations are allocated to segment 2 unless the criteria for moving into another segment are met. These criteria have two components:

a) objective and measurable eligibility criteria based on performance against the six oversight themes using the relevant oversight metrics (the themes are: quality of care, access and outcomes; people; preventing ill-health and reducing inequalities; leadership and capability; finance and use of resources; local strategic priorities)

b) additional considerations focused on the assessment of system leadership and behaviours, and improvement capability and capacity.

An NHS foundation trust will be in segment 3 or 4 only where it has been found to be in breach or suspected breach of its licence conditions.

Based on information from the five national themes, NHS England segments providers from 1 to 4, where "1" reflects providers with maximum autonomy. A Foundation Trust will only be in segments 3 or 4 where it has found to be in breach or suspected breach of is licence. Segmentation is based on:

- All available information on providers – both obtained directly and from third parties
- Identifying providers with a potential support need in one or more of the above themes
- Using NHS England's judgement, based on relationship knowledge and/or findings of formal or informal investigations, or analysis, consideration of the scale of the issues faced by a provider and whether it is in breach or suspected breach of licence conditions (or equivalent for NHS trusts).

Segmentation

Finance and use of resources metrics

Since 2020/21 active monitoring of the use of resources (UOR) score has been paused by NHS England in recognition of the different operational and financial position driven by the Covid-19 pandemic. In the last year of monitoring, 2019/20 the Trust had a UOR score of 3 on a scale of 1(best) to 4. Local monitoring demonstrates performance has been delivered at segment 3 in line with our planned position in 2022/23.

In January 2015 Monitor / NHS Improvement (the regulator of Foundation Trusts at that time) declared the Trust to be in breach of licence as a result of an unplanned year-end deficit position of £4.3m and set out the undertakings it expected of the

Trust. NHS Improvement issued the Trust with a certificate of compliance for two of the three undertakings relating to Board governance and effectiveness and general action.

The remaining undertaking requires the Trust to 'ensure the Licensee's clinical and financial stability is maintained from the end of the financial year 2016/2017'. The Trust's reconfiguration business case represents the planned route to financial stability. In the meantime, the Trust remains in an underlying deficit position and reliant upon Financial Recovery Funding, which is now embedded within the Integrated Care System funding allocation and the Trust's income, to sustain service delivery. Therefore, NHS Improvement has not certified compliance with this final undertaking.

The Trust has however, delivered financial performance in line with agreed regulator expectations in each of the last six years. Challenging and transformational Cost Improvement Programme schemes have been delivered and the plans for the reconfiguration business case continue to be progressed.

This segmentation information is the Trust's position as at 25 May 2023. Current segmentation information for NHS Trusts and Foundation Trusts is published on the NHS England website: https://www.england.nhs.uk/publication/nhs-system-oversight-framework-segmentation/.

Professor Brendan Brown
Chief Executive

27 June 2023

Statement of the chief executive's responsibilities as the accounting officer of Calderdale and Huddersfield 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, in exercise of the powers conferred on Monitor by the NHS Act 2006, has given Accounts Directions which require Calderdale and Huddersfield 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 Calderdale and Huddersfield NHS Foundation Ttrust 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 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*.

Professor Brendan Brown
Chief Executive

27 June 2023

ANNUAL GOVERNANCE STATEMENT 2022/23

1. Scope of responsibility

As Accountable 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 Accountable Officer Memorandum.*

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the policies, aims and objectives of Calderdale and Huddersfield NHS Foundation Trust (CHFT), 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 CHFT for the year ended 31 March 2023 and up to the date of approval of the Annual Report and Accounts.

3. Leadership for risk management and capacity to handle risk

As Accountable Officer I am responsible for overseeing risk management across the Trust's clinical, financial, and organisational activities, with the Board of Directors, and for reviewing the effectiveness of the system of internal control, supported by Board Committees. This includes meeting all statutory requirements and adherence to guidance issued by NHS England.

The Board approved a Risk Management Strategy and Policy which clarifies accountability and delegated responsibility for risk and the reporting arrangements for the management of risk within the Trust and its wholly owned subsidiary Calderdale and Huddersfield Solutions Limited (CHS).

The Risk Management Strategy and Policy:

- aims to promote a positive culture towards the management of risk and minimise risk to all stakeholders
- sets out the responsibility of the directors, senior managers and specialists in respect of leadership in risk management
- details the committee governance structure that supports decision-making for key organisational risks
- confirms the roles and responsibilities of all staff in relation to the identification, management, and control of risk

- defines the framework, processes, and policies in place to proactively identify, manage, and eliminate or reduce risks to a tolerable level and maintain sound internal control.

As Chief Executive with overall responsibility for the management of risk, I am supported in this by a director team which exercise lead responsibility for the specific types of risk as follows:

- The Chief Nurse is the executive lead for patient safety in partnership with the Medical Director. The Director of Corporate Affairs is the lead for risk management in partnership with the Chief Nurse and Medical Director. The Medical Director is the executive lead for effectiveness of clinical systems. They ensure organisational requirements are in place which satisfy the legal requirements of the Trust for quality and safety, patients, and staff. This includes the implementation of processes to enable effective risk management and clinical standards.

- The Director of Finance has executive responsibility for financial governance and financial systems, is the lead for counter fraud and responsible for informing the Board of the key financial risks within the Trust and actions to control these.

- The Chief Operating Officer has responsibility for the effective and safe delivery of clinical services through effective operational governance arrangements across the organisation and management of performance of all clinical services through divisional management teams.

- The Director of Workforce and Organisational Development is responsible for workforce planning, staffing risks, staff health and well-being, training and health and safety.

- The Chief Digital and Information Officer has responsibility for managing IT risks including information governance, electronic patient records and has delegated arrangements in place to the Head of Informatics as the Senior Information Risk Officer.

- The Trust has two Deputy Chief Executives with remits for the following risks:

    - The Deputy Chief Executive is the strategic lead for community services and health inequalities and for planning operational service transition and the mitigation of service risk during the transition phase of the Trust's reconfiguration programme

    - the Deputy Chief Executive / Director of Transformation and Partnerships has responsibility for managing risks in relation to service reconfiguration and transformation and partnerships.

All Directors report to me and I hold them to account for their performance individually and as a team to deliver the objectives of the Board and to ensure that a strong risk management approach is embedded in all clinical and non-clinical activities of the Trust.

The Board has set out the minimum requirements for staff training required to control key risks through a mandatory training programme. Staff are trained and equipped to manage risk in a way appropriate to their role, through targeted training, for example risk register training and investigation training.

A range of policies are in place and available to staff via the Trust's intranet which describe the roles and responsibilities in relation to the identification, management, and control of risk. The risk management team provides additional support, guidance, and expert advice to staff on risk management.

Lessons learnt when things go wrong are shared through the organisation and directorate governance systems as appropriate using various dissemination methods including newsletters, safety huddles, and team meetings.

4.The Risk and Control Framework

The Trust has a one culture of care ethos, providing compassionate care for both our patients and staff. We have high levels of financial control, and manage several premises, as well as providing care within a highly regulated environment. We understand that these activities have an inherent degree of risk that cannot be eradicated.

The Trust's Board approved Risk Management Strategy and Policy and risk appetite statement guide staff in managing clinical and non-clinical risk which requires commitment, collaboration and participation from all members of staff.

The Risk Management Strategy and Policy confirms the Board Committee structure that provides assurance on, and challenge to, the Trust's risk management process. Board Committees are chaired by a Non-Executive Director (NED) providing independent scrutiny and these are key in ensuring quality, safety and management and monitoring of risk throughout the Trust, with independent assurance through reports from the Committee Chairs to the Board of Directors. The Board Committees have oversight and scrutiny responsibility for safety and risk within the remit of their terms of reference, with the Non-Executive Chair reporting on assurances or escalating matters as necessary. Board Committee responsibilities for risk management are summarised in the Board and Committee structure section of this statement.

The Risk Management Strategy and Policy provides the framework for pro-active risk identification and management of risk, through risk assessment, and risk registers, and the Board Assurance Framework (BAF), with consideration of this through the governance structure. It sets out how risks are pro-actively and systematically identified and evaluated using a risk assessment matrix to assess potential impact and likelihood of a risk, controls for managing risks, as well as actions to address any gaps in risk control treatment. The Risk Management Strategy and Policy

provide guidance for staff to help identify, assess, score, action and monitor risk and when to escalate risks.

Each division and directorate is responsible for maintaining their own risk register, ensuring that risks are identified from the bottom up. These risk registers are reviewed regularly by directorate and divisional forums and specialist risk groups such as the Health and Safety Committee. Where a risk rating warrants it, risks are escalated for consideration for inclusion on the high-level risk register. This high-level risk register details significant operational risks, the controls in place to mitigate and manage the risks and provides assurances that the controls are effective. It is reported to formal meetings of the Board.

The Risk Group comprises both senior clinical leadership and senior management representation from all divisions. Reporting to the Audit and Risk Committee, this group reviews the Trust's risk profile and oversees all risk management activity, including the high-level risk register. The Risk Group also reviews the BAF to ensure that there are clear links between this and the high level risk register.

The governance framework in place for the Trust's wholly owned subsidiary CHS details how risks are managed and reported within CHS via monthly Board meetings and the Joint Liaison Committee between CHS and the Trust.

Partnership Working

The Trust is a key system partner in the West Yorkshire Integrated Care System (ICS) and the Trust Chair and Chief Executive have actively participated in West Yorkshire Health and Care Partnership Board meetings during the year.

Throughout the year the Trust has worked collaboratively within local Place-based partnerships, which bring together a range of organisations for the planning and delivery of health and care services for our communities. In line with legislation within the Health and Care Act 2022, passed in July 2022, Integrated Care Boards for the local Places in Calderdale and Kirklees were formally established. Over the year as Chief Executive I participated in both of our local Place governance arrangements by being a Board member of the Calderdale Cares Partnership Board and as a partner member of the Kirklees Integrated Care Board. The Chair was also a member of the Calderdale Cares Partnership Board. The Deputy Chief Executive / Director of Transformation and Partnerships and the Director of Finance have provided additional senior leadership input to Place arrangements over the year.

The Trust is an active participant of the West Yorkshire Association of Acute Trusts (WYAAT). I became the Chair of WYAAT from February 2023 and am the acute Trust member of the West Yorkshire Integrated Care Board. Both the Chair and I sit on the WYAAT Committee in Common. Risk registers are maintained for individual WYAAT programmes with oversight of programme delivery and management via the agreed WYAAT governance arrangements, with regular reports on these and any appropriate recommendations for decisions, provided to the Trust Board during the year.

Further information on partnership working with WYAAT is detailed in the Transforming and Improving Care section below.

Embedding risk within the Trust

In addition to risk registers and the control framework, other ways risk management is embedded within the Trust include:

- delegation of operational responsibility for risk management to individual teams
- an open reporting culture and encouraging staff to report incidents through the electronic incident reporting system Datix
- policy, guidance, and training provided to staff on the reporting, management and investigation of incidents
- equality impact assessment (EQIA) - EQIA is part of Trust core business; it is considered in all Board and Committee papers and has been a focus of continuing Board monitoring and improvement. An EQIA process and quality impact assessment process for proposed service changes is in place with detailed guidance to support staff to ensure the Trust considers the impact on a diverse range of people and ensures we maintain high standards of quality.
- The implementation of the Patient Safety and Incident Framework (PSIRF) to continue to ensure patient safety and learning remains at the heart of what we do.

Risk registers continue to be used to support capital planning to understand the clinical and operational risk of schemes proposed, thereby informing decisions about which schemes are progressed.

Principal Risks and Opportunities

The Trust Board agreed a ten year strategy in July 2020, together with a 17 month plan (November 2021 to March 2023 due to the impact of Covid-19 on annual planning timescales) to deliver objectives to support the delivery of the ten year strategy. Progress on the completion of these objectives was reported to the Board on a quarterly basis.

The principal risks to delivery of the Trust's strategic objectives, and mechanisms to control them, are identified through the BAF and monitored through lead Directors and the Board Committee structure, with high level operational risks which could impact on these risks entered onto the high-level risk register.

During 2022/23 the organisation focussed on providing capacity to deliver recovery activity for our patients waiting for care because of delays caused by the Covid-19 pandemic. The Performance report section details the positive progress made in treating patients and reducing waiting times for patients over the year. Significant pressures were seen in Emergency Departments, particularly over the winter period, with a record high number of attendances by patients. Covid infections and respiratory illnesses continued to impact on in patient capacity required during the winter, with additional capacity created. This was compounded by challenges in

discharging medically fit patients in a timely way. Leadership by the Director team, with support from the Non-Executive Directors, to maintain a sound system of internal control, has been key to the Trust's response to managing the operational challenges.

The impact of this on Trust activities was reflected by operational risks being added to local risk registers and the high-level risk register. Changes in risk scores to strategic risks on the BAF were made as required.

The Trust Board reviewed its ten year strategy during the year and refreshed this, with engagement with stakeholders. A revised five year strategy for 2023 – 2028 was agreed by the Board on 2 March 2023.

Transforming and Improving Patient Care:

Service Reconfiguration

The Trust has continued to drive transformation by progressing the reconfiguration of services across the two hospital sites and community to enable improved clinical quality and outcomes, improved efficiency, improved compliance with statutory, regulatory and accepted best practices, better use of the available hospital estate and mitigation of the significant estate risks related to the age and condition of Huddersfield Royal Infirmary (HRI) and improved sustainability supporting progress to a carbon net zero NHS.

Work on the build of the new Accident and Emergency Department at HRI, which began in 2021, has progressed in line with plans, with completion due in the summer of 2023. Planning permission for the construction of new clinical buildings and a new multi-storey car park at Calderdale Royal Hospital was also received during the year.

There has been a delay, in year, regarding decision-making by HM Treasury in relation to the reconfiguration outline business case approval for the hospital build at Calderdale Royal Hospital. This has impacted our ability to proceed at the pace we had planned, and the Trust continues to work within the limitations and constraints of the existing hospital estate facilities. Ongoing discussions with key national stakeholders will continue in 2023/24 to progress the Trust's reconfiguration plans.

Progress with implementation of the Trust's clinical strategy with partners

The Trust continues to be an active partner within the ICS and WYAAT. The Trust also attends clinical and professional forums in both Calderdale and Kirklees Place. Information on progress with service developments during 2022/23 is given below.

- *Partnership Board* - a Partnership Board between Mid Yorkshire Hospitals NHS Trust and the Trust was established during 2022/23, to develop a strategic approach to care provision across the Kirklees locality.

- *Pathology* - progress has been made in the development of a New Pathology Partnership with neighbouring Trusts, with a business case planned for consideration by the Board of Directors in quarter 1 of 2023/24. A Joint

Laboratory Information System is being procured to be rolled out in all Trusts across WYAAT. This will standardise working practice and facilitate network working. A managed service contract for Pathology equipment is currently being tendered across Leeds Teaching Hospitals NHS Trust, Mid Yorkshire Hospitals NHS Trust and Calderdale and Huddersfield NHS Foundation Trust, again facilitating the establishment of the Pathology Network.

- *Non-Surgical Oncology* (NSO) – the Trust has worked closely with Mid Yorkshire Hospitals NHS Trust throughout the year to provide support to their NSO service. A new sustainable model for a NSO for the West Yorkshire region is being developed with input from stakeholders. Provider collaboration is instrumental to progressing the proposed NSO service model, which is based on a two sector model (North and South). The Trust Medical Director chairs the South Sector implementation Board for non-surgical oncology and work on developing and agreeing target operating models has taken place this year.

- *Aseptics Service* - the Trust Board and WYAAT approved a WYAAT Pharmacy Aseptics service single model in year. This service aims to design and implement a regional pharmacy aseptic manufacturing capability across the region for ready-to-administer injectable medicines. This will better meet current and future
patient needs and release nursing time to care. The business case is being submitted to NHS England for the required capital.

- *Community Diagnostic Hub* – the Trust has worked closely with the University of Huddersfield to develop a proposal for a community diagnostic hub for the population of Kirklees. This will be further progressed next year with a view to opening in 2025 and will significantly increase diagnostic capacity for the population of Kirklees.

- *Health Inequalities* – tackling health inequalities continues to be a major priority and in November 2022 the Trust Board agreed a Population Health and Inequalities Strategy for 2022-24. Implementing this in 2023/24 is an opportunity to build on progress already made in this important area and to continue to reduce health inequalities in our local population. The four areas identified for action within the strategy include connecting with our communities and partners, access, and prioritisation, lived experience and a diverse and inclusive workforce. The Trust is also developing a health inequalities vulnerability matrix to identify those patients at increased risk of experiencing inequalities. We aim to pilot this in 2023/24 within a small number of specialties prior to wider implementation.

Digital Capability

The Trust continues to be one of the most digitally mature in the country and has made positive progress in the third year of the delivery of its digital strategy, digitally enabling our workforce and healthcare professionals to provide the best compassionate care to our patients. Progress has been made across the three main areas:

- Infrastructure - the Trust is now Cloud enabled (IT resources stored on internet servers) and we have refreshed our core IT infrastructure.
- Digital developments – such as the implementation of Point of Care Testing (POCT), Digital Observations in the Emergency Department and Electronic Patient Record /Pharmacy Integration
- Data – the Trust has continued its pioneering work around both Health Inequalities and real time dashboards helping us use data to shape the provision of care.

As we move forward, we have aligned our 12 month digital plan with the feedback from clinicians and patients and will focus on getting the basics right including, improving clinical documentation, re-education around our clinical systems and further integration of data both in the Trust and at Place/System level. We will continue to develop partnerships to deliver wider benefits, strengthen our digital governance as well as increasing our digital capability through developing our workforce for the future. All this is, and will continue to be, aligned with the developments and direction of the Trust's reconfiguration of services.

Keeping the base safe

The Trust has continued to face operational pressures and risks to the quality and safety of care provided due to the impact of the pandemic, which are detailed below.

Recovery Risk - The Trust continued to focus on the recovery of elective care services by increasing elective inpatient and outpatient activity. While theatre capacity was challenging, an improvement programme was in place to increase efficiency in theatres and different care pathways were developed, for example patient initiated follow ups. An innovative model to support elective recovery was successfully piloted during the year and in February 2023 the Trust was accredited as a Surgical Hub site by NHS England.

The Trust made use of external capacity, to minimise risk to patients of further delays for treatment. An Elective Care Access Policy was in place. Clinical prioritisation of all patients on waiting lists to identify current priority status and a process for regular review of clinical need was in place. The recovery plan was closely monitored via an Access Group and the Finance and Performance Committee. As a result, the Trust achieved the 104 week wait and 78 week wait targets and is on track to have no patients waiting longer than 52 weeks ahead of the national target. Further information on the good progress made with elective recovery is detailed within the performance report.

Echo diagnostics and neurophysiology diagnostics also continued to be a challenge, with mitigation in place.

Patient flow – the Trust has continued to experience risks to patient flow throughout the hospital with a risk to patient experience and quality, with a high number of Emergency Department attendances. Patients have presented with high acuity resulting in significant bed capacity pressures and challenging patient flow through health and social care in terms of supporting the timely discharge of patients from

hospital, associated with challenges in the health and social care system. The extremely high levels of demand led to OPEL 4 escalations, the highest level of operational pressure, throughout January. Delayed transfers of care continue to present an operational, quality of care and financial risk. There has been a sustained level of patients experiencing delays in transfers to health and social care services which have been higher than the agreed thresholds which has meant that the Trust has been required to open extra capacity beds at extra cost. Work with partners across the system has continued, providing an opportunity for whole system partnership working to explore alternative solutions to respond to operational pressures. This challenge is expected to continue during 2023/24.

Community services have supported the high levels of demand by managing high caseloads of patients in their homes and run a new virtual ward and community urgent response services. These services have been delivered in line with national recommendations and allow patients to get the care they need at home safely and conveniently rather than being in hospital.

Infection Prevention Control (IPC) – there has been a continued focus on preventing hospital acquired infection including *Clostridium difficile* and in-hospital Covid-19 transmission. Seasonal respiratory viral infections including influenza have been prevalent, presenting further challenge to Infection Control. The Trust has continued to modify its approach to the control of Covid 19 in line with national guidance and prevailing community infection rates, this has included short term relaxation of testing regimes and guidance around mask usage. There are clear governance processes in place for hospital acquired infections with root cause analysis undertaken and lessons learned identified to support organisational learning.

Workforce

Workforce capacity and resilience – workforce capacity has continued to be a challenge during the year, particularly within the nursing and midwifery workforce. The Trust developed a local nursing and midwifery retention strategy in line with national recommendations and initiated high impact actions. There has been positive response to international recruitment for nursing and midwifery, working with NHS England. The Nursing and Midwifery vacancy position has deteriorated during 2022/23 from 4.1% in April 2022 to 9.6% in March 2023.

A Recruitment Strategy for 2022 – 25 was launched as part of our People Strategy to help mitigate workforce risks and make the Trust an employer of choice for our local communities. This was based around key themes of attraction and recruitment, developing our workforce, widening participation, and promoting the benefits of working for the Trust, particularly for members of the community of Calderdale and Kirklees in line with our Health Inequalities strategy, with activities supporting each theme.

National workforce shortage in key professions across the NHS affects our ability to attract, recruit and retain a substantive workforce to deliver safe, high quality care for our patients. The vacancy position in the substantive medical workforce has improved with a net increase of 27 medical and dental posts from December 2021 to December 2022. The Trust has also focused on developing alternative workforce

models for medical and dental staff, for example fellowship posts in Radiology and the Emergency Department. There remain significant workforce pressures within the Stroke service.

