NHS
Calderdale and Huddersfield
NHS Foundation Trust

Annual Report and Accounts 2023-24

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compassionate care

Calderdale and Huddersfield NHS Foundation Trust

Annual Report and Accounts

2023/24

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1. Statement from Chair of the Board

Thank you for taking the time to read our Annual Report.

It gives me great pride to reflect on what has been a year of incredible achievements for #TeamCHFT. This past year, the NHS celebrated its 75th birthday, which is particularly poignant given the difficulties the NHS has faced over recent times.

As our Chief Executive Brendan describes in his statement, this year has not been without its challenges. Yet amidst those challenges, I have witnessed first-hand our colleagues' unwavering compassion, determination, and grit, as they have continued to provide the best possible care for our patients.

From the Trust's 'unsung heroes' to initiatives to speed up cancer diagnoses – this year we have received lots of positive national broadcast and media coverage, shining a light on the widespread innovation across Calderdale and Huddersfield NHS Foundation Trust (CHFT) that demonstrates that, even when times are tough, we remain at the cutting edge and keep on delivering for our communities.

There has been much to celebrate this year, demonstrated by the record-breaking number of nominations received for our colleague awards, which were held in November. It was a real highlight of my year to hear so many inspiring and uplifting stories on the night and to have the opportunity to visit those teams and hear about their future plans.

Our teams have again gained national recognition for their work to dramatically reduce waiting lists, being shortlisted in the prestigious Performance Recovery category at the Health Service Journal Awards in November. Thanks to a co-ordinated effort across several CHFT teams, we managed to turn one of the longest waiting list backlogs in the country to one of the shortest - and in record-breaking time.

Our pharmacy colleagues have spent the past year successfully rolling out a first-of-its-type electronic controlled drugs register. This new technology not only speeds up the prompt administration of pain medicines to patients, but it also improves compliance with controlled drugs regulations. The Board also had the opportunity to visit the pharmacy at Calderdale Royal Hospital to see the new robot first hand as the team prepared for it to go live.

Alongside our partners, our community teams are working harder than ever to treat people in their own homes to prevent avoidable admissions and support discharge from hospital. This important work allows patients to get hospital-level care at home safely and in familiar surroundings, helping speed up their recovery, while freeing up hospital beds for patients that need them most.

Our colleagues are our greatest asset, and it is important that we embed the principles of One Culture of Care to enable our people to thrive. That's why this year we introduced a new workforce psychology service to support our colleagues' mental health and wellbeing. The Board was pleased to see the improvements in this year's staff survey and looks forward to seeing the sharing of good practice between teams and divisions.

I would like to thank all our colleagues, our Board of Directors, our Governors and our volunteers for their incredible hard work, dedication and compassion throughout the year. 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

Chief Executive's Foreword

Welcome to our Annual Report for 2023-2024.

As we reflect on the past year, we do so with a sense of pride and gratitude for the unwavering dedication of our colleagues to deliver compassionate care, in what has been a very challenging year in so many ways.

From our clinical teams to colleagues in our support services, everyone has played a pivotal role in supporting the health and wellbeing of the population we serve.

Our colleagues, volunteers and partners have helped us through a very challenging winter, amidst a backdrop of national industrial action.

Through it all, we have continued to uphold our core values and have embedded the principle of One Culture of Care throughout our organisation.

These values have helped us to navigate the challenges of the current NHS landscape, as we strive to provide the highest standards to every patient we care for.

Despite the challenges we have faced, we have remained steadfast in our pursuit of transformation, innovation and improvement.

We have embraced new technologies and adapted our services to meet the evolving needs of our communities. Through initiatives focused on quality improvement and patient safety, we have continued to enhance the overall experience and outcomes for our patients.

This year has been marked by innovation, from using artificial intelligence in radiology to help speed up lung cancer diagnoses, to the introduction of a new surgical robot in our operating theatres. We also introduced a first-of-its-type robotic dispenser in Pharmacy.

We have sustained significant performance improvements in many areas. Our cancer performance has been excellent this year and has been recognised several times nationally in the media. Indeed, in August 2023, data from NHS England showed that we were the only Trust in the country to be meeting all top four cancer targets, which we continued to do throughout the year.

The quality of the care we provide was recognised this year by the Care Quality Commission who rated our maternity services as good following an inspection in June. The rating reflects the hard work and dedication of all our colleagues delivering maternity services and is even more profound given the national recruitment pressures in maternity.

We recognise that we do not act alone, and we are proud to work as a partner in the wider West Yorkshire Integrated Care System. Through partnerships with local authorities, community organisations and other healthcare providers in both Calderdale and Kirklees, we have worked collaboratively to address health inequalities and provide care in the most appropriate place.

The impact of our teams extends far beyond our immediate communities. Through working in partnership as part of the West Yorkshire Association of Acute Trusts, we have just completed the refurbishment of Ward 11b at Huddersfield Royal Infirmary, which now cares for acute oncology patients from Mid Yorkshire Teaching NHS Trust.

As we look to the future, we do so with optimism. The road ahead may be challenging, but we have much to look forward to.

We recently opened our brand-new A&E building at Huddersfield Royal Infirmary to our patients. A huge amount of work has gone into the planning and development of this purpose-built facility, which will make a real difference to the people of Huddersfield and beyond.

Our ambitious transformation plans for Calderdale Royal Hospital will move at pace over the coming year – starting with the completion of our state-of-the-art Learning and Development Centre in the summer.

The Centre will be more than just a building – it marks our commitment to excellence, innovation and most importantly, to our colleagues. The Learning Centre is an investment in our greatest asset – our people. By giving our colleagues the tools they need to learn, grow and develop, we also ensure our patients continue to receive the highest standards of care.

This year will also see the start of the construction of a brand-new multi-storey car park, which will significantly improve parking provision for patients, visitors, and colleagues, beginning this autumn.

When the car park is completed, work will begin on a new clinical building, including new adult and children's Accident and Emergency (A&E) departments, as well as ten new inpatient wards.

We do need to deliver all this in a way that is financially sustainable, and that will require us to think more about efficiency than we ever have before. I know that our talented teams will embrace the challenge, and as ever, look for opportunities to do things differently where it makes sense to do so.

Finally, I would like to extend my heartfelt thanks to all colleagues across the Trust who make up #TeamCHFT for their hard work, dedication, and resilience throughout the past year. It is a privilege to lead such a remarkable team.

Chief Executive

Performance Report: Performance Overview

The purpose of this overview section of our Annual Report is to provide a short summary about 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

History and Statutory Background

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

Calderdale and Huddersfield NHS Foundation Trust became a statutory body and public benefit corporation on 1 August 2006 following its approval as an 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).

Overview

Calderdale and Huddersfield NHS Foundation Trust is an integrated Trust providing acute and community health services. The Trust serves a diverse population across two places: the Kirklees area served by the Trust, 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, Huddersfield Royal Infirmary at Acre Street, Lindley, Huddersfield and Calderdale Royal Hospital, Salterhebble, Halifax. It also provides a range of community healthcare services in Calderdale, with staff providing services from several other locations including the Rainbow Centre at Elland, Todmorden Health Centre and various satellite locations such as health centres, special schools, as well as 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 imaging services. We also provide community health services, including sexual health services.

The Trust is registered with the Care Quality Commission without conditions and achieved a CQC rating of good overall, most recently in 2018, and a rating of good for maternity services in 2023.

The Trust works together with partners in the local place-based system in Calderdale and Kirklees and is a partner in the West Yorkshire Association of Acute Trusts (WYAAT) provider collaborative.

Patient Care – Summary facts and figures for 2023/24

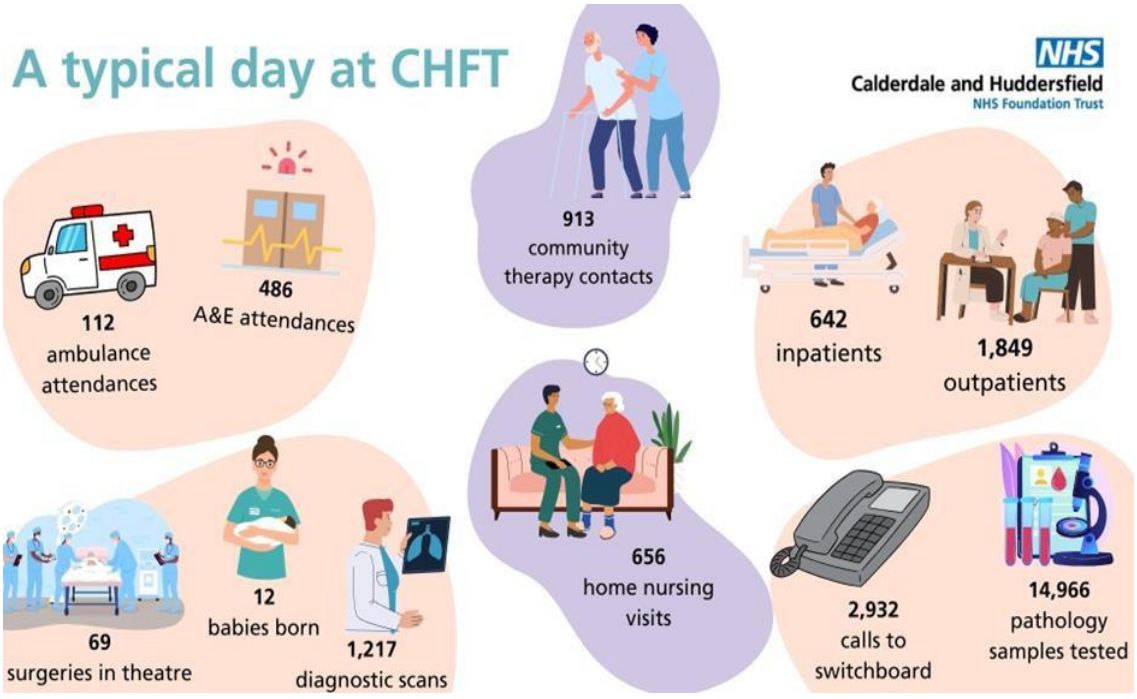
BEDS - the Trust had approximately 730 beds open in 2023/24

WORKFORCE - we employ 6,941 colleagues (including Calderdale and Huddersfield Solutions Limited) and have 240 volunteers

Patient Care

In 2023/24 we:

- cared for more than 114,000 men, women and children as inpatients (who stayed at least one night) or day cases.
- There were also over 480,000 outpatient attendances.
- Almost 178,000 accident and emergency attendances.
- Just over 4,300 babies delivered.
- There were over 354,000 adult services contacts by our community teams as well as over 237,000 contacts with our therapy services.



Organisational Structure

The Trust has four clinical divisions and various corporate departments. Each clinical division is subdivided into directorates which bring together groups of services. The clinical divisions are headed by trios of medical, nursing and managerial leads to ensure that the organisation is clinically led and supported managerially.

In celebration of 75 years of the NHS the BBC filmed our Unsung Heroes. Here are married volunteers, John and Alison Cottam.

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 Strategy and Objectives

In March 2023, the Board of Directors agreed a five year strategy and strategic objectives for 2023 to 2028. The Board also approved an annual plan setting out its key areas of delivery as part of this five year strategy. 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

Further detail on how the Trust has progressed these goals, together with risks to the achievement of the goals, is provided in the Performance Analysis section of this Annual Report.

Colleagues on ward 12 at HRI and the Stroke Floor at CRH have been recognised by Healthwatch Kirklees for their support of patients at the end of life.

2023-24 strategic plan on a page

The content below summarises the CHFT One Year Strategic Objectives that will support delivery of the Five Year Strategic Plan

Our vision:

Together with partners we will deliver outstanding compassionate care to the communities we serve.

Our values and behaviours:

- We put patients and people first
- We go see
- We work together to get results
- We do the 'must dos'
- We care for ourselves and each other in the same way we care for our patients through 'one culture of care'

Our goals and results:

Transforming services and population outcomes

We will have opened the new A&E at HRI and commenced construction of the new Learning and Development Centre and Multi-storey Car Park at CRH.

We will deliver our 12-month digital programme to improve integration within the Trust and across the system, this will provide digital developments and products (e.g. Patient Portal, SDEC module), and ensure the infrastructure and end user devices are secure, current and designed for the role.

We will make progress against the Year 1 milestones in the Trust's Health Inequalities Strategy within the four key areas of Communities, Lived Experience, Data and Diversity & Inclusion and provide updates on these to the Board.

We will continue with the established successful clinical research portfolio, engaging with Partners; participate in the ICB Place Based Research Collaborative; work to address Health Inequalities; broaden the research portfolio to a wider group of patients, and further encourage participation in R&D.

Keeping the base safe – best quality and safety of care

We will deliver the quality, safety and experience strategies; implement PSIRF; meet the KPIs of the Trust Quality priorities; undertake a programme of work to maintain HSMR/SHMI within expected range; support and respond to a CQC Inspection of Maternity Services.

Working within the resources available we will meet national standards in relation to elective recovery. We will meet priority KPIs for cancer services. We will maintain our position within the top quartile of diagnostic performance. We will maintain our position within the top quartile nationally of ED performance, with a focus on ambulance waits over 30 minutes and over 12 hour ED waits.

We will complete the governance review; deliver the key elements of the System Oversight Framework (SOF); ensure compliance with the new CQC framework.

We will implement the RESPECT programme; deliver the Carers strategy including Johns Campaign; work with partners to review Birth Centre provision across CKW footprint; continue to reduce Health Inequalities working with partners to support meeting people's individual needs e.g. Learning Disabilities.

Inclusive workforce and local employment

We will increase emphasis on appreciation and continue to focus on providing a healthy workplace, providing access to physical, mental and financial wellbeing advice.

We will ensure personal and professional development is accessible and open to all through health academies, apprenticeships, equality, diversity and inclusion education and awareness.

We will deploy workforce planning tools to design roles and approaches to deliver our reconfigured hospital and community services and implement an inclusive recruitment approach aligned to our values and behaviours.

We will increase routes into employment, working with Calderdale and Kirklees Councils and further education partners to develop a Health Academy for Calderdale and Kirklees.

Financial, economic and environmental sustainability

Deliver the ICB and NHSE approved financial plan. Demonstrate improved performance against Use of Resources key metrics and NHSE productivity metrics.

We will develop a calendar of sustainability engagement events for 2023/24; achieve a minimum recycling target of 40% for non-clinical waste streams; work to reduce single occupancy vehicle journeys by 5% by 2026; make progress towards our targets of a 100% reduction in emissions by 2040 and to convert 90% of our fleet to low, ultra-low and zero emissions vehicles by 2028.

We will demonstrate the additional social value generated by investment in the new A&E at HRI to create local jobs, training opportunities and to support local businesses.

2023/24 - Highlights and Achievements – Transformation and Innovation

During 2023/24, we continued to drive forward innovation and transformation of our services and buildings working with patients and our partners. Below are highlights from the year.

In April we launched a single point of contact service for Calderdale Community District Nursing teams to improve patient experience. It has freed up time for district nurses to focus on patient care, rather than spending time dealing with answer phone messages and administration.

In May our Radiology Team were featured on the BBC National News, as their work on using Artificial Intelligence (AI) to dramatically speed up lung cancer diagnoses was featured. Previously it would take seven days to report on a chest x-ray for suspected lung cancer, but now, in some cases, it takes just seven seconds.

June saw the first robotic surgical procedure carried out at CHFT by Miss Tamsyn Grey. Patient Ken Idle had part of his bowel removed by Miss Grey, Consultant using a Versius robot (which was also the first in Yorkshire). Ken was home within 48 hours, rather than the usual five days for non-robotic procedures. He said: “I have had excellent care I could not fault in any respect. It has been brilliant. Top notch.”

BadgerNet electronic patient records was launched in our Neonatal Unit in July. The system was specifically developed for neonatal requirements and supplements our existing Badger system. Time saved on handwritten documentation, particularly by nursing staff, has reduced workload, so there is more time to care for babies and their parents on the unit.

In August we were shortlisted for the 2023 HSJ Awards for our work to cut hospital waiting lists for treatment. After the pandemic, we had managed to turn one of the longest waiting list backlogs in the country to one of the shortest - and in record-breaking time. Tim Briggs CBE, National Director for Clinical Improvement and Elective Recovery for NHS England, hailed the efforts as “phenomenal” in a visit to the Trust earlier in the year.

Our first cohort of Associate District Nurses started University in September – in a first for Calderdale. They were the first of their kind within the district and had been in development posts to learn the role and wider divisional work prior to starting their District Nurse Msc Specialist Practitioner courses at University.

In October we shared how Consultant Neurologist, Dr Marc Randall, was already having a positive effect as he joined us from Leeds Teaching Hospitals to support our Neurology Service. It forms part of The West Yorkshire Association of Acute Trusts (WYAAT) collaboration across hospitals in West Yorkshire and Harrogate to deliver care and services to patients in the region.

In November the Children’s Speech and Language Therapy Team saw a fantastic outcome for a young man they had been working with throughout his childhood and adolescence, as he finally found his voice. Ted is now using a communication aid to communicate in his everyday environments thanks to Speech and Language Therapist, Rosie Gammack. She facilitated multi-disciplinary team working with Ted, his family, children’s therapies colleagues in the Occupational Therapy Team, his school staff and the specialist local centre for Alternative and Augmentative Communication (AAC).

Christmas Day saw another national TV appearance – this time on Sky News, which filmed a pre-recorded package about how hospitals can use technology to speed up the diagnosis and treatment of cancer. We showcased a snapshot of various innovations to improve cancer performance implemented at the Trust, including our surgical robot, capsule sponge procedure used in the treatment of Barrett's Oesophagus, and the use of artificial intelligence in radiology.

In January our cellular pathology department launched a new digital pathology system, as part of a national pathology collaborative involving all our regional Trusts. There is the potential for digital pathology to help reporting of cases, and improving patient care as we can share the images electronically with other clinicians for Multi-Disciplinary Team meetings, second opinions and educational purposes.

12-year-old Barney stole the show at our first-ever Children and Young People's Mental Health summit in February. It was to mark Children's Mental Health Week, and was hosted by Paediatric Mental Health Liaison Sister, Angie Salmons, and Consultant Nurse for Mental Health, Ian Noonan. Along with colleagues and external partners they explored the visions for Children and Young People's Mental Health at CHFT.

In March our Communications Team colleagues celebrated winning a prestigious NHS Communicate Award. 'We are #TeamCHFT' was an emotional, day-in-the-life film shot over three days and aimed to show a realistic picture of what it's like to work for the Trust. It was created without using a single word. The team were joint winners in the Best Use of Digital Communications and Engagement category.

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 a service in the future, as evidenced by inclusion of financial provision for that service in published documents, is evidence of going concern.

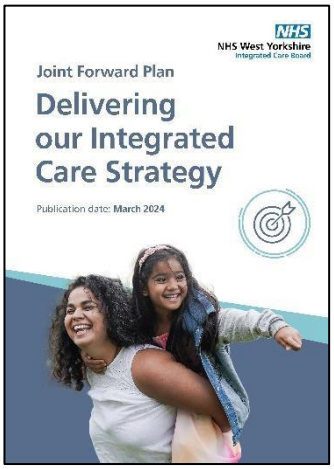
The Trust Board has assessed whether it is appropriate to prepare the accounts on a going concern basis in this context.

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, two of the five places in the ICS. Details of Director input to Place-based Integrated Care Board (ICB) Committees and joint working is given in the partnership working section of the Annual Governance Statement.

In addition to these, the Calderdale and Kirklees Health and Wellbeing Boards provide input and comments in relation to the development of local plans. Working together provides greater opportunities to deliver the West Yorkshire Integrated Care Strategy and Joint Forward Plan - which aims to make sure that **all** people are given the best start in life, and are able to remain healthy and age well. The four aims from this strategy are:

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.

A Trust Board development workshop with input from ICB and ICS place leaders, as well as the acute provider collaborative WYAAT, was held with our partners in February 2024. Board members heard place leaders reflect on partnerships and understand their ambition for the future to inform our Trust strategy.

The Trust works closely with West Yorkshire ICB to form its capital plans within the overall system resource, taking a risk-based approach.

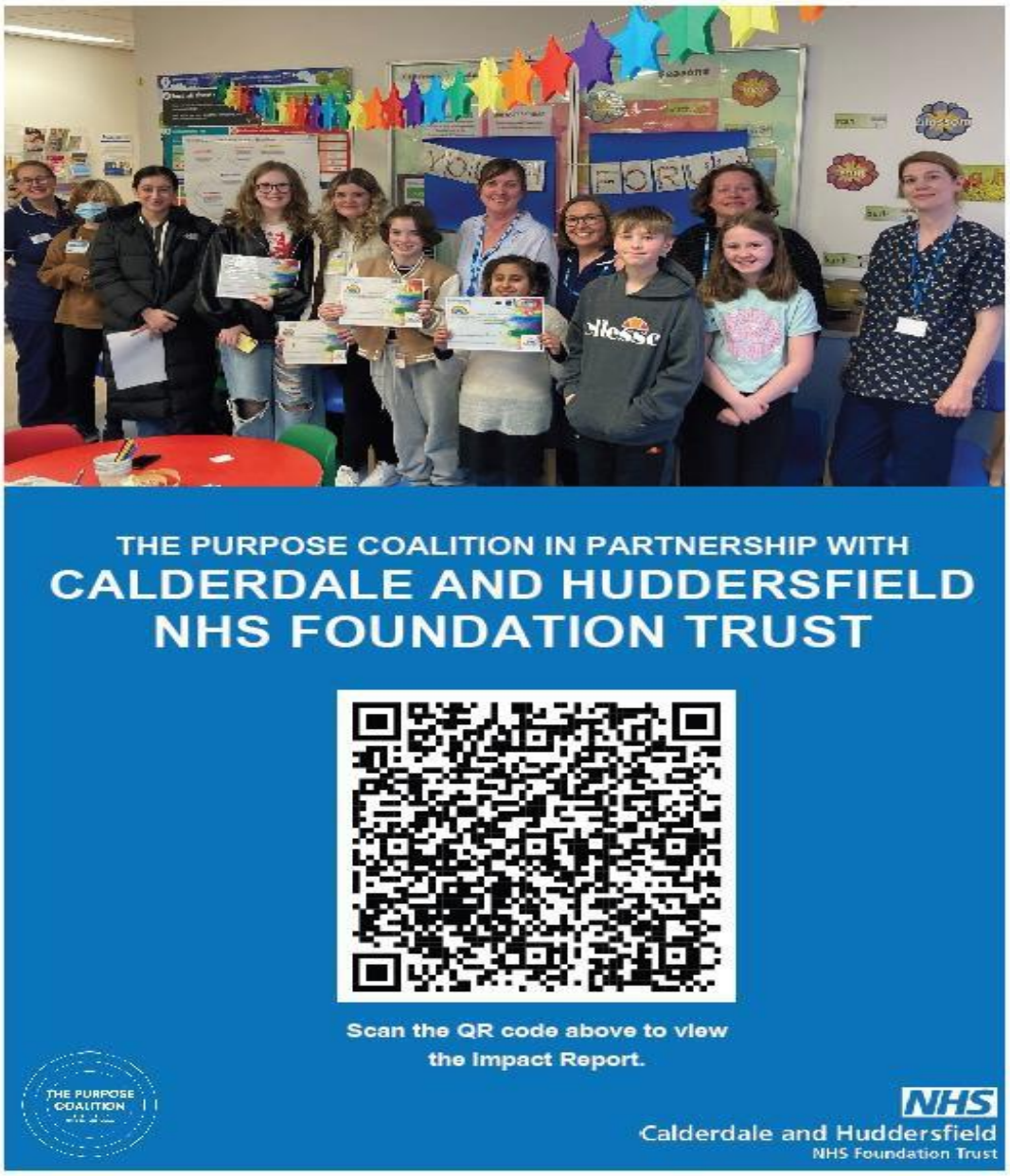
Social, Community, Anti-Bribery and Human Rights

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 Calderdale and Kirklees to help plan, support and deliver healthcare services to our communities.

As one of the largest employers in our local area, we play a key role in shaping local communities and take our role as an anchor institution seriously. The Trust is mindful of the impact it has on both the health and wellbeing of our communities and the economic prosperity of the area. To support levelling up and local economic recovery, creating jobs and supporting communities, the Trust has worked with the Purpose Health Coalition. The Coalition measures organisations against what they are doing for their customers, patients, colleagues and communities through wide ranging Purpose Goals which focus on key life stages. The Trust was pleased to receive an impact report from the Purpose Coalition (accessible by the QR code below) which confirmed the Trust recognises and fulfils its potential to play a central role in its communities, far beyond acting purely as a health service. The report, which mapped the Trust activities against the 14 Purpose Goals, highlighted the work of the Widening Participation Team which has developed ties with schools about employability pathways, including a new T level cadet pathway targeted at underrepresented groups, delivering social value through investment in estate as part of the Trust reconfiguration programme and a commitment to equality through diversity and inclusion.

Collaboration with our system partners and academic providers is integral to the delivery of our strategy. More information on work to improve patient access to diagnostic services through partnership with the University of Huddersfield can be found in the Annual Governance Statement.

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.

Our social values – IH colleague playing with building blocks with a small child.

Human Rights

Human Rights legislation sets out universal minimum standards about treating everyone equally with fairness, dignity and respect. The Trust is committed to meeting its obligations in respect of the human rights of our staff and patients; this is closely aligned both to the NHS Constitution and to the Trust's values. The Trust has an Equality & Diversity Strategy overseen by an Inclusion Group that reports to the Workforce Committee on behalf of the Trust Board. Further information on equality, diversity and inclusion can be found in the Staff Report below.

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.

Trust Charity

Calderdale and Huddersfield NHS Charity

Calderdale and Huddersfield NHS Charity is the official charity of the Trust. Our aim is to make a lasting and meaningful difference to patients and families in our region by funding projects that enhance the experience of all those who step through our doors or come into contact with us.

We're here to bring moments of joy, comfort and hope to those who need it most. We help our Trust and our colleagues to do even more to treat and care for patients. We push the limits of what is possible where the NHS is unable to.

How we do this:

- By increasing awareness, fundraising and engaging with our communities, we aim to make everything from a home visit, to stay in hospital, memorable for all the right reasons.
- Working with CHFT colleagues, to identify ways to make a positive difference to patient experience and fund the things which matter most to patients and staff.

Looking back

Over the year the Charity has delivered a range of fundraising events and campaigns, engaging with colleagues, patients, visitors and the communities of Calderdale and Huddersfield to raise funds and make a difference.

We would like to thank everyone who has donated, fundraised, and supported our charity this year. Our supporters and donors are our greatest strength, and we are incredibly grateful for everything they do.

Over the last year the Charity has proudly supported a wide range of initiatives; here are a few highlights:

Mayor of Kirklees

In May 2023 our Charity was selected as one of the Mayor of Kirklees, Councilor Cahal Burke's chosen charities. Over the year the charity team has worked closely alongside Councillor Burke, to raise awareness and funds in support of the Charity. We would like to say a heartfelt thank you for the support we have received from Councilor Burke across the year.

Councillor Burke with Ian Noonan from our Charity

Councillor Burke alongside Brendan Brown, Emma Kovaleski and members of the Royal Air Force Association Huddersfield.

NHS 75 Celebrations and the Hospital 10km Walk

On Sunday 19th June 2023, Calderdale and Huddersfield NHS Charity held the second annual 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 and formed part of the NHS 75 anniversary celebrations.

Supporting our fundraisers

A very special thank you to our amazing fundraisers. People have generously given their time, energy and outstanding commitment to supporting us. From walking John O'Groats to Lands' End like Stephen or Gerry who has relentlessly raised funds for our Children's Diabetic Nursing Team; Rob's challenges in aid of the Intensive Care Unit; and Laraine and her ongoing support for the Urology team – see pictures below:

Stephen Ellis walked from John O'Groats to Lands' End

Robert Freeman raised funds for our ICU.

Gerry Robertson raised money for the Children's Diabetic Team.

Legacies

The charity would like to pay tribute to the wonderful legacy donors who have left a gift to us this year. Legacy gifts keep giving long after the individual is gone and make a significant impact on the long-term future for CHFT Charity and the positive difference we make in our hospitals and communities.

Working in partnership

Thanks to a grant received from NHS Charities Together, CHFT Charity has funded several impactful projects in the year.

- In February 2024 work began to develop a new Wellbeing and Relaxation Garden at Huddersfield Royal Infirmary.
- The grant has also been used to provide workforce psychological support

The Charity team has worked closely with clinical teams across the Trust to enhance patient experience:

- Funding quiet closing bins and materials as part of the Reducing Noise at Night campaign
- My Forever Box to support children and young people in the most difficult times of grief.
- Prostate and Prehabilitation Cancer support projects.

- ‘Hope Bags’ for children and young people to reduce stress, anxiety, suicidal thoughts, agitation, or self-harm when admitted into hospital.
- Supporting patients with learning disabilities - we launched new Care Bags to help our patients who might find waiting in A&E a challenge. The Care Bag can also support the patient whilst going through tests and investigations whilst in the hospital. The bags include ear defenders, tactile objects, a colouring book and crayons, and an easy-read leaflet about ED. Each patient who receives a bag is allowed to take it home with them, meaning it can be used many times. The bags have proven to enhance patient experience; we have received lots of positive feedback from patients, family members and colleagues.
- Autism Bus to help colleagues to understand what it is like to have autism, allowing them to reflect how they speak/treat individuals with learning disabilities.

Care bags to support patients with learning disabilities waiting in A&E

Moments of joy

Throughout December, the Charity team welcomed a range of choirs to attend both hospitals to raise festive cheer amongst patients, colleagues and visitors.

A particular highlight was to witness our most elderly and frail patients singing along when the choirs performed in ward day rooms.

Looking forward

2024/25 is a pivotal year for the Charity as it enters its fifth year of proactive fundraising and engagement.

In May 2024 the charity will launch a new ‘Amazing’ brand and accompanying strategy. The new logo and symbols are a visual metaphor for the work the charity does. The brand is a reflection on how the charity spreads positivity, radiating a vibrant, warm, and positive effect within our hospitals, communities and across all the work the charity is involved in.

This work forms part of the longer-term plan to grow brand awareness and fundraising, in line with the Trust's ambitious plans to reconfigure and transform its buildings and services.

The charity will also redefine its funding priorities, to direct funding where it will have greatest impact, including:

- Enhancing Patient Care through the delivery of enhanced medical equipment. We'll fund innovative and emerging technologies and treatments that can change or save a patient's life that wouldn't otherwise be available.
- Improved Patient Experience from relief of symptoms to improving patient comfort. We'll fund the transformation of tired, underused spaces into welcoming healing spaces. We'll provide the added extras and resources to support patients and their loved ones, enhancing their healthcare experience in our hospitals and communities.
- Support the experience of colleagues through improvements to staff areas, fund projects that improve wellbeing, and provision of training opportunities, that ultimately translate into better care and treatment for patients.
- Develop Major Capital Projects to improve our estate for our patients, visitors and staff. We'll support innovative and emerging technologies that can change or save a patient's life that wouldn't otherwise be available.
- Work collaboratively to ensure our most vulnerable, disadvantaged or under-represented community members have the best possible experience for their individual needs – understanding health inequalities and alleviating barriers to support.

The charity will continue to engage with and raise its profile across the Trust and throughout the communities of Calderdale and Huddersfield, mobilising impactful, meaningful and mutually beneficial partnerships.

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

Important events since the end of the financial year 2023/24

There are no important events to note since the end of the financial year 2023/24.

Overseas operations

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

Brendan Brown
Chief Executive
26 June 2024

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Ken Idle was our first patient to be operated on using robotic surgery in June. He praised his “top notch” care.

Performance Analysis 2023/24

This section provides information on:

- How we measure performance and Trust performance in 2023/24
- Key financial information
- Performance against our goals
- Risks faced by the Trust in achieving its objectives, mitigation and how this may affect future performance
- Environmental matters and the impact of the Trust on the environment
- Work we have undertaken to tackle health inequalities
- Quality outcomes

How we measure performance

Calderdale and Huddersfield NHS Foundation Trust (CHFT) has a history of delivering strong performance against rigorous targets over recent years. An equally strong performance management system enables this to continue and is one part of an excellent performing Trust.

CHFT strives to meet the healthcare needs of a growing and diverse population, alongside the ever-changing health landscape and the need for recovery and stabilisation.

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. In addition, there is a very clear focus on recovery and waits which have been impacted significantly over the last four years. This integrated approach to performance ensures all elements of care and service delivery are balanced.

Cancer performance has been excellent throughout 2023/24 and has been recognised several times nationally in the media. In August 2023 data from NHS England showed that CHFT was the only Trust in the country that was meeting all top four cancer targets at that time.

Changes to cancer waiting times standards were introduced from 1 October 2023 with the removal of the two-week wait standard in favour of a focus on the Faster Diagnosis Standard, and the rationalisation of those standards into three core measures for the NHS:

- The 28-day Faster Diagnosis Standard (75% target)
- One headline 31-day decision to treat to treatment standard (96% target)
- One headline 62-day referral to treatment standard (85% target)

In December Sky News filmed a pre-recorded news package about how hospitals can use technology to speed up the diagnosis and treatment of cancer. This reflects that:

- We are an innovative Trust leading the way in the use of digital technology in patient care.

- Digital and data play an important role in helping us shape how we provide the healthcare services of the future.
- There are many innovative/pioneering digital solutions in place at CHFT that have already improved patient experience and outcomes.

A new Integrated Performance Report (IPR) was introduced into the organisation at the start of 2023/24 as part of an overall corporate governance review. 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.

Details of performance are now discussed at the appropriate Board Committee, with only exceptions being escalated to Board via the Board Committee Chairs.

It was decided, in discussion with Board members, that the indicators included in the performance report are the 'must dos' from a national and planning point of view. The new IPR concentrates on metrics included in the NHS Oversight Framework alongside those from the NHS Priorities and Operational Planning guidance. A series of Statistical Process Control charts are included as best practice to understand current performance and action being taken to improve performance. Executive Directors are responsible for sign-off of all relevant narratives within the report. More detailed IPRs in the same format are produced at divisional level and for Board Committees.

Training sessions for Board members on the benefits and understanding of SPC charts were arranged and were hosted by NHS England's 'Making Data Count (MDC)' team.

The introduction of the new IPR has been a successful transformation in performance reporting for CHFT. We are now using best practice methodology for how we report to Board with further assurance provided by Board Committees.

Once we had established our report, the national MDC team reviewed the content and gave us the following feedback.

"We rated your new report as 5/5. We only rated 12 out of c.210 Trusts as 5/5 and therefore CHFT is one of our exemplary reports!

- *The use of SPC, summary icon tables and matrix to guide discussion and action is excellent.*
- *The analytical narrative is spot on, supported by a clear and concise action-focused narrative.*
- *Recalculations are well executed.*
- *The report is nicely structured and has a nice flow to it.*
- *The focus on health inequalities is again great to see. The national inequality team also used your report in our recent analyst network as a best practice example.*

In summary, the report is excellent and I'm sure it is driving meaningful conversation at board."

Underpinning data quality assurance systems have significantly developed with continued improvements to the data quality systems and processes.

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 meet its statutory, legal, financial, and other contractual requirements.

The Trust has in place policies to assure the Board that high quality 'compassionate care' is provided to patients. Systems and processes are in place to assure data accuracy and validity into the Board. There is robust ward to Board assurance on the quality of care we deliver.

Assurance that the performance data used within the Trust is of a high standard is the responsibility of the Trust Data Quality Board. The Data Quality Board meets six-weekly and reports to the Audit and Risk Committee, with escalation into a weekly meeting of Executive Directors as appropriate. There is a Data Quality Group, which also meets six-weekly and reports into the Data Quality Board, the focus being 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.

The Trust has a one-year plan on a page for Data Quality plus a 10-year strategy. During the last 12 months the Trust has continued to address several data quality issues via the Data Quality Board.

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 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 Directors, our governors, our partners, our patients and the public who rely on our services.

Recovery Programme

Through the Covid pandemic, we made an informed decision (based on internal risk assessments) to pause elective work for longer than the majority of other Trusts across the region. We also experienced worsening staffing levels in theatres, with the loss of many experienced theatre practitioners, which compounded the loss of elective theatre capacity.

Our elective backlog increased sharply – peaking in March 2021 when there were 3,970 patients waiting over 52 weeks - and the Trust agreed to make elective recovery one of its highest priorities, resulting in reductions of the number of patients waiting. .

In March 2024 we were singled out by the BBC in the top 6% of Trusts in England with the lowest waiting times for elective surgery.

Like many Trusts, post-pandemic we struggled to generate additional theatre capacity. We explored a different payment model based on activity undertaken rather than time worked, as used in the independent sector. The model was named “cost-per-case” (CPC) and was designed around the principles of value for money and maximum throughput.

CPC is the most high-profile element of our elective recovery – however it has only been a small factor in our work. Theatres has been a high priority area for us.

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.

Following the pandemic, it was necessary to reset and reinforce expectations that waiting list management is a fundamental part of operational management. This has been underpinned by rigorous weekly access meetings across the Trust with all specialties. The Trust’s validation processes are best-in-class (the national data quality tool assesses our patient tracking lists as being 99% accurate) and this, coupled with proper use and execution of the Trust’s access policy, has enabled our success.

The biggest impact in our recovery journey is due to improved tracking of patients. We use targeted administration validation to maintain accurate referral to treatment (RTT) and outpatient waiting list data. In 2023/24 NHS England introduced a 90% validation target for all pathways over 12 weeks. We achieved this and were also recognised by GIRFT (Getting It Right First Time) as one of the top performing trusts. We have now been asked to share our approach so that other trusts can learn from us. We have used a national data quality tool called LUNA, which provides a national view of data quality for all trusts and helps focus on which areas of referral to treatment (RTT) to focus on. We were compliant with the NHS England RTT LUNA data quality score target of 95%, consistently achieving above 99.5%.

Through monitoring and training the team also facilitates the accurate application of RTT rules and compliance against our local access policy which also supports improved data quality at source.

Working closely with our Business Intelligence team, the Trust has developed algorithms to identify areas of unclean data in our outpatient follow-up backlog yielding a closure rate of over 50%.

The team are now working in conjunction with Health Informatics to deploy Robotic Process Automation (RPA) validation. This will allow for increased validation and allow humans to focus on more complex work and aim to keep expanding this in the future.

Initiatives such as Patient Initiated Follow-up (PIFU) have been implemented and, based on this good performance, CHFT is one of the trusts selected nationally to see if we can go “further faster” and share learning. CHFT is the only Trust in West Yorkshire to reach 5% PIFU. Recently the Trust secured £500k capital investment for a patient portal which will enable further progress.

In addition, the Elective Transformation Board plans to work with primary care colleagues on start to end pathway reviews.

Our strong elective RTT recovery and work has enabled us to support other Trusts in our region with their patients with longer waiting times. The Trust has treated patients of other trusts, known as mutual aid, from Leeds, Bradford and Airedale in the following specialties: trauma and orthopaedics, general surgery, urology, vascular (and bariatrics support to Manchester) to assist with their long waiters and will continue to offer support throughout 2024/25.

Programme of Deep Dives

The Trust has a formal programme of deep dives across the key performance indicators (KPIs) within the Integrated Performance Report 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 on a six-weekly basis with a programme established for the next 12 months. Further information on data quality is detailed in the Annual Governance Statement later in this report.

The Trust uses benchmarking software to seek out the best performers nationally on relevant indicators and as a result deep dives are further supported by the ‘Go See’ pillar, either for colleagues to visit areas under review to talk to colleagues or for visits by colleagues in those areas to learn from others either internally or externally.

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. GIRFT has always been a significant part of the clinically led Quality Improvement (QI) Programme. The process CHFT designed to utilise GIRFT in QI (supplemented by some methodology from Plymouth), was published as the GIRFT National Toolkit on how to embed GIRFT into organisations. This was also supplemented by videos that we created for the GIRFT best practice library. This process allowed us to respond to local specialty deep dives, regional visits and

national reports to drive QI and service development within the organisation along with other benefits that it brought. The Trust has supported numerous other organisations use of GIRFT and have been fast followers of GIRFT National Consultant Information Programme (NCIP) and used the High Volume Low Complexity (HVLC) approach to guide pathways. In terms of elective recovery and GIRFT, the Trust was pleased to receive GIRFT Elective Surgical Unity (ESU) accreditation for our HRI Elective Surgical Unit and continue to work on further optimisation.

- Getting It Right First Time (GIRFT) is an NHS programme to improve the quality of care within the NHS by reducing unwarranted variations.
- By sharing best practice between Trusts, GIRFT identifies changes that will help improve care and patient outcomes, as well as delivering efficiencies such as the reduction of unnecessary procedures and cost savings.
- Importantly, GIRFT is led by frontline clinicians.
- There are a number of things to concentrate on in a specialty to achieve efficiencies. Key recommendations are built up from reviews in each organisation and best practice.
- Workstreams in Medical and Surgical specialties.
- Capped theatre utilisation percentage: Touch time within planned session versus planned session time.
- Day Case rates, including procedures undertaken as day cases in an outpatient setting.
- Improving the utilisation and productivity of existing hubs to ensure that all hubs realise their full impact for high volume, low complexity procedures (HVLC).
- CHFT is one of only eight accredited surgical hubs nationally.

The Trust has been recognised as a national exemplar for this work. The GIRFT programme continues to be managed through the bi-monthly divisional Performance Review meetings.

Performance Review Meetings

Executive Directors hold a bi-monthly Performance Review Meeting (PRM) with each 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 PRMs and risks and issues are escalated to the Board, by exception, appropriately.

A similar performance management framework is used within the divisions for management of directorates, 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)
- Three areas for focused discussion

As the end of 2023 we reviewed PRMs to check that they were both beneficial to divisions and to the Executive team in gaining an overview of the overall performance of the divisions.

The PRMs remain a great opportunity to gain an overview of the overall performance of the divisions and will be critical in terms of ongoing work towards reconfiguration. Balancing praise and scrutiny, these meetings are both supportive for divisions, hold them to account for their own division's performance and an opportunity to showcase success stories. within divisions. PRMs will continue bi-monthly but move to monthly if a division is off track in terms of quality, finance, workforce and performance.

Our performance in 2023/24

CHFT 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 2023/24 despite unprecedented levels of attendances at both emergency departments at various times throughout the year. Cancer performance has been excellent throughout the year and has been recognised nationally in the media. From April 2023 to February 2024 month on month CHFT was the best performing acute Trust (out of 119) in England for Cancer 62-day referral to treatment for 8 out of 11 months (second best in the other three months).

These achievements were carried out in the context of significant periods of industrial action from junior doctors and consultants and with further increases in emergency pressures and acuity of patients, with the consultant strike industrial action having a particularly significant impact.

NHS England (NHSE) introduced the national Operational Pressures Escalation Levels (OPEL) Framework in 2016 to bring consistency to local and system escalation. It provided guidance to encourage wider cooperation and make regional, and national, oversight more effective. There has been considerable variation in the application and utilisation across the NHS and as a result the new OPEL framework 2023/24 replaces all previous versions and went live in November 2023 in time for the winter period. The new framework has standardised parameters to reduce variation.

National OPEL Scoring Parameters

OPEL parameter	Score						
	0	1	2	3	4	5	6
Mean ambulance handover time	<15 min		15–30 min		>30–60 min		>60 min
ED all-type 4-hour performance	>95%	76–95%	60–76%		≤60%		
ED all-type attendances	≤2%	>2–10%	>10–20%		>20%		
Majors and resuscitation occupancy (adult)	≤80%		>80-100%		>100–120%		>120%
Median time to treatment	≤60 min	>60–90 min	90–120 min		>120 min		
% of patients spending >12 hours in ED	≤2%	>2–5%	>5-10%		>10%		
% G&A bed occupancy	≤92%		>92–95%		>95–98%		>98%
% of open beds that are escalation beds	<2%	2–4%	4–6%		>6%		
% of beds occupied by patients no longer meeting criteria to reside	≤10%		>10–13%		>13–15%		>15%

We continue to use 'triggers' to ensure wider pressures are monitored, acknowledged and acted upon with specific actions.

Although the Trust missed the Emergency Care 4-hour standard (ECS) during 2023/24, it has benchmarked extremely well nationally. A collaborative effort between teams across the Trust saw Emergency Department (ED) performance significantly improve during the month of March 2024; 76.79% of patients were admitted, transferred or discharged within four hours which equated to the Trust being placed sixth out of 119 acute Trusts for type 1 attendances, with only two other Trusts with a higher number of ED attendances finishing above.

ED attendances for both hospital sites during 2023/24 continued to increase with a 14% rise in numbers attending compared to 2019/20. Along with increased attendances, acuity/dependency rose and led to some very challenging operational issues which had an impact on the ECS performance and increased numbers of patients waiting above 12 hours in the EDs. This, plus high bed occupancy, resulted in high OPEL scoring. Although we saw an increase in ED attendances these have not necessarily translated into emergency admissions, which were 11% below the same period in 2019/20. Overall acuity at Trust level for all non-elective admissions has increased by 19% compared to 2019/20 which has impacted on bed pressures and length of stay.

We looked at admitted/non-admitted patients separately in terms of their length of stay in ED and at times had to manage with large numbers of surge and super surge beds open. For long periods there were over 100 patients on the transfer of care list (i.e. ready for discharge) due to capacity issues in social care and discharge to assess beds. This was partly driving an increase in medical outliers and occupancy levels. We have used our Same Day Emergency Care (SDEC) and Length of Stay (LOS) working groups to look at Plan for Every Patient/Reason to Reside, Home First/Discharge to Assess, Criteria Led Discharge and Urgent Community Response (UCR) referrals/Virtual Ward.

During all these pressures and the junior doctor and consultant industrial action we continued to perform well on our recovery programme where our 65-week, 52-week and 40-week waits were amongst the best in the country.

Although we saw the Ear, Nose and Throat service (ENT) as our most challenging specialty, with minimal numbers of 52-week waits in ENT, this needs to be considered in context when compared to regional and national peers who are challenged meeting the target for patients waiting more than 65 weeks for ENT treatment.

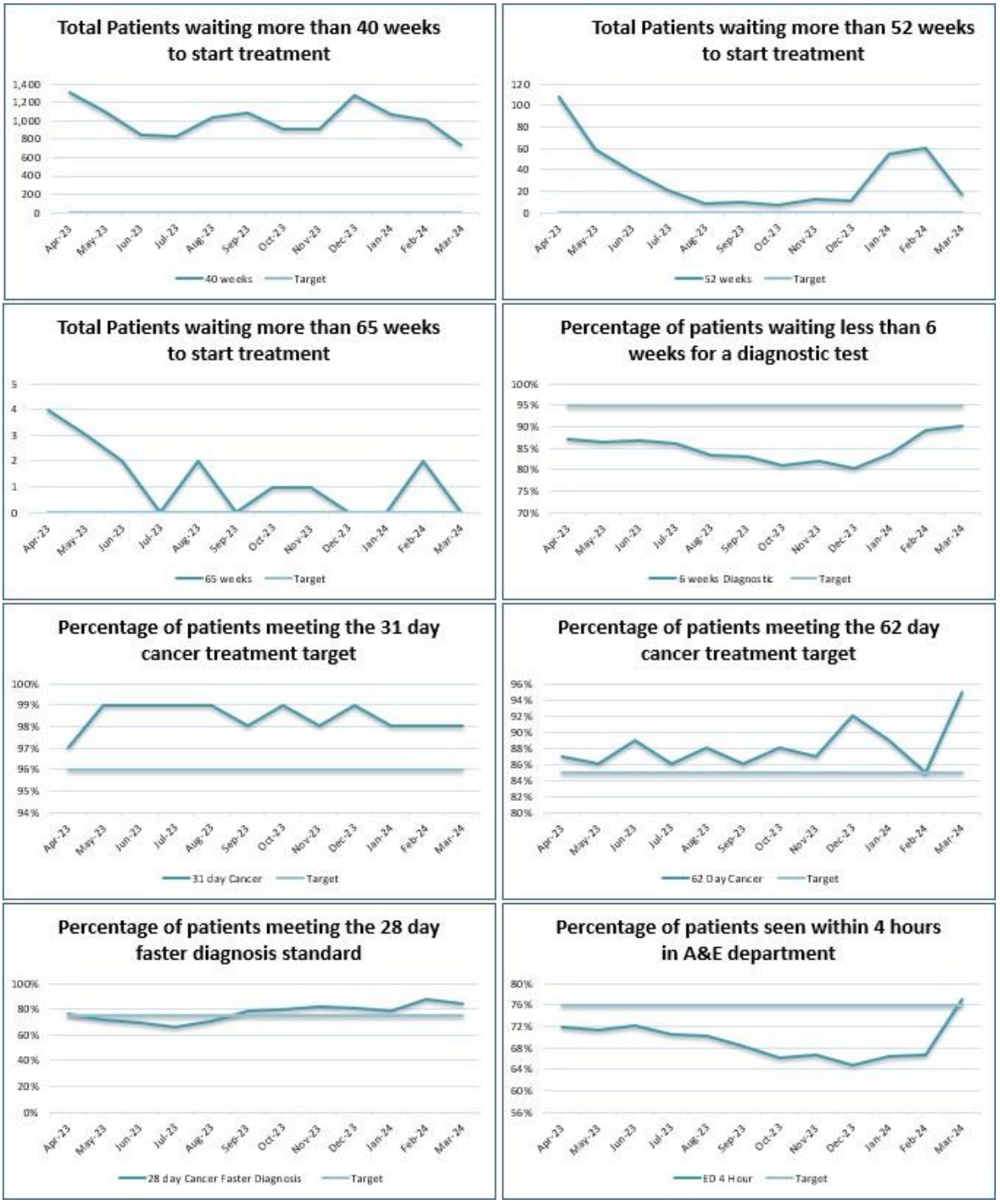
For diagnostics we have had challenges around staffing in echo and neurophysiology although we have seen improvements as we moved into 2024/25 in both areas leading to an overall Trust position above 90% (for those seen within 6 weeks) for the first time in over 18 months.

The plans to reduce the follow-up backlog is still a priority following the deep dives undertaken at specialty level, to create a bespoke plan for each specialty to reduce the follow-up backlog and long waiters. The follow-up training programme was started in December 2023 and continued into January 2024. We have already seen improvements in the booking process which has led to reductions in individual specialty numbers with further improvements expected. Initiatives such as Patient Initiated Follow-up have been implemented and based on this good performance CHFT is one of the Trusts selected nationally to see if we can go “further faster” and share learning. CHFT is the only Trust in West Yorkshire to reach 5% Patient Initiated Follow-up.

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.

Our Gynaecology Team were shortlisted for two McMillan Professionals Excellence Awards in July

Table: Performance against key national regulatory targets for 2023/24



Key Financial Information

The year-end financial performance from a regulatory perspective is shown below. The Trust Group successfully delivered a £7.561m favourable variance to plan, a deficit of £13.240m against a planned £20.801m deficit. This is an adjusted position from the 2023/24 annual accounts as certain accounting elements are excluded from the regulator's judgement of our performance.

The use of resources (UOR) score has been delivered in line with the plan at level 3.

Adjusted financial performance	2023/24	2022/23
	£000	£000
Surplus / (deficit) for the period	**(31,839)**	**(10,058)**
Remove net impairments not scoring Departmental Expenditure Limit	8,744	(7,410)
Remeasurement of PFI (IFRS16) and associated Public Dividend Capital dividend benefit	9,568	
Remove capital donations / grants income and expenditure impact	166	(6)
Remove net impact of Department of Health and Social Care centrally procured inventories	121	139
Adjusted financial performance surplus / (deficit)	**(£13,240)**	**(17,335)**

Performance against our goals

The Performance Overview section detailed our Trust plan for key areas of delivery during 2023 - 2024 to support the achievement of each of the four goals of the Trust which are:

The Board received reports on progress against each of our objectives to achieve our goals during 2023/24.

The year-end report to Board showed the Trust's progress with key objectives for 2023 – 2024. This confirmed that, of the 15 objectives, one had been completed, 12 were rated green, and two were rated amber. Progress is summarised by each goal below:

PROGRESS AGAINST STRATEGIC GOALS IN 2023/24

Delivered digital developments to support clinical care and ensured our IT infrastructure continues to be secure and fit for purpose

Delivered the 1 year milestones on the Health Inequalities strategy
(further information in the health inequalities section below)

Completed construction of the new A&E at HRI, however opening of the unit has been delayed with an expected opening date in early summer 2024, at CRH enabling works for a multi-storey car park and construction of a new Learning and Development Centre commenced.

Launched a new Research Strategy and continued to deliver a successful clinical research portfolio to improve patient care, prevent ill-health and achieve better outcomes for patients

Achieved key performance targets that matter most to patients such as patients waiting for treatment (elective recovery), access to cancer services and A&E services

Enabled patients to shape decisions about services and their care through a range of programmes including the RESPeCT* programme, Carers strategy, review of Birth Centre provision and reducing health inequalities in maternity and colposcopy services

Developed a new Patient Experience, Involvement and Inclusion Strategy and reviewed the Quality and Safety strategy to ensure it is reflective of the NHS England Patient Safety Incident Response Framework PSIRF

Completed a governance review and prepared for the CQC's new assessment framework

*ReSPECT is the recommended summary plan for emergency care and treatment.

Programme of appreciation of our colleagues and focused on providing a healthy workplace with access to physical, mental and financial wellbeing advice

Created local jobs, training opportunities and supporting local business in Calderdale and Kirklees from investment in the new A&E at HRI (social value generation)

Ensured personal and professional development for staff via apprenticeships, development programmes and establishment of a Shadow Board

Delivered the approved financial plan for 2023/24

Embedded workforce planning activity to plan for the right workforce to deliver patient care within our reconfigured hospital and community services.

Progressed our Green Plan and sustainability action plan

Increased routes into employment, career development and opportunities working with local Councils and further education

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 principal risks the Trust faced in 2023/24 in achieving the four goals detailed in its strategic plan 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 tables below together with summary information on risks and opportunities. More detailed 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 2024

The top three risks are indicated by the following symbol and highlighted in bold text: ®

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. ®
Risk of not delivering the ambitions described in the Trust clinical strategy due to financial and workforce constraints, delivery of reconfiguration and agreed joint vision for clinical services 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 failing to respond to the health inequalities that exist within our populations due to lack of quality priorities to advance health equity, incomplete population health and patient ethnicity data, healthcare service delivery not matching patient needs in the most deprived areas or lack of resource allocation and programmes for health prevention, 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.
Risk that patients are not able to shape decisions about their care based on what matters to them due to lack of clear strategy and capacity for patient and service user engagement resulting in not designing services using patient recommendations.
The Trust does not achieve local and national performance targets.

Risk that continued high acute demand, high patient acuity and shortfall in community provision leads to the requirement for additional beds over and above planned levels. This results in staffing and financial pressures. ®
Failure to maintain current estate and equipment and to develop a future estates model due to provide high quality patient care.
Risk of not maintaining the Trust CQC overall rating of good and increasing the number of services achieving an outstanding rating as assessed by the new CQC single assessment framework and potential for ratings to be changed by CQC based on other intelligence or data from CQC portal outside of on site inspection of services, due to failure to comply with quality statements resulting in a reduction of quality of services to patients and an impact on reputation
Risk of not being compliant with the Health and Safety at Work Act (1974) and supporting regulations resulting in harm to staff, patients, the public, visitors, potential regulatory failure, financial risk and reputational damage.
Risk that decision making processes and capacity of Trust colleagues is impacted due to the evolving nature of partnership governance across the system and emergent governance arrangements.
Risk of an impact to the delivery of clinical or corporate services due to reduced or no digital provision resulting from a cyber-attack impacting on patients via exposure of patient records, inability of workforce to access / record patient care affecting quality and safety, financial and reputational risk.

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.
Risk of not being able to deliver safe and effective high quality care and experience for patients due to insufficient midwifery 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, compassionate and inclusive leadership to colleagues and deliver one culture of care.
Risk of colleague absence and retention rising due to: increasing demands and requirements for health and wellbeing offers that are not appropriate, not accessible, not embedded or not affordable; and/or inability or unwillingness to attract develop and retain compassionate and inclusive leaders who are able to successfully lead their teams through sustained periods of change

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.
Risk of failure to secure the longer term financial sustainability of the Trust (achieving financial breakeven and providing value for money) due to the size of the underlying and current financial deficit and reliance on cash support. Whilst the Trust is developing a business case to support financial sustainability in the medium term, this plan is subject to approval and the release of capital funds. ®
Risk that the Trust cannot maximise its impact as an anchor institution in local communities to demonstrate social value in employment, career and development opportunities from investments and use of resources due to competing priorities and lack of partnership working.
Risk of climate action failure and not improving our environmental sustainability, including not reducing carbon emissions across the organisation and not reducing the impact of climate change across Huddersfield and Calderdale due to a lack of behaviour change (e.g. travel, waste, procurement) and not embedding climate and environmental considerations in decision-making.

Risks

There are risks to patient care and patient experience due to an extremely challenging operational position. In 2023/24 this has included significant patient demand, particularly in urgent and emergency care, high patient acuity, an increase in number of medically fit patients waiting for discharge impacting on patient flow, a sustained period of industrial action and financial pressures.

The planned opening of a new Accident and Emergency Department in 2023, as part of our transformation of services, was delayed due to quality and safety checks. The Trust continues to await final approval of our outline business case for the hospital build at Calderdale Royal Hospital which presents a risk.

Workforce capacity continues to be a challenge with national workforce shortages in key professions across the NHS, including midwifery. Industrial action affected workforce availability across all services in 2023/24. Industrial action in 2024/25 will continue to challenge workforce availability and challenge operational delivery.

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 financial challenge remains. The Trust has required cash support for a planned financial deficit and continues to have an ambitious efficiency target. Service provision of dual service across two sites is a less efficient model and the Trust estate presents financial challenges due to estate upgrade requirements and Private Finance Initiative contractual commitments.

Opportunities

The Trust is progressing its clinical strategy through partnership working**,** within the ICS and WYAAT. WYAAT service developments being progressed include non-surgical oncology, pathology services and pharmacy aseptics services.

A Community Diagnostic Hub is due to open in Halifax in summer 2024. One is also being built in Huddersfield in partnership with the University of Huddersfield. These will significantly increase diagnostic capacity for the local population.

Tackling health inequalities in our local population is a major priority, building on progress already made. Further information on the Trust's work to address health inequalities can be found later in this section. We continue to deliver our digital strategy capability to support patient care through digital developments, have used a data science approach in relation to activity data and continue to work with partners to support 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 which is complemented by our Apprenticeship and Widening Participation Strategy. 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 caring for our workforce within our One Culture of Care approach, 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 within the West Yorkshire Integrated Care System on financial challenges. We look forward to the opening of new Accident and Emergency Department at Huddersfield Royal Infirmary in 2024 and taking forward our other reconfiguration plans for Calderdale Royal Hospital subject to approval.

Task Force on Climate-Related Financial Disclosures (TCFD)

For 2023/24 NHS England has adopted a phased approach to incorporating the TCFD recommended disclosures as part of sustainability annual reporting requirements for NHS bodies, stemming from HM Treasury's TCFD aligned disclosure guidance for public sector annual reports. The Trust is not required to disclose scope 1, 2 and 3 greenhouse gas emissions under TCFD requirements as these are computed nationally by NHS England.

Board Oversight and Management Role in Assessing and Managing Climate Related Issues

A key element of the Trust's five-year strategy is to take action to reduce its impact on the environment and achieve targets for carbon net zero, reflecting the Trust's commitment to sustainability.

The Calderdale and Huddersfield NHS Foundation Trust Green Plan (2021-2026) was approved by the Board in May 2021, and acts as the overarching strategic framework to govern and drive sustainability at the Trust. The Green Plan was developed alongside

an ambitious Sustainability Action Plan (SAP), which proposes interventions to address carbon reduction and environmental objectives, whilst aligning with clinical care models, resilience plans, workforce engagement strategies and corporate responsibility. These plans are managed and delivered by Calderdale and Huddersfield Solutions (CHS) and progress is monitored by the Green Planning Committee, reporting to the Trust's Transformation Programme Board which in turn reports to the Trust Board. Ongoing progress against Green Plan objectives is monitored via the Green Plan dashboard, and detailed update reports are provided to the Transformation Programme Board every quarter. A detailed Green Plan update report is provided to the Public Board of Directors each year by the Managing Director of Calderdale and Huddersfield Solutions Ltd.

Within the Board Assurance Framework, the Board also has identified a risk of climate action failure and not improving our environmental sustainability, with updates on this risk reported to the Board regularly throughout the year.

The Trust's carbon baseline (2013/14) includes aspects of all operations which contribute to carbon dioxide equivalent (CO^2e) emissions, such as energy and water consumption, waste arisings and disposal and anaesthetic gases. Between 2013 and 2023, the Trust's carbon emissions have reduced by 68%, due to a range of interventions such as upgrading lighting to LED, continued procurement of electricity from renewable sources as per the Standard Contract and improvements to waste segregation and energy management. Carbon impacts are measured and reported annually via the Estates Return Information Collection (ERIC) and Streamlined Energy and Carbon Reports (SECR). Currently, consumption of natural gas for heating Trust sites accounts for approximately 87% of the total CHFT carbon footprint and is therefore the largest source of direct emissions. To address this, CHS commissioned Heat Decarbonisation Plans for Huddersfield Royal Infirmary and Calderdale Royal Hospital in 2022, which set out a strategic framework for both sites to transition to a net zero carbon heating system. Actions identified within these plans have been integrated into the SAP to ensure continued delivery and monitor progress alongside other green plan objectives.