Like other Trusts, colleague availability was challenging at times over the year, with a peak in absence in early January 2023. Daily workforce control and escalation was in place throughout the year to mitigate risks to safe staffing levels. Further information regarding this can be found later in the Workforce Strategies and Safeguards section of this statement. The Trust will continue to focus on retention and recruitment to vacancies during 2023/24 in line with its People Strategy.

Arrangements were put in place for the Junior Directors strike in mid-March 2023 to mitigate the risk to patient care. Over the year the Trust provided mutual aid to neighbouring Trusts affected by industrial action in other workforce groups. Should there be future industrial action in 2023/24 this will be a further challenge to workforce capacity.

Health and Well-Being - the health and wellbeing of our colleagues remains paramount and throughout the year we have continued to focus on One Culture of Care, caring for colleagues the same way we care for our patients. 50 Health and Well-Being ambassadors have supported a range of health and well-being activities for staff. The Trust has appointed its first Workforce Psychologist which gives us the ability to alleviate and reduce the psychological pressure placed on colleagues

Financial Sustainability

Risks and opportunities relating to financial sustainability are detailed below.

In 2022/23 the Trust's financial plan reflected operational and workforce plans that aimed to deliver national priorities, with a renewed focus on efficiency and productivity. Funding continued to be managed within an agreed overall financial envelope across the West Yorkshire ICS, using an Aligned Payment Incentive (API) approach, with the majority of funding fixed based on 2021/22 contract values, uplifted for growth. Whilst national guidance stated an intention to fund Elective Recovery on a variable basis linked to performance, in practice this element of funding has also remained fixed. Specific funding to support the impacts of Covid-19 has continued but was significantly reduced from the prior year.

The Trust entered the pandemic with an underlying financial deficit position and this structural challenge remains.

The Trust had sufficient cash to manage the planned deficit in 2022/23 and has not been required to draw on any further revenue or emergency capital borrowing through the new non-repayable Public Dividend Capital (PDC) mechanism.

The future continues to pose risks and opportunities for financial sustainability. These are outlined below:

- Continuing to exit from Covid-19 costs now that additional funding has been largely withdrawn.

- The ongoing management of the clinical activity backlog and recovery of services to deal with this. Elective Recovery Funding continues to be available, but also poses a financial risk as activity thresholds must be met to access this funding.

- It is very likely that PDC support for cash will be required in 2023/24 to support the planned financial deficit. The Trust's efficiency target is set at an ambitious level to counter operational and inflationary pressures. The Trust has reviewed its approach to Cost Improvement Programmes (CIP) and has reinvigorated an approach that engages colleagues and seeks to drive transformation. The Trust has a previous track record of successful delivery of efficiency programmes over a number of years supported by strong quality and equality impact assessment processes.

- Current provision of dual services across two sites is a less efficient model, due to duplication of costs and the additional difficulties this presents in relation to recruiting and retaining staff.

- The Trust's estate presents financial challenges due to upgrade requirements and Private Finance Initiative contractual commitments.
- The Trust's plans for service reconfiguration continue to be progressed subject to further stages of approval. The plans will secure much needed investment in our estate and enable new ways of working that will generate efficiency.

- National changes to NHS structures and associated financial funding flows mean that the environment has changed, with an ever-greater opportunity to work together across the Kirklees and Calderdale Places and with other partner organisations across the West Yorkshire ICS.

Financial risks are identified and escalated for detailed scrutiny by the Finance and Performance Committee, with high level strategic financial risks forming part of the Board Assurance Framework.

Board and Committee Structure

The Committee structure of the Board of Directors provides assurance on, and challenge to, the Trust's risk management process by managing and monitoring risk and providing assurance reporting to the Trust Board. Safety and risk are integral to all Board Committees. Each Board Committee is chaired by a Non-Executive Director (NED) to enhance independent scrutiny. Executive Directors provide leadership on the management of key areas of risk commensurate with their roles and are represented across the Board Committee structure. Director capacity was increased during the year with the addition of and recruitment to two further Director roles: Director of Corporate Affairs and Deputy Chief Executive.

In line with our succession planning, a new Chair joined the Trust in June 2022 and two new NEDs commenced in role during the summer. A new Senior Independent NED was confirmed from September 2022, due to the end of tenure of the previous NED. Given these changes, a review of NED commitments, NED champion roles and NED Chair arrangements of Board Committees took place to ensure NED focus on key Board assurance activities. NED Committee Chairs also identified objectives for the Committees during the year and reviewed Committee workplans together to gain a greater understanding of each Committee's work and avoid overlap between the work of the Committees. The Trust also strengthened NED membership of Board Committees in year by increasing NED membership on all Board Committees from two to three.

The Board Committee structure, discharging overall responsibilities for risk management and maintaining and reviewing the effectiveness of the system of internal control, is summarised below:

- *Trust Board* has overall responsibility for risk management and effective systems of risk management and internal control

- *Audit and Risk Committee, w*ith delegated authority from the Board, this Committee reviews the effectiveness of risk management and the system of internal control, governance and overall assurance processes across the whole of the Trust's activities that support delivery of the Trust's services and achievement of objectives. It has oversight of, and relies on, the work of the following:

- Risk Group to monitor the risks reported on risk registers within divisions
- Health and Safety Committee regarding assurance in relation to health and safety
- Information Governance and Records Strategy Group in relation to information governance
- Compliance Group
- Data Quality Board for assurance on the quality of the performance information used by the Trust.

This Committee also ensures effective internal and external audit.

- *Quality Committee* provides assurance to the Trust Board and Audit and Risk Committee, via the Quality Committee Chair, that adequate controls are in place to monitor the quality and safety of care for patients. This assurance focuses across all services and ensures that the quality governance structure is continuously monitoring and improving safe and effective patient care.

- *Finance and Performance Committee* scrutinises the financial risks and targets, and monitors any significant risks to activity and performance, with oversight of operational performance targets. The Committee is responsible for ensuring that there are robust financial performance reporting systems in place and receiving reports from the Joint Liaison Committee in line with the governance framework between the Trust and senior leadership of the Trust's wholly owned subsidiary CHS.

- *Workforce Committee* reviews workforce risks and provides assurance to the Board on the quality and impact of workforce and organisational development strategies and the effectiveness of workforce management, recruitment, retention and health and wellbeing.

- *Transformation Programme Board* oversees the development and delivery of complex transformation programmes in the Trust (including hospital and community reconfiguration) and maintains a detailed risk register to ensure that the risks associated with the Transformation Programme are managed appropriately. This Board also oversees the Trust's Green Plan which provides a strategic framework for the Trust's sustainability initiatives.

The above governance arrangements were in place throughout 2022/23.

Details of the composition and work of the Nominations and Remuneration Committee of the Board of Directors are given elsewhere, in the Accountability section of the Annual Report.

Board Assurance Framework (BAF)

The Trust Board is responsible for establishing the Trust's strategic objectives. During the year reports were provided to the Board on progress with strategic objectives in support of delivery of the ten year strategy.

Effective systems are in place to identify and manage the risks associated with achieving these strategic objectives and a standard operating procedure for the BAF is in place. Risks to the Trust strategic objectives are owned by Directors, reviewed regularly throughout the year both individually and collectively and reported to the Board of Directors and the lead Board Committee via the Trust's BAF, which provides the mechanism for the Trust Board to monitor risks, controls and the outputs of its assurance processes.

The Board, or identified responsible Board Committee, has oversight for each risk on the BAF. The spread of BAF risks by Committee is reviewed by Board Committee Chairs collectively to ensure that the risks are reviewed at the appropriate Committee, with any changes proposed taken to Board Committees for approval. Oversight of the BAF process is undertaken on behalf of the Board by the Audit and Risk Committee. The full BAF, providing the organisation's strategic risk profile, was presented to the Board three times during the year. This provided a regular opportunity to review progress against mitigating actions and consider new or emerging risks.

The Trust's risk appetite categories and descriptions were adjusted following discussion with key Executive Directors and approved by the Board in September 2022.

The BAF was independently reviewed by Internal Audit in March 2023 and an opinion of significant assurance was given.

Engagement with public stakeholders in risk management

The Trust engages public stakeholders in identifying and managing risks to its strategic objectives which may impact on them in a number of ways:

- as a Foundation Trust we aim to make best use of members and the Council of Governors. Through relevant groups we engage regularly with our governors on strategic, service and quality risks, including consulting them on the selection of the Trust's quality priorities

- the public are involved in Trust activities with a range of communication and consultation mechanisms with relevant stakeholders

- the Trust is actively engaged in regional partnership working with health and social care services and ICS partners, regional acute providers via WYAAT and working relationships with Overview and Scrutiny Committees.

Workforce Strategies and Safeguards

The Trust refreshed its People Strategy in 2022 and this was approved by the Board of Directors. The strategy was co-created with our colleagues and focuses on our One Culture of Care approach. It captures activities across six chapters, equality, diversity and inclusion, health and wellbeing, engagement, improvement, talent management, and workforce design. Progress is monitored and reviewed by the Workforce Committee which is a Board Committee.

The Workforce Committee provides assurance to the Board on the quality and impact of workforce and organisational development strategies and the effectiveness of workforce management. Workforce risks are included in the BAF as well as the high-level risk register. Workforce risks are considered by the Board and the Workforce Committee regularly.

Workforce reports are submitted to the Board of Directors within the Integrated Performance Report which allow compliance and performance against the plan to be tracked. This is also reviewed and considered by the Workforce Committee.

The Workforce Committee receives the Nursing and Midwifery bi-annual Safer Staffing report before presentation to the Board of Directors. Presented by the Executive Director of Nursing, the report provides an overview for nursing and midwifery staffing capacity and compliance in accordance with the National Institute for Excellence (NICE) Safe Staffing, National Quality Board (NQB) and the NHS Improvement Developing Workforce Safeguards guidance. The report provides assurance to the Board of the clear governance arrangements and oversight in place to ensure safe and sustainable staffing levels. The Board also receives specific nursing and midwifery safer staffing metrics including quality metrics.

Director led Performance Review Meetings with divisional management teams allow a focus on quality, activity, finance and workforce issues and ongoing testing of service plans.

The Board receives reports from the Trust's Guardian of Safe Working Hours and Freedom to Speak Up Guardian, the annual NHS staff survey and General Medical Council (GMC) doctors in training survey. The Board has a Non-Executive Director champion for staff health and well-being.

The approach to workforce planning changed in 2022/23 and the Trust now works with partners across Place to deliver a multi-year workforce plan. I am Senior Responsible Owner for the workforce programme at both a West Yorkshire ICS and Calderdale and Kirklees Place level. The workforce plan uses activity data, commissioning intentions and priorities and financial information, at Place level, Trust level and in specialty area. An integrated quality, activity, finance, and workforce plan is signed-off by directors and the Board of Directors.

The Trust uses a workforce design methodology which provides a framework for reviewing services against principles including 'must do's' relating to colleagues, patient safety and experience, digital, finance, and system partners.

The Trust has implemented e-rostering systems for nursing and is progressing e-roster and e-job planning implementation for medical staff and other staff groups including Allied Healthcare Professionals.

5. Compliance and validity of the NHS foundation trust condition 4 (FT Governance): Corporate Governance Statement

The success of the Trust is increasingly judged against the contribution to the objectives of the integrated care systems, in addition to other duties. The Trust remains technically in breach of its licence due to the underlying financial deficit and liaises regularly with local partners and regulators. The Trust Board has reviewed the three guidance documents underpinning the provider licence published in October 2022 (Code of governance for NHS provider trusts, Guidance on good governance and collaboration and the Addendum to Your statutory duties – reference guide for NHS foundation trust governors) and has amended key governance documents as required.

On behalf of the Board of Directors the Audit and Risk Committee considers the validity of the Corporate Governance statement prior to submission to NHS England. All elements were confirmed when reviewed by the Audit and Risk Committee in April 2023 with no unmitigated risks to compliance identified. The assurance processes described in this statement allows the Board to issue an accurate Corporate Governance Statement, required under NHS foundation trust condition 4(8)(b) of NHS England / NHS Improvement's provider licence.

The Trust believes that effective systems and processes are in place to maintain and monitor the following conditions:

- The effectiveness of governance structures
- The responsibilities of Directors and Board Committees
- Annual review of each Committee's effectiveness

- Reporting lines and accountabilities between the Board of Directors, its Committees and the Executive team
- The submission of timely and accurate information to assess risks to compliance with the Trust's licence
- The degree and rigour of oversight the Board of Directors and its Committees has over the Trust's performance.

6. Compliance Statements

Care Quality Commission Compliance (CQC)

The Trust is fully compliant with the registration requirements of the CQC. Assurance on compliance with CQC requirements is achieved through the governance structure via a monthly CQC Group and regular reports regarding CQC which are provided to the Quality Committee, Audit and Risk Committee (for compliance) and the Board.

The Trust's most recent CQC inspection completed in April 2018 identified the Trust as "Good" overall, with a "requires improvement" rating for Use of Resources. The Quality Committee oversees the Trust's progress with one ongoing "must-do" action from the CQC well-led inspection report and the embedding of other actions. Use of Resources, including the Use of Resources score, has been reviewed by the Finance and Performance Committee over the year, with regular updates provided on overall financial sustainability.

With regard to the NHS England well-led framework, the "good rating" from the well-led inspection and progression of remaining actions from the CQC inspection support the Trust in improving the governance of quality.

The Trust has, and continues to, comply with CQC's revised approach to regulation. There has been regular engagement and dialogue with the local CQC engagement team via the Chief Nurse and Director of Corporate Affairs. The Trust has successfully facilitated monitoring visits by the CQC over the year which included urgent and emergency care pathways, maternity services, end of life care and surgery and critical care.

Well-led framework

As noted above, the most recent CQC Inspection in 2018 identified the Trust as "Good" overall.

The Trust undertook a phased well-led review, (based on NHS England's well-led framework on the CQC's well-led key lines of enquiry), which was completed in March 2021, with Board discussion in June 2021 on Trust priorities within the well-led framework. The Trust has continued its focus on being a well-led organisation and has held well-led review sessions with the Board as part of the Board Development Programme. This has involved a review of the planned changes to the CQC approach to inspections to support the Trust in readiness for the new inspection regime and regulatory approach. An internal well-led action plan is being developed from this work for delivery in 2023/24. The Trust is not required to

commission a further independent well-led review until 2025, in line with the requirement to undertake such reviews every three to five years.

Register of Interests Compliance

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. This can be accessed at the following address: https://cht.mydeclarations.co.uk/declarations

Compliance with NHS pension scheme regulations

As an employer with staff entitled to membership of the NHS Pension Scheme and the NEST Pension Scheme, control measures are in place to ensure all employer obligations contained within each of the scheme's regulations are complied with. This includes ensuring that deductions from salary, employer's contributions and payments into the schemes 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.

Compliance with equality, diversity and human rights legislation

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

Trust Impact on the environment

The Trust has undertaken risk assessments and has plans in place which consider the Greener NHS programme's "Delivering a Net Zero Health Service" report. The Trust has a Board approved 'Green Plan 2021-2026' and supporting Sustainability Action Plan (SAP). The Trust ensures that its obligations under the Climate Change Act 2008 and the Adaptation Reporting requirements are complied with. Delivery of the Green Plan and accompanying SAP is managed by CHS and progress is monitored via the Green Planning Committee sub-group which reports to the Transformation Programme Board. Furthermore, a detailed Green Plan update report is provided to the CHFT Public Board of Directors each year.

Further information on environmental matters, including the impact of the Trust's business and operations on the environment can be found in the Performance Analysis section of the Performance Report, within the Annual Report.

7. Quality Governance Arrangements

The key elements of the Trust's quality governance are described below.

The Quality Committee is responsible for providing the Board with assurance on all aspects of the quality of clinical care, patient experience, clinical governance systems, clinical audit and standards of quality and safety. The Quality Committee structures its workplan around the CQC domains. It is a formal Committee of the

Board and chaired by a NED and reports to the Board of Directors. The chair of the Quality Committee attends meetings of the Audit and Risk Committee to strengthen the links between these two Board Committees.

The Quality Committee scrutinises the quality information within the monthly Board performance report and clinical risks within the BAF and any quality related internal audit reports with limited assurance.

The Quality Committee receives reports from specialist governance groups such as the Safeguarding Committee, Infection Prevention and Control, Clinical Outcomes Group and Patient and Safety Quality Boards seeking assurance from clinical divisions about the governance of the quality of their services.

The Quality Strategy has a clear quality governance reporting structure approved by the Quality Committee and the Board. During the year a detailed Quality report has been presented to each Board meeting which has provided ongoing oversight of the quality agenda and demonstrated that the processes and systems within the Trust to ensure quality and safety are fit for purpose. The report has included assurance on key quality and patient experience outcomes and identified any emerging issues for consideration by the Board.

During the year, an Internal Audit Review of the quality governance structure made recommendations to strengthen quality governance arrangements, all of which had been implemented by the year end.

8. Data Quality and Governance: Data driven performance framework

The Trust has policies in place to assure the Board on a range of issues to ensure high quality compassionate care is provided to patients. Systems and processes are in place to assure data accuracy and validity into the Board ensuring there is robust ward to Board assurance on the quality of care we deliver. An internal audit report undertaken during the year on ward to Board assurance provided a significant assurance opinion. Policies and standard operating procedures to this effect are reviewed on a regular basis.

Assessment of the quality of performance information
Assurance that the performance data used within the Trust is of a high standard is the responsibility of the Trust Data Quality Board, which meets every six weeks and reports to the Audit and Risk Committee with escalation into a weekly meeting of Executive Directors as appropriate. A Data Quality Group, which meets every six weeks and reports into the Data Quality Board, focuses on specific data quality measures from both a corporate and service position.

There is a Data Quality Policy that relates to all areas of data quality, including the Electronic Patient Record and the policy is currently in the process of being relaunched via a series of roadshows with system owners.

High quality data is a fundamental requirement for the Trust to conduct its business efficiently and effectively. It enables the delivery of the Trust's strategy and is central

to the Trust's ongoing ability to meets its statutory, legal, financial and other contractual requirements.

The Board reviews the quality of performance information via a comprehensive Integrated Performance Report (IPR). Assurance data within the IPR is reviewed monthly by the Executive team and Board Committees with detailed scrutiny each month by the Finance and Performance Committee. The monthly IPR uses a range of metrics that allows the triangulation of performance data for wider assurance including external benchmarking and trend analysis in the form of SPC (Statistical Process Control) charts. The Data Quality Board oversees deep dives on Key Performance Indicators (KPIs). The IPR includes narrative by exception on areas of concern with associated recovery actions and timelines. The Trust has been developing a new format IPR for the Board of Directors for 2023/24 which will concentrate on the NHS Oversight Framework metrics alongside those from the NHS Priorities and Operational Planning guidance and uses statistical process control charts to better understand performance changes over time. Board members have also received training to support their understanding of performance data and assist their decision-making.

In addition to the IPR report, the Board receives a regular comprehensive quality and safety report which provides a detailed oversight of performance against nationally and locally agreed improvement requirements. This report has been integrated into the IPR via the inclusion of quality priority metrics.

Programme of Deep-Dives

The Trust has continued its formal programme of deep dives across the KPIs within the IPR which provide the Board with assurance on KPIs that regularly achieve target and an understanding of the challenges of those that are currently missing their target with a focus on improvement. Formal reporting is via the Data Quality Board and Executive Board monthly with a programme established for the next 12 months.

The Trust has a comprehensive programme of "Getting It Right First Time" (GIRFT) which improves quality of care by bringing efficiencies and improvements. The GIRFT programme provides independent clinical assessment, challenge and benchmarking that drives quality and performance improvement. The Trust has been recognised as a national exemplar for this work. The GIRFT programme is now managed through the bi-monthly divisional Performance Review meetings.

The Trust has been chosen as one of eight Elective Surgery Hubs in the UK following a visit in February 2022 by the creator of Getting It Right First Time and NHS England. During this visit the Trust shared how it has tackled waiting list backlogs resulting from Covid through an all-round team approach, with the Trust's work hailed as "phenomenal".

Performance Review Meetings

Divisional Performance Review meetings have continued and are the single point for all performance related discussions with Divisions, allowing for the triangulation of

the CQC domains and ensuring the interdependencies of decisions are identified. They combine performance management with performance support and the agendas are jointly developed by the Directors and the Divisional teams. The Chief Operating Officer is responsible for organising and leading the review meetings alongside the Executive Directors of the Board.

9. Financial Governance

The Trust is operating in an evolving financial environment with increased expectations of financial connectivity across the local Kirklees and Calderdale Places and across the West Yorkshire ICS. This overlays the challenges presented by Covid-19, elective recovery requirements and continued business as usual pressures.

The Trust continues to be technically under enforcement action from its regulator, NHS England, following the breach of licence with an unplanned deficit in 2014/15. This breach of licence resulted in several actions which have been formally acknowledged as completed, with the exception of the undertaking to 'ensure the Licensee's clinical and financial stability is maintained from the end of the financial year 2016/2017' which is still largely connected to the successful implementation of the reconfiguration of hospital and community services.

In 2022/23, as in previous years since the breach of licence was enacted, the Trust has successfully delivered a year-end financial position in line with the plans submitted to the regulator. In year performance against revenue and capital plans is monitored through the Trust's Finance and Performance Committee and reported to both the West Yorkshire ICS and NHS England monthly. The Finance and Performance Committee also oversees the position against the CQC's Use of Resources expectations, whilst the Audit and Risk Committee oversees financial governance arrangements.

In December 2018 the Department of Health and Social Care confirmed allocation of £197m public dividend capital to progress the Trust's reconfiguration ambitions. The Strategic Outline Case for Reconfiguration was approved at national level by NHS England / NHS Improvement Delivery and Quality Performance Committee in November 2019. The Trust is now working to develop the required Full Business Case that will enable progression of its reconfiguration plans and transformational efficiencies, subject to the relevant approvals. The development and implementation of these plans is monitored through the Trust's Transformation Programme Board.

10. Information Governance

The reporting and management of both data and security risks are supported by ensuring that all employees of the Trust are reminded of their data security responsibilities through education and awareness. Over 90% of staff members completed updated information governance staff training in 2022/23. Regular reminders and lessons learned are shared through staff communications, including where identified as a requirement following local incident reviews and risk assessments.

In addition to mandatory staff training, a range of measures are used to manage and mitigate information risks, including, physical security, data encryption, access controls, audit trail monitoring, departmental checklists and spot checks. In addition, a comprehensive assessment of information security is taken annually as part of the Data Security and Protection Toolkit (DSPT) and further assurance is provided from internal audit and other reviews. The effectiveness of these measures is reported to the Information Governance and Records Strategy Committee. This includes details of any personal data-related Serious Incidents, the Trust's annual DSPT compliance and reports of other information governance incidents and audit reviews.

All Trust laptops and USB data sticks issued to and used by staff are encrypted to protect the Trust IT systems from malware and cyber-attack. A password policy has been developed and implemented which introduced stronger controls around the complexity and frequency of change of passwords, which conforms to national recommended standards.

Robust information governance is extremely important to the Trust. The Trust uses NHS Digital's DSPT to assist in the identification of risks and weakness in relation to its information assets, including the systems and media used in processing and storing of information. The existing framework is used for the process of identification, analysis, treatment and evaluation of potential and actual information governance risks, with risks being recorded on the relevant divisional or corporate risk register.

In accordance with the Information Asset Identification Project, a centralised major information asset register has been updated and fully supports the role of the Trust's Information Asset Owners who report to the Senior Information Risk Owner (SIRO). Any concerns identified through the registration and management of the Information Assets will be pursued through the recognised and accepted managerial line. Failure to deal with a concern through that route will be taken up by the SIRO with the appropriate Information Asset Owner within the Trust.

The Trust's SIRO, supported by information asset owners, is responsible for the information risk programme within the Trust and works closely with the Caldicott Guardian. Information Governance risks are managed in accordance with compliance with the standards contained within the DSPT, and, where appropriate, recorded on the Corporate Risk Register. Detailed scrutiny of Information Governance risks is undertaken through the Information Governance and Records Strategy Committee Group, which reports to the Audit and Risk Committee. The Risk Group and the Health Informatics Executive Board receive ad-hoc reports when a significant issue is identified.

The Caldicott Guardian is responsible for protecting the confidentiality of patient and service-user information and enabling appropriate information-sharing. The Guardian plays a key role in ensuring that the NHS, Councils with Social Services responsibilities, and partner organisations satisfy the highest practicable standards for handling patient identifiable information.

The Trust's Data Protection Officer (DPO) is the point of contact for the public and Information Commissioner's Office (ICO). The DPO is in place to inform the organisation and its employees of their obligations under the data protection regime

and monitors compliance with the law, including conducting audits and advising on data protection impact assessments.

The Chief Executive has overall responsibility for all aspects of information management, including security and governance, and is accountable to the Board of Directors. All Board members received training on cyber security during the year.

The organisation is continuing with significant areas of work to ensure that systems and processes are in place to meet the UK General Data Protection Regulation (GDPR) requirements as well as communicating what it means for staff and patients. The organisation has significant assurance regarding compliance to the regulations.

There was one ICO reportable incident in the last 12 months, reported in August 2022. This related to the inappropriate sharing of personal data. The incident has been closed by the ICO with no further action required. The Trust has implemented mitigation/lessons learned which include regular reminders and communications on all electronic platforms within the Trust.

11. Review of Economy, Efficiency and Effectiveness of the Use of Resources

As Accountable Officer, I am responsible for ensuring that the organisation has arrangements in place for securing value for money in the use of its resources. To do this I have:

- Put in place systems to set, review, and implement strategic and operational objectives;
- Developed and monitored detailed plans reflecting service and operational requirements and financial plans with monitoring of organisational performance;
- Ensured that Scheme of Reservation and Delegation of Powers and Standing Financial Instructions are in place and reviewed so that the Trust's transactions are carried out in accordance with the law, government policy and good practice in order to achieve probity, accuracy, economy, efficiency and effectiveness; and
- Developed engagement processes with patients, staff, members, governors and other stakeholders to ensure key messages about services are received and acted upon.

Auditors

The Trust makes use of internal auditors and external auditors to support governance arrangements, deliver economic, efficient, and effective use of resources and ensure that controls are effective. Assurances on the operation of controls are reviewed by the Audit and Risk Committee and, where appropriate, the Committees of the Board of Directors as part of their annual cycle of business.

Internal Audit work was commissioned to review the adequacy of controls and assurances in place via a comprehensive audit programme agreed on behalf of the

Board by the Audit and Risk Committee. The outcomes of these reports are graded as to the level of assurance and were reviewed by the appropriate Committee. Where reports have recommendations an action plan is in place to address these, with a target date set until all actions are completed.

There was a total of 31 finalised reports issued during 2022/23 with:

- 4 high assurance opinion
- 19 significant assurance opinion
- 6 limited assurance opinion
- 2 no opinion

The six internal audit reports which received a limited assurance opinion related to complaints, the quality governance structure, absence management, ambulance handovers, MUST (hydration and nutrition) assessments and review of Safe care for invasive procedures. A follow up review of a complaints audit identified that a number of internal audit recommendations from 2021 were yet to be implemented; these were all implemented by 31 March 2023. These related to completeness of recording of complaints, categorisation of severity of complaints, timeliness of complaints responses, staffing and training. The quality governance structure audit report identified recommendations in respect of terms of reference, formal recording and follow up of meeting business for groups within the quality governance structure and flow of information between groups. All recommendations were completed by 31 March 2023. The limited assurance audit report for absence management related to internal controls covering management of sickness absences and these have been completed. The ambulance handover limited assurance report concerned the quality of data reported in respect of ambulance handover times, with recommendations relating to investigating and reporting of handover breaches and setting an operational target for 15 minute ambulance handovers. These recommendations are expected to be implemented by quarter one of 2023/24. The audit report relating to the hydration and nutrition MUST (Malnutrition Universal Screening Tool) recommended improvement of assessment completion rates and monitoring, removal of an outdated reference from the Nutrition and Hydration Policy and full adherence to the terms of reference of the Operational Nutrition Group was required. These recommendations are planned to be completed by September 2023. The report into Safe care for invasive procedures was finalised during May 2023 with the majority of recommendations due for completion by 31 October 2023.

The work of the internal auditors, including monitoring of progress with recommendations, is reviewed by the relevant Committee and the Audit and Risk Committee.
External auditors carry out the audit of financial systems and comment specifically on the use of resources and going concern in their reports for the Audit and Risk Committee. The Auditor's Annual Report summarises the external auditors independent assurance and commentary in relation to the accounts, annual report and Annual Governance Statement and value for money.

Role of the Board

The Board has a key role in ensuring that resources are used economically, efficiently, and effectively. Key governance documents were reviewed and approved

by the Board in March 2023, including Standing Orders, the Scheme of Delegation and Standing Financial Instructions. For 2022/23 the Trust produced operational plans and supporting detailed financial plans for the year. The Board has received regular reports outlining the year to date and forecast financial performance against these plans. Draft 2023/24 plans were received and approved by the Board in March and May 2023 and submitted to the Integrated Care System and regulator, with final submission of the Board agreed plan on 4 May 2023.

These documents, together with internal audits of specific areas of internal control and the external audit, provide the Board of Directors with the information it requires to gain assurance that the Trust is meeting its objectives to protect patients, staff, the public and other stakeholders against risks of any kind, which allows the Board to support me in signing this Annual Governance Statement.

The resources of the Trust are managed through various measures, including a governance structure at Executive Management level and below, divisional performance review meetings, a robust budgetary control system and the consistent application of internal financial controls and effective procurement and tendering procedures. All budget holders are required to undertake regular finance training to support them to ‘manage our money’.

12. Review of Effectiveness

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, clinical audit and the executive managers and clinical leads within the NHS Trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information provided in this annual report and other performance information available to me. My review is also informed by comments made by the external auditors in their management letters and other reports.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit and Risk Committee, the Finance and Performance Committee and the Quality Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

In accordance with NHS Public Sector Internal Audit Standards, the Head of Internal Audit provides me with an overall annual opinion statement to the Trust, based upon and limited to the work performed, on the assurance framework and overall adequacy and effectiveness of the Trust’s risk management, control and governance processes. The Trust received a significant assurance opinion on the Trust’s system of internal control from internal auditors for the period 1 April 2022 to 31 March 2023, which I have taken into account when making this Annual Governance Statement.

13. Conclusion

This Annual Governance Statement requires me to consider whether there are any significant internal control issues facing the Trust. My opinion, taking into account the above, is that there is an adequate system of internal control in place, which is designed to manage the key organisation’s objectives and minimise the Trust’s

exposure to risk. I confirm that no significant internal control issues have been identified.

Professor Brendan Brown
Chief Executive
27 June 2023

INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF GOVERNORS OF CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Calderdale and Huddersfield NHS Foundation Trust ("the Trust") for the year ended 31 March 2023 which comprise the Group and Trust Statements of Comprehensive Income, Group and Trust Statements of Financial Position, Group and Trust Statements of Changes in Taxpayers Equity and Group and Trust Statements of Cash Flows, and the related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and Trust's affairs as at 31 March 2023 and of the Group's and Trust's income and expenditure for the year then ended; and
- have been properly prepared in accordance with the accounting policies directed by NHS England with the consent of the Secretary of State in March 2023 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2022/23; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Group in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The Accounting Officer has prepared the financial statements on the going concern basis as they have not been informed by the relevant national body of the intention to either cease the Group and Trust's services or dissolve the Group and Trust without the transfer of their services to another public sector entity. They have also concluded that there are no material uncertainties that could have cast significant doubt over their ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the Accounting Officer's conclusions, we considered the inherent risks associated with the continuity of services provided by the Group and Trust over the going concern period.

Our conclusions based on this work:

- we consider that the Accounting Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate; and
- we have not identified and concur with the Accounting Officer's assessment that there is not a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the Group's and Trust's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Group and Trust will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, the Risk and Audit Committee and internal audit and inspection of policy documentation as to the Group's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Group's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Assessing the incentives for management to manipulate reported financial performance because of the need to achieve financial performance targets delegated to the Group by NHS England
- Reading Board and Risk and Audit Committee minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Reading the Group's accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account possible pressures to meet delegated targets, we performed procedures to address the risk of management override of controls in particular the risk that Group management may be in a position to make inappropriate accounting entries. On this audit we did not identify a fraud risk related to revenue recognition due to the block nature of the funding provided to the Trust during the year and simple recognition criteria of Other Income. We therefore assessed that there was limited opportunity for the Trust to manipulate the income that was reported.

In line with the guidance set out in Practice Note 10 Audit of Financial Statements of Public Sector Bodies in the United Kingdom we also recognised a fraud risk related to expenditure recognition, particularly in relation to year end manual accruals.

In determining the audit procedures we took into account the results of our evaluation of Group and Trust-wide fraud risk management controls.

We also performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included unusual cash and borrowing journal combinations, journal entries posted by senior finance staff and unusual expenditure journal combinations.
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Selecting a sample of expenditure and manual accrual transactions around the year end and agreeing to supporting documentation to ensure that the expenditure recorded was complete and accurate.

Identifying and responding to risks of material misstatement related to compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the Accounting Officer and other management (as required by auditing standards), and from inspection of the Group's and Trust's regulatory and legal correspondence and discussed with the Accounting Officer and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Group is subject to laws and regulations that directly affect the financial statements, including the financial reporting aspects of NHS legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Group is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information in the Annual Report

The Accounting Officer is responsible for the other information, which comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information; and
- in our opinion the other information included in the Annual Report for the financial year is consistent with the financial statements.

Annual Governance Statement

We are required by the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the "Code of Audit Practice") to report to you if the Annual Governance Statement has not been prepared in accordance with the requirements of the NHS Foundation Trust Annual Reporting Manual 2022/23. We have nothing to report in this respect.

Remuneration and Staff Reports

In our opinion the parts of the Remuneration and Staff Reports subject to audit have been properly prepared in all material respects, in accordance with the NHS Foundation Trust Annual Reporting Manual 2022/23.

Accounting Officer's responsibilities

As explained more fully in the statement set out on page 144, the Accounting Officer is responsible for the preparation of financial statements that give a true and fair view. They are also responsible for: such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Group and Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to

either cease the services provided by the Group and Trust or dissolve the Group and Trust without the transfer of their services to another public sector entity.

Auditor's responsibilities

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

REPORT ON OTHER LEGAL AND REGULATORY 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 if we identify any significant weaknesses in the arrangements that have been made by the Trust to secure economy, efficiency and effectiveness in its use of resources.

We have nothing to report in this respect.

Respective responsibilities in respect of our review of arrangements for securing economy, efficiency and effectiveness in the use of resources

As explained more fully in the statement set out on page 144, the Accounting Officer is responsible for ensuring that the Trust has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Under Section 62(1) and paragraph 1(d) of Schedule 10 of the National Health Service Act 2006 we have a duty to satisfy ourselves 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 planned our work and undertaken our review in accordance with the Code of Audit Practice and related statutory guidance having regard to whether the Trust had proper arrangements in place to ensure financial sustainability, proper governance and to use information about costs and performance to improve the way it manages and delivers its services. Based on our risk assessment, we undertook such work as we considered necessary.

Statutory reporting matters

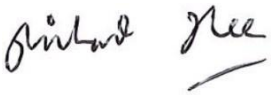
We are required by Schedule 2 to the Code of Audit Practice to report to you if any reports to the Regulator have been made under paragraph 6 of Schedule 10 of the National Health Service Act 2006. We have nothing to report in this respect.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

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 Council of Governors of the Trust, as a body, 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 Council of Governors of the Trust, as a body, for our audit work, for this report, or for the opinions we have formed.

CERTIFICATE OF COMPLETION OF THE AUDIT

We certify that we have completed the audit of the accounts of Calderdale and Huddersfield NHS Foundation Trust for the year ended 31 March 2023 in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the Code of Audit Practice.



Richard Lee
for and on behalf of KPMG LLP
Chartered Accountants
1 St Peter's Square
Manchester
M2 3AE
30 June 2023

4. ANNUAL ACCOUNTS for the period 1 April 2022 to 31 March 2023

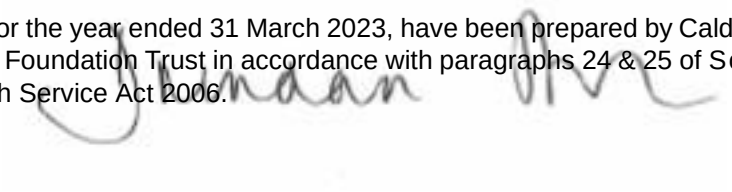
Calderdale and Huddersfield NHS Foundation Trust

Annual accounts for the year ended 31 March 2023

Foreword to the accounts

Calderdale and Huddersfield NHS Foundation Trust

These accounts, for the year ended 31 March 2023, have been prepared by Calderdale and Huddersfield NHS Foundation Trust in accordance with paragraphs 24 & 25 of Schedule 7 within the National Health Service Act 2006.



Signed

Name Brendan Brown
Job title Chief Executive
Date **27 June 2023**

Statement of Comprehensive Income

		Group		Trust	
		2022/23	2021/22	2022/23	2021/22
	Note	£000	£000	£000	£000
Operating income from patient care activities	3	486,739	463,976	486,117	463,261
Other operating income	4	49,721	56,200	52,285	58,160
Operating expenses	7, 9	(533,508)	(506,449)	(535,130)	(507,509)
Operating surplus/(deficit) from continuing operations		**2,951**	**13,727**	**3,271**	**13,912**
Finance income	11	1,072	84	4,132	3,423
Finance expenses	12	(14,412)	(12,950)	(18,045)	(16,935)
PDC dividends payable		(1,485)	(1,272)	(1,485)	(1,272)
Net finance costs		**(14,824)**	**(14,138)**	**(15,397)**	**(14,784)**
Other gains / (losses)	13	1	(108)	1	(108)
Share of profit / (losses) of associates / joint arrangements	21	1,847	265	1,847	265
Corporation tax expense		(32)	(48)	-	-
Surplus / (deficit) for the year from continuing operations		**(10,058)**	**(301)**	**(10,279)**	**(715)**
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	15	-	-	-	-
Surplus / (deficit) for the year		**(10,058)**	**(301)**	**(10,279)**	**(715)**
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments	8	(1,174)	1,095	(1,174)	1,095
Revaluations	19	4,463	-	4,463	-
Share of comprehensive income from associates and joint ventures	21	-	-	-	-
Fair value gains / (losses) on equity instruments designated at fair value through OCI	22	-	-	-	-
Other recognised gains and losses		-	-	-	-
Other reserve movements		-	-	-	-
May be reclassified to income and expenditure when certain conditions are met:					
Fair value gains/(losses) on financial assets mandated at fair value through OCI	22	-	-	-	-
Recycling gains/(losses) on disposal of financial assets mandated at fair value through OCI	13	-	-	-	-
Foreign exchange gains / (losses) recognised directly in OCI		-	-	-	-
Total comprehensive income / (expense) for the period		**(6,769)**	**793**	**(6,990)**	**380**
Surplus/ (deficit) for the period attributable to:					
Non-controlling interest, and					
Calderdale and Huddersfield NHS Foundation Trust		(10,058)	(301)	(10,279)	(715)
TOTAL		**(10,058)**	**(301)**	**(10,279)**	**(715)**
Total comprehensive income/ (expense) for the period attributable to:					
Non-controlling interest, and					
Calderdale & Huddersfield NHS Foundation Trust		(6,769)		(6,990)	
TOTAL		**(6,769)**	**793**	**(6,990)**	**380**

Statement of Financial Position

	Note	Group 31 March 2023 £000	Group 31 March 2022 £000	Trust 31 March 2023 £000	Trust 31 March 2022 £000
Non-current assets					
Intangible assets	15	4,998	6,270	4,998	5,899
Property, plant and equipment	16	205,600	176,925	202,901	176,818
Right of use assets	20	20,493		20,624	
Investments in associates and joint ventures	21	6,023	4,177	6,023	4,177
Other investments / financial assets	22	-	-	-	527
Receivables	25	2,930	4,515	53,836	59,466
Other assets	27	-	-	-	-
Total non-current assets		**240,045**	**191,887**	**288,383**	**246,887**
Current assets					
Inventories	24	8,024	7,612	6,092	5,460
Receivables	25	35,408	22,762	39,350	26,266
Other investments / financial assets	22	3,300	4,000	3,827	5,030
Other assets	27	-	-	-	-
Non-current assets for sale and assets in disposal groups	28	275	275	275	275
Cash and cash equivalents	29	24,626	54,744	21,636	52,422
Total current assets		**71,633**	**89,393**	**71,181**	**89,453**
Current liabilities					
Trade and other payables	30	(80,777)	(76,748)	(75,562)	(72,039)
Borrowings	32	(8,302)	(5,851)	(12,724)	(17,940)
Other financial liabilities	33,35	-	-	-	-
Provisions	36	(7,250)	(7,487)	(7,250)	(7,487)
Other liabilities	31	(13,156)	(7,450)	(13,156)	(7,450)
Liabilities in disposal groups	28.1	-	-	-	-
Total current liabilities		**(109,485)**	**(97,535)**	**(108,692)**	**(104,916)**
Total assets less current liabilities		**202,193**	**183,745**	**250,872**	**231,424**
Non-current liabilities					
Trade and other payables	30	-	(107)	-	(107)
Borrowings	32	(90,758)	(79,848)	(140,783)	(128,697)
Other financial liabilities	33,35	-	-	-	-
Provisions	36	(1,799)	(1,158)	(1,799)	(1,158)
Other liabilities	31	(711)	(785)	(711)	(785)
Total non-current liabilities		**(93,268)**	**(81,897)**	**(143,293)**	**(130,746)**
Total assets employed		**108,926**	**101,848**	**107,579**	**100,678**
Financed by					
Public dividend capital		303,765	289,865	303,765	289,865
Revaluation reserve		6,979	3,761	6,979	3,761
Financial assets reserve		-	-	-	-
Other reserves		-	-	-	-
Merger reserve		-	-	-	-
Income and expenditure reserve		(201,818)	(191,778)	(203,165)	(192,949)
Total taxpayers' equity		**108,926**	**101,848**	**107,579**	**100,678**