Improving energy monitoring, management and efficiency is a key priority for the Trust to reduce environmental impact, improve financial sustainability and prepare our sites to transition away from fossil fuel heating systems. Since 2018, electrical energy performance has improved at both hospital sites, reflected by a 10kWh reduction per m^2 used at HRI and 7kWh reduction per m^2 at CRH. To improve energy efficiency further and ensure optimal performance across the estate, CHS has established an Energy Efficiency Action Plan and Task and Finish group to address key areas for improvement. This includes increasing the number and frequency of 'energy walk rounds' and providing feedback to areas audited, installing new energy management software to capture consumption across site and allow for more detailed data analysis and continuing to investigate opportunities to improve the efficiency of our assets. In autumn 2023, CHS were successful in their application to the second round of the North East and Yorkshire Net Zero Hub Energy Projects Enabling Fund, and subsequently awarded over £40,000 to implement an energy efficiency project at HRI, focusing on reducing excess consumption of air conditioning units across site. The project is expected to save over 1 million kWh and approximately 265 tonnes of CO^2e over the next decade. CHS are planning further applications to the Salix Low Carbon Skills Fund and Public Sector Decarbonisation scheme to further fund energy efficiency and heat decarbonisation projects going forward.

Over the last 12 months, efforts to improve waste segregation have been aligned with the NHS England Clinical Waste Strategy, which aims for a 60/40% split between offensive and infectious clinical waste respectively. As a direct result of CHS managing staff behaviours, this target has been overachieved with 65% offensive waste and 35% entering the infectious waste stream, which has reduced the costs associated with incinerating infectious waste by 60%. Over 800 new soft closing bins with clear signage have been introduced at ward level across the Trust to help staff understand effective waste segregation and contribute to a calmer environment for patients due to the reduced noise of bins closing. In addition to this, staff education is now embedded through support services as standard practice, such as waste porter 'train the trainer' and domestic supervisor coaching. Other interventions to reduce the amount of waste generated on site include installation of offensive waste compactors in the waste yard to reduce the skip exchange frequency. This has reduced collections from four times a week to three times a month per site for offensive waste which in turn has reduced costs and carbon emissions associated with waste collection and transportation. With support from Infection Prevention and Control colleagues, the expiry date of sharps bins has been extended from three to six months, to reduce unnecessary waste of underused bins which would otherwise be sent for high temperature incineration and therefore reduce the environmental impact of this waste stream.

The Trust recognises that staff engagement is a key element of embedding sustainability into our operations and contributing to a greener NHS. To that end, the first staff engagement event to celebrate Yorkshire Sustainability Week was held in July 2023. During the week, staff were encouraged to recognise the hard work of their environmentally minded colleagues who go above and beyond to ensure their work does not adversely affect the environment and nominate them as a 'Green Hero' for a chance to win a prize. In addition to the Green Hero competition, displays showcasing sustainability initiatives across the Trust were set up at HRI and CRH, and a special Green newsletter was produced to share in Trust News to increase sustainability awareness. The Trust also celebrated national Car Free Day in September 2023, which saw external representatives from Bus Users UK, First Bus and the West Yorkshire Police Crime Prevention Team attend site to talk to staff about public transport and cycling in the region. Free maps of walking routes around the hospital sites, travel feedback forms and meal vouchers for those who cycled to work were also available for staff on the day. As evidence suggests access to green space can lead to positive outcomes for improving physical and mental health, staff will also benefit from a new 'wellbeing garden', which is currently under construction at HRI. This scheme is expected to be completed by spring/ summer 2024 and will offer outdoor space for relaxation and reflection, whilst contributing to biodiversity, protection of insect, bird and pollinator habitat and enhancement of the natural environment at this site.

The CHFT Travel Plan was approved by Board in 2021 to support the Trust's reconfiguration plans. The primary aim of the Travel Plan is to reduce single occupancy staff journeys by 5% by 2026 and contribute to cleaner air and lower greenhouse gas emissions. Since adoption of the plan, CHS has converted over 90% of fleet vehicles to low or ultra-low emissions and in 2023, installed 10 new electric vehicle charging points on site at HRI for use by staff and the public. In addition to this, the Trust partner with NHS Fleet Solutions and Tusker to make electric vehicles available for staff via a salary sacrifice arrangement. To make active travel more accessible for staff, CHFT also offer a cycle to work scheme to allow staff to purchase a bike via salary sacrifice.

In November the construction of the Community Diagnostic Centre in Halifax got underway.

Our work to address Health Inequalities (HI)

Over the past few years, the Trust has developed its approach to health inequalities, particularly in light of the scale of inequalities exposed by the Covid-19 pandemic. This included work to reduce inequalities for, and protect the most vulnerable, communities and patients we serve during the crisis and recovery period. This included prioritising patients with a learning disability for elective care and taking action to close the gaps in waiting times experienced by those from the most deprived areas and ethnic minority communities.

To ensure this positive action and impact is sustained and built on, a Health Inequalities Group and Strategy was established to ensure this work is part of our core business.

Health Inequalities Strategy

In 2022, the Population Health and Inequalities Strategy was approved and adopted by the Board. The strategy sets out our vision, aims, and ways of working for fully realising our role in promoting population health and tackling inequalities. In developing the strategy, analysis of local population health data alongside our own data through an inequalities lens was undertaken to identify priority population groups and service areas for action. NHS England has set a national approach to support the reduction of health inequalities known as CORE20PLUS5 which focuses on the most deprived 20% of the population (CORE20), PLUS relates to specific population groups, such as ethnic minorities and 5 relates to five clinical areas of focus. Our strategy development was

informed by consideration of the CORE20PLUS5 approach, Joint Strategic Needs Assessments and relevant strategies of our local health system partners.

Addressing health inequalities is a complex issue which requires a multi-pronged approach and sustained action and progress over a long period of time. As such, it is necessary to set long-term priorities and establish the incremental actions which will work towards achieving them.

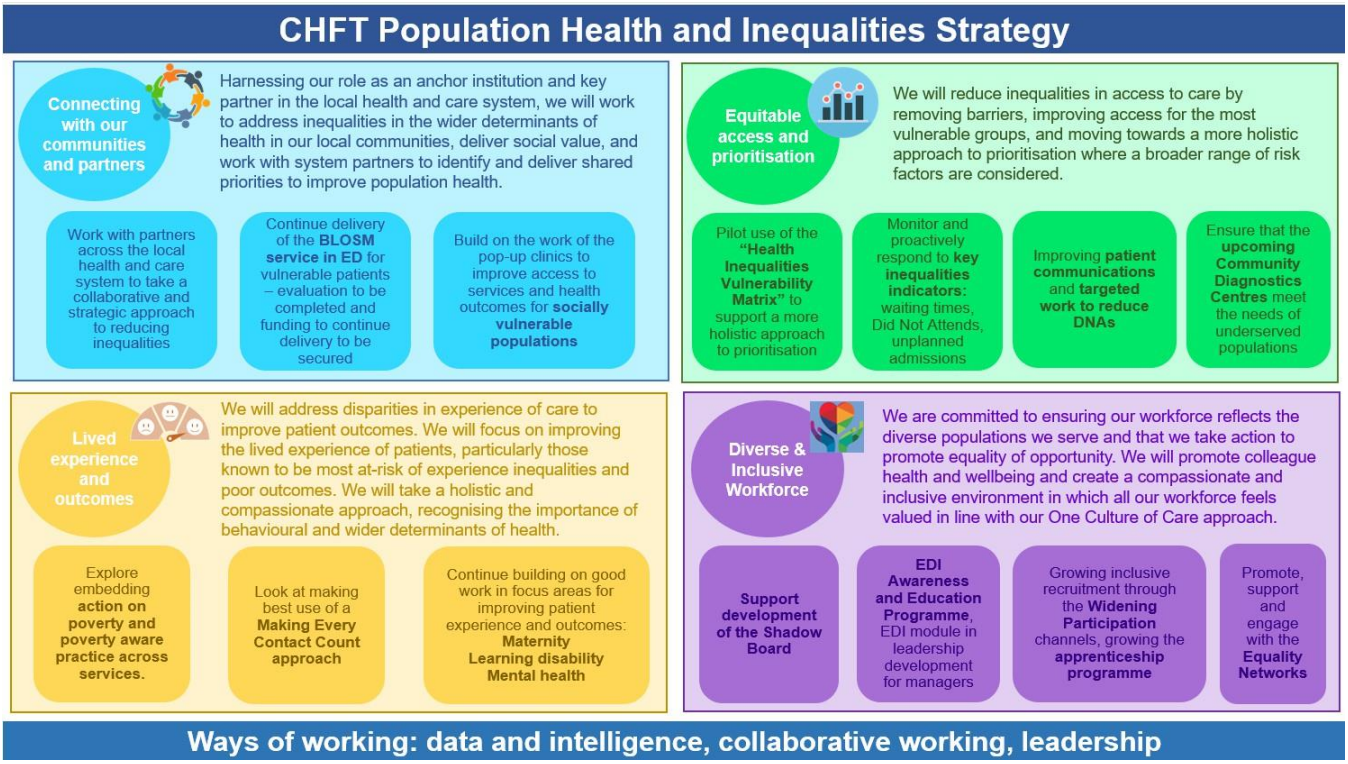
Our **vision** for population health and inequalities is:

"CHFT will play a leading role locally in improving population health and tackling inequalities, taking bold action, and working with our partners to deliver impactful change for the communities we serve. We will ensure equitable access and excellent experience of care to improve outcomes for everyone."

Our Population Health and Inequalities Strategy aims:

- 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.

A one-page summary of the strategy following a review and refresh in 2023/24 Quarter 3 is presented below, summarising the priority areas and key actions for the next year.



Delivery and governance

Achieving our vision, aims, and ensuring that there is sustained and impactful action is also dependent on embedding our three principles for ways of working: using data and intelligence to inform implementation and evaluation, working collaboratively as part of place partnerships, and organisational leadership and governance to promote action.

Delivery of the strategy is supported by an action plan of four workstreams (one for each of the strategy aims / priority areas), which is fully refreshed on an annual basis and iteratively monitored and updated to ensure we are delivering to achieve the strategy objectives. Each of the four priority areas in the Strategy and Action Plan has a Director Sponsor, and each action has a named action owner, output, and anticipated impact with measurables.

A Health Inequalities Group, with members from across the Trust, meets to review progress on actions, identify further opportunities for action and collaboration, and to share learning.

Responsibility for the delivery of the Strategy sits with the Deputy Chief Executive as Executive lead for inequalities. Regular updates on progress are presented to the Board of Directors throughout the year.

What has been achieved?

Some of the key achievements and impact over the past 12 months in each of the priority areas is summarised below.

- **The BLOSM service**, engaging with and providing a holistic support offer to vulnerable service users attending ED, goes from strength to strength. This year has seen the care navigators come into post and an analyst join the service to enable evaluation of the service and demonstration of impact. The service was shortlisted for a prestigious Nursing Times award and was recently visited by New Zealand's Chief Scientific Advisor and praised as "inspirational and unique".
- The Trust's **construction partner for the new A&E has met all targets** set across the different aspects **of Social Value**.
- Our **Community Matron runs pop-up clinics for socially vulnerable patients** to improve their access and outcomes, and further work is being explored to improve care pathways and communications for this group.
- We **have joined local anti-poverty steering groups and tackling poverty partnership groups**, as well as engaging with local community and voluntary sector groups.

Equitable access and prioritisation

- Continued to **proactively monitor waiting list data through an inequalities' lens and sustained reductions in gaps** between White and BAME patients, and patients from the most and least deprived communities.
- **Developed and started testing a "Health inequalities vulnerability matrix"** to identify patients at increased risk of experiencing inequalities and take a holistic approach to prioritisation and care. The tool is being piloted within cancer prehabilitation and maternity.
- **Targeted work is underway to reduce DNAs** and particularly to try to narrow the gap in DNAs seen between patients from the most and least deprived communities.
- Undertaking work to **improve patient communication and letters.**
- **Launched the new Patient Portal,** which will improve two-way communication with patients and offer them more choice when booking appointments.

Lived experience and outcomes

- Over the past 12 months there has been lots of activity in the **three focus areas for lived experience and outcomes: learning disability, maternity, and mental health.** This has included:
  - a deep dive into learning disability pathways and audit of readmissions
  - rollout of essential learning disability e-learning
  - further rollout of ESOL maternity classes
  - established referral pathway and pilot with the University of Huddersfield Health and Wellbeing Academy to offer six support sessions on goal setting to all Trust patients to aid transition from secondary care to self-management
  - 8 CHFT colleagues becoming registered trainers for a Mental Health Making Every Contact Count approach.
- Implemented the **Long-Term Plan smoking cessation pathway** for all inpatients.
- A new **Matron for Patient Experience** has started in role to bring increased focus to improving patient engagement and experience.

Diverse & Inclusive Workforce

- Work over the past 12-months to **strengthen our approach to equality, diversity and inclusivity** has included:
  - developing an ED&I Awareness and Education Programme
  - embedding EDI and wellbeing conversations into appraisals
  - a 12-month inclusion event programme
  - ongoing work to grow the Apprenticeship Programme and utilise Widening Participation channels as a tool to support inclusive improvement and talent development. Both programmes focus on giving employment and development opportunities to people from local communities that may face barriers, and particularly recruit from areas of high deprivation.
- Established a **Shadow Board, of colleagues from a variety of roles and service areas to provide diverse input and influence into decision making**. The Shadow Board will meet monthly, alternating between meetings shadowing our Public Board and developmental sessions to grow their leadership skills and confidence.
- **New recruitment strategy** developed and launched, including **bold and ambitious statements for equality of opportunity**.

Learning disabilities

Training and Awareness

Learning disability awareness training became an Essential Skills Training (EST) for all CHFT staff in May 2022 and we achieved 96% compliance by the end of March 2024. The Trust is moving towards the National Mandated Learning Disability and Autism awareness training with the preferred model of delivery being the “Oliver McGowan” package, in which will be phased in from June 2024.

The number of “Think Learning Disability” champions has increased to over 400 during 2023/24 with posters displayed within the emergency department and outpatient areas throughout the Trust. Learning Disability week in June 2023 remained a focus of increasing the champions and raising awareness regarding learning disabilities, reasonable adjustments and the hospital passport with support from the interns undertaking Project Search (pictured below).

Learning from Lives and Deaths of people with a Learning Disability and Autistic people

Learning from Lives and Deaths – people with a Learning Disability and Autistic people (LeDeR) is a service improvement programme for people with a Learning Disability and Autistic people established since 2017 and funded by NHS England.

LeDeR works to:

- improve care for people with a Learning Disability and Autistic people.
- reduce health inequalities for people with a Learning Disability and Autistic people.
- prevent people with a Learning Disability and Autistic people dying prematurely.

CHFT reports all deaths of a patient with a Learning Disability or Autistic person. All inpatient deaths are subject to an internal structured judgment review which is reported to the Trust Mortality Surveillance Group. LeDeR data is also reported to the Trust safeguarding committee.

The Trust engages in the LeDeR review process and attends focused review meetings and the local governance group to ensure areas of learning, good practice or concerns are actioned at CHFT.

National Learning Disability Improvement Standards

The Learning Disability improvement standards are commissioned and endorsed by NHS England to measure the experience of care for individuals with a Learning Disability and Autistic people. The standards aim to ensure consistent quality of services across the NHS in how we approach and treat people with a Learning Disability and Autism, or both, and in particular to help individual organisations measure quality of services locally and set actions to achieve overall compliance.

The Trust completed the data collection for 2021/22 (report received) and completed for 2022/23 (report not yet published). An improvement area for the Trust remains ensuring changing places facilities are available across the Trust site. This is included in the plans for transformation of existing estate and new builds over the next few years. Easy read appointment letters also remain an action for the Trust which is planned to be implemented during 2024.

The Trust continues to monitor the feedback from patients via surveys that are completed and the 150 staff surveys and reviews this via patient experience group and ensures any learning or improvement work takes place.

Health Inequalities and people with a Learning Disability

Over the past three years we have worked on developing a Learning Disability dashboard, and ensuring the Learning Disability flag is within the wider Trust performance monitoring data. This has allowed the Trust to work towards reporting Learning Disability performance in key areas such as the emergency care standard, outpatient DNA (did not attend) rates, diagnostics, cancer faster diagnosis standard and elective recovery in the Integrated Performance Report (IPR).

Reporting the data is only one element of the health inequalities work achieved; several audits and deep dives into the data have taken place to understand the pathway/journey of people with a Learning Disability using Trust services. This has enabled the Trust to monitor for any discrepancies or specific health inequalities relating to Learning Disabilities.

Audits have taken place into the emergency care standard, outpatient DNA, cancer faster diagnostic standard, patients waiting more than 40 weeks to start treatment as well as a readmission audit led by medical consultants. The audits have been presented at several fora including the medical clinical governance day.

This work is reported and monitored by the Trust Health Inequalities group which is chaired by the Deputy Chief Executive.

The Trust remains committed to improving the health inequalities of people with a Learning Disability and continues to prioritise people on a surgical waiting list, monitors DNA/was not brought to medical appointments and continues to strive to make the necessary changes to ensure reasonable adjustments are made to provide the necessary individualised care and treatment.

Where targets have not been met, this may reflect reasonable adjustments made for each learning disability patient, with a bespoke pathway to meet the patient's individual needs.

Learning Disabilities – Integrated Performance Report (IPR) metrics

Health Inequalities: Learning Disabilities

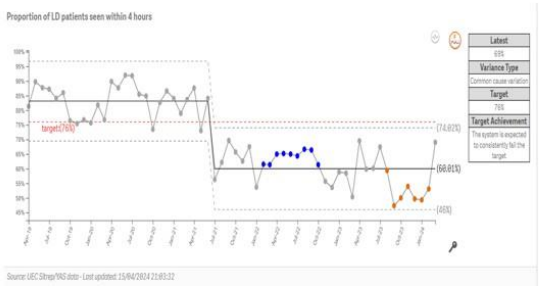
Metric	Latest Month	Learning Disability Measure	Overall Measure	Target	Variation	Assurance	Mean	Lower process limit	Upper process limit
Emergency Care Standard	March 2024	69%	76.8%	76%			60%	46%	74%
Outpatients DNAs	March 2024	8.1%	6.4%	3%			9.05%	3.09%	15.01%
Cancer Faster Diagnosis Standard	March 2024	33.3%	83.7%	75%			63%	0%	100%
% of patients waiting less than 6 weeks for a diagnostic test	March 2024	90.2%	90.1%	95%			86.3%	69.9%	100%
Patients waiting more than 40 weeks to start treatment	March 2024	8	740	0			-	-	-

Emergency Care Standard: Learning Disability

NHS Calderdale and Huddersfield NHS Foundation Trust

Rationale:
To monitor waiting times in A&E for patients with a Learning Disability

Target:
NHS Objective to improve A&E waiting times so that no less than 76% of patients are admitted, transferred or discharged within 4 hours by March 2024 with further improvement in 2024/25.



What does the chart show/context:
- The Trust is consistently failing the 4-hour target of 76% for patients with a Learning Disability attending ED. Performance can be expected to vary between 46% and 74%.
- The performance in March increased to 69% which is lower than the overall Trust 4-hour standard which was 76.79%. Higher conversion rate to inpatients impacts on performance.

Underlying issues:
- Bed occupancy levels within the organisation, resulting in bed waits within the ED which in turn causes congestion, lack of clinical space for patients to be reviewed and diverts ED medical and nursing resource to care for patients who would be better cared for in an inpatient bed space.
- Audit showed Learning Disability patients more likely to need admission often due to late presentation and a longer wait as requirement for a side room on admission (reasonable adjustment).
- Workforce related issues, short term sickness, vacancy levels, which cause on the day workforce model gaps within the ED medical and nursing workforce resulting in potential delays to ED investigation, treatments and time to see clinician.

Actions:
- Health Inequalities Meeting to support learning and actions from Learning Disability audit.

% Did Not Attend (DNA): Learning Disability

NHS Calderdale and Huddersfield NHS Foundation Trust

Rationale:
To monitor DNA rates at first and follow-up appointments for patients with a Learning Disability

Target:
3% - Elective Transformation Workstream target to reduce to 3% by the end of 2023/24.

What does the chart show/context:
- The current DNA rate for appointments for patients with a Learning Disability declined in March 2024 and stands at 8.1%.
- This performance has remained within the expected range from April 2019 to date and shows consistent common cause variation throughout that time.
- This sits above the DNA % for the wider population at CHFT for outpatient appointments which currently stands at 6.4% for March 2024.

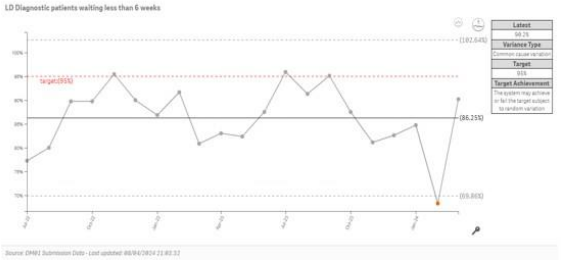
Underlying issues:
- Need to audit DNAs to understand reasons for high DNA rate for patients with a Learning Disability.

Actions:
- Audit of patients to understand reasons for DNA completed. To be reported to Health Inequalities meeting.
- Project to improve patient communication and letters – including new templates and considerations of accessible information standards and health literacy.

Percentage of patients waiting less than 6 weeks for a diagnostic test: Learning Disability

Rationale:
Maximise diagnostic activity focused on patients of highest clinical priority.

Target:
Increase the percentage of patients that receive a diagnostic test within 6 weeks in line with the March 2025 ambition of 95%.



What does the chart show/context:
- Latest monthly performance stands at 90.2% which does not meet the NHSE target of 95%. In-month performance is significantly lower than CHFT overall performance which is 90.1%.
- The Trust is unable to consistently meet the target of 95% and may achieve or fail the target subject to random variation. Performance can be expected to vary between 69% and 100%.

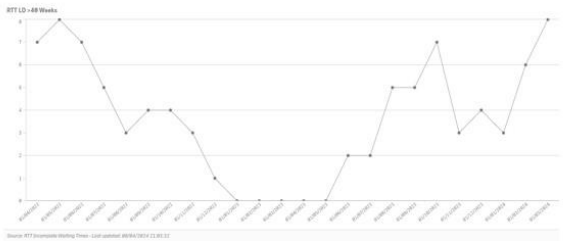
Underlying issues:
- Learning Disability patient performance reflects CHFT performance and is being impacted by capacity issues in Echocardiography and Neurophysiology.

Actions:
- Audit of Learning Disability breaches to check no other reasons for breaches other than capacity completed. To be reported to Health Inequalities meeting.
- Matron for Complex Needs given access to KP+ model to monitor Learning Disability patients on a diagnostic waiting list.

Total Patients waiting more than 40 weeks to start consultant-led treatment: Learning Disability

Rationale:
To measure and encourage compliance with recovery milestones for the RTT waiting list.

Target:
Aim to have 0 patients waiting more than 40 weeks by (excluding ENT) from April 2024 onwards.



What does the chart show/context:
- There are currently 8 patients with a Learning Disability who have waited more than 40 weeks

Underlying issues:
- Learning Disability patient performance reflects CHFT performance.

Actions:
- Focus to be given at start of Access meetings for any learning disability patients over 40 weeks.
- Results from audit to be taken to Health Inequalities Meeting for discussion and agreement on any required actions.
- Matron for Complex Needs given access to KP+ model to monitor Learning Disability patients on an RTT waiting list and will be included as part or monthly meetings with Surgical team when reviewing waiting lists for Learning Disability patients.
- Identified issue of patient needing F2F appointments at clinician review but not actioned to be addressed.

Using Data and Intelligence:

We continue to work on expanding and improving the quality of our health inequality data sets and our ability to report on it including:

- Census 2021 data now imported and linked into our activity data to enable:
  - Population and activity rates at age, gender and ethnicity level down to Lower Super Output granularity.
  - Lower Layer Super Output Area analysis of factors such as disability, long-term sick, educational achievement and social housing.
- Latest Quality and Outcomes Framework (QoF) disease register/prevalence figures.
- Consumer Research Data including air quality and access to green spaces at LSOA level.

Maternity Dashboard:
Our business intelligence model (KP+) allowing maternity system data and KPIs to be viewed through a health inequality lens.

Vulnerability Matrix:
We are using various socio-demographic and clinical markers we have developed a vulnerability matrix tool. This gives every patient on our system a base score which can then be used to help indicate those who may be more vulnerable. Working with specific services this can then be tweaked to help target possible interventions or support.

We have worked with and published business intelligence models for

- Cancer Pre-Habilitation
- Clinical Psychology
- Maternity

Working collaboratively as part of Place Partnerships:
We are working with the Calderdale ICB to produce a model allowing deep dive analysis of urgent emergency care activity through a demographic, geographical and clinical lens focusing on:

- High frequency attenders
- Co-morbidities
- Index of Multiple Deprivation (IMD), age, ethnicity

Further work is being done with Calderdale towards a system wide, Population Health Management dataset incorporating primary and secondary care.

Community Diagnostic Centre
Looking at diagnostic test activity in conjunction with health inequalities and prevalence (QoF) data to identify unmet need and activity that could be delivered more appropriately in light of a new community diagnostic centre in Calderdale.

Did Not Attend (DNA) Prediction Work
We have developed a DNA prediction tool using multiple data points to identify patients and cohorts of patients more likely to DNA an outpatient appointment and using it to help inform DNA reduction pilots.

Information on health inequalities to be collected, analysed and published
We have within our data warehouse the ability to report on the information on health inequalities that in NHS England's view relevant NHS bodies should collect, analyse and publish as part of addressing health inequalities. This includes elective recovery, urgent and emergency care, cancer, smoking cessation, learning disability (shown above) and maternity and neonatal. We plan to use this data to inform service improvement and reductions in healthcare inequalities.

IMD is a measure of relative deprivation which we have applied to our data to produce a set of indicators comparing IMD 1 and 2 patients with overall Trust measure.

Deprivation (IMD 1 and 2) – Integrated Performance Report (IPR) metrics

Health Inequalities: Deprivation (IMD 1 and 2)

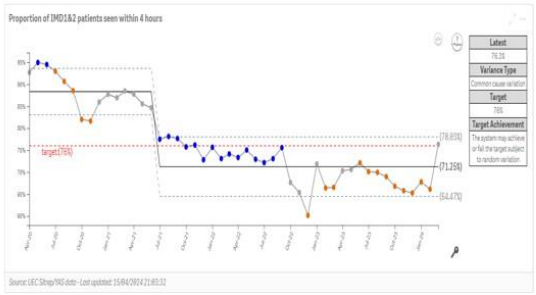
Metric	Latest Month	IMD 1& 2 Measure	Overall Measure	Target	Variation	Assurance	Mean	Lower process limit	Upper process limit
Emergency Care Standard	March 2024	76.3%	76.8%	76%			71.3%	64.5%	78.0%
Outpatients DNAs	March 2024	8.9%	6.4%	3%		F	9.6%	8.1%	11.1%
Cancer Faster Diagnosis Standard	March 2024	80.3%	83.7%	75%			75.4%	62.2%	88.6%
% of patients waiting less than 6 weeks for a diagnostic test	March 2024	93.7%	90.1%	95%			86.2%	69.6%	100%
Patients waiting more than 40 weeks to start treatment	March 2024	253	740	0	I	F	-	-	-

Emergency Care Standard: Deprivation (IMD 1 and 2)

NHS Calderdale and Huddersfield NHS Foundation Trust

Rationale:
To monitor waiting times in A&E for patients with deprivation levels IMD 1 and 2

Target:
NHS Objective to improve A&E waiting times so that no less than 76% (80% local target) of patients are admitted, transferred or discharged within 4 hours by March 2024 with further improvement in 2024/25.



What does the chart show/context:
- The Trust achieved the target of 76% for March.
- Performance can be expected to vary between 64% and 78%.
- The performance for March was 76.3% which is in line with the overall Trust performance for all ED attendances.

Underlying issues:
- Bed occupancy levels within the organisation, resulting in bed waits within the ED which in turn causes congestion, lack of clinical space for patients to be reviewed and diverts ED medical and nursing resource to care for patients who would be better cared for in an inpatient bed space.
- Workforce related issues, short term sickness, vacancy levels, which cause on the day workforce model gaps within the ED medical and nursing workforce resulting in potential delays to ED investigation, treatments and time to see clinician.

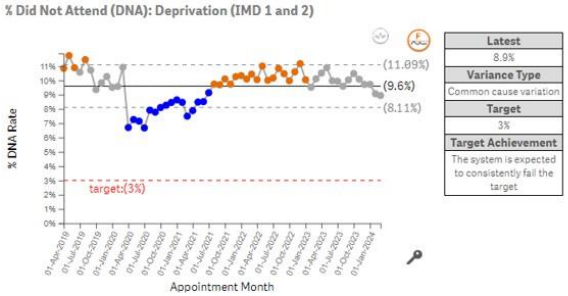
Actions:
- Recruitment into Medical WFM at interview stage, 3 locum consultants appointed.
- Evenings into nights is problematic and breach review identifies poor skill/seniority mix in employed medical workforce. Now addressed with 2 ST4+ on nights and evening consultant staying on until department is clear.
- We are monitoring our admitted and non-admitted performance daily to try improve the overall 4-hour standard performance.
- Testing of full capacity protocol is underway, aimed at supporting reducing long waits in ED.

% Did Not Attend (DNA): Deprivation (IMD 1 and 2)

NHS Calderdale and Huddersfield NHS Foundation Trust

Rationale:
To monitor DNA rates at first and follow-up appointments for patients who are in the most deprived areas

Target:
3% - Elective Transformation Workstream target to reduce to 3% by the end of 2023/24.



What does the chart show/context:
- The current DNA rate for appointments for patients from the IMD 1 and 2 groups stands at 8.9% for March 2024.
- This performance has remained within the expected range from April 2021 to date and shows consistent common cause variation throughout that time.
- This performance does however represent performance that is consistently failing the target of 3%.
- This sits above the DNA % for the wider population at CHFT for outpatient appointments which currently stands at 6.4% for March 2024.

Underlying issues:
- Need to audit DNAs to understand reasons for high DNA rate for IMD 1 and 2 patients.