The notes 1 -48 on the following pages form part of these accounts

Name Brendan Brown
Position Chief Executive
Date 27 June 2023

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

Group

	Public dividend capital	Revaluation reserve	Financial assets reserve	Other reserves	Merger reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2022 - brought forward	**289,865**	**3,761**	**-**	**-**	**-**	**(191,778)**	**101,848**
Implementation of IFRS 16 on 1 April 2022	**-**	**-**	**-**	**-**	**-**	**(53)**	**(53)**
Surplus/(deficit) for the year	-	-	-	-	-	(10,058)	**(10,058)**
Gain/(loss) arising from transfers by modified absorption	-	-	-	-	-	-	**-**
Transfers by absorption: transfers between reserves	-	-	-	-	-	-	**-**
Transfer from revaluation reserve to income and expenditure reserve for impairments arising from consumption of economic benefits	-	-	-	-	-	-	**-**
Other transfers between reserves	-	(71)	-	-	-	71	**-**
Impairments	-	(1,174)	-	-	-	-	**(1,174)**
Revaluations	-	4,463	-	-	-	-	**4,463**
Transfer to retained earnings on disposal of assets	-	-	-	-	-	-	**-**
Share of comprehensive income from associates and joint ventures	-	-	-	-	-	-	**-**
Fair value gains/(losses) on financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Fair value gains/(losses) on equity instruments designated at fair value through OCI	-	-	-	-	-	-	**-**
Recycling gains/(losses) on disposal of financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Foreign exchange gains/(losses) recognised directly through OCI	-	-	-	-	-	-	**-**
Other recognised gains and losses	-	-	-	-	-	-	**-**
Remeasurements of the defined net benefit pension scheme liability/asset	-	-	-	-	-	-	**-**
Public dividend capital received	13,900	-	-	-	-	-	**13,900**
Public dividend capital repaid	-	-	-	-	-	-	**-**
Public dividend capital written off	-	-	-	-	-	-	**-**
Other movements in public dividend capital in year	-	-	-	-	-	-	**-**
Other reserve movements	-	-	-	-	-	-	**-**
Taxpayers' and others' equity at 31 March 2023	**303,765**	**6,979**	**-**	**-**	**-**	**(201,818)**	**108,926**

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

	Public dividend capital	Revaluation reserve	Financial assets reserve	Other reserves	Merger reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 - brought forward	**281,004**	**2,724**	**-**	**-**	**-**	**(191,534)**	**92,194**
Prior period adjustment	-	-	-	-	-	-	**-**
Taxpayers' and others' equity at 1 April 2021 - restated	**281,004**	**2,724**	**-**	**-**	**-**	**(191,534)**	**92,194**
Surplus/(deficit) for the year	-	-	-	-	-	(301)	**(301)**
Gain/(loss) arising from transfers by modified absorption	-	-	-	-	-	-	**-**
Transfers by absorption: transfers between reserves	-	-	-	-	-	-	**-**
Transfer from revaluation reserve to income and expenditure reserve for impairments arising from consumption of economic benefits	-	-	-	-	-	-	**-**
Other transfers between reserves	-	(57)	-	-	-	57	**-**
Impairments	-	1,095	-	-	-	-	**1,095**
Revaluations	-	-	-	-	-	-	**-**
Transfer to retained earnings on disposal of assets	-	-	-	-	-	-	**-**
Share of comprehensive income from associates and joint ventures	-	-	-	-	-	-	**-**
Fair value gains/(losses) on financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Fair value gains/(losses) on equity instruments designated at fair value through OCI	-	-	-	-	-	-	**-**
Recycling gains/(losses) on disposal of financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Foreign exchange gains/(losses) recognised directly through OCI	-	-	-	-	-	-	**-**
Other recognised gains and losses	-	-	-	-	-	-	**-**
Remeasurements of the defined net benefit pension scheme liability/asset	-	-	-	-	-	-	**-**
Public dividend capital received	8,861	-	-	-	-	-	**8,861**
Public dividend capital repaid	-	-	-	-	-	-	**-**
Public dividend capital written off	-	-	-	-	-	-	**-**
Other movements in public dividend capital in year	-	-	-	-	-	-	**-**
Other reserve movements	-	-	-	-	-	-	**-**
Taxpayers' and others' equity at 31 March 2022	**289,865**	**3,761**	**-**	**-**	**-**	**(191,778)**	**101,848**

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

	Public dividend capital	Revaluation reserve	Financial assets reserve	Other reserves	Merger reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2022 - brought forward	**289,865**	**3,761**	**-**	**-**	**-**	**(192,949)**	**100,678**
Implementation of IFRS 16 on 1 April 2022	**-**	**-**	**-**	**-**	**-**	**(8)**	**(8)**
Surplus/(deficit) for the year	-	-	-	-	-	(10,279)	**(10,279)**
Gain/(loss) arising from transfers by modified absorption	-	-	-	-	-	-	**-**
Transfers by absorption: transfers between reserves	-	-	-	-	-	-	**-**
Transfer from revaluation reserve to income and expenditure reserve for impairments arising from consumption of economic benefits	-	-	-	-	-	-	**-**
Other transfers between reserves	-	(71)	-	-	-	71	**-**
Impairments	-	(1,174)	-	-	-	-	**(1,174)**
Revaluations	-	4,463	-	-	-	-	**4,463**
Transfer to retained earnings on disposal of assets	-	-	-	-	-	-	**-**
Share of comprehensive income from associates and joint ventures	-	-	-	-	-	-	**-**
Fair value gains/(losses) on financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Fair value gains/(losses) on equity instruments designated at fair value through OCI	-	-	-	-	-	-	**-**
Recycling gains/(losses) on disposal of financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Foreign exchange gains/(losses) recognised directly through OCI	-	-	-	-	-	-	**-**
Other recognised gains and losses	-	-	-	-	-	-	**-**
Remeasurements of the defined net benefit pension scheme liability/asset	-	-	-	-	-	-	**-**
Public dividend capital received	13,900	-	-	-	-	-	**13,900**
Public dividend capital repaid	-	-	-	-	-	-	**-**
Public dividend capital written off	-	-	-	-	-	-	**-**
Other movements in public dividend capital in year	-	-	-	-	-	-	**-**
Other reserve movements	-	-	-	-	-	-	**-**
Taxpayers' and others' equity at 31 March 2023	**303,765**	**6,979**	**-**	**-**	**-**	**(203,165)**	**107,579**

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

	Public dividend capital	Revaluation reserve	Financial assets reserve	Other reserves	Merger reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 - brought forward	**281,004**	**2,724**	**-**	**-**	**-**	**(192,291)**	**91,437**
Prior period adjustment	-	-	-	-	-	-	**-**
Taxpayers' and others' equity at 1 April 2021 - restated	**281,004**	**2,724**	**-**	**-**	**-**	**(192,291)**	**91,437**
Surplus/(deficit) for the year	-	-	-	-	-	(715)	**(715)**
Gain/(loss) arising from transfers by modified absorption	-	-	-	-	-	-	**-**
Transfers by absorption: transfers between reserves	-	-	-	-	-	-	**-**
Transfer from revaluation reserve to income and expenditure reserve for impairments arising from consumption of economic benefits	-	-	-	-	-	-	**-**
Other transfers between reserves	-	(57)	-	-	-	57	**-**
Impairments	-	1,095	-	-	-	-	**1,095**
Revaluations	-	-	-	-	-	-	**-**
Transfer to retained earnings on disposal of assets	-	-	-	-	-	-	**-**
Share of comprehensive income from associates and joint ventures	-	-	-	-	-	-	**-**
Fair value gains/(losses) on financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Fair value gains/(losses) on equity instruments designated at fair value through OCI	-	-	-	-	-	-	**-**
Recycling gains/(losses) on disposal of financial assets mandated at fair value through OCI	-	-	-	-	-	-	**-**
Foreign exchange gains/(losses) recognised directly through OCI	-	-	-	-	-	-	**-**
Other recognised gains and losses	-	-	-	-	-	-	**-**
Remeasurements of the defined net benefit pension scheme liability/asset	-	-	-	-	-	-	**-**
Public dividend capital received	8,861	-	-	-	-	-	**8,861**
Public dividend capital repaid	-	-	-	-	-	-	**-**
Public dividend capital written off	-	-	-	-	-	-	**-**
Other movements in public dividend capital in year	-	-	-	-	-	-	**-**
Other reserve movements	-	-	-	-	-	-	**-**
Taxpayers' and others' equity at 31 March 2022	**289,865**	**3,761**	**-**	**-**	**-**	**(192,949)**	**100,678**

Information on reserves

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

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

Financial assets reserve
This reserve comprises changes in the fair value of financial assets measured at fair value through other comprehensive income. When these instruments are derecognised, cumulative gains or losses previously recognised as other comprehensive income or expenditure are recycled to income or expenditure, unless the assets are equity instruments measured at fair value through other comprehensive income as a result of irrevocable election at recognition.

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

Statement of Cash Flows

		Group		Trust	
		2022/23	2021/22	2022/23	2021/22
	Note	£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		2,951	13,727	3,271	13,912
Non-cash income and expense:					
Depreciation and amortisation	7.1	16,942	13,492	16,512	13,405
Net impairments	8	(7,410)	318	(7,410)	318
Income recognised in respect of capital donations	4	(548)	(927)	(548)	(927)
Amortisation of PFI deferred credit		-	-	-	-
Non-cash movements in on-SoFP pension liability		-	-	-	-
(Increase) / decrease in receivables and other assets		(13,192)	(2,874)	(13,417)	2,451
(Increase) / decrease in inventories		(412)	(154)	(632)	(30)
Increase / (decrease) in payables and other liabilities		13,418	11,642	13,124	8,981
Increase / (decrease) in provisions		406	1,033	406	1,033
Tax (paid) / received		(32)	(48)	-	-
Operating cash flows from discontinued operations		-	-	-	-
Other movements in operating cash flows		-	(2)	3	4
Net cash flows from / (used in) operating activities		**12,123**	**36,207**	**11,309**	**39,146**
Cash flows from investing activities					
Interest received		1,072	84	1,064	3,423
Purchase and sale of financial assets / investments		700	-	1,726	990
Purchase of intangible assets		(286)	(615)	(286)	(615)
Sales of intangible assets		-	-	-	-
Purchase of PPE and investment property		(34,451)	(19,048)	(32,359)	(18,939)
Sales of PPE and investment property		-	7	-	7
Initial direct costs or up front payments in respect of new right of use assets		-		(1,813)	
Receipt of cash lease incentives (lessee)		-		-	
Lease termination fees paid (lessee)		-		-	
Receipt of cash donations to purchase assets		443	269	443	269
Prepayment of PFI capital contributions		-	-	-	-
Finance lease receipts (principal and interest)		-	-	6,902	-
Investing cash flows from discontinued operations		-	-	-	-
Cash from acquisitions / disposals of subsidiaries		-	-	-	-
Net cash flows from / (used in) investing activities		**(32,522)**	**(19,303)**	**(24,323)**	**(14,865)**
Cash flows from financing activities					
Public dividend capital received		13,900	8,861	13,900	8,861
Public dividend capital repaid		-	-	-	-
Movement on loans from DHSC		(2,208)	(2,208)	(2,208)	(2,208)
Movement on other loans		-	-	-	-
Other capital receipts		-	-	-	-
Capital element of finance lease liability repayments		(2,421)	(8)	(6,841)	(4,458)
Capital element of PFI, LIFT and other service concession payments		(3,484)	(3,022)	(3,484)	(3,022)
Interest on loans		(402)	(454)	(402)	(454)
Other interest		(0)	(0)	(0)	(0)
Interest element of lease liability repayments		(202)	-	(3,835)	(3,985)
Interest paid on PFI, LIFT and other service concession obligations		(13,828)	(12,515)	(13,828)	(12,515)
PDC dividend (paid) / refunded		(1,073)	(1,036)	(1,073)	(1,036)
Financing cash flows of discontinued operations		-	-	-	-
Cash flows from (used in) other financing activities		-	-	-	-
Net cash flows from / (used in) financing activities		**(9,718)**	**(10,382)**	**(17,772)**	**(18,817)**
Increase / (decrease) in cash and cash equivalents		**(30,118)**	**6,522**	**(30,786)**	**5,464**
Cash and cash equivalents at 1 April - brought forward		**54,744**	**48,222**	**52,422**	**46,958**
Cash and cash equivalents at 31 March	29	**24,626**	**54,744**	**21,636**	**52,422**

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 2022/23 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts.

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

Note 1.2 Going concern
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 Interests in other entities
NHS Charitable Funds
The Trust is the corporate Trustee to Calderdale and Huddersfield Foundation Trust 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 Trust has assessed that the values involved are not of a material nature and the Board of Directors has approved and agreed not to consolidate the charitable funds.
Other subsidiaries

The Trust has a wholly owned subsidiary company, Calderdale and Huddersfield Solutions (CHS) Ltd. The function of the company is to provide a managed health care facility to the Trust.

CHS Ltd. commenced trading on 1 September 2018. The year end for the company is 31 March to align with the Trust.

Joint ventures
Joint ventures are arrangements in which the trust has joint control with one or more other parties, and where it has the rights to the net assets of the arrangement. Joint ventures are accounted for using the equity method.

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 income is earned from NHS commissioners in the form of fixed payments to fund an agreed level of activity.

In 2022/23 fixed payments are set at a level assuming the achievement of elective activity targets. These are termed 'aligned payment and incentive' contracts.

The Trust also receives additional income outside of the block payments to reimburse specific costs incurred and to support the delivery of services. Reimbursement income is accounted for as variable consideration.

Elective recovery funding provides additional funding for the delivery of elective services. In 2022/23 elective recovery funding was included within the aligned payment and incentive contracts. In 2021/22 income earned by the system based on achievement of elective recovery targets was distributed between individual entities by local agreement and income earned from the fund was accounted for as variable consideration.

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

As per paragraph 121 of the Standard the Trust does not disclose information regarding performance obligations as part of a contract that has an original expected duration of one year or less. The GAM does not require the Trust to disclose information where revenue is recognised in line with the practical expedient offered in paragraph B16 of the Standard where the right to consideration corresponds directly with value of the performance completed to date. The GAM has mandated the exercise of the practical expedient offered in C7A of the Standard that requires the Trust to reflect the aggregate effect of all contracts modified before the date of initial application.

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

Apprenticeship service income

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

Other Income

Other income for non patient care services is accounted for in the period in which the specific service is delivered. Where income is received for an activity to be delivered in a subsequent financial year that income is deferred.

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

Note 1.6 Expenditure on employee benefits

Short-term employee benefits

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

Pension costs

NHS Pension Scheme

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

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

Other Pension costs

The Foundation Trust Group offers an additional defined contribution workplace pension scheme, the National Employment Savings Scheme (NEST) for those staff ineligible to contribute to the NHS Pension.

The cost to the Foundation Trust of participating in the scheme is taken as equal to the contributions payable to that scheme for the accounting period.

Note 1.7 Expenditure on other goods and services

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

Note 1.8 Discontinued operations

Discontinued operations occur where activities either cease without transfer to another entity, or transfer to an entity outside of the boundary of Whole of Government Accounts, such as private or voluntary sectors. Such activities are accounted for in accordance with IFRS 5. Activities that are transferred to other bodies within the boundary of Whole of Government Accounts are ‘machinery of government changes’ and treated as continuing operations.

Note 1.9 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, e.g., plant and equipment, then these components are treated as separate assets and depreciated over their own useful lives.

Subsequent expenditure

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

Measurement

Valuation

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

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

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

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

For specialised assets, current value in existing use is interpreted as the present value of the asset's remaining service potential, which is assumed to be at least equal to the cost of replacing that service potential. Specialised assets are therefore valued at their depreciated replacement cost (DRC) on a modern equivalent asset (MEA) basis. An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided.

Valuation guidance issued by the Royal Institute of Chartered Surveyors states that valuations are performed net of VAT where the VAT is recoverable by the entity. This basis has been applied to the trust's Private Finance Initiative (PFI) at Calderdale Royal Hospital scheme where the construction is completed by a special purpose vehicle and the costs have recoverable VAT for the trust, and also for the Huddersfield Royal Infirmary site as any construction would be completed by Calderdale and Huddersfield Solutions under a managed service contract making the cost also recoverable for VAT.

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.

A full on-site valuation was carried out as at 31st March 2023. Valuations are carried out by professionally qualified valuers in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual.

Depreciation

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

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

Revaluation gains and losses

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

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

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

Impairments

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

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

De-recognition

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

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

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

Donated and grant funded assets

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

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

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

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

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

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

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

Useful lives of property, plant and equipment

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

	Min life Years	**Max life Years**
Land	-	-
Buildings, excluding dwellings	13	78
Dwellings	-	-
Plant & machinery	5	15
Transport equipment	7	7
Information technology	5	8
Furniture & fittings	5	10

Note 1.10 Intangible assets

Recognition

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

Internally generated intangible assets

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

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

Software

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

Measurement

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

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

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

Amortisation

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

Useful lives of intangible assets

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

	Min life Years	**Max life Years**
Information technology	2	12
Development expenditure	-	-
Websites	-	-
Software licences	5	5
Licences & trademarks	-	-
Patents	-	-
Other (purchased)	-	-
Goodwill	-	-

Note 1.11 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. The cost valuation is considered to be a reasonable approximation to a fair value due to the high turnover of stock.

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

Note 1.12 Cash and cash equivalents

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

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

Note 1.13 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, i.e., when receipt or delivery of the goods or services is made.

Classification and measurement

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

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

Financial assets are classified as subsequently measured at amortised cost.

Financial liabilities are classified as subsequently measured at amortised cost

Financial assets and financial liabilities at amortised cost

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

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

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

Impairment of financial assets

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

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

Expected credit losses are determined by using the aging of debt as a means of determining the likelihood of receipt of payment. All Non NHS receivables over 90 days are provided in full and specific high risk debt categories over 30 days are provided in full. Debt in relation to other NHS bodies is not recognised in expected credit losses.

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

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

Derecognition

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

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

Note 1.14 Leases

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

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

The Trust as a lessee

Recognition and initial measurement

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

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

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

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

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

Subsequent measurement

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

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

The Trust as a lessor

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

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.

Initial application of IFRS 16

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

The standard has been applied using a modified retrospective approach with the cumulative impact recognised in the income and expenditure reserve on 1 April 2022. Upon initial application, the provisions of IFRS 16 have only been applied to existing contracts where they were previously deemed to be a lease or contain a lease under IAS 17 and IFRIC 4. Where existing contracts were previously assessed not to be or contain a lease, these assessments have not been revisited.

The Trust as lessee

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

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

The Trust as lessor
Leases of owned assets where the Trust is lessor were unaffected by initial application of IFRS 16

2021/22 comparatives

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

Note 1.15 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 2023:

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

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2023:

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

Early retirement provisions and injury benefit provisions both use the HM Treasury's pension discount rate of 1.70% in real terms (prior year: minus 1.30%).

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 38 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 1.16 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 38 where an inflow of economic benefits is probable.
Contingent liabilities are not recognised, but are disclosed in note 38, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

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

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

Note 1.17 Public dividend capital

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

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

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

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

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

Note 1.18 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 1.19 Corporation tax
Calderdale and Huddersfield Solutions Ltd, is a wholly owned subsidiary of Calderdale and Huddersfield NHS Foundation Trust and is subject to corporation tax on its profits.

Note 1.20 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 1.21 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 1.22 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 1.23 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 1.24 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 1.25 Early adoption of standards, amendments and interpretations

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

Note 1.26 Standards, amendments and interpretations in issue but not yet effective or adopted

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

From 1 April 2023, the measurement principles of IFRS 16 will also be applied to the Trust's PFI liabilities where future payments are linked to a price index representing the rate of inflation. The PFI liability will be remeasured when a change in the index causes a change in future repayments and that change has taken effect in the cash flow. Such remeasurements will be recognised as a financing cost. Under existing accounting practices, amounts relating to changes in the price index are expensed as incurred.

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

Other standards, amendments and interpretations

As required by IAS 8, the Trust declares the following other standards, amendments and interpretations have been issued but are not yet effective or adopted for the public sector. IFRS 14: Applies to first time adopters of IFRS after 1 January 2016, therefore not applicable to the Trust. IFRS17 Insurance Contracts: Application required for accounting periods beginning on or after 1 January 2023 but not yet adopted by the FReM which is expected to be from April: early adoption is not therefore permitted.

Note 1.27 Critical judgements in applying accounting policies

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

The preparation of the financial information , in conformity with IFRS, requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of income and expenses and of assets and liabilities. The estimates and assumptions are based on historical experience and other factors that are believed to be reasonable under all the circumstances. Actual results may vary from these estimates. The estimates and assumptions are reviewed on an on-going bases. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period, or in the period of the revision of future periods, if the revision affects both the current and future periods.

Note 1.28 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:

It is impracticable to disclose the extent of the possible effects of an assumption or another source of estimation uncertainty at the end of the reporting period. On the basis of existing knowledge, outcomes within the next financial year that are different from the assumption around the valuation of our land, property, plant and equipment could require a material adjustment to the carrying amount of the asset or liability recorded in note 16.
The revaluation of the hospital has been carried out by Cushman Wakefield, who have applied the modern equivalent asset valuation. This approach assumes that the asset would be replaced with a modern equivalent, not a building of identical design. The modern equivalent may well be smaller than the existing asset, for example due to technological advances in plant and machinery or reduced operational use.

Note 2 Operating Segments

The Foundation Trust's core activities fall under the remit of the Chief Operating Decision Maker ("CODM") as defined by IFRS 8 'Operating Segments', which has been determined to be the Foundation Trust Board which includes senior professional non-executive directors. These core activities are primarily the provision of specialist NHS healthcare, the income for which is received through contracts with commissioners. The planned levels of activity are agreed with our main commissioners for the year, and are listed in the related party disclosures (see Note 47).

Healthcare

The large majority of the Foundation Trust's income originates with the UK Whole of Government Accounting (WGA) bodies. The majority of expenses incurred are payroll expenditure on staff involved in the production or support of healthcare activities generally across the Trust together with the related supplies and overheads needed to establish this production. The business activities which earn revenue and incur expenses are therefore of one broad combined nature and therefore a segment of 'Healthcare' is deemed appropriate.