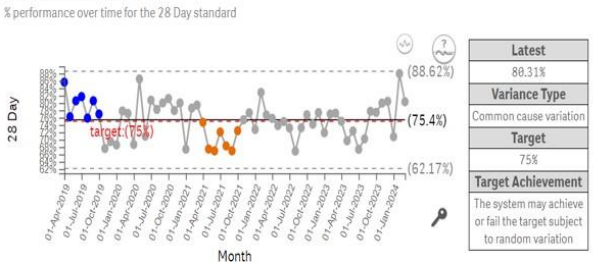
Actions:
- Project to improve patient communication and letters – including new templates and considerations of accessible information standards and health literacy.
- Stage 2 of trial to commence calling patients from IMD 1&2 who are most likely to DNA and booking appointment to an agreed time/ date with the aim to reduce the DNA rate.
- Implementation of social vulnerability metrics being piloted in different areas.
- New DNA meeting to start and to include HI data.

Proportion of patients meeting the faster diagnosis standard: Deprivation (IMD 1 and 2)

Calderdale and Huddersfield NHS Foundation Trust

Rationale:
Faster Diagnosis will facilitate an improvement in the Cancer early detection rate and thereby increase the chances of patients surviving.

Target:
Maximum four weeks (28 days) from receipt of referral, to point at which patient is told they have cancer, or cancer is excluded. Target 75%.



What does the chart show/context:
- Latest monthly performance stands at 80.31% which is above the NHSE target. Performance for this group of patients is in line with the overall Trust performance at 83.7%.
- The Trust is unable to consistently meet the target of 75% and may achieve or fail the target subject to random variation. Performance can be expected to vary between 63% and 89%.

Underlying issues:
- Nationally, pathways where performance against the 28-day FDS is challenged are; Lower GI, Upper GI and Urology and this is reflected locally. Head and Neck and Haematology are also not meeting the 28-day target.

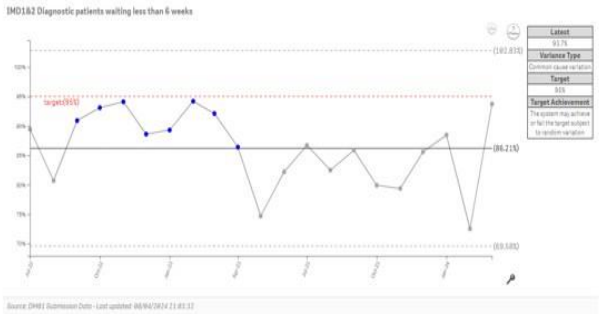
Actions:
- Dermatology is still struggling with minor ops and biopsies.
- Head and Neck, continue to have problems with OPA and diagnostics request for mutual aid from other Trusts.

Percentage of patients waiting less than 6 weeks for a diagnostic test: Deprivation (IMD 1 and 2)

Calderdale and Huddersfield NHS Foundation Trust

Rationale:
Maximise diagnostic activity focused on patients of highest clinical priority.

Target:
Increase the percentage of patients that receive a diagnostic test within 6 weeks in line with the March 2025 ambition of 95%.



What does the chart show/context:
- Latest monthly performance stands at 93.7% which is below the NHSE target and overall CHFT in-month performance of 90.1%
- The Trust is unable to consistently meet the target of 95% and may achieve or fail the target subject to random variation. Performance can be expected to vary between 69.5% and 100%.

Underlying issues:
- 2 modalities (Echocardiography/Neurophysiology) still have significant numbers of pathways >6 weeks.
- Without those modalities, the remaining tests are achieving over 95%.

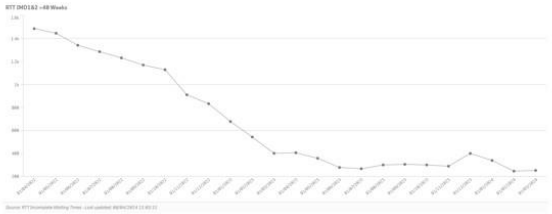
Actions:
- Echocardiography and Neurophysiology - As per overall Trust action plans.

Total Patients waiting more than 40 weeks to start consultant-led treatment: Deprivation (IMD 1 and 2)

NHS Calderdale and Huddersfield NHS Foundation Trust

Rationale:
To measure and encourage compliance with recovery milestones for the RTT waiting list.

Target:
Aim to have 0 patients waiting more than 40 weeks by (excluding ENT) from April 2024 onwards.



What does the chart show/context:
- Our 40-week position reduced rapidly between April 2022 and April 2023 and has since started to level out.

Underlying issues:
- A growing ASI list (especially in ENT) represents a risk to the continuing reduction in list size.
- Cancelled lists/appointments due to strike action may have resulted in a delay in reducing the 40-week position.

Actions:
- Operational teams to be tracking patients to at least 40 weeks.
- KP+ writeback model being used by all operational teams to ensure that tracking actions are transparent and cannot be overwritten by Validation teams.
- ENT Task and Finish Group concluded with actions in place and are working to 52-week compliance by the end of March.
- Actions have been identified in 3 cohort areas:
  - Demand management
  - Increasing internal capacity
  - Increasing external capacity
- Number of >40 week waits impacted by Industrial action is being tracked.

ProjectSEARCH colleagues Adhil, Ash, Matta and Usmaan who graduated in June.*

**Project Search is an employability course for young people aged 18-25 years, who have an Education, Health and Care plan.*

Quality Outcomes

Quality Priorities 2023/2024

Each year the Trust identifies and undertakes focused improvement work on quality priorities to support the achievement of the long-term quality goals in our Trust Strategy. Three quality priorities were chosen by our membership and are highlighted in the below table.

The Trust took the decision to focus attention on three quality priorities in 2023/24, however the seven focussed priorities from 2022/23 were continually monitored through the relevant collaboratives and updates provided to the Quality Committee to provide assurance to the Trust Board.

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 three quality priorities during 2023/24:

CQC Domain: **Effectiveness**	**CQC Domain:** **Safety**	**CQC Domain:** **Responsive**
Care of the acutely ill patient	**Nutrition and Hydration**	**Alternatives to Hospital Admission**
Focus Timely recognition and response to deteriorating patient.	**Focus:** Audit of compliance with the Malnutrition Universal Screening Tool (MUST)	**Focus:** Virtual Ward/ Rapid Response Team – numbers of patients referred
Outcomes: % of episodes scoring NEWS (National Early Warning Score) of 5 or more going on to score higher	**Outcomes:** % of adult patients that receive a MUST assessment within 24 hours of admission/transfer to the ward.	**Outcomes:** Alternatives to Hospital Admission – Number of referrals into the Frailty service
End of year target: **Measurement outcome of 62.6% against a target of 70%**	**End of year target:** **Measurement outcome of 87.1% against a target of 95%**	**End of year target:** **Average of 321 referrals per month were made into the Frailty service. The target is currently under review.**

Care of the acutely ill patient:
The Trust did not meet the set target but continues to strive to achieve this. A new internal dashboard has been developed, known as KP+, which gives an overview of ward areas with the highest national early warning score (NEWS). A retrospective audit was carried out on patients with NEWS 5 or 6 to identify learning opportunities for quality improvement, the audit highlighted that reviews by senior staff were not consistent within the 1 hour target. An Acute Response Team will be introduced in April 2024 to respond to this group of patients and identify any quality improvement projects that will be required to keep our patients and staff safe.

Nutrition and Hydration:

Although the Trust did not reach the set target, improvements are consistently being made. MUST (a screening tool to identify patients at risk from malnutrition) training compliance has significantly improved and training continues to be monitored through the Nutrition and Hydration group. In addition to this, the Nurse in Charge within each department/ward area continues to monitor and ensure their staff complete the MUST training.

Alternatives to Hospital Admission:

The target for this quality priority is currently under review. The average referrals per month into this service was 321 with 277 in March 2023. Currently there is only a five - day consultant offer for frailty virtual ward as seven day cover is not funded and this limits the referrals towards the end of the week due to concern that they may need Consultant input over a weekend. The medical division are currently reviewing medical cover to support a seven day multidisciplinary team meeting for Frailty virtual ward.

Further information on the above, and other quality improvement work can be found in the 2023/2024 Quality Accounts on our website.

Performance against key national regulatory targets for 2023/24 is given in the Performance Analysis section above. 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.

Brendan Brown
Chief Executive
26 June 2024

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.

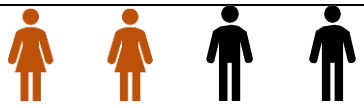
Responsibility for the appointment of the Chair and Non-Executive Directors resides with the Council of Governors and should it be necessary to remove either the Chair or any Non-Executive Director, this shall be undertaken by the Council of Governors in accordance with the Foundation Trust's Constitution.

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.

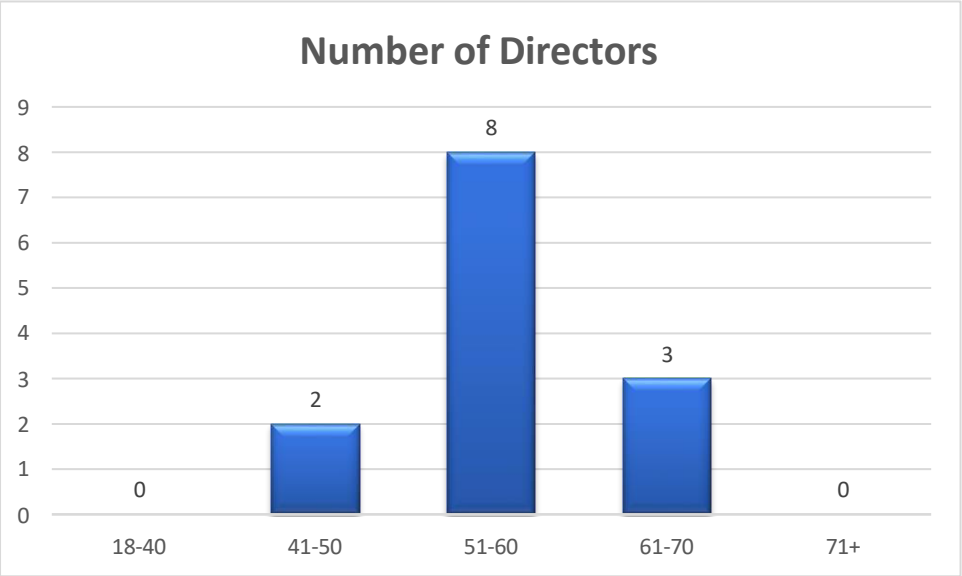
Details of changes to Board membership are given below in the Directors section.

The gender balance of the Board of Directors as of 31 March 2024 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 – October 2023.

The age profile of the Board of Directors as at 31 March 2024 was:



Biographies of the Board of Directors

Helen Hirst
Chair
Appointed: July 2022

Helen became Chair of the Trust in July 2022. She lives in Kirklees and in addition to Chairing the Board of Directors, Helen also Chairs the Council of Governors, Charitable Funds Committee and Organ and Tissue Donation Committee. She is also a member of the Calderdale Cares Partnership Board, West Yorkshire Association of Acute Trusts and the West Yorkshire Community Provider Collaborative.

Helen became the Chair of Wakefield Hospice in December 2023 and until recently was also a board member at Staying Put, a charity supporting people experiencing domestic abuse.

Prior to becoming a Non-Executive, Helen worked in Bradford for almost 30 years and was the Chief Executive of Bradford District and Craven Clinical Commissioning Group (CCG). She was seconded to the Department of Health during the NHS reform programme of 2010 and did a short spell in York supporting the CCG there and a part time role in NHS England leading the national CCG development programme.

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

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 and Deputy Chief Executive here at CHFT. Brendan trained as a nurse in Derby and has a background in both acute hospital and community services senior management and nursing 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 Families and Specialist Services Division.

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

Lindsay became Chief Nurse of the Trust in January 2023. Lindsay's journey with CHFT started in 1993 following completion of her Registered Nurse training, and she has worked for the Trust throughout her career. She has extensive experience within senior nursing and leadership roles across all our services.

She is an energetic leader with an inclusive approach who puts patients and people first. Lindsay is passionate and committed to engaging with colleagues to be ambitious in improving patient outcomes, promoting equality and diversity to enhance patient, service user, family and carer and colleague experience.

She is a strong advocate for compassionate leadership, health and wellbeing and in empowering colleagues to be able to lead improvements in patient safety and quality.

Lindsay holds a Masters in Business Administration (MBA) and an Executive Diploma in Strategic Management.

Lindsay is the Board Safety Champion for Maternity 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 30 years NHS experience and is both a Chartered Management Accountant and a Chartered Public Finance Accountant.

In addition to his role as Finance lead, Gary leads on client relationships with Estates and Facilities partners across the Trust.

Gary is also the Finance lead for Kirklees and works closely with Kirklees ICB but also with other partners providing healthcare across Kirklees.

This role has been shared with Kirsty Archer from October 2022 to 1 October 2023.

Kirsty Archer
Executive Director of Finance
Appointed: October 2022 – October 2023

Kirsty is a chartered management accountant with over 20 years NHS experience. 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. Suzanne spent eight years leading a dotcom business before moving into Local Authority and Transport Sectors prior to joining the NHS. Suzanne is also a Governor and Trustee of Calderdale College.

Jo-Anne Wass
Non-Executive Director
Appointed: March 2024

Jo is Director of Health Partnerships at the University of Leeds, and was formerly the Chief Operating Officer of the Leeds Academic Health Partnership.

Prior to this, Jo had a long career in the NHS. She was NHS Chief of Staff at the Department of Health, reporting directly to the NHS Chief Executive, and also the National Director for Human Resources and Organisational Development at NHS England. She has held a number of senior operational and strategic management posts in the NHS, broadly in the areas of human resources management, organisational development, public relations and communications.

She is a graduate of the University of Liverpool and holds a masters degree in Strategic Human Resources Management from Durham University, and a Post-Graduate Diploma in Public Relations from Leeds Metropolitan University. She is a Fellow of the Chartered Institute of Personnel and Development.

Jo is Chair of the Workforce Committee at the Trust. She is also a member of the Quality Committee and the Nominations and Remuneration Committee of the Board of Directors.

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 Princess Trust providing business mentoring to young people.

Andy is Chair of the 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. Peter became the Deputy Chair from 28 February 2024.

Denise Sterling
Non-Executive Director
Appointed: October 2019

Denise has over 40 years experience in the NHS, an Occupational Therapist by profession she brings extensive experience from a variety of roles in clinical, managerial and professional leadership positions.

Putting patients at the heart of healthcare delivery has been a guiding principle throughout her career, driving her to champion the development and provision of equitable quality services that prioritise the needs and preferences of individuals. Denise has a strong interest in equality, diversity and inclusion and has led in a number of organisations initiatives that have fostered a culture of equity, promoted inclusivity and driven meaningful change.

Denise holds a MA in Leadership, Innovation and Change and is a trustee for Bradford Diocesan where she works to broaden educational opportunities for students of all backgrounds.

Denise is the Chair of the Quality Committee and attends Audit and Risk Committee and Workforce Committee. Denise became the Senior Independent Non-Executive Director (SINED) on 28 February 2024.

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.

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 was 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 worked with a range of sectors including business, voluntary and health.

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

Karen Heaton
Non-Executive Director
Appointed: March 2016 – February 2024

Karen 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 left at the end of February 2024. At the Trust she was the Senior Independent Non-Executive Director (SINED) and Deputy Chair from September 2022 up to the end of her tenure, she Chaired the Workforce Committee and the Nominations and Remuneration Committee of the Board of Directors. She was also a member of the Quality Committee.

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 2023/2024 including the Annual Members Meeting. 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

Attendance at Board of Directors meetings

The attendance of members of the Board during 2023/24 is given below:

Executive Directors:

Name	Role	Date Commenced in CHFT	Board of Director Meetings Attended
Brendan Brown	Chief Executive	04.01.2022	5/6
Rob Aitchison	Deputy Chief Executive	14.11.2022	5/6
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 01.10.2022 – 01.10.2023	6/6
Lindsay Rudge	Chief Nurse	16.01.2023	6/6
Suzanne Dunkley	Executive Director of Workforce and Organisational Development	01.02.2018	5/6

Non-Voting Directors:

Anna Basford	Deputy Chief Executive and Director of Transformation and Partnerships	15.07.2013	5/6
Robert Birkett	Chief Digital and Information Officer	01.11.2022	4/6
Victoria Pickles	Director of Corporate Affairs	20.06.2022	5/6
Jonathan Hammond	Chief Operating Officer	10.10.2022	5/6

Non-Executive Directors:

Helen Hirst	Chair	01.07.2022	6/6
Karen Heaton	Non-Executive Director / Senior Independent Non-Executive Director Chair of Workforce Committee	01.03.2016	5/5
Andy Nelson	Non-Executive Director, Chair of Finance and Performance Committee	01.10.2017	5/6
Denise Sterling	Non-Executive Director / Chair of Quality Committee	01.10.2019	4/6
Peter Wilkinson	Non-Executive Director /	01.10.2019	4/6

	Chair of Transformation Programme Board		
Tim Busby	Non-Executive Director / Chair of Calderdale and Huddersfield Solutions Limited	01.06.2022	5/6
Nigel Broadbent	Non-Executive Director Chair of Audit and Risk Committee	01.09.2022	6/6
Jo-Anne Wass	Non-Executive Director	07.03.2024	1/1

Register 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 (NEDs) 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 Providers Code of Governance. The Chair declared no other significant commitments that affected her ability to carry out their duties to the full and was able to allow sufficient time to undertake those duties. For a four month period during the year, the Trust Chair was also the interim Chair of a neighbouring Trust.

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).

Fit and Proper Persons Test

The Trust has put in place processes to ensure appointments to the Board meet the regulatory standards for the Fit and Proper Person Requirements of Directors which came into force for all NHS providers on 1st April 2015 and the NHS England enhanced framework for FPPT issued in August 2023. Compliance with these regulations is integrated into the Care Quality Commission's (CQC) registration requirements, and within the remit of their regulatory inspection approach. Appointments are made subject to acceptance of the Code of Conduct for NHS Managers.

Committees of the Board of Directors

The Board of Directors has had six Committees during 2023/24.

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
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, has other Non-Executive Director members 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 2023/2024 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.

Membership and attendance at the Committee for the financial year 2023/2024 is detailed below:

Audit and Risk Committee Membership and Attendance 2023/2024

Member	Meetings Attended
Nigel Broadbent Audit and Risk Committee Chair Non-Executive Director	5 / 5
Denise Sterling Non-Executive Director and Quality Committee Chair	5 / 5
Peter Wilkinson Non-Executive Director	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 management and controls
- the Compliance Group which reports into the Committee on compliance matters
- the Data Quality Board, the Resilience and Safety Group (which covers Health and Safety, Fire and Security) and the Information Governance and Records Management Steering Group
- External audit, internal audit and counter fraud findings and performance.

During 2023/24 the Resilience and Safety Group was formed, streamlining the work of the Health and Safety Committee, Fire Committee and Security Group. The Audit and Risk Committee reviewed updated terms of reference for the groups which report into it during the year, with the Resilience and Safety Group terms of reference being presented for approval in April 2024.

Deep dive presentations to the Committee from reporting groups, which included Risk Management, Data Quality, and Information Governance, provided assurance about the

effective functioning of these groups and current issues, including priorities for action over the forthcoming year, supplementing routine reporting provided by these groups to the Committee. Deep dives were also undertaken into Cyber Security and the clinical audit process.

The Committee reviewed the strategic risks described within the Trust's Board Assurance Framework, reviewed the risks within its specific responsibility, received updates from the Risk Group and made recommendations to the Trust Board on updates to the Board Assurance Framework. A benchmark review of the Board Assurance Framework was undertaken by the Committee to ensure consistency with the Frameworks in other similar organisations and to identify any new risks. The Committee reviewed in detail as a deep dive a risk relating to partnership governance.

The Committee reviewed the 2022/23 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 sought assurance from senior leads on progress with recommendations from an internal audit report with limited assurance relating to national and local safety standards for invasive procedures. It also reviewed the Fire Safety Annual Report for 2022/23, 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 2022/23. Their conclusion was an unqualified opinion on the 2022/23 accounts. The Head of Internal Audit also confirmed an overall significant assurance regarding the system of internal control within the Trust.

The Committee also approved revised standing financial instructions and the scheme of delegation 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 and approved bad debt write offs.

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 on progress against each of these plans.

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 2023/24 to gain assurance of the quality and effectiveness of the service received from KPMG. The fee for the audit was £231,800 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. Where a limited assurance report is issued by Internal Audit the management lead for that area is invited to the next Committee meeting to provide assurances that the agreed actions are being implemented.

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.

Helen Hirst, Trust Chair, at the Trust Charity walk

Compliance with Code of Governance for NHS Providers

Calderdale and Huddersfield NHS Foundation Trust has applied the principles of the Code of Governance for NHS Provider Trusts on a comply or explain basis. This updated Code of Governance came into effect from 1 April 2023, brings together best practice in the NHS and private sector and provides a framework for the corporate governance of the Trust which complements our statutory and regulatory obligations.

The Board of Directors has established governance policies that reflect the principles of the Code of Governance for NHS Provider Trusts. 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
- 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 of the Board of 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
- Position on 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. These Directors are deemed "Board members or other officials with significant financial responsibility" as at 31 March 2024.

During 2023/24 there were the following changes to the membership of the Board:

- Executive Director of Finance role was a joint role for the period October 2022 – October 2023.

- The tenure of a Non-Executive Director (NED), Karen Heaton, who was the Senior Independent Director (SINED) and Deputy Chair ended on 27 February 2024. The Board approved that the roles be shared between two Non-Executive Directors, and from 28 February 2024 one NED became the SINED and one the Deputy Chair – please see further details below.

- A new Non-Executive Director, Jo-Anne Wass joined the Trust on 28 February 2024.

The pilot of a development Associate Non-Executive Director role, which is a non-voting role ended during the year and a biography for Nicola Seanor who was in this role can be found in the Annual Report for 2022/23. The Trust participated in a development programme for prospective Non-Executive Directors.

The biographies of the members of the Board can be found on page 60.

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.

Our new Shadow Board above, supported by Board Directors Anna, Denise and Rob, provides new and diverse perspectives and insights.

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 100.

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 Board has appointed a Deputy Chair.

The Chair leads on collective Board Development.

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.

Karen Heaton carried out the role of SINED and Deputy Chair from 1 April 2023 to 20 February 2024 when her tenure ended. The Board approved, with the support of governors, that the roles of SINED and Deputy Chair be separated and from 28 February 2024 Denise Sterling was the SINED and Peter Wilkinson the Deputy Chair.

Non-Executive Director Appraisal
Each year the 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 2023/24. It also allows for an assessment of ongoing development and training requirements. The views of governors on Non-Executive Directors are sought 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.

Performance evaluation of the Board and its Committees

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 and assures the Nominations and Remuneration Committee of the Board of Directors that appraisal has been completed appropriately.

During the year the members and attendees of each Board Committee 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.

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 2024 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 and has declared that they are Fit and Proper Persons.

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 71.

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 100. 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 98.

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 68.

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. All recommendations have now been closed but continue to be monitored via core service self-assessments which support the Trust in improving quality.

The Trust's Maternity Services were inspected in June 2023 as part of the CQC National Maternity Inspection Programme and achieved an overall rating of "Good". The Quality Committee oversees the Trust's progress with any outstanding 'must-do' and 'should-do' actions.

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 continues to comply with CQC's revised approach to regulation and has aligned systems and processes to reflect the CQC Single Assessment Framework and Quality Statements. 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 an onsite monitoring visit by the CQC which focused on Discharges from Medical Wards including Medicines Management.

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.

Resilience Statement

NHS providers must plan for, and respond to, a wide range of incidents and emergencies that could affect patient health and delivery of care. Emergency Preparedness, Resilience and Response (EPRR) is a programme of work that is underpinned by a set of a Core Standards. Demonstrating compliance to the Core Standards gives assurance that the Trust is prepared to respond to incidents whilst maintaining critical services.

Civil Contingencies Act (2004)

The Trust is a Category 1 responder under the Civil Contingencies Action 2004 (CCA 2004) and so that it can perform its critical activities in the event of an emergency or business interruption, the CCA 2004 states Category 1 responders are required to:

- Assess the risk of emergencies occurring and use this to inform contingency planning.
- Put in place emergency plans.
- Put in place a business continuity management led process to identify and mitigate risks.
- Put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency. Share information with other local responders to enhance co-ordination.
- Co-operate with other local responders to enhance co-ordination and efficiency.

NHS Core Standards for EPRR Assessment 2023

NHS providers demonstrate their resilience capabilities through the NHS Core Standards for EPRR annual assurance submission. Calderdale and Huddersfield NHS Foundation Trust engaged in a revised and more rigorous core standards assessment process in the autumn of 2023. Following a confirm and challenge process led by the NHS North East and Yorkshire EPRR team, the Trust was assessed to be 'non-compliant' with an overall score of 31%. A Statement of Compliance was submitted to the Trust Board of Directors in January 2024 showing the non-compliant position: of the 62 applicable core standards, 19 were assessed to be fully compliant, 43 were assessed to be partially compliant and there were no core standards for which the Trust was assessed as non-compliant. Our aim is to complete all actions by August 2024.

An action plan is currently supporting the required improvement works. All Trusts assessed as non-compliant have a requirement to provide an update of progress against their action plan at the quarterly Local Health Resilience Partnership (LHRP) meetings and provide updates to the Trust's Board of Directors.

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 – 2023/24

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	72,429	67,909	93.76	£239.7m	£223.8m	93.40%
NHS - Organisations	1,044	902	86.40%	£28.9m	£26.9m	93.07%

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%

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 2023/24 issued by the Department of Health and Social Care.

Our 2023 CHuFT award winners

Partnership Working

During 2023/24 CHFT has continued to work in partnership at local, regional and national 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 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. During 2023/24 CHFT's Chief Executive has been the Lead Chief Executive for WYAAT. Over the year work has taken place to:

- progress a Pathology partnership with neighbouring Trusts and plans for the roll-out of a new Laboratory Information System in all Trusts across WYAAT
- develop a new service model for non-surgical oncology services to ensure equitable provision across WYAAT
- develop a new model for delivery of aseptic service through a single hub site based in Leeds.

By working together, we aim to ensure the best possible experience and outcomes for patients and communities.

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 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 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. The Trust has also continued to involve local residents, members of the public and stakeholders in relation to the service reconfiguration and estate development plans. This has included for example quarterly briefing meetings with all place-based stakeholders, provision of up to date information via the Trust's dedicated website 'Foundations for Our Future' and meetings with representatives from the Trust's inclusion networks (e.g. disability, race equality). Local residents have been informed about the plans for construction of the new Learning and Development centre at CRH providing a point of contact for any queries. The Trust has worked with the Infrastructure Project Authority and continued to have bi-monthly

meetings with representatives from NHS England, the Department of Health and Social Care, and West Yorkshire Integrated Care Board to review and discuss progress of the reconfiguration plans.

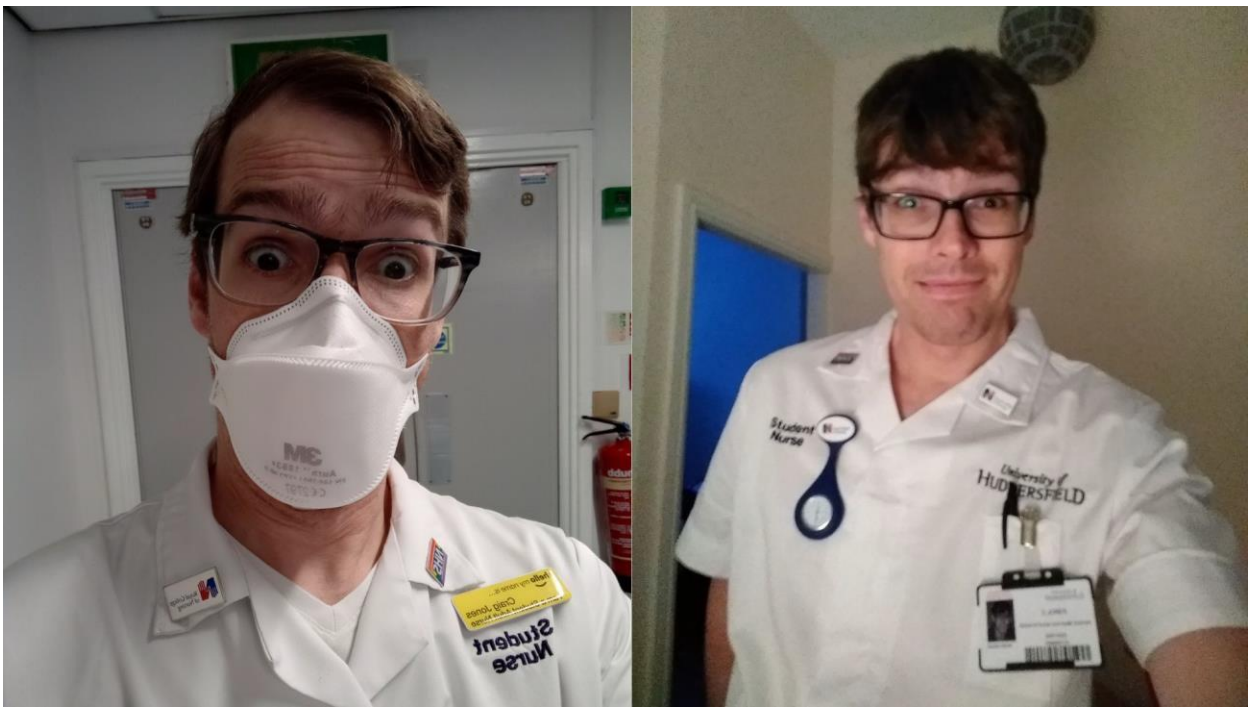
During 2023/24 CHFT provided information and updates to the Calderdale and Kirklees Overview and Scrutiny Committees about choice of place of birth for women resident in Calderdale and Kirklees and provision of free-standing midwife led units across the Calderdale and Huddersfield NHS Foundation Trust and Mid Yorkshire Teaching Hospitals Trust footprint.

Partnership Working to Generate Social Value and support the Local Economy

During 2023 the Trust worked with the construction partner for the new Accident and Emergency Department at Huddersfield Royal Infirmary to generate additional social value and support the local economy. A final report describing the actions taken (such as training and education, apprenticeships, use of local supply chain, employment, charity work, volunteering) confirmed that the development had generated £6.65m added social value for local communities, businesses, and the West Yorkshire economy.

Partnership Working with Huddersfield University to Support Digital Innovation and Connectivity

CHFT has continued to work with the University of Huddersfield to offer student nurses and allied healthcare professionals (AHPs) placements at CHFT to learn about digital healthcare. This is a pioneering scheme, thought to be one of the first in the UK, that aims to support the development of a health and care workforce that is digitally aware and could become digital champions of the future.



Digital student Craig Jones was impressed by his time at CHFT

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) as part of the Calderdale Provider Collaborative to share information and develop new ways of working to support the health and wellbeing of Calderdale residents and communities. The priorities for the work of the Provider Collaborative are tackling climate change; generating social value through our investments (creating jobs and using local suppliers); and 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 placements.

During 2023-24 Kirklees College and CHFT agreed a Memorandum of Understanding describing our partnership will focus on collaboration to support training, education, work placements and jobs for local people to deliver social, economic and health benefits for communities in Kirklees.

HRI volunteer Ben Mansfield picks up an NHS cadet award from Dr Amos Ogunkoya from BBC Traitors

Collaboration with West Yorkshire Combined Authority

During 2023/24 the Trust has continued to regularly engage with West Yorkshire Combined Authority (WYCA) and local bus operators to address public transport issues, in particular lobbying for improvements to public transport connections between HRI and CRH. In February 2024 WYCA confirmed funding for a more frequent service linking Huddersfield Royal Infirmary and Calderdale Royal Hospital in Halifax as part of a package of new routes. The new 501 bus service started in February 2024 providing a direct link between HRI and Calderdale Royal Hospital.

Collaboration with Huddersfield University to Improve Access to Diagnostic Services

The Trust has continued to collaborate with the University of Huddersfield to support development of the Health Innovation Campus and the establishment of a new Community Diagnostic Centre that 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 Elective Service Transformation

During 2023-24 CHFT has supported and collaborated with other NHS trusts as part of a national programme called ‘Further Faster’ to deliver rapid clinical transformation with the aim of reducing 52-week waits. The work has brought together clinicians and operational teams across Trusts with the challenge of collectively going ‘further and faster’ to transform patient pathways and improve access and waiting times for patients. Clinical transformation groups have been established across 19 specialties, involving clinical leads from across all trusts as well as national speciality leads, and other key stakeholders. This work has enabled cross-organisational learning and provided a network and collaborative for the Trust’s clinical, operational and programme leads to gain peer support, share experiences and lessons learned.

Collaboration on Cancer / Oncology Services

CHFT has collaborated with Mid-Yorkshire Hospitals Teaching NHS 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 to enable this has progressed during 2023/24.

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. The Managing Director of the Trust’s wholly owned subsidiary (Calderdale and Huddersfield Solutions Ltd) is a member of both Kirklees and Calderdale Council’s Climate Action Plan working groups.

Collaboration with Primary Care

During 2023/24 CHFT has worked with Calderdale and Kirklees Local Medical Committees to agree a 'Consensus Document' that describes clinically led principles to guide the organisation of care across the interface between Calderdale and Kirklees general practices and CHFT to ensure that patients receive high quality care and make the best use of clinical time and NHS resources in both settings.

Information on public and patient experience and involvement activities are detailed later in the report.

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 2023/2024, including the Annual Members Meeting.

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

Governor Lorraine Wolfenden at the Youth Forum

The number of meetings attended by individual governors is recorded, and attendance for 2023/2024 is shown below based on how many meetings each governor was eligible to attend during their tenure:

Register of Council of Governors 2023-2024

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	6/6
1 – Calder and Ryburn Valleys	Peter Bamber	28.07.21	3 years	2024	3/6
2 – Huddersfield Central	Christine Mills	19.07.18 28.07.21	3 years 3 years	2021 2024	4/6
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	John Richardson	25.07.23 – 25.01.24	3 years	2026	0/2
3 – South Huddersfield	**VACANT SEAT**	26.01.24			
4 – North Kirklees	Veronica Woollin	15.9.16 17.7.19 Extended 1 year – 25.07.23	3 years 3 years 1 year	2019 2022 2023	2/3
4 – North Kirklees	Hollie Hampshaw	25.07.23 – 18.10.23	3 years	2026	0/1

4 – North Kirklees	**VACANT SEAT**	19.10.23			
5 – Skircoat and Lower Calder Valley	Stephen Baines	15.9.16 17.7.19 Extended 1 year - 25.07.23	3 years 3 years 1 year	2019 2022 2023	3/3
5 – Skircoat and Lower Calder Valley	Diane Cothey	25.07.23 – 17.07.24	3 years	2026	2/4
5 – Skircoat and Lower Calder Valley	Lorraine Wolfenden	25.07.23	3 years	2026	4/4
6 – East Halifax and Bradford	**VACANT SEAT**				
6 – East Halifax and Bradford	**VACANT SEAT**				
7 – North and Central Halifax	Kate Wileman	25.07.23	3 years	2026	3/3
7 – North and Central Halifax	Tony Wilkinson	25.07.23	3 years	2026	3/3
8 - Lindley and the Valleys	John Gledhill	17.07.19 Extended 1 year 22-23	3 years 1 year	2022 2023	1/2
8 - Lindley and the Valleys	Brian Moore	28.07.21	3 years	2024	5/6
8 - Lindley and the Valleys	Pam Robinson	25.07.23	3 years	2026	1/4
STAFF ELECTED					
9 – Doctors/Dentists	Sandeep Goyal	28.07.21	3 years	2024	0/6
10 – Allied Healthcare Professionals/HCS/ Pharmacists	Sally Robertshaw	17.7.19 Extended 1 year – 25.07.23	3 years 1 year	2022 2023	2/3
10 – Allied Healthcare Professionals/HCS/ Pharmacists	Jonathan Drury	25.07.23	3 years	2026	1/4
11 – Management/ Admin/Clerical	Emma Kovaleski	28.07.21 – 14.09.23	3 years	2024	0/3
11 – Management/ Admin/Clerical	**VACANT SEAT**	15.09.23			
12 – Ancillary	Jo Kitchen	28.07.21	3 years	2024	2/6
13 – Nurses/Midwives	Liam Stout	28.07.21	3 years	2024	3/6
13 – Nurses/Midwives	Emma Karim	25.07.23	3 years	2026	3/4

APPOINTED					
University of Huddersfield	Dr Sara Eastburn	02.08.22	3 years	2025	0/6
Calderdale Metropolitan Council	Cllr Megan Swift	3.10.17 Extended 1 year Extended 2 years	3 years 1 year 2 years	2020 2021 2023	0/2
Calderdale Metropolitan Council	Cllr Josh Fenton-Glynn	01.08.23*			
Calderdale and Huddersfield Solutions Ltd (CHS)	Abdirahman Duaale	31.03.22	3 years	2025	2/6
Kirklees Metropolitan Council	Cllr Jo Lawson	01.06.23 – 13.02.23	*	*	*
Kirklees Metropolitan Council	**VACANT SEAT**	14.02.23	*	*	*
Healthwatch	Karen Huntley	20.12.21	3 years	2024	1/6
Locala	Chris Reeve	21.11.17 21.11.20 – 29.09.23	3 years 3 years	2020 2023	0/3
Locala	**VACANT SEAT**	01.10.23			
South West Yorkshire Partnership NHS FT	Julie Williams	01.05.23	3 years	2026	2/4

** Appointment via Council confirmed annually.*

As at 31 March 2024, there were 21 seats on the Council of Governors: 11 seats for publicly elected governors, five for elected staff governors and five 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, Brian Moore, public governor was 'Lead Governor' having been elected to the role from July 2023.

Elections held within the reporting period

Governor elections generally take place over the May to July period each year.

Due to the high number of vacancies the elections for 2023/24 were brought forward and the process started in February 2023. The results of the elections were shared at the Council of Governors meeting in April 2023 and ratified at the Annual Members Meeting in July 2023. The governor register can be found above.

During the year there were a number of changes to our appointed governors: Cllr Lesley Warner was replaced as the governor from Kirklees Council by Cllr Jo Lawson; Cllr Megan Swift was replaced by Cllr Josh Fenton-Glynn as the governor from Calderdale Council; Salma Yasmeen, the governor from South West Yorkshire Partnership NHS Foundation Trust, was replaced by Jules Williams, and the governor position from Locala became vacant.

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 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 with a highlight report from the Non-Executive Director chairing the Finance and Performance Committee.

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; Quality; Workforce; Transformation Programme Board and the Nominations and Remuneration Committee of the Council of Governors. Governors also have representation on other Trust Committees/groups including the Mortality Surveillance Group, the Health Inequalities Group, the Charitable Funds Committee and the Organ Donation Committee.

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 for the Huddersfield Central area at a member engagement event at Birkby Library.

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) 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 reporting, member engagement, partnership working and quality/patient experience.

The Trust also has a programme of governor workshop sessions. These are held throughout the year and are attended by governors and the Trust Chair and Non-Executive 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 over the 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 met separately with just 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. Due to the delay in NHS England issuing annual planning guidance for 2024/25 the Director of Finance briefed the Council of Governors on this position at their meeting in January 2024 and updated the Council of Governors on this via a formal meeting in April 2024.

Governor self-effectiveness questionnaire

As part of the Council of Governors' cycle of business, it undertakes a review of its own effectiveness periodically 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. During the year discussion has taken place at workshops with governors on their effectiveness, including holding Non-Executive Directors to account.

Governor involvement at the Trust

In 2023/24 governors started to attend more face-to-face meetings at the Trust, and hybrid facilities were made available for governors not wishing/unable to attend in person.

Over the year some of our publicly elected governors have contributed to the interview process for 16 senior level posts in the organisation by sitting on "user panels". The candidates are interviewed by the user panels to assess their interpersonal and communication skills, thereby allowing the Trust to gain a lay person's view of the candidates' suitability for employment as part of the process.

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 have a number of governors involved in a number of visits to wards together with colleagues and Non-Executive Directors.

Governors Pam Robinson and Kate Wileman at Virtual Ward testing.

Five public governors took part in the annual PLACE (patient led assessment of the care environment) inspections in October 2023. These involve thorough inspections of clinical areas on both our hospital sites and include patient food tasting.

Some of our governors were involved in the Virtual Ward project in terms of reviewing a patient information leaflet, reviewing a patient survey and testing some of the equipment used to record observations.

Governors were also involved in stakeholder panels and an interview panel for two Non-Executive Director posts during the year.

Expenses claimed by governors during 2023/24

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.

There were no expense claims by governors during 2023/24.

Company Directorships held by Governors

There are no company directorships or other significant interests held by governors that are considered to be a conflict with their responsibilities.

The register of interests for all members of the Council of Governors is held within the Trust and continually updated as required and is available through public papers, the Trust website or on request through the Company Secretary's Office.

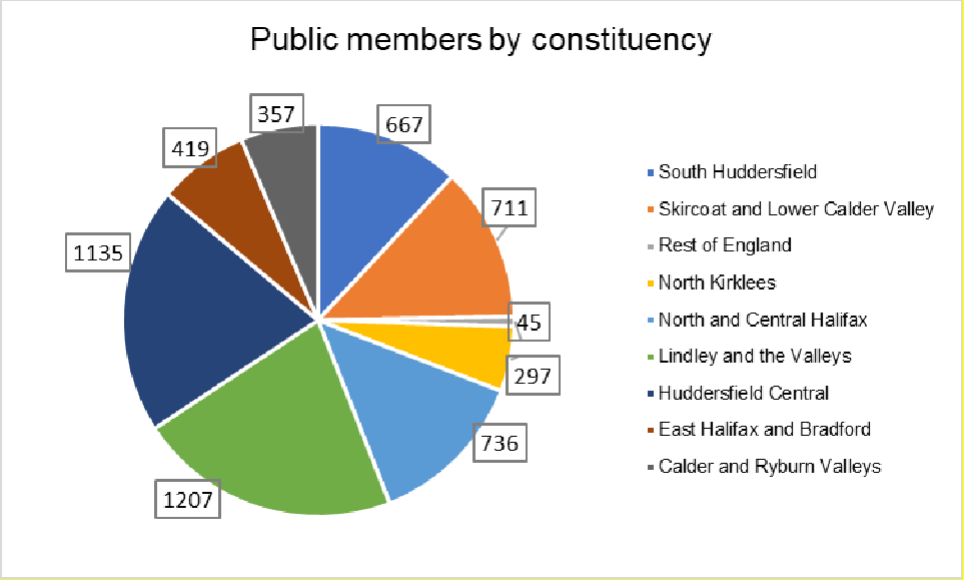
Our Membership

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 2024 is 5,574, broken down by our local constituencies as follows:

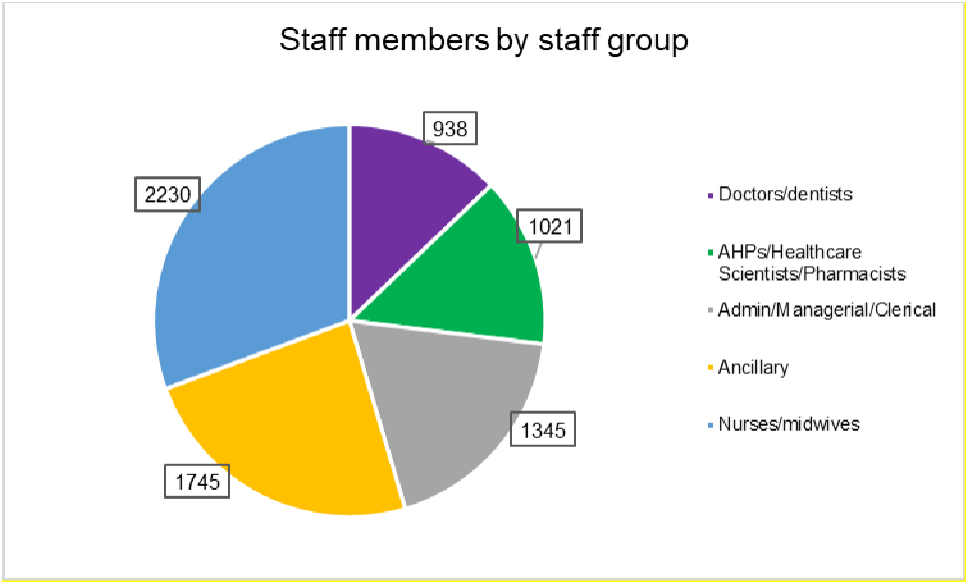


We encourage membership applications from all sectors of our communities, to develop a wide and diverse membership, and we try to provide different ways for the people we serve to contribute to the success of our organisation.

Our public membership is regularly analysed against local census data to assess whether it is representative of the diverse communities that it serves. We continue to have under-representation in three sectors of our communities: younger people; males; Asian/Asian British groups.

These under-represented groups have been given special focus during recruitment activities in 2023/24 and as a result of successful member recruitment events, representation from Asian/Asian British groups rose by 2% and the number of members in the age group 16 to 19 more than trebled.

The number of staff members as at 31 March 2024 is 7279, broken down by staff group as follows:



Izzy and Chase joined us as Associate Youth Governors

Membership and Engagement Strategy

The Trust has a Membership and Engagement Strategy covering the three-year period 2023-2026.

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 four overarching goals:

- We will have a diverse, active and engaged public membership community
- We will have regular, meaningful and two-way public governor engagement
- We will have regular, meaningful and two-way staff governor engagement
- We will have a membership community with a voice, involved in services and plans

The Membership and Engagement Working Group (MEWG), which oversees the collective work of the Membership and Engagement team and the Council of Governors in relation to member engagement, met four times over 2023/24.

The MEWG is made up of public and staff governors, public members, a communications representative, a Colleague Engagement Advisor, the Trust's appointed governor from Healthwatch and the Membership and Engagement team.

Several engagement 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 2023/24 were:

- We reintroduced our member events, "Health Matters", and widened the invitation to colleges and sixth forms, which attracted a younger audience to the event, allowing our governors the opportunity to engage with younger people.

- During 2023/24 public governors attended more local Ward Based Partnership meetings hosted by Kirklees Council to forge links with community groups and identify engagement opportunities with those groups in Kirklees.

- Similarly, some of our public governors in Calderdale met with clerks from town and parish councils to create opportunities to engage with community groups across their constituencies.

- Work with the councils in both Kirklees and Calderdale is ongoing.

- Staff governors have hosted virtual ‘Meet Your Governor’ sessions for their staff groups.

A significant achievement in 2023/24 came with the appointment of two Associate Youth Governors, both of whom are members of the Trust’s Youth Forum. The Associate Youth Governors will help to ensure that younger members of our communities have a voice on the Council of Governors and will offer a perspective to guide the Trust to make decisions and provide services which include everyone and support innovative development of services suitable for future generations.

This development means we have achieved the objective to “recruit members from younger sectors of our communities and introduce a ‘Junior Champion’ figurehead to promote youth membership”.

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.

The public can access the Council of Governors Declaration of Interests 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 3EA

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 2023/24.

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 four times during 2023/24 and the following items were discussed at the meetings:

- Outcome of the Chair’s Appraisal
- Recruitment to two Non-Executive Director Roles
- Discretionary payments for Non-Executive Directors in relation to the Senior Independent Non-Executive Director role and Deputy Chair role
- Re-appointment of Associate Non-Executive Director for Calderdale and Huddersfield Solutions (CHS) Limited

The Nominations and Remuneration Committee (Council of Governors) during 2023/2024 comprised a majority of Governors. The membership for the Committee as of 31 March 2024 was as follows:

Helen Hirst, Chair
Brian Moore, Public Governor
Peter Bamber, Public Governor
Pam Robinson, Public Governor
Tony Wilkinson, Public Governor
Isaac Dziya, Public Governor
Julie Williams, Nominated Stakeholder Governor

Attendance at the Nominations and Remuneration Committee (Council of Governors) meetings during 2023/24 were as follows:

NAME	ROLE	22.06.23	31.10.23	10.01.24	01.02.24
Helen Hirst	Chair	–	✓	✓	✓
Karen Heaton	Senior Independent Non-Executive Director	✓	–	–	–
Stephen Baines	Public Elected Governor, Lead Governor to 25.07.23	✓			
Veronica Woollin	Public Elected Governor	✓			
Brian Moore Lead Governor	Public Elected Governor	✓	✓	✓	✓
Isaac Dziya	Public Elected Governor	✓	✓	✓	×
Tony Wilkinson	Public Elected Governor		✓	✓	✓
Pam Robinson	Public Elected Governor		×	×	✓
Julie Williams	Appointed Governor		✓	✓	✓
Peter Bamber	Public Elected Governor	✓	✓	✓	✓

How to get in touch
If you would like to get in touch with a governor, please send an e-mail to contactyourgovernor@cht.nhs.uk.

If you would like to find out more about becoming a member of the Trust, please contact 01484 347342 or e-mail membership@cht.nhs.uk.

Alternatively, visit the 'About Us' pages on our website at www.cht.nhs.uk.

Remuneration Report

I am pleased to present the Remuneration Report for 2023/2024. 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
- Director of Finance
- Chief Nurse
- Medical Director
- Director of Workforce and Organisational Development

The Nominations and Remuneration 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.

Membership of the Committee during 2023/24 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
Karen Heaton – Until 27.02.24	Senior Independent Non-Executive Director Nomination and Remuneration Committee Chair	01.03.2016	4/4
Helen Hirst	Trust Chair	01.07.2022	5/5

Andy Nelson	Non-Executive Director	01.10.2017	3/5
Denise Sterling	Non-Executive Director	01.10.2019	4/5
Jo-Anne Wass	Non-Executive Director	07.03.24	1/1

Professional advice to the Committee was provided by the Director of Workforce and Organisational Development at the meeting on 20 April 2023, with the Legal Advisor also in attendance*. The Director of Workforce and Organisational Development attended all the meetings during 2023/24 to provide professional advice.

During 2023/2024, five meetings were held, and the following items were discussed:

- Chief Operating Officer Recruitment and selection
- Pensions Recycling Scheme*
- Honorarium payment to Executive Director of Finance and Interim Director Arrangements
- 2023/24 Director Pay Award
- Fit and Proper Person Test Framework and Action Plan
- Executive Medical Director Recruitment and selection
- Joint Chief Digital Information Officer (CDIO)
- Review of the Committee Terms of Reference
- Fit and Proper Person Policy

The Trust remuneration report is subject to a full external audit and details of remuneration and pension information are detailed on pages 103 – 110.

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.

Brendan Brown
Chief Executive
26 June 2024

Salary, Expenses and Pension entitlements of senior managers

For the year ended 31 March 2024

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. The remuneration report is prepared on a group basis. At group level the Executive Directors and Non-Executive Directors listed in the report below are confirmed as those persons in senior positions having authority or responsibility for directing or controlling the major activities of the Trust.

Name and Title	2023-24					
	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**
H Hirst - Chair	50 - 55	0	0	0	0	50 - 55
K Heaton - NED - Chair of Workforce Committee, Senior Independent Non Executive Director (Note A)	10 -15	0	0	0	0	10 -15
A Nelson - NED - Chair of Finance and Performance Committee	10 -15	0	0	0	0	10 -15
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 (Note B)	0 - 5	0	0	0	0	0 - 5
N Broadbent - NED Chair of Audit and Risk Committee	15 - 20	0	0	0	0	15 - 20
Tim Busby -NED Chair of Calderdale and Huddersfield Solutions Ltd.	10 -15	0	0	0	0	10 -15
J Wass – NED – (Note C)	0 - 5	0	0	0	0	0 - 5

B Brown - Chief Executive	215-220	1500	0	0	55 - 57.5	270- 275
R Aitchison - Deputy Chief Executive	145-150	2300	0	0	0 - 2.5	145-150
G Boothby - Director of Finance	155-160	700	0	0	0 - 2.5	160 -165
K Archer - Acting Director of Finance - (Note D)	60- 65	0	0	0	0 - 2.5	60 - 65
S Dunkley - Director of Workforce and Organisational Development (Note E)	145-150	2000	0	0	10 - 12.5	160 -165
D Birkenhead - Medical Director	245-250	100	0	0	0 - 2.5	245-250
L Rudge - Chief Nurse	145-150	0	0	0	20 - 22.5	165-170
Additional disclosure						
Band of the highest paid Director's total remuneration	245-250					
Median Total (£'000)	30776					
Remuneration ratio	8.04					

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 F)	10 -15	0	0	0	0	10 -15
H Hirst - Chair (Note G)	35-40	0	0	0	0	35-40
R Hopkin -Deputy Chair and Chair of Finance & Performance Committee, Senior Independent Non Executive Director (Note H)	5 - 10	0	0	0	0	5 - 10
K Heaton - NED - Chair of Workforce Committee, Senior Independent Non Executive Director (Note I)	10 -15	0	0	0	0	10 -15
A Nelson - NED - Chair of Audit and Risk Committee (Note J)	10 -15	0	0	0	0	10 -15
A Graham - NED - Chair of Calderdale and Huddersfield Solutions Ltd. (Note K)	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 L)	10 -15	0	0	0	0	10 -15
Tim Busby -NED (Note M)	10 -15	0	0	0	0	10 -15

B Brown - Chief Executive	205-210	1,366	0	0	52.5 -55	255- 260
E Armistead – Deputy Chief Executive/Director of Nursing (Note N)	35-40	0	0	0	0 - 2.5	35 -40
R Aitchison - Deputy Chief Executive (Note O)	50-55	846	0	0	17.5 - 20	70 -75
G Boothby - Director of Finance	140-145	0	0	0	37.5 - 40	180 -185
K Archer - Acting Director of Finance - (Note D)	60- 65	0	0	0	22.5 -25	85-90
S Dunkley - Director of Workforce and Organisational Development (Note P)	135-140	1,611	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 Q)	155-160	132	0	0	22.5 -25	180-185
L Rudge - Chief Nurse - (Note R)	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 (£'000)	32239					
Remuneration ratio	7.37					

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, K Heaton Left the Trust on 27th February 2024.
Note B, N Seanor left the Trust on 9th October 2023.
Note C, J Wass appointed, NED 7 March 2024.
Note D, K Archer appointed as Interim Director of Finance from 1st October 2022 to 1st October 2023.
Note E, S Dunkley opted into the NHS Pension during 23/24.
Note F, P Lewer left the Trust on 30 June 2022.
Note G, H Hirst Appointed Chair from 1 July 2022.
Note H, R Hopkin left the Trust on 31 August 2022.
Note I, K Heaton was appointed Senior Independent Non-Executive Director 1 September 2022
Note J, A Nelson ceased to be Audit & Risk Committee Chair from 31 August 2022.
Note K, A Graham left the Trust on 31 May 2022.
Note L, N Broadbent appointed Chair of Audit & Risk Committee, shadow role from 1 June 2022, officially commenced 1 September 2022.
Note M, T Busby appointed, NED shadow role from 1 May 2022, officially commenced 1 June 2022.
Note N, E Armistead left the Trust 30 June 2022
Note O, R Aitchison appointed as Deputy Chief Executive from 14 November 2022.
Note P, S Dunkley opted out of the NHS Pension during 22/23.
Note Q, J Fawcus left the Trust 9 October 2022.
Note R, L Rudge appointed as Interim Director of Nursing from 1 June 2022, and appointed Chief Nurse substantive from 16 January 2023.

***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.

R Aitchison, G Boothby, K Archer, D Birkenhead and L Rudge are affected by the Public Service Pensions Remedy and their membership between 1 April 2015 and 31 March 2022 was moved back into the 1995/2008 Scheme on 1 October 2023. Negative values are not disclosed in this table but are substituted with a zero.

Additional disclosure

The salary plus taxable benefits for the Medical Director is their total remuneration package, in 2023/24 and 2022/23 the Medical Director had no direct clinical activity, for which payment was made.

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 2023/2024 was £247,500 (2022/2023, £237,500).

This is a change between years of 4.2%, (2022/23 was 2.2%).

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 2023/2024 was from £0 to £272,000 (2022/23 £0 to £295,000). 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 -0.5% (2022/2023 it was 9.5%). 4 employees received remuneration in excess of the highest paid director in 2023/2024, (2022/2023 there were 4 employees).

The percentage change from 2022/23 is as a result of higher pay awards for Agenda for Change and medical employee groups and an increase in the 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.

2023/24	**25th Percentile**	**Median**	**75th percentile**
Salary component of pay -£	£24,017	£30,776	£43,142
Total pay and benefits excluding pension benefits -£	£24,017	£30,856	£43,355
Pay and benefits excluding pension: pay ratio for highest paid director	10.31:1	8.02:1	5.71:1

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

There has been a 4.2% increase to the pay band for the highest paid director in 2023/2024. 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.

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 2024 (bands of £5,000)	Lump sum at age 60 related to accrued pension at 31 March 2024 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2023	Real Increase/ (Decrease) in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2024	Employer's contribution to stakeholder pension
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
B Brown - Chief Executive	2.5 - 5	0 - 2.5	30 -35	0 - 5	318	91	470	0
R Aitchison - Deputy Chief Executive	0 - 2.5	35-37.5	25 - 30	70 - 75	338	144	534	0
G Boothby - Director of Finance	0 – 2.5	0 - 2.5	65 - 70	80-85	991	99	1,209	0
K Archer - Acting Director of Finance (Note D)	0 - 2.5	12.5 - 15	35 - 40	90 - 95	553	60	745	0
S Dunkley - Director of Workforce and Organisational Development (Note E)	0 - 2.5	0 - 2.5	10 -15	0 - 5	134	35	188	0
D Birkenhead - Medical Director	0 - 2.5	15 -17.5	95 -100	260 - 265	2058	107	2402	0
L Rudge - Interim Director of Nursing	0 - 2.5	35 - 37.5	55 - 60	155 - 160	955	237	1308	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.

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.

R Aitchison, G Boothby, K Archer, D Birkenhead and L Rudge are affected by the Public Service Pensions Remedy and their membership between 1 April 2015 and 31 March 2022 was moved back into the 1995/2008 Scheme on 1 October 2023. Negative values are not disclosed in this table but are substituted with a zero.

Clinical Education Team celebrate winning the NHS Pastoral Care Award

Staff Report

We employ 6,479 colleagues (6,935 including Calderdale and Huddersfield Solutions Limited) across our two hospitals and in the community in Calderdale.

Gender

Board of Directors	10 (58.8%) Male 	7 (41.2%) Female 
Employees (CHFT) (Excludes Non-Executive Directors)	1,268 (19.6%) Male 	5,211 (80.4%) Female 

Staff costs

Staff costs						
					2023/24	**2022/23**
	Permanent		**Other**		**Total**	**Total**
	£000		**£000**		**£000**	**£000**
Salaries and wages	247,827		35,657		**283,484**	269,109
Social security costs	29,462		-		**29,462**	28,120
Apprenticeship levy	1,441		-		**1,441**	1,278
Employer's contributions to NHS pension scheme	46,472		-		**46,472**	42,804
Pension cost - other	343		-		**343**	317
Other post employment benefits	-		-		**-**	-
Other employment benefits	-		-		**-**	-
Termination benefits	-		-		**-**	-
Temporary staff	-		10,673		**10,673**	14,354
Total gross staff costs	**325,545**		**46,330**		**371,875**	**355,982**
Recoveries in respect of seconded staff	-		-		**-**	-
Total staff costs	**325,545**		**46,330**		**371,875**	**355,982**
Of which						
Costs capitalised as part of assets	262		-		**262**	717

Average number of employees (WTE basis)							
					2023/24		2022/23
	Permanent		Other		Total		Total
	Number		Number		Number		Number
Medical and dental	700		42		**742**		687
Ambulance staff	-		-		**-**		2
Administration and estates *	1,511		45		**1,556**		1,141
Healthcare assistants and other support staff *	1,231		157		**1,388**		1,783
Nursing, midwifery and health visiting staff	1,769		185		**1,954**		1,889
Nursing, midwifery and health visiting learners	-		-		**-**		-
Scientific, therapeutic and technical staff	809		21		**830**		779
Healthcare science staff	-		-		**-**		-
Social care staff	-		-		**-**		-
Other	-		-		**-**		-
Total average numbers	**6,020**		**449**		**6,469**		**6,280**
Of which:							
Number of employees (WTE) engaged on capital projects	17		-		**17**		30

**2023/24 numbers reflect national revisions to occupational codes*

Reporting of compensation schemes - exit packages 2023/24					
	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		-		-	**-**
£100,001 - £150,000		-		-	**-**
£150,001 - £200,000		-		-	**-**
>£200,000		-		-	**-**
Total number of exit packages by type		**-**		**-**	**-**
Total cost (£)		£0		£0	**£0**

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 resource cost (£)			£0		£89,000		**£89,000**

Exit packages: other (non-compulsory) departure payments

	2023/24				2022/23		
Year	**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
Exit payments following Employment Tribunals or court orders	-		-		-		-
Non-contractual payments requiring HMT approval	-		-		-		-
Total	**-**		**-**		**1**		**89**
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 2024 for more than *£245* per day and that last for longer than six months

Number of existing engagements as of 31 March 2024	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	0

Table 2: All highly-paid off-payroll workers engaged at any point during the year ended 31 March 2024 earning *£245* per day or greater.