The operating results of the Foundation Trust are reviewed monthly or more frequently by the Trust's chief operating decision maker which is the overall Foundation Trust Board. The Trust Board reviews the financial position of the Trust as a whole in their decision making process, rather than individual components included in the totals, in terms of allocating resources. This process again implies a distinct operating segment under IFRS8.

The finance report considered monthly by the Trust Board contains summary figures for the whole Trust together with graphical line and bar charts relating to different total income activity levels, and directorate expense budgets with their cost improvement positions. Similarly only total balance sheet positions and cash flow forecasts are considered for the whole Foundation Trust. The Board as chief operating decision maker therefore only considers this segment of healthcare in its decision-making process.

	Group Healthcare			Trust Healthcare	
	2022/23 £000	**2021/22 £000**		**2022/23 £000**	**2021/22 £000**
Income	**536,460**	**520,177**	Income	**538,401**	**521,421**
Surplus / (Deficit)	**(10,058)**	**(301)**	Surplus / (Deficit)	**(10,279)**	**(715)**
Net Assets (Liabilities)	**108,926**	**101,848**	Net Assets (Liabilities)	**107,579**	**100,678**

Note 3 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 3.1 Income from patient care activities (by nature)	Group 2022/23 £000	Group 2021/22 £000	Trust 2022/23 £000	Trust 2021/22 £000
Acute services				
Income from commissioners under API contracts*	376,550	382,357	376,678	382,357
High cost drugs income from commissioners (excluding pass-through costs)*****	31,636	28,113	31,636	28,113
Other NHS clinical income****	6,876	3,830	6,777	3,734
Mental health services				
Income from commissioners under API contracts*	-	-	-	-
Services delivered under a mental health collaborative	-	-	-	-
Income for commissioning services in a mental health collaborative	-	-	-	-
Clinical partnerships providing mandatory services (including S75 agreements)	-	-	-	-
Clinical income for the secondary commissioning of mandatory services	-	-	-	-
Other clinical income from mandatory services	-	-	-	-
Ambulance services				
A & E income	-	-	-	-
Patient transport services income	-	-	-	-
Other income	-	-	-	-
Community services				
Income from commissioners under API contracts*	28,892	27,546	28,892	27,546
Income from other sources (e.g. local authorities)	2,230	2,042	2,063	2,042
All services				
Private patient income	748	668	748	668
Elective recovery fund	11,733	4,643	11,733	4,643
Agenda for change pay offer central funding***	10,837	-	10,837	-
Additional pension contribution central funding**	12,766	12,137	12,766	12,137
Other clinical income****	4,470	2,641	3,985	2,022
Total income from activities	**486,739**	**463,976**	**486,117**	**463,261**

*Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2022/23 National Tariff payments system documents.
https://www.england.nhs.uk/publication/past-national-tariffs-documents-and-policies/

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

***'In March 2023 the government announced an additional pay offer for 2022/23, in addition to the pay award earlier in the year. Additional funding was made available by NHS England for implementing this pay offer for 2022/23 and the income and expenditure has been included in these accounts as guided by the Department of Health and Social Care and NHS England. In May 2023 the government confirmed this offer will be implemented as a further pay award in respect of 2022/23 based on individuals in employment at 31 March 2023.

**** Other NHS clinical income includes Provider to Provider income for services provided to other Trusts. Other clinical income includes Injury Cost Recovery

***** High Cost drugs income from commissioners for 21/22 has been reclassified, this is an increase of £28.1m and has moved from Income from commissioners under API contracts

Note 3.2 Income from patient care activities (by source)

	Group 2022/23 £000	Group 2021/22 £000	Trust 2022/23 £000	Trust 2021/22 £000
Income from patient care activities received from:				
NHS England	62,113	47,469	62,113	47,469
Clinical commissioning groups	97,861	407,327	98,051	407,327
Integrated care boards	312,441		312,379	
Department of Health and Social Care	-	-	-	-
Other NHS providers	6,876	3,830	6,777	3,734
NHS other	0	0	0	0
Local authorities	2,230	2,042	2,063	2,042
Non-NHS: private patients	748	668	748	668
Non-NHS: overseas patients (chargeable to patient)	230	128	230	128
Injury cost recovery scheme	1,272	1,210	1,272	1,210
Non NHS: other	2,968	1,303	2,483	684
Total income from activities	**486,739**	**463,976**	**486,117**	**463,261**
Of which:				
Related to continuing operations	486,739	463,976	486,117	463,261
Related to discontinued operations	-	-	-	-

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

	Group and Trust	
	2022/23	2021/22
	£000	£000
Income recognised this year	230	128
Cash payments received in-year	26	21
Amounts added to provision for impairment of receivables	115	89
Amounts written off in-year	129	90

Note 4 Other operating income

	Group 2022/23			Group 2021/22			Trust 2022/23			Trust 2021/22		
	Contract income	Non-contract income	Total	Contract income	Non-contract income	Total	Contract income	Non-contract income	Total	Contract income	Non-contract income	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Research and development	1,169	-	**1,169**	1,168	-	**1,168**	1,169	-	**1,169**	1,168	-	**1,168**
Education and training	18,004	857	**18,861**	15,038	682	**15,720**	18,004	857	**18,861**	15,038	682	**15,720**
Non-patient care services to other bodies	13,438		**13,438**	15,461		**15,461**	13,410		**13,410**	15,381		**15,381**
Reimbursement and top up funding	424		**424**	6,703		**6,703**	424		**424**	6,703		**6,703**
Income in respect of employee benefits accounted on a gross basis	-		**-**	-		**-**	-		**-**	-		**-**
Receipt of capital grants and donations and peppercorn leases		548	**548**		927	**927**		548	**548**		927	**927**
Charitable and other contributions to expenditure		1,250	**1,250**		1,737	**1,737**		1,250	**1,250**		1,737	**1,737**
Support from the Department of Health and Social Care for mergers		-	**-**		-	**-**		-	**-**		-	**-**
Revenue from finance leases (variable lease receipts)		-	**-**		-	**-**		-	**-**		-	**-**
Revenue from operating leases		256	**256**		252	**252**		144	**144**		127	**127**
Amortisation of PFI deferred income / credits		-	**-**		-	**-**		-	**-**		-	**-**
Other income	13,774	-	**13,774**	14,231	-	**14,231**	16,477	-	**16,477**	16,395	-	**16,395**
Total other operating income	**46,809**	**2,912**	**49,721**	**52,601**	**3,599**	**56,200**	**49,485**	**2,800**	**52,285**	**54,686**	**3,474**	**58,160**
Of which:												
Related to continuing operations			49,721			56,200			52,285			58,160
Related to discontinued operations			-			-			-			-

** Non-patient care services to other bodies includes £6.50m income for The Health Informatics Service for IT services provided to other bodies and £4.253m income for Corporate Services for recharges to other bodies for use of buildings, including £3.592m to South West Yorkshire Partnerships Foundation Trust for use of the Dales unit.(In 2021/22 the Comparative figures were Group - £10.1m income for The Health Informatics Service for IT services provided to other bodies and £4.253m income for Corporate Services for recharges to other bodies for use of buildings, including £3.371m to South West Yorkshire Partnerships Foundation Trust for use of the Dales unit.

*** Group- Other contract income of £13.774m includes £9.273m sales of manufactured pharmaceutical products, £1.524m catering income, £1.073m car parking income (In 2021/22 the comparative figures were Group- Other contract income of £14.231m includes £11.48m sales of manufactured pharmaceutical products, £0.798m catering income, £0.313m Car parking Income) Trust - also includes income received from the subsidiary.

Note 5.1 Additional information on contract revenue (IFRS 15) recognised in the period - Group and Trust

	2022/23	2021/22
	£000	£000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end	4,273	2,443
Revenue recognised from performance obligations satisfied (or partially satisfied) in previous periods		

Note 5.2 Transaction price allocated to remaining performance obligations

	Group		Trust	
Revenue from existing contracts allocated to remaining performance obligations is expected to be recognised:	31 March 2023	31 March 2022	31 March 2023	31 March 2023
	£000	£000	£000	£000
within one year	13,156	7,450	13,156	7,450
after one year, not later than five years	352	399	352	399
after five years	290	387	387	387
Total revenue allocated to remaining performance obligations	**13,798**	**8,236**	**13,895**	**8,236**

The trust has exercised the practical expedients permitted by IFRS 15 paragraph 121 in preparing this disclosure. Revenue from (i) contracts with an expected duration of one year or less and (ii) contracts where the trust recognises revenue directly corresponding to work done to date is not disclosed.

Note 5.3 Income from activities arising from commissioner requested services - (Group and Trust)

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:

	2022/23	2021/22
	£000	£000
Income from services designated as commissioner requested services	435,433	414,653
Income from services not designated as commissioner requested services	51,306	49,323
Total	**486,739**	**463,976**

Note 5.4 Profits and losses on disposal of property, plant and equipment

The Trust disposed of Equipment in 2022/23 with a total gain of £1k, this was made up of a gain recognised on the termination of a lease for a ROU asset (£108k loss 2021/22)

Note 5.5 Fees and charges

The Trust does not have Income from fees and charges levied by the trust where the full cost exceeds £1 million.

Note 6 Operating leases - Calderdale and Huddersfield NHS Foundation Trust as lessor

This note discloses income generated in operating lease agreements where Calderdale and Huddersfield NHS Foundation Trust is the lessor.

The Trust has applied IFRS 16 to account for lease arrangements from 1 April 2022 without restatement of comparatives. Comparative disclosures in this note are presented on an IAS 17 basis. This includes a different maturity analysis of future minimum lease receipts under IAS 17 compared to IFRS 16.

The lease arrangements in place, with the Trust being the lessor are all for use of buildings or space within buildings owned by the Trust, are treated as operating leases.

Note 6.1 Operating lease income

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Lease receipts recognised as income in year:				
Minimum lease receipts	256	251	144	126
Variable lease receipts / contingent rents	-	1	-	1
Other		-		-
Total in-year operating lease income	**256**	**252**	**144**	**127**

Note 6.2 Future lease receipts

	31 March 2023	31 March 2023
	£000	£000
Future minimum lease receipts due at 31 March 2023:		
- not later than one year	6	6
- later than one year and not later than two years	2	2
- later than two years and not later than three years	-	-
- later than three years and not later than four years	-	-
- later than four years and not later than five years	-	-
- later than five years	-	-
Total	**8**	**8**

	31 March 2022	31 March 2022
	£000	£000
Future minimum lease receipts due at 31 March 2022:		
- not later than one year;	60	48
- later than one year and not later than five years;	53	8
- later than five years.	47	-
Total	**160**	**56**

Note 7.1 Operating expenses

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Purchase of healthcare from NHS and DHSC bodies	3,053	3,090	3,945	3,068
Purchase of healthcare from non-NHS and non-DHSC bodies	11,974	4,902	8,201	3,357
Purchase of social care	-	-	-	-
Staff and executive directors costs	355,265	325,553	342,614	314,625
Remuneration of non-executive directors	156	156	156	156
Supplies and services - clinical (excluding drugs costs)	34,290	39,924	4,055	7,644
Supplies and services - general	3,857	3,523	(518)	703
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	45,399	43,090	45,311	42,910
Inventories written down	-	0	-	0
Consultancy costs	42	228	42	228
Establishment	3,486	4,221	1,388	1,519
Premises	27,292	24,959	84,124	79,540
Transport (including patient travel)	2,211	1,036	855	1,081
Depreciation on property, plant and equipment	15,385	10,620	14,955	10,533
Amortisation on intangible assets	1,558	2,872	1,558	2,872
Net impairments	(7,410)	318	(7,410)	318
Movement in credit loss allowance: contract receivables / contract assets	35	121	35	121
Movement in credit loss allowance: all other receivables and investments	-	-	-	-
Increase/(decrease) in other provisions	850	1,426	850	1,426
Change in provisions discount rate(s)	(152)	24	(152)	24
Fees payable to the external auditor				
audit services- statutory audit	205	209	189	194
other auditor remuneration (external auditor only)	-	-	-	-
Internal audit costs	123	126	123	126
Clinical negligence	16,490	18,731	16,490	18,731
Legal fees	11	13	7	2
Insurance	-	-	-	-
Research and development	11	11	11	11
Education and training	1,812	1,301	1,246	972
Expenditure on short term leases (current year only)	465		472	
Expenditure on low value leases (current year only)	-		-	
Variable lease payments not included in the liability (current year only)	-		-	
Operating lease expenditure (comparative only)		3,287		2,878
Early retirements	-	-	-	-
Redundancy	-	-	-	-
Charges to operating expenditure for on-SoFP IFRIC 12 schemes (e.g. PFI / LIFT)	14,605	13,463	14,605	13,463
Other	2,497	3,244	79	1,008
Total	**533,508**	**506,449**	**533,230**	**507,509**
Of which:				
Related to continuing operations	533,508	506,449	533,230	507,509
Related to discontinued operations	-	-	-	-

Note 7.2 Other auditor remuneration - (Group and Trust)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Other auditor remuneration paid to the external auditor:				
1. Audit of accounts of any associate of the trust	-	-	-	-
2. Audit-related assurance services	-	-	-	-
3. Taxation compliance services	-	-	-	-
4. All taxation advisory services not falling within item 3 above	-	-	-	-
5. Internal audit services	-	-	-	-
6. All assurance services not falling within items 1 to 5	-	-	-	-
7. Corporate finance transaction services not falling within items 1 to 6 above	-	-	-	-
8. Other non-audit services not falling within items 2 to 7 above	-	-	-	-
Total	**-**	**-**	**-**	**-**

Note 7.3 Limitation on auditor's liability -(Group and Trust)

There is £1m limitation on auditor's liability for external audit work carried out for the financial years 2022/23 and 2021/22.

Note 8 Impairment of assets - (Group and Trust)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Net impairments charged to operating surplus / deficit resulting from:				
Loss or damage from normal operations	-	-	-	-
Over specification of assets	-	-	-	-
Abandonment of assets in course of construction	-	-	-	-
Unforeseen obsolescence	95	-	95	-
Loss as a result of catastrophe	-	-	-	-
Changes in market price	(7,505)	318	(7,505)	318
Other	-	-	-	-
Total net impairments charged to operating surplus / deficit	**(7,410)**	**318**	**(7,410)**	**318**
Impairments charged to the revaluation reserve	(3,258)	(1,095)	(3,258)	(1,095)
Total net impairments	**(10,668)**	**(777)**	**(10,668)**	**(777)**

The impairments and reversal of impairments charged to operating costs and the revaluation reserve are due to changes in market values and all relate to Land and Buildings, and the Unforeseen obsolescence of an IT asset.

Note 9 Employee benefits

	Group		Trust	
	2022/23 Total £000	2021/22 Total £000	2022/23 Total £000	2021/22 Total £000
Salaries and wages	269,109	252,070	258,306	242,798
Social security costs	28,120	24,077	27,217	23,373
Apprenticeship levy	1,278	1,208	1,243	1,177
Employer's contributions to NHS pensions	42,804	40,779	41,962	39,895
Pension cost - other	317	130	250	92
Other post employment benefits	-	-	-	-
Other employment benefits	-	-	-	-
Termination benefits	-	-	-	-
Temporary staff (including agency)	14,354	7,636	14,354	7,636
Total gross staff costs	**355,982**	**325,900**	**343,331**	**314,972**
Recoveries in respect of seconded staff	-	-	-	-
Total staff costs	**355,982**	**325,900**	**343,331**	**314,972**
Of which				
Costs capitalised as part of assets	717	348	717	348
Net Staff costs	355,265	325,553	342,614	314,625

Note 9.1 Retirements due to ill-health

During 2022/23 there were 3 early retirements from the trust agreed on the grounds of ill-health (none in the year ended 31 March 2022). The estimated additional pension liabilities of these ill-health retirements is £185k (0k in 2021/22).

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

Note 10 Pension costs

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on valuation data as at 31 March 2022, updated to 31 March 2023 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

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

b) Full actuarial (funding) valuation

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

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

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

Other Pension costs

The Foundation Trust Group offers an additional defined contribution workplace pension scheme, the National Employment Savings Scheme (NEST) for those staff ineligible to contribute to the NHS Pension.

The cost to the Foundation Trust of participating in the scheme is taken as equal to the contributions payable to that scheme for the accounting period.

Employer's contributions to NEST - Group 22/23 £0.317m (21/22 £0.130m) Trust - 22/23 £0.250 (21/22 £0.092m)

Note 11 Finance income - (Group and Trust)

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

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Interest on bank accounts	894	21	851	20
Interest income on finance leases	-	-	3,069	3,269
Interest on other investments / financial assets	178	63	213	134
Other finance income	-	-	-	-
Total finance income	**1,072**	**84**	**4,132**	**3,423**

Note 12.1 Finance expenditure

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

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Interest expense:				
Interest on loans from the Department of Health and Social Care	383	435	383	435
Interest on other loans	-	-	-	-
Interest on overdrafts	-	-		
Interest on lease obligations	202	-	3,836	3,985
Interest on late payment of commercial debt	0	0	-	-
Main finance costs on PFI and LIFT schemes obligations	5,775	6,032	5,775	6,032
Contingent finance costs on PFI and LIFT scheme obligations	8,053	6,483	8,053	6,483
Total interest expense	**14,414**	**12,950**	**18,047**	**16,935**
Unwinding of discount on provisions	(2)	-	(2)	-
Other finance costs	-	-	-	-
Total finance costs	**14,412**	**12,950**	**18,045**	**16,935**

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

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Total liability accruing in year under this legislation as a result of late payments	-	-	-	-
Amounts included within interest payable arising from claims made under this legislation	0	0	0	0
Compensation paid to cover debt recovery costs under this legislation	-	-	-	-

Note 13 Other gains / (losses)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Gains on disposal of assets	1	7	1	7
Losses on disposal of assets	-	(115)	-	(115)
Total gains / (losses) on disposal of assets	**1**	**(108)**	**1**	**(108)**
Gains / (losses) on foreign exchange	-	-	-	-
Fair value gains / (losses) on investment properties	-	-	-	-
Fair value gains / (losses) on financial assets / investments	-	-	-	-
Fair value gains / (losses) on financial liabilities	-	-	1	-
Recycling gains / (losses) on disposal of financial assets mandated as fair value through OCI	-	-	-	-
Gains/(losses) on remeasurement of finance lease receivables (lessor)	-	-	-	-
Gains/(losses) on termination of finance leases (lessor)	-	-	-	-
Other gains / (losses)	-	-	-	-
Total other gains / (losses)	**1**	**(108)**	**1**	**(108)**

Note 14 Discontinued operations

The Trust had no discontinued operations to disclose in 2022/23 or 2021/22

Note 15.1 Intangible assets - 2022/23

Group	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 - brought forward	**254**	**13,155**	**(0)**	**13,409**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	**-**
Transfers by absorption	-	-	-	**-**
Additions	286	-	-	**286**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	371	-	**371**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Valuation / gross cost at 31 March 2023	**540**	**13,526**	**(0)**	**14,066**
Amortisation at 1 April 2022 - brought forward	**237**	**7,272**	**-**	**7,510**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	**-**
Transfers by absorption	-	-	-	**-**
Provided during the year	16	1,542	-	**1,558**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Amortisation at 31 March 2023	**253**	**8,814**	**-**	**9,067**
Net book value at 31 March 2023	**287**	**4,711**	**(0)**	**4,998**
Net book value at 1 April 2022	**16**	**5,882**	**(0)**	**5,899**

Note 15.2 Intangible assets - 2021/22

Group	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 - as previously stated	**254**	**12,540**	**(0)**	**12,794**
Transfers by absorption	-	-	-	**-**
Additions	-	615	-	**615**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Valuation / gross cost at 31 March 2022	**254**	**13,155**	**(0)**	**13,409**
Amortisation at 1 April 2021 - as previously stated	**222**	**4,415**	**-**	**4,637**
Transfers by absorption	-	-	-	**-**
Provided during the year	15	2,857	-	**2,872**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Amortisation at 31 March 2022	**237**	**7,272**	**-**	**7,510**
Net book value at 31 March 2022	**16**	**5,882**	**(0)**	**5,899**
Net book value at 1 April 2021	**31**	**8,125**	**(0)**	**8,156**

The 21/22 values have been restated due to an error in classification between Property Plant and Equipment, and Intangibles, increasing Intangibles by £371k

Note 15.3 Intangible assets - 2022/23

Trust	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 - brought forward	**254**	**13,155**	**(0)**	**13,409**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	**-**
Transfers by absorption	-	-	-	**-**
Additions	286	-	-	**286**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	371	-	**371**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Valuation / gross cost at 31 March 2023	**540**	**13,526**	**(0)**	**14,066**
Amortisation at 1 April 2022 - brought forward	**237**	**7,272**	**-**	**7,510**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	**-**
Transfers by absorption	-	-	-	**-**
Provided during the year	16	1,542	-	**1,558**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Amortisation at 31 March 2023	**253**	**8,814**	**-**	**9,067**
Net book value at 31 March 2023	**287**	**4,711**	**(0)**	**4,998**
Net book value at 1 April 2022	**16**	**5,882**	**(0)**	**5,899**

Note 15.4 Intangible assets - 2021/22

Trust	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 - as previously stated	**254**	**12,540**	**(0)**	**12,794**
Transfers by absorption	-	-	-	**-**
Additions	-	615	-	**615**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Valuation / gross cost at 31 March 2022	**254**	**13,155**	**(0)**	**13,409**
Amortisation at 1 April 2021 - as previously stated	**222**	**4,415**	**-**	**4,637**
Transfers by absorption	-	-	-	**-**
Provided during the year	15	2,857	-	**2,872**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Amortisation at 31 March 2022	**237**	**7,272**	**-**	**7,510**
Net book value at 31 March 2022	**16**	**5,882**	**(0)**	**5,899**
Net book value at 1 April 2021	**31**	**8,125**	**(0)**	**8,156**