Number of off-payroll workers engaged during the year ended 31 March 2024 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 in scope 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 2023 and 31 March 2024

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 2023/24 the Trust spent £56k on consultancy.

Staff Experience and Engagement

2023 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 2023 survey was 43.6%, with 2,721 responses (44.5% in 2022 with 2,668 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:

	2023	2023	2022	2022	2021	2021
	Trust	Benchmarking	Trust	Benchmarking	Trust	Benchmarking
We are compassionate and inclusive	7.4	7.2	7.3	7.2	7.2	7.2
We are recognised and rewarded	6.0	5.9	5.8	5.7	5.7	5.8
We each have a voice that counts	6.8	6.7	6.8	6.6	6.7	6.7
We are safe and healthy	6.1		5.9	5.9	5.8	5.9
We are always learning	5.6	5.6	5.4	5.4	5.1	5.2
We work flexibly	6.2	6.2	5.9	6.0	5.8	5.9
We are a team	6.7	6.7	6.6	6.5	6.5	6.6
Staff engagement	7.0	6.9	6.8	6.8	6.7	6.8
Morale	6.0	5.9	5.7	5.7	5.6	5.8

Significant improvement between 2022 and 2023 was seen in the following areas:

- Would recommend organisation as a place to work
- Not feeling unwell due to stress at work
- Enough staff at work to do job properly
- Have adequate materials, supplies and equipment to do my work
- Team members often meet to discuss the team's effectiveness

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

- Organisation take positive action on health and wellbeing
- Would feel confident that organisation would address concerns about unsafe clinical practice
- Organisation offers me challenging work
- Time always/often passes quickly when I am working

We have identified six priorities aligned to our People Strategy:

1. Celebrate Difference – Inclusion and Engagement calendar, Inclusion Group, first Pride Parade, Race Equality Network reset, Menopause Accreditation, EDI Education Suite

2. Prioritise Wellbeing – enhanced financial wellbeing support

3. Seek out Views – One Culture of Care charters, appreciation weeks, wellbeing festivals, Hot House events

4. Make improvements – Management Fundamentals, New to Manager, new appraisal documentation / materials, hot spot service area support

5. Grow Our Own – Enhanced career development support including Empower and career conversations, employability schemes such as Princes Trust, T Levels and St Johns Cadets, Apprenticeship first approach, investment in Level 3, 5 and 7 apprenticeships

6. Design Services – more people booking onto the face to face Work Together Get Results workshops than ever before

The Trust has developed a robust action plan to address the areas of concern highlighted in the staff survey, 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. A full refresh review will take place in 2025. 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 (EDI)
Equality, diversity, and inclusion is important to CHFT. We have developed a five-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.

In 2023, we established an Inclusion Group reporting directly into the Workforce Committee, a main Board Committee. The group's purpose is to oversee all workforce EDI activity in support of the achievement of Trust strategic and operational objectives. It is still in its infancy but it's early work has focused on responding to the national EDI improvement plan and identifying its immediate priorities. The Group will champion organisation responses to WDES and WDES staff survey feedback and it has initiated data reporting/analysis of ethnicity and

disability pay gaps in readiness for new statutory reporting responsibilities. In addition, it is sponsoring the development of Trust wide EDI education/learning resources, helping to strengthen the leadership of equality network groups and implementation of an inclusion activity calendar that enables colleagues to fully participate in making the Trust an inclusive place to work.

All EDI 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 Trust sponsored, colleague-led, equality network groups:

- Pride Network
- Race Equality Network
- Disability Network
- Womens Voices Network
- Armed Forces Network
- Carers Network
- International Colleague Network

We have hosted a number of EDI events in 2023 including Windrush Celebration Event, Black History Month, Ramadan packs, Veterans Awareness Day, International Women's Day, Diwali, National Inclusion Week, South Asian Heritage month and our very first CHFT Pride Parade. Over 350 colleagues in total have attended events throughout 2023. Plus, we have developed an EDI education suite which is available for all via our intranet page.

Stay, Thrive, Advance - our work supporting internationally educated colleagues gained us funding

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 electronic 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 are 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
Colleague wellbeing is a people priority here at CHFT. We have supported thousands of colleagues through a range of interventions. Colleagues perform better when they are well, energised, fit and valued. 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. Our One Culture of Care approach is our enabler to ensure colleagues take care of one another the same way we care for our patients.

Our core wellbeing interventions are our Friendly Ear service, hosted by our internal wellbeing advisors, and the Employee Assistance Programme hosted by Care First, who provide free wellbeing support 24/7, 365 days a week.

We have hosted two wellbeing festivals throughout 2023 focussing on themes such as stress and TALK (tiny acts of loving kindness). These events help the wellbeing team to connect with colleagues to highlight where colleagues can come to if they need some wellbeing support and discuss issues such as mental health, financial wellbeing and general dietary advice and fitness. Over 360 colleagues attended.

We have 87 wellbeing ambassadors in the organisation who are colleague volunteers who support teams locally and connect people to support quickly.

CHFT worked with West Yorkshire Health and Care Partnership to become a Menopause Accredited Friendly Employer in 2023. We have a Change Society (menopause) peer support network with 94 members, and they have been influential to support the organisation to ensure we have a menopause policy and gained the accreditation.

We have a dedicated colleague psychology team who are trained in EMDR (a therapy that helps colleagues process and recover from past traumatic experiences) and help inform our people approach through a psychological lens. The team have led a programme where 14 colleague volunteers are trained to host critical event peer support debriefs in the organisation.

Our new Staff Psychology Service was set up after last year's Annual Staff survey

There were four Schwartz Rounds (a structured meeting for staff to meet and discuss the emotional and social aspects of work) held in 2023 with topics including, 'a day in the life of', 'why I do the job I do', 'tales of the unexpected' and 'scary moments'. 64 colleagues accessed the rounds in 2023.

Colleague wellbeing is one of the most talked about subjects on walk rounds. This feedback helps us to focus on reviewing and developing our approach.

We have 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. Activities include:

- Engaging, clear communications –supporting "it's okay not to be okay" and reducing the stigma of mental health

- Induction
- Refreshed appraisal approach including wellbeing check-in, including improved conversations regarding colleague development
- Compassionate leadership programme – role modelling, harness curiosity, create time and space to talk
- Connect and Learn Session – Health & Wellbeing Conversations
- Men's health week roadshow
- 5 a side football tournament
- Top up shops – discreet food banks / recycled clothing for colleagues
- Cost of Living – focus on financial education, access to low-cost loans through salary finance, 24/7 support through Employee Assistance Programme, promotional material regarding what help is available on the local patch.
- SS Dance and Fitness - weekly sessions held on site
- Wellbeing and relaxation sessions with medicine directorates in conjunction with local businesses
- Wellbeing and Engagement calendar of events One Culture of Care Calendar

Colleague Engagement
At the heart of everything we deliver within the engagement team we ensure that One Culture of Care is at the heart, where we care for each other the same way we care for our patients.

Engagement activity is a collaborative effort where teams work together to get results.

Our annual staff survey results and quarterly People Pulse survey results will inform the direction and advise whether the activities we deliver are relevant and make a difference.

Recognition and Appreciation
We all know our colleagues do brilliant things every day, whether that's something transformational or a tiny act of kindness that has a big impact. That's why we focus on appreciation. We have developed local appreciation toolkits including thank you cards, nomination forms for monthly star awards and information regarding our annual CHuFT awards.

Our monthly star award scheme has generated 196 nominations and 12 successful stars. Exceptional efforts from colleagues range from clinical to non-clinical and all demonstrated how they go above and beyond to ensure they deliver compassionate care for patients and one culture of care for colleagues. All winners are chosen by a panel of five colleague volunteers.

The annual CHUFT awards offered colleagues to nominate someone who had delivered excellence in seven categories. 285 colleagues were invited to the event including golden ticket winners and colleagues who nominated others. The event was a huge positive impact with the lead up to the event where we had a record breaking 339 nominations and eight winners. Beyond the event we held a CHuFT On the Road campaign where we visited 35 areas to celebrate nominations, the short list and the winners continuing our

celebratory feeling across the Trust.

We hosted two appreciation events across the CHFT footprint giving colleagues an opportunity to shout about their colleagues and discuss the current appreciation programme asking for their views to shape the approach in the future. Over 60 colleagues engaged in the appreciation events.

Long service awards have also been relaunched in 2023 and now includes the return of face-to-face events and presentation. 34 colleagues have so far attended two events with a further four events planned in 2024.

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 2023 National Staff Survey, 57% of colleagues told us that the organisation takes positive action on health and well-being.

General Manager Dom Bryan started a new Men's Mental Health group at CHFT

Sickness Absence Data
Sickness absence data for the 12-month period January to December 2023 is given below*; this is based on data from the ESR (Electronic Staff Record) Data Warehouse.

Figures Converted by DH to Best Estimates of Required Data Items		**Statistics Produced by NHS Digital from ESR Data Warehouse**		
Average FTE 2023	Adjusted FTE days lost to Cabinet Office definitions	FTE-Days Available	FTE-Days Lost to Sickness Absence	Average Sick Days per FTE
6047	67,765	2,207,106	109,929	11.2

FTE is full time equivalent*

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

Period covered: January to December 2023

**Explanatory notes on the 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-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 2023/2024 is published by NHS England 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. In 2023/24 the appraisal season ran from 1 April 2023 to 31 December 2023.

A total of 84.5% of colleagues had an appraisal discussion in 2023/2024.

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 2022/23 and will do so for 2023/24. 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 2023 to 31st March 2024
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:	179.49
Estimated cost of trade union duties:	£65,582.63
Number of staff undertaking trade union duties:	26

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 2024. 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 2023. Our reported position showed the median hourly pay for women as being 19.6% lower than men's. This has increased from 19.2% reported as at 31 March 2022.
We have also internally reported our snapshot position for 31 March 2024 and developed an action plan which aims to close the gender pay gap.

Our Nurse Preceptorship Programme is officially "Gold Standard"

Medical Education Services (including Library and Knowledge Service and Clinical Skills and Simulation) 2023/2024

2023/2024 has been yet another busy year for the Medical Education team at the Trust who have seen some great things happen within the department, as well as faced some challenges along the way. Through all this, the team has worked hard to ensure that the educational commitment for colleagues both internally and externally remains the top priority and that they continue to promote, create, and facilitate excellent educational opportunities at Calderdale and Huddersfield NHS Trust to support both current and future medical workforce.

A new two-day doctors Induction programme was implemented to allow new starters the chance to complete their on-boarding experience with the Trust as seamlessly as possible. The induction programme, in addition to the virtual induction and EPR training, now encompasses face to face mandatory training and time to complete the mandatory e-Learning. This has led to improved compliance rates within the doctor workforce, in areas such as Aseptic Non-Touch Technique (ANTT), Basic Life Support (BLS), Blood Track and Fire Safety. The feedback received since implementation of the two-day induction has exceeded expectations, and the programme will continue to develop to provide a robust induction process to support new trainees as they transition into the Trust, delivering patient care and ensuring both patient and colleague safety.

Here are some examples of the feedback received:

"Great to have the opportunity to complete the clinical skill assessments during induction".

"The doctor's induction was comprehensive and covered useful information".

"It was great to work in smaller groups. This made it very effective. Also, the fire safety training was very good and the best I have had so far".

"Brilliant job by the medical education team. Thanks!"

There were also excellent results in the annual GMC National Training Survey which were released in July 2023. This survey allows doctors in training and trainers to report on the quality of postgraduate medical education and training within CHFT and it was great to see that some specialities achieved results ranked within the top five in the country. These areas were:

Acute Internal Medicine	1st for handover 1st for reporting systems 2nd for supportive environment 3rd for feedback 4th for regional teaching 5th for study leave
Anaesthetics	4th for local teaching for core trainees
Emergency Medicine	5th for workload for F2 doctors

Obstetrics and Gynaecology	1st for study leave for GP trainees 4th for developing and supporting learners for GP trainees
General Internal Medicine	1st for delivering curriculum and assessments 1st for adequate experience 1st for feedback 3rd for overall satisfaction
General Surgery	1st for induction 1st for clinical supervision out of hours for F1 doctors 3rd for educational governance 4th for educational governance and leadership 5th for educational supervision 5th for all indicators for F1 doctors
Respiratory medicine	3rd for feedback
Stroke medicine	4th for feedback
Trauma and Orthopaedics	1st for handover 1st for clinical supervision 4th for developing and supporting learners 4th for local teaching 3rd for all indicators
Urology	4th for educational governance and leadership

The Clinical Skills and Simulation team have been extremely busy in continuing to build and develop simulation training offers for the Trust and to external colleagues. Excellent collaboration with Calderdale College, supported them with a pilot project for their Health and Social Care and T- Level students, called the NCFE Immersive Tech Project. This saw students visiting the Simulation Suite at Huddersfield, to allow them to access simulation and virtual reality (VR) equipment, and to allow them to replicate real-life scenarios that they may encounter within a health care setting, in a safe learning environment. As a result, the Simulation Team were invited to strategic planning events such as the Yorkshire and Humber Health Academic Science Network to present the feedback and the use of simulation technology, showcasing the benefits in the use of simulation and VR technology within colleges and healthcare settings. The team also took part in podcast called the "Expert Lounge" with Calderdale College, to talk about the benefits of simulation training.

Here are some examples of the feedback we received:

"It was really exciting being able to get this opportunity and I feel like I've taken in more info and techniques about health care from this experience."

"Because of my ADHD it's harder for me to take in information the normal way, so being able to be hands on in the simulation made me a lot more comfortable and confident in myself."

"It was real life and made me feel confident if it happened in a real-life situation in my future job."

"Every lesson I ask to go early but today I wanted to try different things and did not want to leave the room. Had to be forced out by Stacey."

There was expansion of the simulation team with the recruitment of two new Clinical Skills and Simulation (sim) Fellows. The new fellows are part of the established medical workforce and bring a wealth of knowledge and expertise to help support and continue the development of the simulation training packages. This includes, the successful medical and physician associate student sim training, the out of hours student programme, known as the "Simulated Hospital On-Call" (SHOC) and the Emergency Department in-situ simulation training, as well as supporting the established in-house courses.

The Library and Knowledge Services team has supported both clinical and non-clinical staff and students with their research, academic study and evidence informed decision making. The team provide comprehensive evidence searches for staff which are often used to inform improvement in patient care and service innovation. They have also submitted impact statements in relation to significant pieces of work to support NHS England's #amilliondecisions campaign. Last year they provided support for four teams who were carrying out a systematic review - this entailed providing the evidence base in the form of literature searches, setting up alerts and supplying articles on the topic being researched and offering advice and encouragement. Sometimes it can take years before anything tangible is seen, but when it does, their work is not only acknowledged, but appears in print Patient decision aids for aortic stenosis and chronic coronary artery disease: a systematic review and meta-analysis | European Journal of Cardiovascular Nursing | Oxford Academic (oup.com)

The library team were invited to attend the Nursing, Midwifery and Allied Health Professionals Expert Group which meets bimonthly to discuss latest guideline submissions and quality improvement projects. Work projects have included improving nursing handover, support for the nurse in charge role and ways that they might improve guideline documentation on the hospital intranet.

The team were successful in obtaining an NHS England bursary for the Library Assistant to study for a part-time Masters degree in Library and Information Management, to further develop training and expert search capabilities.

The library management system (LMS) became part of a region wide library system called Koha. As the Koha system is paid for by NHS England, this enabled a cost saving of over £2,000 per year in relation to IT support for the old LMS. More importantly, access is available to the stock of all the libraries in the Yorkshire and Humber region, reducing costs, requesting books for users and avoiding unnecessary duplication of stock. Users once registered on Koha don't need to reregister if they move around the region.

The team has also raised awareness of the available services by working collaboratively with the clinical education team through a slot on the induction programme for over 740 staff over the year. Additional support is provided for international staff to help them navigate the various hospital systems. They also have a library slot on the preceptorship programme for newly qualified nurses and attend the corporate induction twice monthly, as well as the junior doctors' induction throughout the year. All staff that sign up for library services are allocated an Open Athens account, enabling access to all online resources, which are accessible anywhere, via any device with internet access.

Here are some examples of the feedback we have received:

“Amazing service. It's very reassuring to know that the support is there. When embarking on a new project or writing a business case gathering the evidence and literature is time consuming and I don't have access to the resources the library service / staff do so it's a great to know they're there. The support is also very timely and prompt which is really useful. Extremely grateful for the support you offer and have provided me. Many thanks.”

“A huge thank you for the last literature search you pulled together for me about masking in Autistic females. The articles were just what we were looking for and led us to some really brilliant discussions in our journal club meeting which have positively impacted our practice. Thanks again.”

“Wonderful service. Helen and the team are helping me out tremendously whilst I undertake my professional doctorate. They are all very friendly and prompt with my requests or questions. They are credit to CHFT”

“The service is wonderful, really prompt and efficient and I really appreciate it as a busy clinician wanting to keep up to date with the latest evidence to support my patients and my own professional development. Thank you very much!”

“I have studied academically on and off for the last 30 years at various institutions. NEVER have I found librarians so friendly, knowledgeable and efficient. Thanks to this library and it's services I have just completed my Master's with distinction.”

In April we welcomed our first cohort of mental health nursing students

Patient Care and Patient Experience

Patient Experience and Involvement

Calderdale and Huddersfield NHS Foundation Trust is committed to developing and co-ordinating services around what matters to people and has continued to make improvements to patient experience throughout 2023/24.

In October 2023 the Chief Nurse initiated two new work strands for the Patient Experience and Involvement group: person centred care and strengthening working in partnership with people and communities. This approach directly aligns with the Chief Nursing Officer for England priorities; CQC framework changes and learning from responses to Covid-19, in addition to other key changes such as the introduction of Patient Safety Partners.

Key programmes of work over the year have included:

Strengthening of involvement activities

In 2023 the Trust strengthened their approach to working in partnership with people, recognising that to meet the Triple Aim (a new duty introduced within the Health and Care Act, 2022) greater involvement of people and communities, including those seldom reached or with characteristics protected by the Equality Act 2010, was essential.

To ensure that services are planned and developed whilst taking into account the needs of different people, including those in vulnerable circumstances the Trust has broadened their approach to involvement, and developed two voluntary roles.

The first new role to support wider inclusion at the Trust is called an “Expert by Experience” in recognition of the level of knowledge and experience people have developed whilst using or caring for someone receiving services at the Trust.

The second role is called a “Patient Safety Partner”, which also amplifies the voice of patients, but primarily supports the improvement of patient safety across the Trust.

Both roles support people to share their knowledge and experience of using the Trust’s services and increase the Trust’s understanding of the diverse needs and barriers to accessing health services that people can experience.

The roles will provide a forum for involving patients and carers, and support colleagues in involving patients, carers, and members of the public at the outset of programmes of work as the Trust moves to a level of co-production required to deliver the best possible experience of care possible.

The new roles support the Trust objectives in relation to equality, diversity and inclusion by providing an additional mechanism for the Trust to hear and understand what is important to individuals. By amplifying the patient voice, the Trust has been able to listen more, and act upon the experience people share. This has been particularly effective in enabling the Trust to understand challenges some people

experience when accessing health services which can be more difficult to hear through less nuanced mechanisms such as national patient surveys.
Examples of where this approach has been effective at the Trust include:

- The Patient Transport Booking process now has a mandatory question for all bookings to understand and plan for any accessibility needs. Examples may include sight impairment, mobility support or communication difficulties.

- Changes to signs at the Trust. This has included removing handwritten signs; changing the colour of signage; identifying where signs need illuminating and also where signs have been obstructed from view for people who may be in a wheelchair or mobility scooter.

- Listening to the experience of a carer has highlighted a training need to support colleagues in relation to parking arrangements for people with a disabled permit (blue badge)

There was a wealth of examples across our clinical divisions which demonstrated involvement activities in 2023/24, and a huge willingness from colleagues to be able to increase how they work in partnership with people, in meaningful ways. Examples include:

• Walking the patch to gain direct feedback
• Children and Youth Forum
• Surgery School
• Robust programme of Observe and Act reviews
• Carer insight calls
• Development and testing of patient monitoring equipment and information leaflet.

The Patient Experience and Involvement Group (PEIG) has introduced a divisional highlight report to capture experience and involvement information bi-monthly and feed the intelligence, priorities, and themes into PEIG. We will strengthen our involvement activities in 2024 with our new voluntary roles.

John's Campaign

In 2023 the Trust provided a focussed effort to improve the identification of, and support for unpaid carers. This included developing a Carer's Strategy and supporting local Healthwatch partners to pilot a Carer's Lanyard to offer unpaid carers a method of being identified during their time within the Trust.

A "Keep Carers Caring" campaign promoted the recognition of unpaid carers across both staff and patient / carer groups, with an emphasis on the inequalities in health unpaid carers experience as a result of their caring roles.

Initiatives to seek feedback from unpaid carers identified at the Trust have been prioritised, to inform further improvements the Trust can make. The feedback provided rich insight including:

- Most unpaid carers felt a means of identification helped them to feel empowered and to be involved in care planning for their loved one.

- Unpaid carers did not always recognise themselves as a carer.

- Unpaid carers did not always know where to find support or advice in relation to being a carer.

- Being listened to and involved in care planning was important to carers.

- Navigating across a patient journey and different organisations, co-ordinating providers is challenging.

The Trust was invited to share the achievements made in relation to support for unpaid carers with Members of Parliament by John's Campaign in 2023.

In response to the feedback gathered throughout 2023, the Trust is working with partner organisations and the latest insight findings (Carers Uk Survey, 2023 and State of Care Report, 2023) to develop improvement actions across the local system which will support identification of unpaid carers, improve the involvement of unpaid carers and initiatives to support unpaid carers to improve their health and wellbeing.

Our Keep Carers Caring Initiative was praised by Care Minister at a parliamentary event

Person Centred Care

Feedback across the Trust has emphasised the importance of providing person centred care and supporting individuals to achieve “what matters most” to them.

The Trust identified that person centred care can mean different things to different people and developed a shared definition for the Trust to pilot in November 2023.

Engagement with colleagues, patients and carers was completed in December 2023 to understand how asking patients, colleagues, and carers at the Trust “what matters most to them”, may improve their experience. Some of the feedback received included:

Patients:
“Feels great that someone has asked me what matters to me”.
“I feel like I have more control”.
“It feels personal and centred”.
“Good to be included”.
“I want to be discharged safely and to know what is happening to my health”.

Carers:
“We feel happy that someone has asked what matters to us”.
“If everyone is more engaged with our expectations and knew what we wanted, then hospital experience will be better”.
“Hopefully if our expectations are met and someone can talk to me every day so that I know what is the progress with my husband, our experience will be better”.

Colleagues:
“Having this information allowed me to think about strategies to support and achieve the patient goals”.
“Great initiative – something everyone in the trust can contribute to”.
“It allows patients to see a side of health professionals where we are the listeners, and they are the leads in the conversation”.

The person-centred care work programme is due to pilot the shared definition, with an agreed standard for documenting and reviewing what is important to individuals, as the trust ensures the patient and or their carer remains at the heart of decision making and planning of their care.

Improving the Experience of People with Visual Impairment

This collaborative group has led to improvements across the Trust, particularly by providing insight as to challenges people with visual impairment found when accessing services at the Trust.

Our estates team completed improvement work to Trust signage in early 2023 and following that, a walk around session was completed at Calderdale Royal Hospital by CHFT representatives for the Visual Impairment group alongside patient representatives who are visually impaired, including one wheelchair user. The feedback was overall very positive and will enhance the experience for people living

with a visual impairment. Some suggestions to further improve experience and wayfinding were shared and these have been shared with Estates work design. Arrangements are being made for a similar on-site visit to Huddersfield Royal Infirmary.

Working collaboratively within the group, has also enabled the Trust to identify effective and accessible solutions to challenges such as using “bump ons” to help people with visual impairment find the nurse call bell button.

Accessible Information Standards

The Accessible Information Standard provides all NHS Providers with a specific, consistent approach to identifying, recording flagging, sharing and meeting the information and communication support needs of patients, service users, carers and parents with a disability, impairment or sensory Loss.

In 2023 the Director for Corporate Affairs was appointed as the Accessible Information Standards lead for the Trust. Work has taken place across the Trust to improve the accessibility of information for patients which has included:

- Access to services such as Interpretation, British Sign Language and Hearing Loop.
- Providing information in formats such as easy read and other languages
- Communication alerts recorded on the Electronic Patient Record on admission to services.

The Trust has continued to promote the Accessible Information Standards and a review of the Electronic Patient Record has evidenced the identification of communication needs being recorded and flagged.

The digital transformation programme at the Trust will see the introduction of a new patient portal, which will offer patients and their carers (where appropriate) greater accessibility to their health information. To ensure that the developments are accessible for all patients the digital transformation team will be working with our “Experts by Experience” to develop the functionality of the portal.

The next steps to improve experience through the Accessible Information Standards work programme will include an audit of Accessible Information Standards compliance within the Trust audit programme to identify areas for improvement. Areas for improvement will be monitored and reported through the Patient Experience and Involvement Group. The Trust’s Accessible Information Policy will be published in 2024.

Improving End of Life care

In 2023 the End-of-Life Care Steering Group published its End-of-Life care Strategy which identifies the ambitions for delivering compassionate care to the communities we serve. End-of-life care is one of CHFT’s key priorities and is part of the Quality Improvement Framework and the nursing and midwifery strategy.

CHFT has several improvement projects underway which link to the key recommendations from the Dying well in Kirklees report, to improve the patient experience in relation to End of Life Care. The Trust has a dedicated End of Life Team who provide bereavement support to relatives. The Trust bereavement pack was updated in November 2023 to ensure relatives and carers have a resource for support following a loved one's death. This pack includes practical next steps after a loved one dies, such as how to register a death and plan a funeral as well as contact details for local and national support groups for bereaved families, which includes groups specifically for suicide and when a child has died. This pack also includes a flyer to CHFT Marigold Café, which was set up specifically for bereaved relatives to provide support in an informal setting. The Marigold Cafe is run monthly by the End-of-Life Care Team and supported closely by CHFT Chaplaincy service. It was recently visited by the team from Healthwatch who provided positive feedback in relation to this service. The Trust has also participated in the National Grief Week in December 2023 with stands and resources at the main entrances at both hospital sites.

The End-of-Life Team provide monthly training sessions over the year on End-of-Life Care at the nursing and midwifery induction, which is attended by all new nurses and midwives who join the organisation. CHFT also offers a more in-depth training programme for End-of-Life champions, care of the deceased and communication training which run regularly throughout the year. The training covers a broad range of topics relating to end-of-life care from early identification of end of life and last days of life, symptom management and managing difficult conversations and advanced communication skills.

The Palliative care team at the Trust is a multidisciplinary team of specialist nurses and Consultants who provide palliative care to patients, and support to families and loved ones towards the end of their life. The palliative care team provide in-reach care to wards, as well as on a referral basis to ensure patients receive compassionate and individualised care supported by the Last Days of Dying Document. The team is led by our Nurse Consultant for Palliative care who provides specialist advice and support. In 2023 we have combined the hospital and community teams to support a seamless pathway of care for patients who require support during the last moths, weeks, and days of life.

This palliative care team won an award at the 2023 CHuFT awards ceremony, an organisation awards night to celebrate success, for the pre-bereavement project. The palliative care team designed a resource box to support children's grief which included, a teddy bear, a love heart and colouring resources. This project was supported by CHFT charity and has received positive feedback from staff, patients, and relatives. This resource also includes contact details for support groups specifically targeted to young people who have experienced a bereavement.

Sleep Helps Healing- Shh! Campaign

CHFT embarked on research into practice in 2021/22 looking at improving the inpatient sleep experience in both our hospitals. The information gleaned was as expected in that patient experience relating to sleep was poor but more alarming in

that 40% said poor. The effect on the patient's health was more concerning in that poor sleep is linked to several medical conditions, increases delirium, falls risk and increased length of stay in hospital. The most common causes of noise at night reported by patients are alarms and buzzers, staff/patients talking, patients snoring, trollies, nursing tasks being carried out bins being closed and opened.

To address this at CHFT we have re-energised the Sleep Helps Healing (Shh!) campaign to continue to promote good sleeping patterns by reducing noise at night, building on what has already been done which has included promoting Sleep Champions in wards areas; this proved effective on our focus ward when tackling poor behaviours, encourage staff to access the educational resources including the learning video produced as part of the campaign.

In 2023 we relaunched the Shh! Campaign and made the following improvements:

• A business case was submitted to support the campaign, and we secured £72,000 to replace the 900 metal bins in inpatient areas with a new bin which has soft close mechanism as patients reported the metal bins were too noisy.

• We worked with our estates team to service equipment with squeaky wheels and oil the doors in ward areas.

• Introduction of a nighttime checklist to support ward staff in helping patient's get a peaceful night's sleep. The checklist reminded ward staff to make sure patients are clean, dry, free from pain, and that lights are dimmed. The distribution of the checklist was supported by Yorkshire Tea who donated decaffeinated and bedtime blend teas to CHFT for patients.

• We installed 49 digital screens in staff facing areas funded by NHSE across both hospital sites which display a screensaver between 21.00 and 06.00 as a reminder of our quiet hours.

Next steps

• With support from CHFT charity who have helped fund this campaign, we will complete and evaluation exercise in 2024 to review sleep experiences for patients in inpatient areas.

• Look at purchasing noise level sensors for nurses' stations, these sensors light up when noise levels exceed an acceptable level to remind staff to keep noise levels to a minimum during nighttime hours.

Chaplaincy

The multifaith chaplaincy team continue to provide pastoral and spiritual care to patients, families and staff, which is valued and appreciated.

Patient Feedback via the Bereavement Team: "*Husband of patient (deceased) asked me to thank you for your support and prayers. He also asked me to thank you for the wooden cross which he now keeps in his pocket as a connection to his wife."*

Staff Feedback from a Consultant: *“I just wanted to email to say thanks for your prompt and lovely visits to our acute ward patients. The chaplaincy service at this Trust is amazing and I know families really appreciate it.”*

In 2023, CHFT chaplaincy team have developed an app for smart devices called “sanctuary” available for patients and carers to download. This app is a resource for pastoral, spiritual and religious support to promote holistic wellbeing support to our patients. The app is free for patients to download and includes information about the chaplaincy service at CHFT, a 3-minute meditation and links to multi-faith spiritual resources.

CHFT chaplaincy have recruited 22 volunteers over the last year, to support patients and their carers whilst in hospital. A small cohort of these volunteers have received further training to help support patients and carers spiritual needs during the End of Life. The recruitment of chaplaincy volunteers will continue into 2024/25 to support this ongoing programme of work.

National Patient Surveys

The Care Quality Commission has published 3 National Patient Surveys in 2023/24, of which the findings have been shared and discussed at the Patient Experience and Involvement Group meetings.

Urgent and Emergency Care survey

The Urgent and Emergency care survey results were published in July 2023. The survey looks at people’s experience of using Urgent and Emergency care which nationally, was worse than previous years. Nationally, waiting times, availability of staff, privacy and pain management questions show a significant decline compared to previous year’s results. The survey had an 18% response rate which is similar to other Trusts within the West Yorkshire Acute Trust (WYAT) region.

Where patient experience is best:

- Length of visit to A&E
- The length of waiting before patients first speak to a nurse or doctor.
- Family members, friends or carers having enough opportunity to talk to health professionals.
- Health or social care staff having information about patients' visit to A&E
- Staff explaining results of tests to patients in a way they can understand.

Whilst CHFT did see a decline in some areas, in comparison to other Trusts, CHFT was one of the top performing Trusts nationally. CHFT performed favourably in the “tests” section of the survey, which looks at how well patients are informed of investigations and how well they understand the test results. CHFT was the highest performing Trust nationally scoring 8.6 compared to a national average of 7.8. In addition, CHFT also performed highest of all trusts for waiting times and patients. The national score for waiting time was 5.2, CHFT score was 7.6. Compared with the 2020 results this is a significant decrease in waiting times scores but reflects the national picture and increased demand on emergency care post-pandemic.

CHFT also came in the top 5 trusts nationally for scores in the sections which asked questions relating to doctors and nurses, care and treatment and respect and dignity. CHFT was the second highest performing trust for overall patient satisfaction scoring 8 against a national average of 7.4.

Where patient experience requires improvement:

- Availability of suitable food or drink
- Patients being able to get help with their condition from staff whilst waiting.
- Staff discussing patients' transport arrangements before they leave A&E
- Staff discussing with patients whether they need health or social care services after leaving A&E.
- Staff doing everything they can to help control patients' pain.

Patients reported poorer experience than average trusts in relation to nutrition and hydration whilst in ED. Patients felt they were unable to get suitable food and drink during their attendance. In response to these findings, patients admitted to our A&E departments are now offered a hot meal twice a day, whilst waiting for their care. Priority is given to those with extended waits in both A&Es and it also supports the Trust priorities around hydration and nutrition.

A qualified A&E nurse is allocated to care directly for patients in the waiting areas, to check observations in line with the Trust's NEWS policy and provide pain relief to those who need it.

Adult inpatient survey

The 2022 the Adult Inpatient survey was published in September 2023. The Adult Inpatient survey looks at the experiences of people who stayed at least 1 night in hospital as an inpatient in November 2022. The survey had a 33% response rate which is similar to other Trusts within the West Yorkshire Acute Trust (WYAT) region. 78% of respondents were acute admissions and the remaining 22% elective.

Where patient experience is best:

- patients not being disturbed by noise at night from other patients.
- patients being given information about who to contact if they were worried about their condition or treatment after leaving hospital.
- Enough nurses: patients feeling there were enough nurses on duty to care for them in hospital.
- Patients being able to take medication they brought to hospital when needed.
- staff explaining the reason for patients needing to change wards during the night in a way they could understand.

In comparison with the 2021 survey results, one question showed a significant improvement. CHFT showed a marked improvement from 7.8 in 2021 to 8.4 in 2022 for patients reporting on noise at night. The national average score for all

trusts in 2022 was 8.1. This reflects positively on the Shh! Campaign improvement work, which will be internally audited further in 2024.

The remaining questions had no statistically significant difference compared to the 2021 results for our Trust. Overall, CHFT performed similarly to all other Trusts that participated in the survey.

Where patient experience requires improvement

- patients describing the hospital food as good.
- patients being given information about what would happen next with their care after they left hospital.
- patients being given enough privacy when being examined or treated.
- patients being given information about what they should or should not do after leaving hospital.
- patients being given an explanation from staff of how their operation or procedure went.

CHFT is working with partners to improve the discharge planning and support, including the introduction of the hospital discharge toolkit with the Local Authority, and increased support for the involvement of unpaid carers within discharge planning.

In 2023 the catering supplier was changed to a different provider. Feedback collected by the catering teams has been largely positive. Patient Led Assessment of the Care environment (PLACE) took place in October 2023 and a group of patient assessors sampled the food on offer to patients, including specialist diet menus. Feedback from the food tasting for PLACE was positive and scored higher than the national average.

Maternity survey

The Maternity survey was published in February 2024. It looks at the experiences of women who gave birth in February 2023. The Trust had a 41% response rate which is the same as the national average response rate, but lower than the 2022 survey which was 47%. The survey looks at antenatal care, care during labour and birth, and postnatal care.

At a national level the 2023 maternity survey shows that people's experiences of care have deteriorated in the last five years.

Where patient experience is best

- Maternity service users discharge from hospital not being delayed on the day they leave hospital.
- Maternity service users being able to get a member of staff to help when they needed it while in hospital after the birth.

- Maternity service users being given the information or explanations they needed while in hospital after the birth.
- Maternity service users being involved in the decision to be induced.
- The midwife or midwifery team appearing to be aware of the medical history of the service user and baby during care after birth.

The Trust scored significantly higher for patients being involved about decision to be induced, scoring 9.3 compared with a national average of 8.7 which aligns with ongoing work around patient centred care and shared decision making.

Where care requires improvement

- Partners or someone else involved in the service user's care being able to stay with them as much as the service user wanted during their stay in the hospital.
- Maternity service users being able to get support or advice about feeding their baby during evenings, nights, or weekends, if they needed this.
- Maternity service users feeling that if they raised a concern during their antenatal care it was taken seriously.
- Maternity service users being given appropriate information and advice on the risks associated with an induced labour, before being induced.
- Maternity service users having confidence and trust in the staff caring for them during their antenatal care.

During the period of data collection for the maternity survey CHFT had visiting restrictions in place, following guidance from NHSE/I. These restrictions were lifted in March 2023 and visiting was opened to allow a second visitor to our antenatal and postnatal wards. Restrictions that did not permit children visiting the antenatal and postnatal wards were also lifted. In addition, breastfeeding support workers were reinstated to support new parents both in hospital, and following discharge.

Nationally antenatal care saw much improvement from the 2022 survey, however CHFT saw an overall decline in antenatal care questions, with exception in questions about antenatal mental health which saw an improvement in comparison to the 2022 survey results. Maternity services have commenced engagement activities in antenatal clinic areas to gain further insight.

The National Friends and Family Test

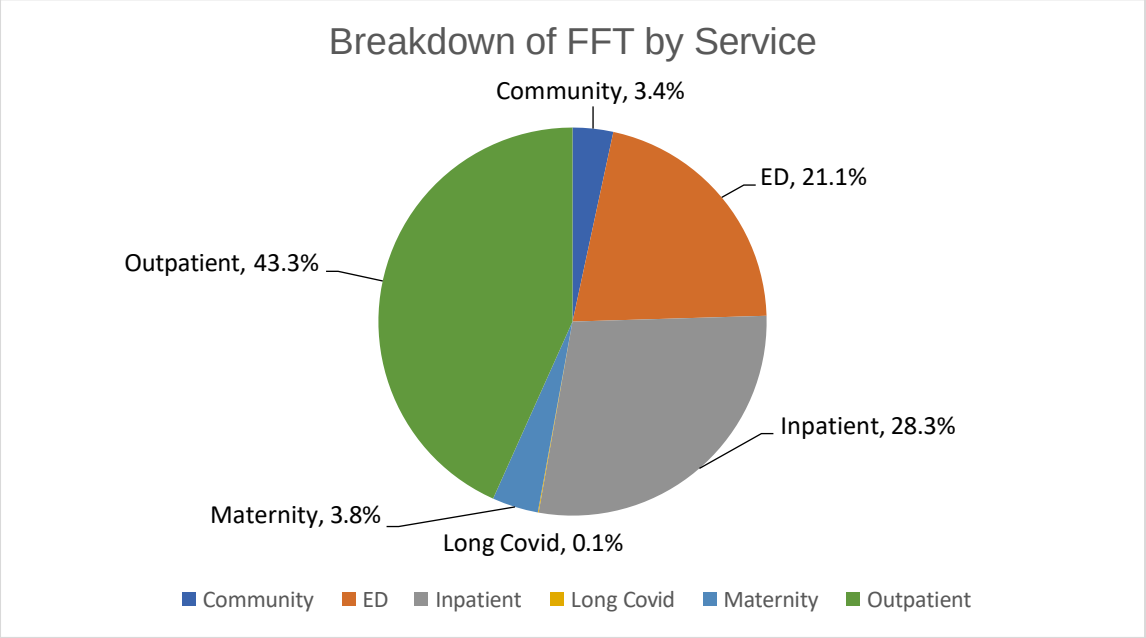
Calderdale and Huddersfield foundation Trust received 59933 completed Friends and Family Test responses in 2023/2024. This is an increase of 68% in comparison with the data received in 2022/23.

91.4% of respondents reported a positive experience of using our services at the Trust. This is a slight decline from the previous year's survey where 92.5% of patients reported a positive experience.

5% of respondents reported a negative experience which is a 1% increase in patients reporting negative experience in comparison to 2022/23 which was 4%.

3.4% of patients reported neither good nor bad experience.

The information and learning from the National Friends and Family test are shared bi-monthly by the divisions at the Patient Experience and insight group. This, alongside other methods of feedback to enable themes, trends and priorities to be identified and actions agreed,



Some wards and departments have purchased tablets to enable patients to share feedback whilst they are in the department, resulting in timely feedback from patients using these services.

Maternity Services

On 31 March 2023, the three year delivery plan for Maternity and Neonatal Services was published by NHS England bringing together the findings from recent inquiries and reports and identifying the core objectives required to ensure high quality, safe maternity, and neonatal services.

The plan contains four key themes:

- Listening to women and families with compassion
- Growing, supporting & sustaining our workforce
- Developing and sustaining a culture of safety
- Digital and Data – Meeting and improving standards.

In response to the plan, the objectives were mapped into the maternity transformation plan and a maternity and neonatal transformation board, chaired by the Chief Nurse was put in place to oversee progress.

A review of progress with the plan was undertaken in February 2024 and agreement of key actions to ensure the themes were embedded into core business going forwards.

A structured workshop to ensure the annual workplan for years two and three is co-designed with the women and families using the service will take place during quarter one 2024/2025.

Neonatal services joined the Women's directorate in January 2024 to support the development of the perinatal pathways and relationship.

Concerns, Complaints and Compliments – 2023/24

Making Complaints Count

During the year we have continued to focus on investigating and responding to complaints in a timely manner so that we can implement changes to improve patient care.

Weekly meetings with senior divisional and corporate managers are on-going to discuss complaints, any issues experienced during the investigations and any potential timeframe breaches. These continue to work well and are extremely well attended on a weekly basis.

The Trust's performance improved significantly and consistently throughout 2023/2024, with 90% of complaints responded to within agreed timeframes. The complaints team now meet with the risk management team, and the quality and safety team on a weekly basis to triangulate data to ensure consistency and make improvements.

We continued to concentrate on the three key areas below:

- 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. It was hoped that learning forums would be introduced, this has not been fully implemented, however this is a priority as we move into 2024/2025 and is reflected in the Trust's Quality Strategy.

An additional priority as we move into 2024/25 is to reduce the number of extension requests to complaint response due dates. An extension request form is to be implemented to ensure the reason for the request is approved by a senior member of staff and that the request is necessary.

Complaints and PALS Performance during 1 April 2023 to 31 March 2024 for the Trust:

419 **Formal complaints**	This demonstrated a decrease of 15 from 2022/2023 (434) which again, 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.
90% **Complaints closed within target timeframe**	This figure represents a significant improvement in performance with a 33% increase compared to 2022/2023 (57%). 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 and is reflective in the work undertaken over the past 12 months.
1246 **PALS Concerns**	This figure represents the number of PALS concerns received during this period. This has shown a reduction of 422 concerns raised.
1970 **Enquiries/suggestions and improvements**	This figure represents all other contacts and enquiries the PALS team received. This demonstrates a significant increase of 1598 on last year and can be explained by how the contacts are logged and categorised and work is on-going to ensure this is consistent throughout the PALS team. In total 3216 contacts with the PALS team have been recorded, on average, that equates to 62 contacts per week**.**
502 **Compliments**	Total number of compliments received during the year which demonstrates a decrease of 97 from 2022/2023.

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

Finance and use of resources metrics
Financial performance has been delivered at segment 3 in line with our planned position in 2023/24.

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 regulator agreed financial plans in each year since the breach of licence was declared. 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 31 March 2024. 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/.

Brendan Brown
Chief Executive
26 June 2024

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 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 Trust and of its income and expenditure, other items of comprehensive income and cash flows for the financial year.

In preparing the accounts and overseeing the use of public funds, the Accounting Officer is required to comply with the requirements of the Department of Health and Social Care 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*.

Brendan Brown
Chief Executive
26 June 2024

ANNUAL GOVERNANCE STATEMENT 2023/24

1. Scope of responsibility

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

2. The purpose of the system of internal control

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 2024 and up to the date of approval of the annual report and accounts.

3. Leadership for risk management and capacity to handle risk

As Accounting 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.

In September 2023 the Board approved a Risk Management Strategy which encompasses the objectives and organisational framework for risk management systems within the Trust and details roles, responsibilities, and processes for risk management to reduce harm, create safer environments for care and achieve the Trust's strategic objectives.

CHFTs vision for risk management is for it to be regarded as a highly valuable and useful tool to help the Trust achieve its objectives, with:

- Risk management systems understood by staff.
- Risk management systems embedded into everyday working practice across all parts of the organisation.
- The Board and its Committees assured that risks are managed to achieve the Trust's objectives.

In addition to the Trust vision, there are components within the Risk Management Strategy that are pivotal to help achieve this. These are:

- Embed risk management at all levels of the organisation.
- Develop a culture and a governance structure which supports and owns risk management.
- Provide the tools and specialist advice to support risk management.
- Provide training to support risk management.
- Embed the Trust's risk appetite in decision-making.
- Monitor progress in risk management capability across the organisation and effectiveness of control processes.

The Risk Management Strategy, together with the Risk Management Policy, clarify 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).

As Chief Executive with overall responsibility for the management of risk, I have a full organisational structure to help manage delegated responsibility for implementing risk management systems within the Trust and this is available on the Trust's website. I am supported by a director team with responsibility for risk as detailed below:

- The Chief Nurse is the executive lead for patient safety in partnership with the Medical Director. They ensure organisational arrangements are in place which satisfies the legal requirements regarding quality and safety, for patients, and staff. This includes delivery of processes to enable effective risk management and clinical standards.

- The Medical Director is the executive lead for clinical risk and clinical governance, and, with the Chief Nurse, leads the approach to quality improvement. The Medical Director is responsible for informing the Board of the key risks from clinical activity, employment of doctors and their practice, training, supervision, and revalidation.

- The Deputy Chief Executive has executive responsibility for community services, as well as being the executive lead for Huddersfield Pharmaceutical Specials, health inequalities and operational service change within the 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.

- The Director of Finance has executive responsibility for financial governance and financial systems, estates and 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 Director of Corporate Affairs leads responsibility for the systems of corporate governance and for how we manage our communications and

media relations, as well as the delivery of the Charity objectives. The Company Secretary is the lead for the Board Assurance Framework.

- The Chief Operating Officer has responsibility for the effective and safe delivery of clinical services through effective operational governance arrangements across the organisation, management of performance of all clinical services through divisional management teams and health and safety.

- The Director of Workforce and Organisational Development has executive responsibilities which include identification and assessment of risks associated with recruitment, employment, supervision, training, staff development and staff well–being.
- The Chief Digital and Information Officer has responsibility for managing IT risks including information governance, electronic patient records and is the Senior Information Risk Officer.

- The Associate Director of Quality and Safety supports the Chief Nurse and Medical Director in their clinical quality and safety and risk management responsibilities as well as quality improvement. This includes overseeing the risk management function, including the risk register and compliance with the requirements of CQC standards.

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 and compliance with this mandatory training is reported to Board via the Integrated Performance Report. 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. As we move to the new Patient Safety Incident Response Framework, the risk management team are re-invigorating the training package to reflect the new way of reporting, investigating and learning from risks and incidents.

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.

Board and Committee Structure

The Trust Board has overall responsibility for having in place effective systems of risk management and internal control covering both clinical and non-clinical risk. Key

governance documents reviewed and approved by the Board during the year included the Board terms of reference and the Trust Constitution.

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 and has two further NED members. Executive Directors provide leadership on the management of key areas of risk commensurate with their roles and are represented across the Board Committee structure.

In line with our succession planning, one new NED commenced in role in March 2024. The Trust took the opportunity to separate out the roles of Senior Independent NED (SINED) and Deputy Chair following a review of NED commitments, with effect from 28 February 2024. This change ensures that if the Deputy Chair ever needs to act as the Chair of the Trust, the SINED role can continue to be carried out. A review of NED champion roles, NED Chair arrangements and of Board Committee scheduling began in February 2024 in anticipation of a second new NED commencing in Spring 2024. NED Committee Chairs continue to review Committee workplans together to gain a greater understanding of each Committee's work and avoid overlap between the work of the Committees.

During the year the Trust began implementing the NHS England Fit and Proper Persons Test Framework for Board members which was issued in August 2023. As part of this a Fit and Proper Persons Policy was approved, which aims to uphold the highest standards and values amongst our Board members.

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 and Trust performance, through review of an Integrated Performance Report

- *Audit and Risk Committee, w*ith delegated authority from the Board, 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.
- Resilience and Safety Group regarding assurance in relation to health and safety, fire safety and security.
- Information Governance and Records Management Steering Group in relation to information governance.
- Compliance Group provides assurance on the effectiveness of compliance processes for quality and safety.

- 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 arrangements are in place.

  On behalf of the Board of Directors the Audit and Risk Committee has assessed its compliance with the disclosure requirements for the Code of Governance for NHS Providers. All elements were confirmed when reviewed by the Audit and Risk Committee in April 2024 with no unmitigated risks to compliance identified.

- *Quality Committee* provides assurance to the Trust Board and Audit and Risk Committee, 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 also receives reports from providers of estates and facilities services at each hospital site in line with governance frameworks.

- *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 2023/24.

Details of the composition and work of the Nominations and Remuneration Committee of the Board of Directors are given in the Accountability section of the Annual Report.

4. The Risk and Control Framework

The Trust has a one culture of care ethos, ensuring a restorative just and learning culture whilst also 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 risk appetite statement, together with the Risk Management Policy, guide staff in managing clinical and non-clinical risk which requires commitment, collaboration and participation from all members of staff.

The Risk Management Strategy 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 as detailed above, 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 Risk Management Policy provide the framework for pro-active risk identification and management of risk, through risk assessment, and risk registers, and the Board Assurance Framework (BAF). 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 the Risk Management Policy provide guidance for staff to help identify, assess, score, action and monitor risk as well as guidance on escalating any risk management concerns.

Each division and directorate is responsible for maintaining their own risk register. These risk registers are reviewed regularly by directorate and divisional forums via risk and challenge meetings and specialist risk groups such as the Resilience and Safety Group. 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.

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.

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 five year strategy.

- Effective systems are in place to identify and manage the risks associated with achieving these strategic objectives and there is a standard operating procedure for the BAF. Risks to the Trust's 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 is reviewed annually and was approved by the Board in September 2023.

- The BAF was independently reviewed by Internal Audit in March 2024 and an opinion of significant assurance was given.

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 Trust's electronic risk management reporting system, known collectively as Datix. Datix is soon to be replaced by a new risk management system called InPhase which will improve the triangulation of data Trust wide.

- 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.

Partnership Working

The Trust is a key system partner in the West Yorkshire Integrated Care System (ICS) known as the West Yorkshire Health and Care Partnership. 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. Over the year as Chief Executive I participated in both of our local Place governance arrangements in Calderdale and Kirklees 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. Working together provides greater opportunities to deliver the West Yorkshire Integrated Care Strategy and Joint Forward Plan which aims to make sure that all people are given the best start in life and can remain healthy and age well.

The Trust is an active participant of the West Yorkshire Association of Acute Trusts (WYAAT), a provider collaborative. I continue to be the Chief Executive lead for WYAAT and I am the acute Trust member of the West Yorkshire Integrated Care Board. Both the Chair and I sit on the WYAAT Committee in Common, which the

Trust Chair chaired for six months during the year. 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 the Trust's partnership working for services with WYAAT is detailed in the Transforming and Improving Care section below.

Principal Risks and Opportunities

The Trust Board agreed a five year strategy covering the period 2023 to 2028, together with an annual plan for 2023/24 to deliver objectives to support the delivery of the five 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. The risks within the BAF have also been mapped and benchmarked against analysis of Board Assurance Frameworks nationally to ensure all key risks categories are captured.

Throughout 2023/24 we have managed an extremely challenging operational position with significant demand, a sustained period of industrial action and financial pressures. Despite these challenges the performance section of this report details the positive progress made in treating patients and reducing waiting times for patients over the year. The significant pressures in urgent and emergency care in 2022/23 continued during 2023/24, with the Trust seeing higher patient attendances and an increase of 20% in patient acuity. Alongside this, an increase in the number of medically fit patients waiting for discharge meant that the Trust bed occupancy was regularly at 100% and additional beds were opened above the planned levels. The cost of providing this capacity within the hospital added to an already challenging financial position. 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.

Transforming and Improving Patient Care: Risks and Opportunities

Service Reconfiguration

The Trust has continued to drive transformation by progressing the reconfiguration of services across the two hospital sites and community. The build of the new Accident and Emergency Department (A&E) at Huddersfield Royal Infirmary (HRI), a key part of our transformation of services, was completed in the late summer of 2023 and open days and visits welcoming the public and colleagues to the new facility were

held. However, quality and safety checks identified an issue with the jointing compound used in the water pipework. Remedial measures were undertaken by the building contractors and further checks took place to ensure these had been effective. It was disappointing for both patients and staff to not be able to move to the new facilities as planned during the year. We look forward to opening the new A&E in early summer 2024 subject to satisfactory quality and safety checks.

The Trust continues to work within the limitations and constraints of the existing hospital estate. Decision-making by HM Treasury in relation to the reconfiguration outline business case approval for the hospital build at Calderdale Royal Hospital (CRH) continues to be delayed, though following positive discussions with key national stakeholders during the year, we expect approval in principle for our plans in 2024. In readiness for this, some estates work to support our service transformation plans commenced in 2024, such as groundworks to support the construction of a new Learning Centre, clinical buildings and a new multi-storey car park at CRH. The delay relating to the approval of the outline business case is one of the highest scoring risks on the Board Assurance Framework.

Progress with implementation of the Trust's clinical strategy with partners

The Trust continues to collaborate with its peers and is an active partner within the West Yorkshire Integrated Care System and acute Trusts that make up WYAAT. The Trust also attends clinical and professional forums in both Calderdale and Kirklees Place.

The Trust is currently refreshing its clinical strategy, which was originally developed in 2021, through engagement with colleagues and stakeholders. The refreshed strategy, due for completion in Spring 2024, will describe our clinical priorities for the next five years, our ambition to develop clinical networks and centres of excellence and will support other Trust strategies and priorities such as service reconfiguration, our workforce strategy, digital strategy and estates strategy.

Information on progress with service developments with partners during 2023/24 is given below.

- *Partnership Board* - a Partnership Board between Mid Yorkshire Teaching NHS Trust and the Trust continued to meet to develop a strategic approach to care provision across the Kirklees locality.

- *Pathology* – identified as a service with clear benefits for wider collaboration through a West Yorkshire Pathology Strategy, the Trust formed a New Pathology Partnership with two neighbouring Trusts. The procurement process for a managed service contract for Pathology was completed during 2023. This will support the current and future delivery of clinical Pathology services and will provide for flexibility and greater collaboration. As a WYAAT member, work towards implementing a single shared joint Laboratory Information System is underway to be rolled out in all Trusts across WYAAT which will allow all six Trusts involved to share work across laboratories, reduce unwarranted variation and provided much-needed technical resilience.

- *Non-Surgical Oncology* (NSO) – these services provide treatment and care for cancer patients who do not require surgery. The Trust has worked closely in partnership with Mid Yorkshire Teaching NHS Trust throughout the year to provide sustainability support to their NSO service. This work happened alongside WYAAT organisations agreeing a sustainable NSO service model for West Yorkshire, based on a two-sector model (North and South). The Deputy Chief Executive chairs the South Sector NSO Board. The South Sector Phase 1 target operating model was agreed in April 2023. Phase 2 of the plan has been developed, with supporting business cases to be finalised by December 2024.

- *Aseptics Service* - the Trust Board and WYAAT approved a WYAAT Pharmacy Aseptics service single model in year which 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. During the year the business case was approved by NHS England for the required capital and a preferred site for the main hub has been selected.

- *Clinical Transformation* - the Trust has been pro-active in all facets of the national GIRFT (Getting It Right First Time) programme to drive clinical developments to deliver improved patient experience, safety, outcomes and care. In addition to having an accredited elective surgical unit at our HRI hub, which helps deliver faster access to common surgical procedures, we are part of a “Further Faster” Programme to deliver rapid clinical transformation with the aim of reducing 52 week waits.

- *Community Diagnostic Hub* – construction of a community diagnostic centre at Broad Street Plaza in Halifax began in December 2023, for completion by June 2024 and will make diagnostic tests more accessible for patients in the community. The Trust has worked closely with the University of Huddersfield, in a unique partnership to develop a community diagnostic hub to increase capacity for the population of Kirklees as part of the Health Innovation Campus development at the University, with completion expected in the summer of 2025. This development will significantly increase diagnostic capacity for the population of Kirklees.

- *Health Inequalities* – tackling health inequalities continues to be a major priority, with consideration of the impact of poverty on inequalities highlighted to the Trust during the year via a Director of Public Health report. The Trust Board continues to review quarterly progress updates on the Population Health and Inequalities Strategy with performance metrics now included in the Trust’s Integrated Performance Report.

Digital Capability

The Trust continues to be one of the most digitally mature in the country and has made positive progress in the fourth 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 continues to develop its cloud provision, has improved its mobile device security and replaced hand-held hardware across wards and departments.
- Digital developments – such as the rollout of a first of type Electronic Controlled Drug Register (eCDR), the implementation of a system for Neo-natal ICU, significant redesign of Nursing Documentation in EPR as well as demonstrable benefits through continued use of Robotic Process Automation.
- Data – the Trust led the way in terms of using a data science approach to waiting list validation, reduction in length of stay for a high risk adult cohort as well as a re-focus of our Integrated Performance Report using SPC (Statistical Process Control).

As we move forward, we have aligned our 12 month digital plan with the feedback received from clinicians and patients and will continue to focus on getting the basics right including the implementation of a dedicated SDEC (Same Day Emergency Care) build within Electronic Patient Record (EPR) to help improve flow, as well as a Patient Experience Portal (PEP) which will improve how we interact with patients across all services.

We have continued to secure external funding linked to our reputation of delivery and this has helped us to progress our digital ambitions within a difficult financial context.

We have, and will continue to develop, partnerships to deliver wider benefits, strengthen our digital governance as well as increasing our digital capability and developing our workforce for the future. We will do this through our continued relationships with education, local partners and the private sector. This will continue to be aligned with the developments and direction of the Trust's reconfiguration of services.

Cyber security continues to pose a risk, and this has been added to the BAF following a positive review of cyber security arrangements and controls by the Audit and Risk Committee.

*Artificial Intelligence (AI**)***

Artificial intelligence (AI) is a key part of our digital strategy, and the Trust is leading the way in the use of digital technology in patient care. AI has helped the Trust streamline work and speed up the diagnosis and treatment of cancer and improve patient experience, including through the use of AI to review chest X-rays, meaning patients can receive their results on the same day and begin treatment sooner if needed.

Keeping the base safe – best quality and safety of care risks and opportunities

The Trust has continued to face operational pressures against a challenging national picture of unrest and ongoing industrial action. Risks and opportunities arising from this are detailed below.

Risk to achievement of performance targets and patient care

Recovery - despite the challenging operational context the Trust performed well in terms of elective recovery and cancer, which was recognised nationally. Further information can be found in the performance section of the report. Ear, Nose and Throat remained our most challenged specialty. Challenges in diagnostics within echo and neurophysiology continued, although there were improvements in these in quarter 4. The backlog of follow up appointments continued to be a challenge.

The national target for patients in emergency departments (ED) to be seen within four hours was 76% by March 2024. During 2023/24 the Trust struggled to meet this target with performance dropping below 70% at some points, in common with many other acute Trusts nationally and locally, due to pressures within the Trust and wider health care community. There continues to be a focus on ensuring timely assessment and treatment of those most in need, and for this type of ED attendances (known as Type 1) the Trust is in the top quartile nationally.

Patient Flow - the Trust has continued to experience risks to patient flow throughout its hospitals with a risk to patient experience and quality. There has been a high number of ED attendances and high levels of bed occupancy and demand, reflecting high patient acuity. We also saw an increase in patients with respiratory illnesses over winter. Demand and bed capacity is one of the highest scoring risks on the BAF. Patients have been impacted by the amount of time they have spent waiting in ED, with an increase in 12 hour waits. The Trust has performed well in prioritising and treating the most critically unwell patients in ED, however patients with lower acuity with no other access to care pathways, such as urgent treatment centres, have experienced long waits.

Planned cost improvements were impacted by operational pressures as this rise in patient acuity meant the Trust was not able to fully deliver efficiency plans to reduce the acute inpatient bed base or reduce length of stay.

To support patients receiving appropriate care as quickly as possible, reduce risk and decompress pressures in the ED, the Trust opened SDECs in surgery and medicine (acute frailty) at Huddersfield Royal Infirmary, which provide same day care for emergency patients who would otherwise be admitted to hospital. Recognising the opportunity to expand the use of this model, the Trust has commissioned work to help maximise the efficiency of existing SDECs and identify where the model can be extended to other services, within the restrictions of the Trust estate. In March 2024 a medical SDEC space has been re-provided at CRH to support additional patients accessing this service.

In addition, to support improved patient flow and reduce quality and safety risks for patients waiting for long periods in ED, as part of its surge and escalation plan the Trust introduced a Full Capacity Protocol during the winter period which described how we safely support patients moving into ward areas ahead of admission and fully use our discharge lounges to ensure beds are made available as quickly as possible.

Delayed Transfers of Care

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 and staff additional

capacity beds, which presents operational, quality of care and financial risks. The Trust has continued to work with partners across the system to explore alternative solutions to respond to these operational pressures. This challenge is expected to continue during 2024/25.