Note 16.1 Property, plant and equipment - 2022/23

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2022 - brought forward	**10,960**	**117,325**	**(0)**	**11,334**	**47,262**	**85**	**44,794**	**2,856**	**234,615**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	-	(59)	-	-	-	**(59)**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Additions	-	1,941	-	17,075	8,554	-	2,014	1,223	**30,809**
Impairments	(790)	(3,536)	-	-	-	-	(95)	-	**(4,421)**
Reversals of impairments	-	10,657	-	-	-	-	-	-	**10,657**
Revaluations	-	391	-	-	-	-	-	-	**391**
Reclassifications	-	924	-	(3,266)	1,943	-	(166)	195	**(371)**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(579)	-	-	-	**(579)**
Valuation/gross cost at 31 March 2023	**10,170**	**127,703**	**(0)**	**25,143**	**57,120**	**85**	**46,546**	**4,274**	**271,040**
Accumulated depreciation at 1 April 2022 - brought forward	**-**	**0**	**(0)**	**-**	**29,609**	**75**	**25,778**	**1,858**	**57,319**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	-	(36)	-	-	-	**(36)**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	4,041	-	-	3,861	2	4,727	146	**12,778**
Impairments	-	(0)	-	-	-	-	-	-	**(0)**
Reversals of impairments	-	0	-	-	-	-	-	-	**0**
Revaluations	-	(4,041)	-	-	-	-	-	-	**(4,041)**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(579)	-	-	-	**(579)**
Accumulated depreciation at 31 March 2023	**-**	**0**	**(0)**	**-**	**32,855**	**77**	**30,505**	**2,005**	**65,440**
Net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**25,143**	**24,265**	**8**	**16,042**	**2,269**	**205,600**
Net book value at 1 April 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,653**	**10**	**19,016**	**998**	**177,296**

Note 16.2 Property, plant and equipment - 2021/22

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 - as previously stated	**10,160**	**115,158**	**(0)**	**8,329**	**43,008**	**85**	**35,734**	**2,335**	**214,808**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Additions	-	5,215	-	5,937	4,985	-	7,562	52	**23,751**
Impairments	-	(2,770)	-	-	-	-	-	-	**(2,770)**
Reversals of impairments	800	2,747	-	-	-	-	-	-	**3,547**
Revaluations	-	(3,815)	-	-	-	-	-	-	**(3,815)**
Reclassifications	-	791	-	(2,933)	175	-	1,498	469	**0**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(906)	-	-	-	**(906)**
Valuation/gross cost at 31 March 2022	**10,960**	**117,325**	**(0)**	**11,334**	**47,262**	**85**	**44,794**	**2,856**	**234,615**
Accumulated depreciation at 1 April 2021 - as previously stated	**-**	**0**	**(0)**	**-**	**27,216**	**67**	**22,247**	**1,775**	**51,306**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	3,815	-	-	3,183	8	3,530	83	**10,620**
Impairments	-	-	-	-	-	-	-	-	**-**
Reversals of impairments	-	-	-	-	-	-	-	-	**-**
Revaluations	-	(3,815)	-	-	-	-	-	-	**(3,815)**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(791)	-	-	-	**(791)**
Accumulated depreciation at 31 March 2022	**-**	**0**	**(0)**	**-**	**29,609**	**75**	**25,778**	**1,858**	**57,319**
Net book value at 31 March 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,653**	**10**	**19,016**	**998**	**177,296**
Net book value at 1 April 2021	**10,160**	**115,158**	**(0)**	**8,329**	**15,791**	**18**	**13,487**	**559**	**163,503**

Note 16.3 Property, plant and equipment financing - 31 March 2023

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	10,170	61,864	(0)	25,143	21,652	8	15,965	2,006	**136,808**
On-SoFP PFI contracts and other service concession arrangements	-	65,017	-	-	-	-	-	-	**65,017**
Off-SoFP PFI residual interests	-	-	-	-	-	-	-	-	**-**
Owned - donated/granted	-	822	-	-	2,614	-	77	263	**3,775**
Total net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**25,143**	**24,265**	**8**	**16,042**	**2,269**	**205,600**

Note 16.4 Property, plant and equipment financing - 31 March 2022

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	10,960	53,634	(0)	11,334	14,978	10	19,016	998	**110,930**
Finance leased	-	-	-	-	24	-	-	-	**24**
On-SoFP PFI contracts and other service concession arrangements	-	62,841	-	-	-	-	-	-	**62,841**
Off-SoFP PFI residual interests	-	-	-	-	-	-	-	-	**-**
Owned - donated/granted	-	850	-	-	2,651	-	-	-	**3,501**
Total net book value at 31 March 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,653**	**10**	**19,016**	**998**	**177,296**

Note 16.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2023

Group	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	-	247	-	-	-	-	-	-	**247**
Not subject to an operating lease	10,170	127,455	(0)	25,143	24,265	8	16,042	2,269	**205,353**
Total net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**25,143**	**24,265**	**8**	**16,042**	**2,269**	**205,600**

Note 16.6 Property, plant and equipment - 2022/23

Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2022 - brought forward	**10,960**	**117,325**	**(0)**	**11,334**	**46,571**	**31**	**44,734**	**2,849**	**233,803**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	-	(59)	-	-	-	**(59)**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Additions	-	1,941	-	16,387	6,936	-	2,014	1,223	**28,503**
Impairments	(790)	(3,536)	-	-	-	-	(95)	-	**(4,421)**
Reversals of impairments	-	10,657	-	-	-	-	-	-	**10,657**
Revaluations	-	391	-	-	-	-	-	-	**391**
Reclassifications	-	924	-	(3,266)	2,087	-	(166)	51	**(371)**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(579)	-	-	-	**(579)**
Valuation/gross cost at 31 March 2023	**10,170**	**127,703**	**(0)**	**24,455**	**54,955**	**31**	**46,486**	**4,123**	**267,923**
Accumulated depreciation at 1 April 2022 - brought forward	**-**	**0**	**(0)**	**-**	**29,380**	**31**	**25,717**	**1,858**	**56,985**
IFRS 16 implementation - reclassification of existing finance leased assets to right of use assets	-	-	-	-	(36)	-	-	-	**(36)**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	4,041	-	-	3,778	-	4,727	146	**12,693**
Impairments	-	(0)	-	-	-	-	-	-	**(0)**
Reversals of impairments	-	0	-	-	-	-	-	-	**0**
Revaluations	-	(4,041)	-	-	-	-	-	-	**(4,041)**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(579)	-	-	-	**(579)**
Accumulated depreciation at 31 March 2023	**-**	**0**	**(0)**	**-**	**32,542**	**31**	**30,445**	**2,004**	**65,022**
Net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**24,455**	**22,413**	**0**	**16,042**	**2,119**	**202,901**
Net book value at 1 April 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,192**	**0**	**19,017**	**991**	**176,818**

Note 16.7 Property, plant and equipment - 2021/22

Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 - as previously stated	**10,160**	**115,158**	**(0)**	**8,329**	**42,428**	**31**	**35,674**	**2,328**	**214,107**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Additions	-	5,215	-	5,937	4,875	-	7,562	52	**23,640**
Impairments	-	(2,770)	-	-	-	-	-	-	**(2,770)**
Reversals of impairments	800	2,747	-	-	-	-	-	-	**3,547**
Revaluations	-	(3,815)	-	-	-	-	-	-	**(3,815)**
Reclassifications	-	791	-	(2,933)	175	-	1,498	469	**0**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(906)	-	-	-	**(906)**
Valuation/gross cost at 31 March 2022	**10,960**	**117,325**	**(0)**	**11,334**	**46,571**	**31**	**44,734**	**2,849**	**233,803**
Accumulated depreciation at 1 April 2021 - as previously stated	**-**	**0**	**(0)**	**-**	**27,054**	**31**	**22,199**	**1,775**	**51,058**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	3,815	-	-	3,117	-	3,518	83	**10,533**
Impairments	-	-	-	-	-	-	-	-	**-**
Reversals of impairments	-	-	-	-	-	-	-	-	**-**
Revaluations	-	(3,815)	-	-	-	-	-	-	**(3,815)**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(791)	-	-	-	**(791)**
Accumulated depreciation at 31 March 2022	**-**	**0**	**(0)**	**-**	**29,380**	**31**	**25,717**	**1,858**	**56,985**
Net book value at 31 March 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,192**	**0**	**19,017**	**991**	**176,818**
Net book value at 1 April 2021	**10,160**	**115,158**	**(0)**	**8,329**	**15,374**	**0**	**13,475**	**553**	**163,049**

Note 16.8 Property, plant and equipment financing - 31 March 2023

Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	10,170	61,864	(0)	24,455	19,799	0	15,965	1,856	**134,109**
On-SoFP PFI contracts and other service concession arrangements	-	65,017	-	-	-	-	-	-	**65,017**
Off-SoFP PFI residual interests	-	-	-	-	-	-	-	-	**-**
Owned - donated/granted	-	822	-	-	2,614	-	77	263	**3,775**
Total net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**24,455**	**22,413**	**0**	**16,042**	**2,119**	**202,901**

Note 16.9 Property, plant and equipment financing - 31 March 2022

Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	10,960	53,634	(0)	11,334	14,517	0	18,646	991	**110,081**
Finance leased	-	-	-	-	24	-	-	-	**24**
On-SoFP PFI contracts and other service concession arrangements	-	62,841	-	-	-	-	-	-	**62,841**
Off-SoFP PFI residual interests	-	-	-	-	-	-	-	-	**-**
Owned - donated/granted	-	850	-	-	2,651	-	-	-	**3,501**
Total net book value at 31 March 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,192**	**0**	**18,646**	**991**	**176,447**

Note 17 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2023

Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	-	247	-	-	-	-	-	-	**247**
Not subject to an operating lease	10,170	127,455	(0)	24,455	22,413	0	16,042	2,119	**202,654**
Total net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**24,455**	**22,413**	**0**	**16,042**	**2,119**	**202,901**

Note 18 Donations of property, plant and equipment - (Group and Trust)

During 2022/23 the Trust received cash from Calderdale and Huddersfield Charitable Funds of £443k (£172.8kk 2021/22) for items of equipment to be purchased which included: enhancement of facilities a the New Child development centre, MRI Ambient Experience Retinal camera for Neonates, Pasteuriser (Donated Breast Milk) and Transport incubators. Donations totalling £0.105m (£0.658m 2021/22) of property, plant and equipment assets were received from DHSC as part of the Coronavirus pandemic response in 2022/23, which included Patient Monitor and Syringe Drivers

Note 19 Revaluations of property, plant and equipment

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

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

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

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.

A full on-site valuation was carried out as at 31st March 2023. . Valuations are carried out by professionally qualified valuers in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual.

Note 20 Leases - Calderdale and Huddersfield NHS Foundation Trust as a lessee

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

The Trust has entered in to leases for Land & Buildings, Plant and machinery and Transport equipment

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 20.1 Right of use assets - 2022/23

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Intangible assets £000	Total £000	Of which: leased from DHSC group bodies £000
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	-	59	-	-	-	-	**59**	-
IFRS 16 implementation - adjustments for existing operating leases / subleases	21,324	1,273	306	-	-	-	**22,903**	1,057
Transfers by absorption	-	-	-	-	-	-	**-**	-
Additions	-	162	-	-	-	-	**162**	-
Remeasurements of the lease liability	-	-	-	-	-	-	**-**	-
Movements in provisions for restoration / removal costs	-	-	-	-	-	-	**-**	-
Impairments	-	-	-	-	-	-	**-**	-
Reversal of impairments	-	-	-	-	-	-	**-**	-
Revaluations	31	-	-	-	-	-	**31**	-
Reclassifications	-	-	-	-	-	-	**-**	-
Disposals / derecognition	-	(20)	-	-	-	-	**(20)**	-
Valuation/gross cost at 31 March 2023	**21,355**	**1,474**	**306**	**-**	**-**	**-**	**23,135**	**1,057**
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	-	36	-	-	-	-	**36**	-
IFRS 16 implementation - adjustments for existing subleases	-	-	-	-	-	-	**-**	-
Transfers by absorption	-	-	-	-	-	-	**-**	-
Provided during the year	1,773	681	153	-	-	-	**2,607**	205
Impairments	-	-	-	-	-	-	**-**	-
Reversal of impairments	-	-	-	-	-	-	**-**	-
Revaluations	-	-	-	-	-	-	**-**	-
Reclassifications	-	-	-	-	-	-	**-**	-
Disposals / derecognition	-	-	-	-	-	-	**-**	-
Accumulated depreciation at 31 March 2023	**1,773**	**717**	**153**	**-**	**-**	**-**	**2,642**	**205**
Net book value at 31 March 2023	**19,583**	**757**	**153**	**-**	**-**	**-**	**20,493**	**852**

Net book value of right of use assets leased from other NHS providers	12
Net book value of right of use assets leased from other DHSC group bodies	840

Note 20.2 Right of use assets - 2022/23

Trust	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Intangible assets £000	Total £000	Of which: leased from DHSC group bodies £000
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	-	59	-	-	-	-	**59**	-
IFRS 16 implementation - adjustments for existing operating leases / subleases	19,706	1,096	-	-	-	-	**20,802**	1,057
Transfers by absorption	-	-	-	-	-	-	**-**	-
Additions	-	2,050	-	-	-	-	**2,050**	-
Remeasurements of the lease liability	-	-	-	-	-	-	**-**	-
Movements in provisions for restoration / removal costs	-	-	-	-	-	-	**-**	-
Impairments	-	-	-	-	-	-	**-**	-
Reversal of impairments	-	-	-	-	-	-	**-**	-
Revaluations	31	-	-	-	-	-	**31**	-
Reclassifications	-	-	-	-	-	-	**-**	-
Disposals / derecognition	-	(20)	-	-	-	-	**(20)**	-
Valuation/gross cost at 31 March 2023	**19,737**	**3,185**	**-**	**-**	**-**	**-**	**22,922**	**1,057**
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	-	36	-	-	-	-	**36**	-
IFRS 16 implementation - adjustments for existing subleases	-	-	-	-	-	-	**-**	-
Transfers by absorption	-	-	-	-	-	-	**-**	-
Provided during the year	1,648	614	-	-	-	-	**2,262**	205
Impairments	-	-	-	-	-	-	**-**	-
Reversal of impairments	-	-	-	-	-	-	**-**	-
Revaluations	-	-	-	-	-	-	**-**	-
Reclassifications	-	-	-	-	-	-	**-**	-
Disposals / derecognition	-	-	-	-	-	-	**-**	-
Accumulated depreciation at 31 March 2023	**1,648**	**650**	**-**	**-**	**-**	**-**	**2,298**	**205**
Net book value at 31 March 2023	**18,088**	**2,536**	**-**	**-**	**-**	**-**	**20,624**	**852**
Net book value of right of use assets leased from other NHS providers								12
Net book value of right of use assets leased from other DHSC group bodies								840

Note 20.3 Revaluations of right of use assets - Group and Trust

A valuation of -Land and Building Right of Use assets was carried out as at 31st March 2023.
Valuations are carried out by professionally qualified valuers in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual.

Note 20.4 Reconciliation of the carrying value of lease liabilities - Group and Trust

Lease liabilities are included within borrowings in the statement of financial position. A breakdown of borrowings is disclosed in note 32.

	Group	Trust
	2022/23	2022/23
	£000	£000
Carrying value at 31 March 2022	**33**	**60,970**
IFRS 16 implementation - adjustments for existing operating leases	21,351	19,206
Transfers by absorption	-	-
Lease additions	162	237
Lease liability remeasurements	-	-
Interest charge arising in year	202	3,836
Early terminations	(21)	(21)
Lease payments (cash outflows)	(2,623)	(10,677)
Other changes	-	-
Carrying value at 31 March 2023	**19,104**	**73,551**

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

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

Income generated from subleasing right of use assets in £6k and is included within revenue from operating leases in note 4.

Note 20.5 Maturity analysis of future lease payments at 31 March 2023 Group and Trust

	Group		Trust	
	Total	Of which leased from DHSC group bodies:	Total	leased from DHSC group bodies:
	31 March 2023	31 March 2023	31 March 2023	31 March 2023
	£000	£000	£000	£000
Undiscounted future lease payments payable in:				
- not later than one year;	2,243	222	9,625	222
- later than one year and not later than five years;	5,269	425	33,805	425
- later than five years.	11,782	175	50,115	175
Total gross future lease payments	**19,294**	**822**	**93,545**	**822**
Finance charges allocated to future periods	(191)	(8)	(19,995)	(8)
Net lease liabilities at 31 March 2023	**19,103**	**814**	**73,550**	**814**
Of which:				
Leased from other NHS providers	2,181	221	6,603	221
Leased from other DHSC group bodies	16,922	593	66,947	593

Note 20.6 Maturity analysis of finance lease liabilities at 31 March 2022 (IAS 17 basis) Group and Trust

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

	Group	Trust
	31 March 2022	31 March 2022
		Restated*
	£000	£000
Undiscounted future lease payments payable in:		
- not later than one year;	8	8,444
- later than one year and not later than five years;	24	29,508
- later than five years.	-	46,503
Total gross future lease payments	**33**	**84,455**
Finance charges allocated to future periods	-	(23,484)
Net finance lease liabilities at 31 March 2022	**33**	**60,970**
of which payable:		
- not later than one year;	8	12,098
- later than one year and not later than five years;	24	17,760
- later than five years.	-	31,113
Total of future minimum sublease payments to be received at the reporting date	-	-

* 21/22 values restated to include Finance charges allocated for future periods.

Note 20.7 Commitments in respect of operating leases at 31 March 2022 (IAS 17 basis)

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

	Group	Trust
	2021/22	2021/22
	£000	£000
Operating lease expense		
Minimum lease payments	3,293	2,884
Contingent rents	-	-
Less sublease payments received	(6)	(6)
Total	**3,287**	**2,878**

	31 March 2022	31 March 2022
	£000	£000
Future minimum lease payments due:		
- not later than one year;	2,584	2,236
- later than one year and not later than five years;	8,768	7,798
- later than five years.	11,456	10,475
Total	**22,809**	**20,509**
Future minimum sublease payments to be received	(14)	(14)

Note 20.8 Initial application of IFRS 16 on 1 April 2022

IFRS 16 as adapted and interpreted for the public sector by HM Treasury has been applied to leases in these financial statements with an initial application date of 1 April 2022.

The standard has been applied using a modified retrospective approach without the restatement of comparatives. Practical expedients applied by the Trust on initial application are detailed in the leases accounting policy in note 14.

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

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

	Group	Trust
	1 April 2022	2022
	£000	£000
Operating lease commitments under IAS 17 at 31 March 2022	**22,809**	**20,509**
Impact of discounting at the incremental borrowing rate		
IAS 17 operating lease commitment discounted at incremental borrowing rate	**21,372**	**19,217**
Less:		
Commitments for short term leases	-	-
Commitments for leases of low value assets	(555)	(555)
Commitments for leases that had not commenced as at 31 March 2022	-	
Irrecoverable VAT previously included in IAS 17 commitment	-	-
Services included in IAS 17 commitment not included in the IFRS 16 liability	-	-
Other adjustments:		
Differences in the assessment of the lease term	-	-
Public sector leases without full documentation previously excluded from operating lease commitments	-	-
Variable lease payments based on an index or rate	-	-
Rent increases/(decreases) reflected in the lease liability, not previously reflected in the IAS 17 commitment	587	597
Amounts payable under residual value guarantees	-	-
Termination penalties not previously included in commitment	-	-
Finance lease liabilities under IAS 17 as at 31 March 2022	33	60,970
Other adjustments	(53)	(53)
Total lease liabilities under IFRS 16 as at 1 April 2022	**21,384**	**80,176**

Note 21 Investments in associates and joint ventures

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Carrying value at 1 April - brought forward	**4,177**	**3,912**	**4,177**	**3,912**
Transfers by absorption	-	-	-	-
Acquisitions in year	-	-	-	-
Share of profit / (loss)	1,847	265	1,847	265
Net impairments	-	-	-	-
Transfers to / from assets held for sale	-	-	-	-
Disbursements / dividends received	-	-	-	-
Disposals	-	-	-	-
Share of Other Comprehensive Income	-	-	-	-
Other equity movements	-	-	-	-
Carrying value at 31 March	**6,023**	**4,177**	**6,023**	**4,177**

Note 22 Other investments / financial assets (non-current)

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Carrying value at 1 April - brought forward	**-**	**-**	**527**	**1,553**
Prior period adjustments		-		-
Carrying value at 1 April - restated	**-**	**-**	**527**	**1,553**
Transfers by absorption	-	-	-	-
Acquisitions in year	-	-	-	-
Movement in fair value through income and expenditure	-	-	-	-
Movement in fair value through OCI	-	-	-	-
Net impairments	-	-	-	-
Transfers to / from assets held for sale	-	-	-	-
Amortisation at the effective interest rate	-	-	-	-
Current portion of loans receivable transferred to current financial assets	-	-	(527)	(1,026)
Disposals	-	-	-	-
Carrying value at 31 March	**-**	**-**	**-**	**527**

Note 22.1 Other investments / financial assets (current)

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Loans receivable within 12 months transferred from non-current financial assets	-	-	527	1,026
Deposits with the National Loans Fund	-	-	-	-
Other current financial assets	3,300	4,000	3,300	4,004
Total current investments / financial assets	**3,300**	**4,000**	**3,827**	**5,030**

Note 23 Disclosure of interests in other entities

The Trust entered into a joint venture with Henry Boot Development Ltd on 24th March 2011. This partnership is the Pennine Property Partnership LLP (PPP LLP) and is owned 50/50 by the Trust and Assura Properties Plc who acquired Henry Boot Development Ltd stake in the joint venture in September 2022.

It developed a new 56,000 sq. ft. healthcare facility following the exchange of a pre-let agreement with the Trust to operate the building.

The development involved the substantial reconstruction and refurbishment of an existing derelict stone mill, known as Acre Mill, and now provides a range of modern outpatient facilities. The facility has been in use since the end of January 2015.

The Pennine Property Partnership LLP's principal place of business is within the UK.

The Trust has used the equity accounting method.

There are no contingent liabilities of the JV for which the Trust is jointly and contingently liable.

The JV has no capital commitments.

Disclosure of aggregate amounts for assets and liabilities of jointly controlled operations	**2022/23**	**2021/22**
	£000	**£000**
Non current assets	17,800	15,205
Current assets	1,719	419
Total assets	**19,519**	**15,624**
Current liabilities	(7,472)	(4,675)
Non current liabilities		(2,595)
Total liabilities	**(7,472)**	**(7,270)**
Net Assets Attributable to members	**12,047**	**8,354**
Operating income	1,569	769
Operating expenses	(491)	(200)
Fair Value revaluation Gain	-	-
Surplus /(deficit) for the year	**1,078**	**569**

Note 24 Inventories

	Group		**Trust**	
	31 March 2023	**31 March 2022**	**31 March 2023**	**31 March 2022**
	£000	**£000**	**£000**	**£000**
Drugs	2,839	2,437	2,298	1,895
Work In progress	322	212	322	212
Consumables	4,863	4,963	3,473	3,353
Energy	-	-	-	-
Other	-	-	-	-
Total inventories	**8,024**	**7,612**	**6,092**	**5,460**
of which:				
Held at fair value less costs to sell	-	-	-	-

Inventories recognised in expenses for the year were £84,728k (2021/22: £82,450k). Write-down of inventories recognised as expenses for the year were £0k (2021/22: £0k).

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2022/23 the Trust received £914k of items purchased by DHSC (2021/22: £1,311k).

These inventories were recognised as additions to inventory at deemed cost with the corresponding benefit recognised in income. The utilisation of these items is included in the expenses disclosed above.

Note 25 Receivables	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Current				
Contract receivables	30,154	17,623	30,471	18,778
Contract assets	-	-	-	-
Capital receivables	-	82	4	82
Allowance for impaired contract receivables / assets	(1,315)	(1,661)	(1,315)	(1,661)
Allowance for other impaired receivables	-	-	-	-
Deposits and advances	-	-	-	-
Prepayments (non-PFI)	4,282	4,525	3,303	2,991
PFI prepayments - capital contributions	-	-	-	-
PFI lifecycle prepayments	-	-	-	-
Interest receivable	-	-	-	-
Finance lease receivables	-	-	4,045	3,833
Operating lease receivables	-	-	-	-
PDC dividend receivable	40	453	40	453
VAT receivable	2,222	1,741	2,778	1,790
Corporation and other taxes receivable	-	-	-	-
Other receivables*	25	-	25	-
Total current receivables	**35,408**	**22,762**	**39,350**	**26,266**
Non-current				
Contract receivables	2,601	3,212	2,601	3,212
Contract assets	-	-	-	-
Capital receivables	-	1,279	-	1,279
Allowance for impaired contract receivables / assets	(664)	(671)	(664)	(671)
Allowance for other impaired receivables	-	-	-	-
Deposits and advances	-	-	-	-
Prepayments (non-PFI)	-	-	-	-
PFI prepayments - capital contributions	-	-	-	-
PFI lifecycle prepayments	-	-	-	-
Interest receivable	-	-	-	-
Finance lease receivables	-	-	50,906	54,950
Operating lease receivables	-	-	-	-
VAT receivable	-	696	-	696
Corporation and other taxes receivable	-	-	-	-
Other receivables*	993	-	993	-
Total non-current receivables	**2,930**	**4,515**	**53,836**	**59,466**
Of which receivable from NHS and DHSC group bodies:				
Current	22,542	10,721	22,454	10,632
Non-current	993	-	993	-

Within receivables, £492k, is due to the Trust from the subsidiary CHS. The Finance lease receivables are all due to the Trust from the subsidiary CHS.

* Other receivables includes Clinician pension tax reimbursement funding from NHSE, this was included within Contract receivables in 21/22

Note 25.1 Allowances for credit losses

	Group 2022/23		Group 2021/22	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 April - brought forward	**2,332**	**-**	**2,777**	**-**
Transfers by absorption	-	-	-	-
New allowances arising	202	-	226	-
Changes in existing allowances	-	-	-	-
Reversals of allowances	(167)	-	(105)	-
Utilisation of allowances (write offs)	(389)	-	(566)	-
Changes arising following modification of contractual cash flows	-	-	-	-
Foreign exchange and other changes	-	-	-	-
Allowances as at 31 Mar 2023	**1,979**	**-**	**2,332**	**-**

	Trust 2022/23		Trust 2021/22	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 April - brought forward	**2,332**	**-**	**2,777**	**-**
Prior period adjustments			-	-
Allowances as at 1 April - restated	**2,332**	**-**	**2,777**	**-**
Allowances at start of period for new FTs	-	-	-	-
Transfers by absorption	-	-	-	-
New allowances arising	202	-	226	-
Changes in existing allowances	-	-	-	-
Reversals of allowances	(167)	-	(105)	-
Utilisation of allowances (write offs)	(389)	-	(566)	-
cash flows	-	-	-	-
Foreign exchange and other changes	-	-	-	-
Allowances as at 31 Mar 2023	**1,979**	**-**	**2,332**	**-**

Note 26 Finance leases (Calderdale and Huddersfield NHS Foundation Trust as a lessor) Group

This note discloses future lease payments receivable from lease arrangements classified as finance leases where the Calderdale and Huddersfield NHS Foundation Trust is the lessor.

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

Note 26.1 Reconciliation of the carrying value of finance lease receivables (net investment in the lease)

Group	**2022/23**
	£000
Finance lease receivables at 31 March 2022	**-**
IFRS 16 implementation - adjustments for existing subleases	-
Transfers by absorption	-
Additions	-
Interest arising (unwinding of discount)	-
Remeasurements of lease receivables	-
Lease receipts (cash payments received)	-
Derecognition due to early termination	-
Finance lease receivables at 31 March 2023	**-**

Note 26.2 Finance lease receivables maturity analysis as at 31 March 2023

Group	**Total**	Of which leased to DHSC group bodies:
	31 March 2023	**31 March 2023**
	£000	**£000**
Undiscounted future lease receipts receivable in:		
- not later than one year;	-	-
- later than one year and not later than two years;	-	-
- later than two years and not later than three years;	-	-
- later than three years and not later than four years;	-	-
- later than four years and not later than five years;	-	-
- later than five years.	-	-
Total future finance lease payments to be received	**-**	**-**
Estimated value of unguaranteed residual interest	-	-
Unearned interest income	-	-
Allowance for uncollectable lease payments	-	-
Net investment in lease (net lease receivable)	**-**	**-**
of which		
Leased to other NHS providers		-
Leased to other DHSC group bodies		-

Note 26.3 Finance lease receivables as at 31 March 2022 (IAS 17 basis)

Group	**31 March 2022**
Undiscounted future lease receipts receivable in:	**£000**
- not later than one year;	-
- later than one year and not later than five years;	-
- later than five years.	-
Total future finance lease payments to be received	**-**
Unearned interest income	-
Allowance for uncollectable lease payments	-
Net investment in lease (net lease receivable)	**-**
of which those receivable in:	
- not later than one year;	-
- later than one year and not later than five years;	-
- later than five years.	-
The unguaranteed residual value accruing to the lessor	-
Contingent rents recognised as income in the period	-

Note 26.4 Finance leases (Calderdale and Huddersfield NHS Foundation Trust as a lessor)Trust

This note discloses future lease payments receivable from lease arrangements classified as finance leases where the Calderdale and Huddersfield NHS Foundation Trust is the lessor.

The Trust has a finance lease in place with Calderdale and Huddersfield Solutions Ltd (Subsidiary) Buildings

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 26.5 Reconciliation of the carrying value of finance lease receivables (net investment in the lease)

Trust	**2022/23**
	£000
Finance lease receivables at 31 March 2022	**58,784**
IFRS 16 implementation - adjustments for existing subleases	-
Transfers by absorption	-
Additions	-
Interest arising (unwinding of discount)	3,069
Remeasurements of lease receivables	-
Lease receipts (cash payments received)	(6,902)
Derecognition due to early termination	-
Finance lease receivables at 31 March 2023	**54,950**

Note 26.6 Finance lease receivables maturity analysis as at 31 March 2023

Trust	**Total**	Of which leased to DHSC group bodies:
	31 March 2023	**31 March 2023**
	£000	**£000**
Undiscounted future lease receipts receivable in:		
- not later than one year;	6,902	-
- later than one year and not later than two years;	6,902	-
- later than two years and not later than three years;	6,902	-
- later than three years and not later than four years;	6,902	-
- later than four years and not later than five years;	6,902	-
- later than five years.	37,386	-
Total future finance lease payments to be received	**71,897**	**-**
Estimated value of unguaranteed residual interest	-	-
Unearned interest income	(16,947)	-
Allowance for uncollectable lease payments	-	-
Net investment in lease (net lease receivable)	**54,950**	**-**
of which		
Leased to other NHS providers		-
Leased to other DHSC group bodies		-

Note 26.7 Finance lease receivables as at 31 March 2022 (IAS 17 basis)

Trust

	31 March 2022
Undiscounted future lease receipts receivable in:	**£000**
- not later than one year;	6,902
- later than one year and not later than five years;	27,608
- later than five years.	44,289
Total future finance lease payments to be received	**78,799**
Unearned interest income	(20,015)
Allowance for uncollectable lease payments	-
Net investment in lease (net lease receivable)	**58,784**
of which those receivable in:	
- not later than one year;	3,833
- later than one year and not later than five years;	17,567
- later than five years.	37,383
The unguaranteed residual value accruing to the lessor	-
Contingent rents recognised as income in the period	-

Note 27 Other assets

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
Current	£000	£000	£000	£000
Other assets	-	-	-	-
Total other current assets	-	-	-	-
Non-current				
Net defined benefit pension scheme asset	-	-	-	-
Other assets	-	-	-	-
Total other non-current assets	-	-	-	-

Note 28 Non-current assets held for sale and assets in disposal groups

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
NBV of non-current assets for sale and assets in disposal groups at 1 April	275	275	275	275
Prior period adjustment		-		-
NBV of non-current assets for sale and assets in disposal groups at 1 April - restated	275	275	275	275
Transfers by absorption	-	-	-	-
Assets classified as available for sale in the year	-	-	-	-
Assets sold in year	-	-	-	-
Impairment of assets held for sale	-	-	-	-
Reversal of impairment of assets held for sale	-	-	-	-
Assets no longer classified as held for sale, for reasons other than sale	-	-	-	-
NBV of non-current assets for sale and assets in disposal groups at 31 March	275	275	275	275

The assets classified as held for sale as at 31 March 2022 comprised one asset of land and buildings namely: 62 Acre Street (GP Surgery).

Note 28.1 Liabilities in disposal groups

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Categorised as:				
Provisions	-	-	-	-
Trade and other payables	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Note 29 Cash and cash equivalents movements

Cash and cash equivalents comprise cash at bank, in hand and cash equivalents. Cash equivalents are readily convertible investments of known value which are subject to an insignificant risk of change in value.

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
At 1 April	**54,744**	**48,222**	**52,422**	**46,958**
Net change in year	(30,117)	6,522	(30,785)	5,463
At 31 March	**24,626**	**54,744**	**21,636**	**52,422**
Broken down into:				
Cash at commercial banks and in hand	98	108	96	59
Cash with the Government Banking Service	24,529	54,635	21,540	52,363
Deposits with the National Loan Fund	-	-	-	-
Other current investments	-	-	-	-
Total cash and cash equivalents as in SoFP	**24,626**	**54,744**	**21,636**	**52,422**
Bank overdrafts (GBS and commercial banks)	-	-	-	-
Drawdown in committed facility	-	-	-	-
Total cash and cash equivalents as in SoCF	**24,626**	**54,744**	**21,636**	**52,422**

Note 29.1 Third party assets held by the trust

Calderdale and Huddersfield NHS Foundation Trust held cash and cash equivalents which relate to monies held by the Trust on behalf of patients or other parties and in which the trust has no beneficial interest. This has been excluded from the cash and cash equivalents figure reported in the accounts.

	Group and Trust	
	31 March 2023	31 March 2022
	£000	£000
Bank balances	-	-
Monies on deposit	8	8
Total third party assets	**8**	**8**

Note 30 Trade and other payables

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Current				
Trade payables	15,831	15,173	7,597	11,755
Capital payables	12,974	16,722	12,759	16,721
Accruals	36,606	32,855	44,089	34,182
Receipts in advance and payments on account	-	-	-	-
PFI lifecycle replacement received in advance	-	-	-	-
Social security costs	6,967	7,107	6,734	6,931
VAT payables	-	-	-	-
Other taxes payable	-	-	-	-
PDC dividend payable	-	1	-	1
Pension contributions payable*	4,132	-	4,033	-
Other payables	4,267	4,890	350	2,450
Total current trade and other payables	**80,777**	**76,748**	**75,562**	**72,039**
Non-current				
Trade payables	-	-	-	-
Capital payables	-	-	-	-
Accruals	-	-	-	-
Receipts in advance and payments on account	-	-	-	-
PFI lifecycle replacement received in advance	-	-	-	-
VAT payables	-	-	-	-
Other taxes payable	-	-	-	
Other payables	-	107	-	107
Total non-current trade and other payables	**-**	**107**	**-**	**107**
Of which payables from NHS and DHSC group bodies:				
Current	1,402	2,137	1,303	2,073
Non-current	-	-	-	-

* pension Contributions payable are included in Trade Payables in 21/22

Note 30.1 Early retirements in NHS payables above

The payables note above includes amounts in relation to early retirements as set out below:

Group and Trust	31 March 2023 £000	31 March 2023 Number	31 March 2022 £000	31 March 2022 Number
- to buy out the liability for early retirements over 5 years	-		-	
- number of cases involved		-		-

Note 31 Other liabilities

	Group		Trust	
	31 March 2023 £000	31 March 2022 £000	31 March 2023 £000	31 March 2022 £000
Current				
Deferred income: contract liabilities	13,156	7,450	13,156	7,450
Deferred grants	-	-	-	-
Deferred PFI credits / income	-	-	-	-
Other deferred income	-	-	-	-
Total other current liabilities	**13,156**	**7,450**	**13,156**	**7,450**
Non-current				
Deferred income: contract liabilities	711	785	711	785
Deferred grants	-	-	-	-
Deferred PFI credits / income	-	-	-	-
Other deferred income	-	-	-	-
Net pension scheme liability	-	-		
Total other non-current liabilities	**711**	**785**	**711**	**785**

Note 32 Borrowings

	Group		Trust	
	31 March 2023 £000	31 March 2022 £000	31 March 2023 £000	31 March 2022 £000
Current				
Bank overdrafts	-	-	-	-
Drawdown in committed facility	-	-	-	-
Loans from DHSC	2,340	2,359	2,340	2,359
Other loans	-	-		
Lease liabilities*	2,181	8	6,603	12,098
Obligations under PFI, LIFT or other service concession contracts	3,781	3,484	3,781	3,484
Total current borrowings	**8,302**	**5,851**	**12,724**	**17,940**
Non-current				
Loans from DHSC	13,255	15,462	13,255	15,462
Other loans	-	-		
Lease liabilities*	16,922	24	66,947	48,873
Obligations under PFI, LIFT or other service concession contracts	60,581	64,362	60,581	64,362
Total non-current borrowings	**90,758**	**79,848**	**140,783**	**128,697**

* The Trust has applied IFRS 16 to lease arrangements within these accounts from 1 April 2022 without restatement of comparatives. More information about leases and the impact of this change in accounting policy can be found in note 20.

Note 32.1 Reconciliation of liabilities arising from financing activities - 2022/23

Group	Loans from DHSC	Other loans	Lease Liability	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2022	**17,821**	**-**	**33**	**67,845**	**85,699**
Cash movements:					
Financing cash flows - payments and receipts of principal	(2,208)	-	(2,421)	(3,484)	**(8,113)**
Financing cash flows - payments of interest	(402)	-	(202)	(5,774)	**(6,378)**
Non-cash movements:					
Impact of implementing IFRS 16 on 1 April 2022	-	-	21,351	-	**21,351**
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	162	-	**162**
Lease liability remeasurements	-	-	-	-	**-**
Application of effective interest rate	383	-	202	5,775	**6,361**
Change in effective interest rate	-	-	-	-	**-**
Changes in fair value	-	-	-	-	**-**
Early terminations	-	-	(21)	-	**(21)**
Other changes	-	-	-	-	**-**
Carrying value at 31 March 2023	**15,595**	**-**	**19,104**	**64,362**	**99,061**

Note 32.2 Reconciliation of liabilities arising from financing activities - 2021/22

Group	Loans from DHSC	Other loans	Lease Liability	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2021	**20,048**	**-**	**41**	**70,868**	**90,957**
Prior period adjustment	-	-	-	-	**-**
Carrying value at 1 April 2021 - restated	**20,048**	**-**	**41**	**70,868**	**90,957**
Cash movements:					
Financing cash flows - payments and receipts of principal	(2,208)	-	(8)	(3,022)	**(5,238)**
Financing cash flows - payments of interest	(454)	-	-	(6,033)	**(6,487)**
Non-cash movements:					
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	-	-	**-**
Application of effective interest rate	435	-	-	6,032	**6,467**
Change in effective interest rate	-	-	-	-	**-**
Changes in fair value	-	-	-	-	**-**
Early terminations	-	-	-	-	**-**
Other changes	-	-	-	-	**-**
Carrying value at 31 March 2022	**17,821**	**-**	**33**	**67,845**	**85,699**

Note 33 Other financial liabilities

Group	31 March 2023	31 March 2022
	£000	£000
Current		
Derivatives held at fair value through income and expenditure	-	-
Other financial liabilities	-	-
Total current other financial liabilities	**-**	**-**
Non-current		
Derivatives held at fair value through income and expenditure	-	-
Other financial liabilities	-	-
Total non-current other financial liabilities	**-**	**-**

Note 34 Reconciliation of liabilities arising from financing activities - 2022/23

Trust	Loans from DHSC	Other loans	Lease Liability	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2022	**17,821**	**-**	**60,970**	**67,846**	**146,637**
Cash movements:					
Financing cash flows - payments and receipts of principal	(2,208)	-	(6,841)	(3,484)	**(12,533)**
Financing cash flows - payments of interest	(402)	-	(3,835)	(5,775)	**(10,012)**
Non-cash movements:					
Impact of implementing IFRS 16 on 1 April 2022	-	-	19,206	-	**19,206**
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	237	-	**237**
Lease liability remeasurements	-	-	-	-	**-**
Application of effective interest rate	383	-	3,836	5,775	**9,994**
Change in effective interest rate	-	-	-	-	**-**
Changes in fair value	-	-	-	-	**-**
Early terminations	-	-	(21)	-	**(21)**
Other changes	-	-	-	-	**-**
Carrying value at 31 March 2023	**15,595**	**-**	**73,551**	**64,362**	**153,507**

Note 34.1 Reconciliation of liabilities arising from financing activities - 2021/22

Trust	Loans from DHSC	Other loans	Lease Liability	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2021	**20,048**	**-**	**65,427**	**70,868**	**156,343**
Prior period adjustment	-	-	-	-	**-**
Carrying value at 1 April 2021 - restated	**20,048**	**-**	**65,427**	**70,868**	**156,343**
Cash movements:					
Financing cash flows - payments and receipts of principal	(2,208)	-	(4,458)	(3,022)	**(9,688)**
Financing cash flows - payments of interest	(454)	-	(3,985)	(6,032)	**(10,471)**
Non-cash movements:					
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	-	-	**-**
Application of effective interest rate	435	-	3,985	6,032	**10,452**
Change in effective interest rate	-	-	-	-	**-**
Changes in fair value	-	-	-	-	**-**
Early terminations	-	-	-	-	**-**
Other changes	-	-	-	-	**-**
Carrying value at 31 March 2022	**17,821**	**-**	**60,970**	**67,846**	**146,637**

Note 35 Other financial liabilities

Trust	31 March 2023	31 March 2022
	£000	£000
Current		
Derivatives held at fair value through income and expenditure	-	-
Other financial liabilities	-	-
Total current other financial liabilities	**-**	**-**
Non-current		
Derivatives held at fair value through income and expenditure	-	-
Other financial liabilities	-	-
Total non-current other financial liabilities	**-**	**-**

Note 36 Provisions for liabilities and charges analysis

Group	Pensions: early departure costs	Pensions: injury benefits	Legal claims	Re-structuring	Equal Pay (including Agenda for Change)	Redundancy	Other	Total
	£000	£000	£000	£000	£000	£000	£000	£000
At 1 April 2022	**536**	**890**	**47**	**510**	**-**	**-**	**6,661**	**8,645**
IFRS 16 implementation - adjustments for onerous lease provisions	-	-	-	-	-	-	-	**-**
Transfers by absorption	-	-	-	-	-	-	-	**-**
Change in the discount rate	(14)	(138)	-	-	-	-	-	**(152)**
Arising during the year	130	24	55	-	-	-	2,615	**2,825**
Utilised during the year	(221)	(82)	(10)	-	-	-	(87)	**(400)**
Reclassified to liabilities held in disposal groups	-	-	-	-	-	-	-	**-**
Reversed unused	(18)	(1)	(27)	(510)	-	-	(1,311)	**(1,867)**
Unwinding of discount	(0)	(2)	-	-	-	-	-	**(2)**
At 31 March 2023	**413**	**692**	**65**	**0**	**-**	**-**	**7,878**	**9,048**
Expected timing of cash flows:								
- not later than one year;	218	82	65	-	-	-	6,885	**7,250**
- later than one year and not later than five years;	58	17	-	-	-	-	70	**145**
- later than five years.	137	593	0	0	-	-	923	**1,654**
Total	**413**	**692**	**65**	**0**	**-**	**-**	**7,878**	**9,048**

* Other Provisions includes £4.655m for Working Time Directive claims, £1.160m Legal Fees, £1.018m Clinicians Pension tax reimbursement provisions and £0.433m NHS Pensions Final Salary Pay Controls.

Note 36.1 Provisions for liabilities and charges analysis

Trust	Pensions: early departure costs	Pensions: injury benefits	Legal claims	Re-structuring	Equal Pay (including Agenda for Change)	Redundancy	Other	Total
	£000	£000	£000	£000	£000	£000	£000	£000
At 1 April 2022	**536**	**890**	**47**	**510**	**-**	**-**	**6,661**	**8,645**
IFRS 16 implementation - adjustments for onerous lease	-	-	-	-	-	-	-	**-**
Transfers by absorption	-	-	-	-	-	-	-	**-**
Change in the discount rate	(14)	(138)	-	-	-	-	-	**(152)**
Arising during the year	130	24	55	-	-	-	2,615	**2,825**
Utilised during the year	(221)	(82)	(10)	-	-	-	(87)	**(400)**
Reclassified to liabilities held in disposal groups	-	-	-	-	-	-	-	**-**
Reversed unused	(18)	(1)	(27)	(510)	-	-	(1,311)	**(1,867)**
Unwinding of discount	(0)	(2)	-	-	-	-	-	**(2)**
At 31 March 2023	**413**	**692**	**65**	**0**	**-**	**-**	**7,878**	**9,048**
Expected timing of cash flows:								
- not later than one year;	218	82	65	-	-	-	6,885	**7,250**
- later than one year and not later than five years;	58	17	-	-	-	-	70	**145**
- later than five years.	137	593	0	0	-	-	923	**1,654**
Total	**413**	**692**	**65**	**0**	**-**	**-**	**7,878**	**9,048**

* Other Provisions includes £4.655m for Working Time Directive claims, £1.160m Legal Fees, £1.018m Clinicians Pension tax reimbursement provisions and £0.433m NHS Pensions Final Salary Pay Controls.

Note 37 Clinical negligence liabilities

At 31 March 2023, £239,254k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Calderdale and Huddersfield NHS Foundation Trust (31 March 2022: £270,992k).

Note 38 Contingent assets and liabilities

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Value of contingent liabilities				
NHS Resolution legal claims	-	-	-	-
Employment tribunal and other employee related litigation	-	-	-	-
Redundancy	-	-	-	-
Other	-	-	-	-
Gross value of contingent liabilities	-	-	-	-
Amounts recoverable against liabilities	-	-	-	-
Net value of contingent liabilities	-	-	-	-
Net value of contingent assets	-	-	-	-

Note 39 Contractual capital commitments

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Property, plant and equipment	400	5,065	400	5,065
Intangible assets	-	-	-	-
Total	**400**	**5,065**	**400**	**5,065**

Note 40 Other financial commitments

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

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
not later than 1 year	3,022	3,022	3,022	3,022
after 1 year and not later than 5 years	3,022	6,045	3,022	6,045
paid thereafter	-	-	-	-
Total	**6,044**	**9,067**	**6,044**	**9,067**

This commitment relates to a contract with Cerner Ltd to deliver an Electronic Patient Record system and includes costs relating to Bradford Teaching Hospital NHS Foundation Trust. The contractual commitment remains with Calderdale and Huddersfield NHS Foundation Trust as the contract signatory.

Calderdale and Huddersfield NHS Foundation Trust has a back to back legal agreement with Bradford Teaching Hospital NHS Foundation Trust to indemnify Calderdale and Huddersfield NHS Foundation Trust against any associated risk.

Note 41 On-SoFP PFI, LIFT or other service concession arrangements

The Trust has a PFI scheme for Calderdale Royal Hospital. The PFI contractor is Calderdale Hospitals SPC Ltd (formerly Catalyst Healthcare Ltd). The Trust is responsible for the provision of all clinical services, Calderdale Hospitals SPC Ltd provide fully serviced hospital accommodation.

Note 41.1 On-SoFP PFI, LIFT or other service concession arrangement obligations

The following obligations in respect of the PFI, LIFT or other service concession arrangements are recognised in the statement of financial position:

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
		Restated*		Restated*
	£000	£000	£000	£000
Gross PFI, LIFT or other service concession liabilities	**97,705**	**106,964**	**97,705**	**106,964**
Of which liabilities are due				
- not later than one year;	9,259	9,259	9,259	9,259
- later than one year and not later than five years;	37,176	37,036	37,176	37,036
- later than five years.	51,270	60,669	51,270	60,669
Finance charges allocated to future periods	(33,343)	(39,118)	(33,343)	(39,118)
Net PFI, LIFT or other service concession arrangement obligation	**64,362**	**67,846**	**64,362**	**67,846**
- not later than one year;	3,781	3,484	3,781	3,484
- later than one year and not later than five years;	18,766	17,165	18,766	17,165
- later than five years.	41,815	47,197	41,815	47,197

* The 21/22 values have been restated to remove contingent rent values.

Note 41.2 Total on-SoFP PFI, LIFT and other service concession arrangement commitments

Total future commitments under these on-SoFP schemes are as follows:

	Group		Trust	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
Total future payments committed in respect of the PFI, LIFT or other service concession arrangements	**463,762**	**345,600**	**463,762**	**345,600**
Of which payments are due:				
- not later than one year;	34,703	29,900	34,703	29,900
- later than one year and not later than five years;	172,820	127,078	172,820	127,078
- later than five years.	256,239	188,622	256,239	188,622

Note 41.3 Analysis of amounts payable to service concession operator

This note provides an analysis of the unitary payments made to the service concession operator:

	Group		Trust	
	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000
Unitary payment payable to service concession operator	**31,917**	**29,257**	**31,917**	**29,257**
Consisting of:				
- Interest charge	5,775	6,032	5,775	6,032
- Repayment of balance sheet obligation	3,484	3,022	3,484	3,022
- Service element and other charges to operating expenditure	14,163	12,963	14,163	12,963
- Capital lifecycle maintenance	-	257	-	257
- Revenue lifecycle maintenance	442	500	442	500
- Contingent rent	8,053	6,483	8,053	6,483
- Addition to lifecycle prepayment	-	-	-	-
			-	-
Other amounts paid to operator due to a commitment under the service concession contract but not part of the unitary payment	-	-	-	-
Total amount paid to service concession operator	**31,917**	**29,257**	**31,917**	**29,257**

Note 42 Financial instruments

Note 42.1 Financial risk management

Because of the continuing service provider relationship that the NHS Foundation Trust has with the West Yorkshire Integrated Care Board and the way this body is financed by government, the NHS Foundation Trust is not exposed to the degree of financial risk faced by business entities.

Financial instruments play a much more limited role in creating or changing risk than would be typical of listed companies. The Trust neither buys or sells financial instruments. The NHS Foundation Trust has limited powers to invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the NHS Foundation Trust in undertaking its activities.

Investment risk

The Board of Directors has approved a Treasury Management policy which sets out the parameters for investing any surplus operating cash in short-term deposits. This includes the restriction of any such investment to permitted institutions with appropriate credit ratings; these ratings are in line with the guidance issued by Monitor (now NHS England) 'Managing Operating Cash in NHS Foundation Trusts'. In addition the policy sets out the maximum limits for any such investments and the Trust's approach to borrowing. The policy, and its implementation, are reviewed by the Audit & Risk Committee and the Board of Directors. The Trust's treasury management activity is subject to review by the Trust's internal auditors.

Interest rate risk

All of the Trust's currently held financial liabilities carry nil or fixed rates of interest. The Trust therefore currently has low exposure to interest rate fluctuations.

Liquidity risk

The Trust's operating costs are largely incurred under contracts with the West Yorkshire ICB, which are financed from resources voted annually by Parliament. Since 2020/21 the historic activity based contracts were replaced by fixed block value funding received monthly, guaranteeing a level of cashflow to the Trust.
In 2022/23 the Trust has financed its capital expenditure from internally generated funds generated through depreciation charges supplemented by Public Dividend Capital received.

A change to the NHS financial architecture in 2020/21 saw the conversion of all historic revenue support borrowing and elements of historic capital loans to non repayable Public Dividend Capital (PDC). No further borrowing was required in 2022/23 and should the plans for 2023/24 require operational cash support this is anticipated to be supported through the receipt of additional PDC. The Trust is therefore, not exposed to significant liquidity risk.

Currency risk

The Trust is principally a domestic organisation with negligible transactions, assets and liabilities in foreign currencies. The Trust has no overseas operations. The Trust therefore has low exposure to currency rate fluctuations.

Note 42.2 Carrying values of financial assets Group

Carrying values of financial assets as at 31 March 2023	Held at amortised cost	Held at fair value through I&E	Held at fair value through OCI	Total book value
	£000	£000	£000	£000
Trade and other receivables excluding non financial assets	29,822	-	-	**29,822**
Other investments / financial assets	3,300	-	-	**3,300**
Cash and cash equivalents	24,626	-	-	**24,626**
Total at 31 March 2023	**57,748**	**-**	**-**	**57,748**

Carrying values of financial assets as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Held at fair value through OCI	Total book value
	£000	£000	£000	£000
Trade and other receivables excluding non financial assets	19,863	-	-	**19,863**
Other investments / financial assets	4,000	-	-	**4,000**
Cash and cash equivalents	54,744	-	-	**54,744**
Total at 31 March 2022	**78,607**	**-**	**-**	**78,607**

Note 42.3 Carrying values of financial assets Trust

Carrying values of financial assets as at 31 March 2023	Held at amortised cost	Held at fair value through I&E	Held at fair value through OCI	Total book value
	£000	£000	£000	£000
Trade and other receivables excluding non financial assets	87,029	-	-	**87,029**
Other investments / financial assets	3,827	-	-	**3,827**
Cash and cash equivalents	21,636	-	-	**21,636**
Total at 31 March 2023	**112,492**	**-**	**-**	**112,492**

Carrying values of financial assets as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Held at fair value through OCI	Total book value
	£000	£000	£000	£000
Trade and other receivables excluding non financial assets	79,802	-	-	**79,802**
Other investments / financial assets	5,557	-	-	**5,557**
Cash and cash equivalents	52,422	-	-	**52,422**
Total at 31 March 2022	**137,781**	**-**	**-**	**137,781**

Note 42.4 Carrying values of financial liabilities Group

Carrying values of financial liabilities as at 31 March 2023	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Loans from the Department of Health and Social Care	15,595	-	**15,595**
Obligations under leases	19,103	-	**19,103**
Obligations under PFI, LIFT and other service concession contracts	64,362	-	**64,362**
Other borrowings	-	-	**-**
Trade and other payables excluding non financial liabilities	73,808	-	**73,808**
Other financial liabilities	-	-	**-**
Provisions under contract	-	-	**-**
Total at 31 March 2023	**172,868**	**-**	**172,868**

Carrying values of financial liabilities as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Loans from the Department of Health and Social Care	17,821	-	**17,821**
Obligations under leases	33	-	**33**
Obligations under PFI, LIFT and other service concession contracts	67,846	-	**67,846**
Other borrowings	-	-	**-**
Trade and other payables excluding non financial liabilities	69,746	-	**69,746**
Other financial liabilities	-	-	**-**
Provisions under contract	-	-	**-**
Total at 31 March 2022	**155,445**	**-**	**155,445**

Note 42.5 Carrying values of financial liabilities Trust

Carrying values of financial liabilities as at 31 March 2023	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Loans from the Department of Health and Social Care	15,595	-	**15,595**
Obligations under leases	73,550	-	**73,550**
Obligations under PFI, LIFT and other service concession contracts	64,362	-	**64,362**
Other borrowings	-	-	**-**
Trade and other payables excluding non financial liabilities	68,829	-	**68,829**
Other financial liabilities	-	-	**-**
Provisions under contract	-	-	**-**
Total at 31 March 2023	**222,336**	**-**	**222,336**

Carrying values of financial liabilities as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Loans from the Department of Health and Social Care	17,821	-	**17,821**
Obligations under leases	60,970	-	**60,970**
Obligations under PFI, LIFT and other service concession contracts	67,846	-	**67,846**
Other borrowings	-	-	**-**
Trade and other payables excluding non financial liabilities	65,214	-	**65,214**
Other financial liabilities	-	-	**-**
Provisions under contract	-	-	**-**
Total at 31 March 2022	**211,851**	**-**	**211,851**

Note 43 Maturity of financial liabilities

The following maturity profile of financial liabilities is based on the contractual undiscounted cash flows. This differs to the amounts recognised in the statement of financial position which are discounted to present value.

	Group		Trust	
	31 March 2023	31 March 2022 Restated*	31 March 2023	31 March 2022 Restated*
	£000	£000	£000	£000
In one year or less	87,870	81,528	90,297	85,419
In more than one year but not more than five years	52,158	47,008	86,866	76,492
In more than five years	67,606	67,380	106,330	113,883
Total	**207,634**	**195,917**	**283,493**	**275,795**

* 21/22 values restated to reflect of restatement of note 40.1 PFI.

Note 44 Fair values of financial assets and liabilities

The book value (carrying value of financial assets and liabilities) is a reasonable approximation of fair value.

Note 45 Corporation tax expense - Group

Group	**2022/23**
	£000
(There are no figures or disclosures for the Trust in Note 45, since the Trust's NHS activities are not subject to corporation tax)	
Analysis of charge/(credit) during the year	
Current tax charge/(credit) for the year	
United Kingdom corporation tax	32
Adjustment in respect of previous periods	0
Total current tax	**32**
Deferred tax	
Current year	0
Effects of changes in tax rates	0
Total deferred tax	0
Total per Consolidated Statement of Comprehensive Income	**32**

Reconciliation of current tax charge

The debit for the year can be reconciled to the surplus per the Consolidated Statement of Comprehensive Income is as follows:

	2022/23
	£000
Surplus/(Deficit) for the year from continuing activities	**(10,026)**
Effective tax charge percentage	19.00%
Tax if effective tax rate charged on surpluses before tax	(1,904)
Effects of	
Surpluses not subject to tax	1936
Tax charge for the year	**32**

The current year tax charge related to the subsidiary Calderdale and Huddersfield Solutions Ltd.

The tax charge for 2021/22 was £47,000. There was no deferred tax in 2021/22. The tax charge in 2021/22 arose from the surplus reported by Calderdale and Huddersfield Solutions Ltd of £404,000 at a standard UK tax rate of 19%.

Note 46 Losses and special payments - Group and Trust

	2022/23		2021/22	
	Total number of cases	Total value of cases	Total number of cases	Total value of cases
	Number	£000	Number	£000
Losses				
Cash losses	3	0	3	2
Fruitless payments and constructive losses	-	-	-	-
Bad debts and claims abandoned	2	189	2	130
Stores losses and damage to property	2	204	4	196
Total losses	**7**	**393**	**9**	**328**
Special payments				
Compensation under court order or legally binding arbitration award	10	10	14	36
Extra-contractual payments	-	-	-	-
Ex-gratia payments	52	644	24	13
Special severance payments	-	-	-	-
Extra-statutory and extra-regulatory payments	-	-	-	-
Total special payments	**62**	**654**	**38**	**49**
Total losses and special payments	**69**	**1,047**	**47**	**378**
Compensation payments received				

Note 47 Gifts

	2022/23		2021/22	
Group and Trust	Total number of cases	Total value of cases	Total number of cases	Total value of cases
	Number	£000	Number	£000
Gifts made	-	-	-	-

Note 48 Related parties

The Trust has established which entities and individuals are its related parties, in accordance with International Accounting Standard 24.

The Department of Health and Social Care are the parent department and all bodies within the scope of 'Whole of Government Accounts' (WGA) are related parties. Accordingly, the table below details material transactions.

Related party transactions - WGA organisations	**2022/23**	**2021/22**
	£000	**£000**
Income - NHS Calderdale CCG (demised 01/07/22)	47,394	157,455
Income -NHS Kirklees CCG (demised 01/07/22)	45,424	149,369
Income - NHS Bradford Districts CCG (demised 01/07/22)	2,956	10,884
Income - NHS Wakefield CCG (demised 01/07/22)	7,562	96,193
Income - West Yorkshire ICB	313,742	-
Income - Leeds Teaching Hospitals NHS Trust	1,399	1,267
Income - South West Yorkshire Partnership NHS Foundation Trust	6,474	4,785
Income - Health Education England	17,744	15,590
Income- NHS Eng- Central Specialised Commissioning Hub	6,722	6,639
Income - Other WGA	62,135	49,393
Income - Total with WGA organisations	**511,552**	**491,575**
Charitable Funds	364	434
Income - Total	**511,916**	**492,009**
Expenditure - Bradford Teaching Hospitals NHS Foundation Trust	696	676
Expenditure - Leeds Teaching Hospitals NHS Trust	4,310	3,842
Expenditure - NHS Pension Scheme	42,805	40,779
Expenditure - NHS Resolution	16,698	18,990
Expenditure - HMRC	29,431	25,333
Expenditure - Other WGA	6,779	5,689
Expenditure - Total with WGA organisations	**100,719**	**95,309**
Joint Ventures	1,572	1,589
Expenditure - Total	**102,291**	**96,898**

Related party balances - WGA organisations	**2022/23**	**2021/22**
	£000	**£000**
Receivables - NHS Calderdale CCG (demised 01/07/22)	-	2,460
Receivables -Income -NHS Kirklees CCG (demised 01/07/22)	-	800
Receivables - West Yorkshire ICB	3,786	-
Receivables - NHS England	11,780	3,922
Receivables - HM Revenue & Customs - VAT	2,222	2,437
Receivables - Other WGA	7,676	3,446
Charitable Funds	626	316

Receivables - Total with WGA organisations	**26,090**	**13,381**
Payables - NHS Pension Scheme	4,132	4,016
Payables - HMRC	6,967	7,107
Payables - Other WGA	3,269	3,049
Payables - Total with WGA organisations	**14,368**	**14,172**

During the year, the following Board Members or members of the key management staff have declared the following interest or parties related to them. During the year none of the Department of Health and Social Care Ministers, or parties related to any of them, have undertaken any material transactions with Calderdale and Huddersfield NHS Foundation Trust.

H Hirst ~ Chair - Director of Helen Hirst Ltd. Member of WYAAT Committee in Common. Trustee of Wakefield Hospice. Trustee of staying put Bradford.

B Brown ~ Chief Executive. Not a director of any other company. Chair of West Yorkshire & Harrogate People Board. Member of NHS people Plan delivery board. Honorary Professor University of Bradford. Member of Bradford City of Culture Board.

G Boothby ~ Director of Finance - Is a Director of Pennine Property Partnership LLP. Member of WYAAT Finance Group. Member of Integrated Care System Directors of Finance Forum. Finance lead WYAAT Aseptics Project Board. WY Finance Representative for Supply Chain Northern Customer Board.

Kirsty Archer ~ Acting Director of Finance. Not a director of any other company. NEP Consortium Board Member. Also covers G Boothby's positions when required.

D Birkenhead ~ Medical Director - Director of Benson Medical Services. Member of WYAAT Medical Directors Group. Chair WYAAT LIMS Implementation Group. SRO new Pathology Partnership.

L Rudge~ Exec Director of Nursing. Not a director of any other company. Shareholdings of Chris Rudge Transport Services Ltd. Member of Children & Young People Mental Health Shared Decision Making Council North East & Yorkshire Region.

D Sterling~ Non Exec Director - Not a Director of any other company. Board Member for Race Equality Network.

R P Wilkinson ~ Non Exec Director**.** Non Exec Director Leeds Grand Theatre. Non Exec Director Decipher Consulting Ltd.

N Broadbent ~ Non Exec Director - Not a director of any other company. Vice Chair of the Audit Yorkshire Board.

T Busby ~ Non Exec Director. Director & Chair of Calderdale & Huddersfield Solutions Ltd. Director of Rosemount Pharmaceuticals. Director of Busby Consulting Ltd. CFO for Rosemont Pharmaceuticals.

R Hopkin ~ Non Executive Director - Directorship of Capri Finance Ltd- own consultancy company. Left Aug 22.

In 22/23 there were no transactions between Calderdale & Huddersfield NHS Foundation Trust and related parties, additional to those declared under the scope of Whole of Government accounts.

The Foundation Trust had expenditure with Pennine Property Partnership LLP 2022/23 £1,571,568 in 21/22 £1,588,578 .

If you need this annual report in other formats please call 01484 347342

Huddersfield Royal Infirmary
Trust Headquarters
Acre Street
Huddersfield
West Yorkshire
HD3 3EA

Main Switchboard:
01484 342000

Calderdale Royal Hospital
Salterhebble
Halifax
West Yorkshire
HX3 0PW

Main Switchboard:
01422 57171

www.cht.nhs.uk