Community services have supported the high levels of demand by managing high caseloads of patients in their homes and running a virtual ward and community urgent response services. These services support patients to receive the care they need at home safely and conveniently rather than being in hospital.

Quality and Safety

The quality and safety of the services we provide remains our key priority, including at times of pressure.

Maternity services – with increased national scrutiny on maternity services, the Trust was pleased to receive a Care Quality Commission (CQC) rating of Good for maternity services as part of its national maternity inspection programme, with the report highlighting a commitment to safety, managing risk, learning and quality improvement in maternity services. Staffing challenges in Maternity Services remain – see the Workforce section below.

Due to the ongoing risk in relation to midwifery staffing, the Huddersfield Birth Centre has remained suspended, and work is being undertaken across the Calderdale, Kirklees and Wakefield (CKW) footprint to review this provision with partners at Mid Yorkshire Teaching Hospital Trust.

Neo-natal services - the concerns at the Countess of Chester Hospital following the trial of a Neonatal nurse, (the subject of a national inquiry) where reports of an increase in baby deaths were dismissed, highlighted issues with whistleblowing, patient safety and culture in the NHS. The Trust Board reflected on what lessons it could learn from this and reviewed and strengthened its processes for staff to raise concerns and promote awareness of these. Ongoing review of neo-natal deaths has not identified similar concerns within the Trust. The Trust has implemented a nationally recognised digital record system into Neonatal services which further enhances the safety of services and supports the experience of people accessing these services.

Never Events - there have been three never events declared relating to misplaced nasogastric (NG) tubes; two were in adults in January 2023 and April 2023. Both investigations have been concluded and learning has been collated. There was found to be some common themes relating to training and record keeping. A local audit was commissioned relating to the management of NG tubes and findings have been built into the ongoing action plan with progress monitored through the Quality Committee and Audit and Risk Committee. A further never event was reported on 10 November 2023 relating to an NG tube inserted into a neonatal baby and the tube accessed despite being in the wrong position on a chest x-ray. The baby was discharged with no lasting effects and monitoring arrangements put in place. Immediate learning was identified and actioned through the SWARM process, a rapid response approach to incidents which ensures immediate actions are taken.

Emergency Preparedness – a reputational risk emerged during the year due to a change in the Emergency Preparedness, Resilience and Response (EPRR) core standards assessment in 2023 in the region, which looks at how the Trust can effectively respond to major, critical, and business continuity incidents. A new assessment process led to a change in the Trust's compliance position to non-compliant, in line with neighbouring Trusts. This more rigorous revised assessment process has provided the Trust with a new baseline from which to develop a comprehensive programme of resilience and improvement and progress will be monitored by the Board in 2024/25.

Inclusive Workforce and Local Employment risks and opportunities

Workforce capacity and resilience – the Trust BAF identifies risks relating to medical staffing, midwifery staffing and nurse staffing.

Medical Staffing - during the year the Trust significantly improved its ED Consultant medical staffing position which had been a long standing challenge. In addition to challenges in specific specialties, medical staffing availability across all specialties has been impacted during the year due to sustained periods of industrial action which impacted on workforce availability for elective recovery to allow Consultant cover for junior doctors. Industrial action by junior doctors, if continued through 2024/25, will affect workforce availability and challenge operational delivery.

Midwifery staffing - the midwifery workforce capacity continues to be a challenge with a dedicated maternity staffing risk included within the BAF given the specific challenges. Trust has recommissioned a New Birthrate Plus review to be undertaken to ensure that midwifery staffing reflects the activity and acuity and the changes to the national maternity agenda. Recruitment continues across the region and within the local maternity and neonatal system. The workforce is used flexibly to ensure we meet the needs of people accessing all Maternity services and mitigate risk.

Nurse staffing - there was an improvement in the recruitment and retention of the nursing workforce position in year, particularly for the band 5 nursing workforce which is our largest safety-critical resource. However, due to the need for additional bed capacity to manage operational pressures, there was a need to use our flexible workforce including agency staff. Recruitment and retention plans have been maintained throughout the year including ongoing international recruitment.

Recruitment / Retention and Wellbeing

The CHFT People Strategy describes the workforce activity to support and retain our colleagues. Our Recruitment Strategy helps mitigate workforce risks and make the Trust an employer of choice for our local communities. This is complemented by our Apprenticeship and Widening Participation Strategy. All our activities are underpinned by our values and behaviours, known as one culture of care, which is about caring for our colleagues in the same way we care for patients.

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 39 medical and dental posts from September 2022 to September 2023.

Health and Wellbeing – as our colleagues tackle the extraordinary pressures we are facing, a focus on the health and wellbeing of our colleagues remains paramount, as caring for our workforce enables them to care for our patients. We care for our colleagues' physical and psychological wellbeing through our Workforce Psychologist, Physiotherapist and Friendly Ear Services. We have divisional Wellbeing advisors who work with colleagues and teams across the Trust to develop interventions to support our workforce.

Financial Sustainability

Risks and opportunities relating to financial sustainability are detailed below.

In 2023/24 the Trust's financial plan reflected operational and workforce plans that aimed to deliver national priorities, with an ongoing 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 approach, with the majority of funding fixed based on prior year contract values, uplifted for growth. This offers stability and certainty of income for the Trust but is inflexible in recognising activity and cost pressures. To manage this there is a need to work together across the Kirklees and Calderdale Places and with other partner organisations across the West Yorkshire ICS.

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 largely fixed in 2023/24. Moving into 2024/25 Elective Recovery Funding continues to be available and will operate on a volume driven basis. This presents an opportunity but also poses a financial risk as activity thresholds must be met to access this funding.

The Trust entered the pandemic with an underlying financial deficit position and this structural challenge remains. 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. The plans will secure much needed investment in our estate and enable new ways of working that will generate efficiency.

The Trust has required cash support to manage the planned deficit in 2023/24 in the form of non-repayable Public Dividend Capital (PDC). PDC support for cash will be required in 2024/25 to support the planned financial deficit. The Trust's 2024/25 efficiency target is set at an ambitious level to counter operational and inflationary pressures. 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.

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. The risk associated with delivery of the 2023/24 financial plan reduced during the year as confidence in its delivery increased but longer term financial sustainability remains one of the highest risks on the BAF for the Trust.

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. A full refresh review will be undertaken in 2025.

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 and reviewed through deep dives by the Board and the Workforce Committee regularly.

People metrics are submitted to the Board of Directors within the Integrated Performance Report which allow compliance and performance against the plan to be tracked. A full Workforce Data Report is reviewed at each Workforce Committee meeting.

The Workforce Committee receives the Nursing and Midwifery bi-annual Safer Staffing report before presentation to the Board of Directors. Presented by the Chief Nurse, the report provides an overview for nursing and midwifery staffing capacity and compliance in accordance with the National Institute for Health and Care 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 has changed again for 2024/25 and the Trust now works with partners across Place to deliver a one year workforce plan. The approach had previously been to complete a multi-year plan. The workforce plan uses activity data, commissioning intentions and priorities and financial information, at Place level, Trust level and in specialty areas. 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 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 bi-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 last Well-Led CQC inspection completed in April 2018 identified the Trust as "Good" overall, with a "requires improvement" rating for Use of Resources. All recommendations have now been closed but continue to be monitored via Core Service Self-Assessments which support the Trust in improving quality.

The Trust's Maternity Services were inspected in June 2023 as part of the CQC National Maternity Inspection Programme and achieved an overall rating of "Good". The Quality Committee oversees the Trust's progress with any outstanding 'must-do' and 'should-do' actions.

The Trust continues to comply with CQC's revised approach to regulation and has aligned systems and processes to reflect the CQC Single Assessment Framework and Quality Statements. 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 an onsite monitoring visit by the CQC which focused on discharges from medical wards including Medicines Management.

Well-led framework

As noted above, the most recent CQC Inspection in 2018 identified the Trust as "Good" overall and "Good" for maternity services following a CQC maternity inspection in 2023.

A phased well-led review, (based on NHS England's well-led framework on the CQC's well-led key lines of enquiry), was completed in 2021 on Trust priorities within the well-led framework. The Trust has continued its focus on being a well-led organisation and, as part of preparation for a well-led inspection, commissioned Board member interviews from an external former CQC advisor. As part of the Board Development Programme the Board considered the proposed quality statements, part of the new CQC assessment approach. The Board also reviewed its own effectiveness at a development session and identified focus areas for Board development for 2024/25. The Trust plans to commission a further independent well-led review in 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: Declaration of Interests - CHFT (cht.nhs.uk).

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

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 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.

6. Quality Governance Arrangements

The key elements of the Trust's quality governance are described below.

The Quality Committee is responsible for providing assurance to the Trust Board that there is continuous and measurable improvement in the quality of the services provided through review of governance, performance and internal control systems supporting the delivery of safe, high quality patient care.

The Quality Committee structures its workplan around the CQC domains. It is a formal Committee of the Board and chaired by a Non-Executive Director 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 continues to receive 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 Trust has a CQC Group reporting to the Quality Committee which monitors compliance against the CQC fundamental standards of quality and safety.

The Quality Strategy has a clear quality governance reporting structure approved by the Quality Committee and the Board. During the year an update on Quality 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. This 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 was commissioned by the Trust and a high assurance opinion was given.

7. 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. 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 (DQB), which meets every six weeks and reports to the Audit and Risk Committee with escalation into a weekly meeting of Executive Directors as appropriate. The DQB improves and maintains the quality of data within the Trust and ensures that all data quality issues relating to systems within the organisation have all the appropriate information recorded against them for them to be effectively managed. The Data Quality Group, which meets every six weeks and reports into the DQB, 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 was revisited over the last 12 months to ensure compliance by all 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. A new IPR for the Board of Directors was introduced at the start of 2023/24. The new report concentrates 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 are included as best practice to understand current performance. Training sessions for Board members on the benefits and understanding of SPC charts were instrumental in the development of the IPR and supported Board members with their decision-making. Positive assurance on the new IPR format was received from NHS England.

Programme of Deep-Dives

The Trust has continued its formal programme of deep dives across key performance indicators (KPIs) within the IPR alongside financial KPIs, 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 and is monitored within the IPR particularly looking at day cases rates and theatre

utilisation. The GIRFT programme provides independent clinical assessment, challenge and benchmarking that drives quality and performance improvement. The GIRFT programme is also assessed through the bi-monthly divisional Performance Review meetings.

Performance Review Meetings

Divisional Performance Review meetings are held bi-monthly and are an opportunity to gain an overview of the overall performance of divisions and moving forward will be critical in terms of ongoing work towards reconfiguration. They are a good balance between praise and scrutiny and provide a supportive forum for divisions whilst holding them to account for their own divisional performance. The Chief Operating Officer is responsible for organising and leading the review meetings alongside the Executive Directors of the Board.

8. 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 elective recovery requirements, industrial action 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. Due to the planned financial deficit in 2023/24, NHS England commissioned an external review into our Financial position and plan for 2023/24. The review identified a number of actions that have been monitored through Finance and Performance Committee. All actions required of the Trust have been completed.

In 2023/24, 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 ICB 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 Outline Business Case has been submitted to NHS England and is awaiting Treasury approval. 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.

9. 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 95% of staff members completed updated information governance staff training in 2023/24. 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 Management Steering Group. 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 Management Steering 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.

As Chief Executive I have overall responsibility for all aspects of information management, including security and governance, and am accountable to the Board of Directors.

The organisation is continuing with significant areas of work to ensure that systems and processes are in place to meet the Data Protection Act 2019, 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 were two ICO reportable incidents in the last 12 months, reported in December 2023 and January 2024. These related to the inappropriate access and inappropriate sharing of personal data. The incidents are currently with the ICO for investigation. The Trust has already implemented mitigation/lessons learned which include regular reminders and communications on all electronic platforms within the Trust.

10. Review of Economy, Efficiency and Effectiveness of the Use of Resources

As Accounting Officer, I have responsibility 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.

- Developed engagement processes with patients, staff, members, governors and other stakeholders to ensure key messages about services are received and acted upon.

The Board has a key role in ensuring that resources are used economically, efficiently, and effectively. For 2023/24 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. In the absence of national annual planning guidance to inform 2024/25 plans, draft 2024/25 plans were developed based on planning assumptions and submitted in line with ICS requirements. These were presented to the Board on 7 March 2024, and were submitted on behalf of the Board on 12 June 2024.

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’.

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 23 finalised reports issued during 2023/24 with:

- 5 high assurance opinion
- 13 significant assurance opinion
- 4 limited assurance opinion
- 1 no opinion

The internal audit reports which received a limited assurance opinion related to Naso-Gastric tubes, risk management, management of contractors and the Mental Capacity Act.

The Deputy Medial Director gave assurance on the implementation of recommendations from the Naso Gastric (NG) tube audit report (compliance and training) to the Audit and Risk Committee in January 2024. He advised that work was ongoing for NG training compliance, though the action was complete for substantive staff. An external review on NG tube never events has been commissioned.

The limited assurance report on risk management related to the risk management software system in place at the time of the audit. A transition plan to move to a new software system which will enable triangulation of risks is in place for implementation during 2024/25 which will address the recommendations.

The limited assurance reports relating to the Management of Contractors and Mental Capacity Act were discussed at the April 2024 Audit and Risk Committee where progress against recommendations will be closely monitored during 2024/25.

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.

11. Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, clinical audit and the executive managers and clinical leads within the NHS Foundation Trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information available to me. My review is also informed by comments made by the external 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 2023 to 31 March 2024, which I have taken into account when making this Annual Governance Statement.

12. 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 organisation's key objectives and minimise the Trust's exposure to risk. I confirm that no significant internal control issues have been identified.

Brendan Brown
Chief Executive
26 June 2024

4. ANNUAL ACCOUNTS for the period 1 April 2023 to 31 March 2024, including Independent Auditor's Report

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 2024 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 financial position of the Group and the Trust as at 31 March 2024 and of the Group's and the 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 February 2024 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2023/24; 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 the Trust's services or dissolve the Group and the 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 the 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 the 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 the 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 Audit and Risk 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 Audit and Risk 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 and Trust 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 Group and the Trust during the year. The various other income streams are largely high volume, low value transactions with simple recognition criteria. We therefore assessed that there was limited opportunity for the Group and the Trust to manipulate the income that was reported

We identified a fraud risk related to the completeness of relevant non-pay, non-NHS related expenditure in response to the pressures and opportunity which exists for management to manipulate transactions of this nature to allow the Trust to meet its delegated financial targets.

We performed procedures including:

- Inspecting a sample of relevant non-NHS, non-pay expenditure invoices and expenditure related bank transactions, which occurred in April 2024 onwards, in order to determine whether expenditure has been recognised in the correct accounting period;
- Inspecting journals posted as part of the year end closedown procedures that reduce expenditure via the non-NHS accruals General Ledger codes in order to critically assess whether there is an appropriate basis for posting the journals and that the values can be agreed to supporting evidence;
- Comparing the items that were accrued at 31 March 2023 to those accrued at 31 March 2024 in order to assess whether any items of expenditure accrued for in the 2022-23 financial year have been excluded from the 2023-24 financial statements;
- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included journal entries posted by senior finance staff; and
- Assessing whether the judgements made in making accounting estimates were indicative of a potential bias.

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 the 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.

Firstly, 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.

Secondly, the Group is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, data protection laws, anti-bribery, employment law, recognising the nature of the Trust's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Accounting Officer and inspection of regulatory and legal correspondence, if any. Therefore if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

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 fraud 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 2023/24. 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 2023/24.

Accounting Officer's responsibilities

As explained more fully in the statement set out on page 150, 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's and the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to either cease the services provided by the Group and the Trust or dissolve the Group and the 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 150, 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 planned our work and undertook 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 because we have reason to believe that the Trust, or a director or officer of

the Trust, is about to make, or has made, a decision which involves or would involve the incurring of expenditure which is unlawful, or is about to take, or has taken, a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency.

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 2024 in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the Code of Audit Practice.

James Boyle

for and on behalf of KPMG LLP

Chartered Accountants

1 St Peter’s Square,

Manchester,

M2 3AE

28th June 2024

Calderdale and Huddersfield NHS Foundation Trust

Annual accounts for the year ended 31 March 2024

Foreword to the accounts

Calderdale and Huddersfield NHS Foundation Trust

These accounts, for the year ended 31 March 2024, 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 26 June 2024

Statement of Comprehensive Income

		Group		Trust	
		2023/24	2022/23	2023/24	2022/23
	Note	£000	£000	£000	£000
					*restated
Operating income from patient care activities	3	513,512	486,739	512,649	486,117
Other operating income	4	55,095	49,721	55,873	50,385
Operating expenses	7, 9	(574,281)	(533,508)	(573,610)	(533,230)
Operating surplus/(deficit) from continuing operations		**(5,674)**	**2,951**	**(5,088)**	**3,271**
Finance income	11	2,225	1,072	4,838	4,132
Finance expenses	12	(28,113)	(14,412)	(31,407)	(18,045)
PDC dividends payable		(143)	(1,485)	(143)	(1,485)
Net finance costs		**(26,031)**	**(14,824)**	**(26,712)**	**(15,397)**
Other gains / (losses)	13	-	1	-	1
Share of profit / (losses) of associates / joint arrangements	21	(135)	1,847	(135)	1,847
Corporation tax expense		2	(32)	-	-
Surplus / (deficit) for the year from continuing operations		**(31,839)**	**(10,058)**	**(31,936)**	**(10,279)**
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	15	-	-	-	-
Surplus / (deficit) for the year		**(31,839)**	**(10,058)**	**(31,936)**	**(10,279)**
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments	8	(58)	(1,174)	(58)	(1,174)
Revaluations	19	4,683	4,463	4,683	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		**(27,214)**	**(6,769)**	**(27,311)**	**(6,990)**
Surplus/ (deficit) for the period attributable to:					
Non-controlling interest, and Calderdale and Huddersfield NHS Foundation Trust		(31,839)	(10,058)	(31,936)	(10,279)
TOTAL		**(31,839)**	**(10,058)**	**(31,936)**	**(10,279)**
Total comprehensive income/ (expense) for the period attributable to:					
Non-controlling interest, and Calderdale & Huddersfield NHS Foundation Trust		(27,214)	(6,769)	(27,311)	(6,990)
TOTAL		**(27,214)**	**(6,769)**	**(27,311)**	**(6,990)**

*The 22/23 values have been restated due to a misclassification between Other Operating income and Operating Expenses.

Statement of Financial Position

		Group		Trust	
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
	Note	£000	£000	£000	£000
Non-current assets					
Intangible assets	15	3,721	4,998	3,721	4,998
Property, plant and equipment	16	245,836	205,600	242,873	202,901
Right of use assets	20	9,312	20,493	9,946	20,624
Investments in associates and joint ventures	21	5,888	6,023	5,888	6,023
Other investments / financial assets	22	-	-	-	-
Receivables	25	2,751	2,930	49,389	53,836
Other assets	27	-	-	-	-
Total non-current assets		**267,508**	**240,045**	**311,817**	**288,383**
Current assets					
Inventories	24	8,361	8,024	6,308	6,092
Receivables	25	18,991	35,408	24,451	39,350
Other investments / financial assets	22	3,150	3,300	3,150	3,827
Other assets	27	-	-	-	-
Non-current assets for sale and assets in disposal groups	28	275	275	275	275
Cash and cash equivalents	29	27,211	24,626	26,999	21,636
Total current assets		**57,988**	**71,633**	**61,184**	**71,181**
Current liabilities					
Trade and other payables	30	(86,000)	(80,777)	(84,966)	(75,562)
Borrowings	32	(13,213)	(8,302)	(17,202)	(12,724)
Other financial liabilities	33	-	-	-	-
Provisions	34	(6,119)	(7,250)	(6,119)	(7,250)
Other liabilities	31	(12,790)	(13,156)	(12,790)	(13,156)
Liabilities in disposal groups	28.1	-	-	-	-
Total current liabilities		**(118,122)**	**(109,485)**	**(121,077)**	**(108,692)**
Total assets less current liabilities		**207,374**	**202,193**	**251,923**	**250,872**
Non-current liabilities					
Trade and other payables	30	-	-	-	-
Borrowings	32	(146,983)	(90,758)	(192,977)	(140,783)
Other financial liabilities	33	-	-	-	-
Provisions	34	(1,591)	(1,799)	(1,591)	(1,799)
Other liabilities	31	(616)	(711)	(616)	(711)
Total non-current liabilities		**(149,190)**	**(93,268)**	**(195,184)**	**(143,293)**
Total assets employed		**58,184**	**108,926**	**56,740**	**107,579**
Financed by					
Public dividend capital		334,776	303,765	334,776	303,765
Revaluation reserve		11,351	6,979	11,351	6,979
Financial assets reserve		-	-	-	-
Other reserves		-	-	-	-
Merger reserve		-	-	-	-
Income and expenditure reserve		(287,944)	(201,818)	(289,388)	(203,165)
Total taxpayers' equity		**58,184**	**108,926**	**56,740**	**107,579**

The notes 1 -44 on the following pages form part of these accounts

Name Brendan Brown
Position Chief Executive
Date 26 June 2024

Statement of Changes in Equity for the year ended 31 March 2024 - 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 2023 - brought forward	**303,765**	**6,979**	**-**	**-**	**-**	**(201,818)**	**108,926**
Application of IFRS 16 measurement principles to PFI liability on 1 April 2023	-	-	-	-	-	(54,540)	**(54,540)**
Surplus/(deficit) for the year	-	-	-	-	-	(31,839)	**(31,839)**
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	-	(253)	-	-	-	253	**-**
Impairments	-	(58)	-	-	-	-	**(58)**
Revaluations	-	4,683	-	-	-	-	**4,683**
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	31,011	-	-	-	-	-	**31,011**
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 2024	**334,776**	**11,351**	**-**	**-**	**-**	**(287,944)**	**58,184**

Statement of Changes in Equity for the year ended 31 March 2023 - 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 2024 - 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 2023 - brought forward	**303,765**	**6,979**	**-**	**-**	**-**	**(203,165)**	**107,579**
Application of IFRS 16 measurement principles to PFI liability on 1 April 2023	-	-	-	-	-	(54,540)	**(54,540)**
Surplus/(deficit) for the year	-	-	-	-	-	(31,936)	**(31,936)**
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	-	(253)	-	-	-	253	**-**
Impairments	-	(58)	-	-	-	-	**(58)**
Revaluations	-	4,683	-	-	-	-	**4,683**
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	31,011	-	-	-	-	-	**31,011**
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 2024	**334,776**	**11,351**	**-**	**-**	**-**	**(289,388)**	**56,740**

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**

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	
		2023/24	2022/23	2023/24	2022/23
	Note	£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		(5,674)	2,951	(5,088)	3,271
Non-cash income and expense:					
Depreciation and amortisation	7.1	17,940	16,942	17,439	16,512
Net impairments	8	8,744	(7,410)	8,150	(7,410)
Income recognised in respect of capital donations	4	(492)	(548)	(492)	(548)
Amortisation of PFI deferred credit		-	-	-	-
Non-cash movements in on-SoFP pension liability		-	-	-	-
(Increase) / decrease in receivables and other assets		18,497	(13,192)	17,197	(13,417)
(Increase) / decrease in inventories		(337)	(412)	(216)	(632)
Increase / (decrease) in payables and other liabilities		(5,686)	13,418	(1,574)	13,124
Increase / (decrease) in provisions		(1,343)	406	(1,343)	406
Tax (paid) / received		2	(32)	-	-
Operating cash flows from discontinued operations		-	-	-	-
Other movements in operating cash flows		1	-	5	3
Net cash flows from / (used in) operating activities		**31,651**	**12,123**	**34,078**	**11,309**
Cash flows from investing activities					
Interest received		2,225	1,072	1,981	1,064
Purchase and sale of financial assets / investments		150	700	677	1,726
Purchase of intangible assets		-	(286)	-	(286)
Sales of intangible assets		-	-	-	-
Purchase of PPE and investment property		(35,709)	(34,451)	(35,129)	(32,359)
Sales of PPE and investment property		-	-	-	-
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		62	443	62	443
Prepayment of PFI capital contributions		-	-	-	-
Finance lease receipts (principal and interest)		-	-	6,902	6,902
Investing cash flows from discontinued operations		-	-	-	-
Cash from acquisitions / disposals of subsidiaries		-	-	-	-
Net cash flows from / (used in) investing activities		**(33,272)**	**(32,522)**	**(25,507)**	**(24,323)**
Cash flows from financing activities					
Public dividend capital received		31,011	13,900	31,011	13,900
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 rental payments		(2,527)	(2,421)	(6,624)	(6,841)
Capital element of PFI, LIFT and other service concession payments		(8,162)	(3,484)	(8,162)	(3,484)
Interest on loans		(352)	(402)	(352)	(402)
Other interest		(0)	(0)	(0)	(0)
Interest paid on finance lease liabilities		(25)	(202)	(3,341)	(3,835)
Interest paid on PFI, LIFT and other service concession obligations		(11,488)	(13,828)	(11,488)	(13,828)
PDC dividend (paid) / refunded		(2,043)	(1,073)	(2,043)	(1,073)
Financing cash flows of discontinued operations		-	-	-	-
Cash flows from (used in) other financing activities		-	-	-	-
Net cash flows from / (used in) financing activities		**4,206**	**(9,718)**	**(3,208)**	**(17,772)**
Increase / (decrease) in cash and cash equivalents		**2,584**	**(30,118)**	**5,362**	**(30,786)**
Cash and cash equivalents at 1 April - brought forward		**24,626**	**54,744**	**21,636**	**52,422**
Cash and cash equivalents at 31 March	29	**27,211**	**24,626**	**26,999**	**21,636**

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 2023/24 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

bodies, derived from the HM Treasury Financial Reporting Manual, defines that the anticipated continued provision of the entity's services in the public sector is normally sufficient evidence of going concern. The directors have a reasonable expectation that this will continue to be the case.

Note 1.3 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 NHS income is earned from NHS commissioners under the NHS Payment Scheme (NHSPS) which replaced the National Tariff Payment System on 1 April 2023. The NHSPS sets out rules to establish the amount payable to trusts for NHS-funded secondary healthcare.

Aligned payment and incentive contracts form the main payment mechanism under the NHSPS. In 2023/24 API contracts contain both a fixed and variable element. In West Yorkshire the payment system for elective activity differed from the national system, in that rather than operating on an activity volume basis, the funding was linked to meeting waiting time targets with the opportunity to earn additional variable income on a per case basis where improvement against planned elective waiting times was demonstrated. The fixed element includes income for all other services covered by the NHSPS assuming an agreed level of activity with 'fixed' in this context meaning not varying based on units of activity. Elements within this are accounted for as variable consideration under IFRS 15 as explained below.

High costs drugs and devices excluded from the calculation of national prices are reimbursed by NHS England based on actual usage or at a fixed baseline in addition to the price of the related service.

In 2022/23 fixed payments were set at a level assuming the achievement of elective activity targets within aligned payment and incentive contracts.

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 and accounted for as variable consideration under IFRS 15. Payment for CQUIN and BPT on non-elective services is included in the fixed element of API contracts with adjustments for actual achievement being made at the end of the year. BPT earned on elective activity is included in the variable element of API contracts and paid in line with actual activity performed.

Where the relationship with a particular integrated care board is expected to be a low volume of activity (annual value below £0.5m), an annual fixed payment is received by the provider as determined in the NHSPS documentation. Such income is classified as 'other clinical income' in these accounts.

Elective recovery funding provides additional funding to integrated care boards to fund the commissioning of elective services within their systems. In 2023/24, trusts do not directly earn elective recovery funding, instead earning income for actual activity performed under API contract arrangements as explained above. The achievement of waiting time targets by the trust contributes to system performance and therefore the availability of funding to the trust's commissioners. In 2022/23 elective recovery funding for providers was separately identified within the aligned payment and incentive contracts.

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 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 desk top valuation was carried out as at 31st March 2024. 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 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. Annual contract payments to the operator (the unitary charge) are apportioned between the repayment of the liability including the finance cost, the charges for services and lifecycle replacement of components of the asset.

Initial recognition

In accordance with HM Treasury's FReM, the underlying assets are recognised as property, plant and equipment, together with an equivalent liability. Initial measurement of the asset and liability are in accordance with the initial measurement principles of IFRS 16 (see leases accounting policy).

Subsequent measurement

Assets are subsequently accounted for as property, plant and equipment and/or intangible assets as appropriate.

The liability is subsequently reduced by the portion of the unitary charge allocated as payment for the asset and increased by the annual finance cost. The finance cost is calculated by applying the implicit interest rate to the opening liability and is charged to finance costs in the Statement of Comprehensive Income. The element of the unitary charge allocated as payment for the asset is split between payment of the finance cost and repayment of the net liability.

Where there are changes in future payments for the asset resulting from indexation of the unitary charge, the Trust remeasures the PFI liability by determining the revised payments for the remainder of the contract once the change in cash flows takes effect. The remeasurement adjustment is charged to finance costs in the Statement of Comprehensive Income.

The service charge is recognised in operating expenses in the Statement of Comprehensive Income.

Initial application of IFRS 16 liability measurement principles to PFI and LIFT liabilities

IFRS 16 liability measurement principles have been applied to PFI, LIFT and other service concession arrangement liabilities in these financial statements from 1 April 2023. The change in measurement basis has been applied using a modified retrospective approach with the cumulative impact of remeasuring the liability on 1 April 2023 recognised in the income and expenditure reserve.

Comparatives for PFI, LIFT and other service concession arrangement liabilities have not been restated on an IFRS 16 basis, as required by the DHSC Group Accounting Manual. Under IAS 17 measurement principles which applied in 2022/23 and earlier, movements in the liability were limited to repayments of the liability and the annual finance cost arising from application of the implicit interest rate. The cumulative impact of indexation on payments for the asset was charged to finance costs as contingent rent as incurred.

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	1	6
Development expenditure	-	-
Websites	-	-
Software licences	3	4
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 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 3.51% applied to new leases commencing in 2023 and 4.72% to new leases commencing in 2024.

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 in 2022/23

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

The standard was 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 were only 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 were not 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 was used in determining the lease term where lease arrangements contained options for extension or earlier termination.

No adjustments were 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 had a value below £5,000. No adjustments were made in respect of leases previously classified as finance leases.

The Trust as lessor

Leases of owned assets where the Trust was lessor were unaffected by initial application of IFRS 16

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 2024:

		Nominal rate	Prior year rate
Short-term	Up to 5 years	4.26%	3.27%
Medium-term	After 5 years up to 10 years	4.03%	3.20%
Long-term	After 10 years up to 40 years	4.72%	3.51%
Very long-term	Exceeding 40 years	4.40%	3.00%

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 2024:

	Inflation rate	Prior year rate
Year 1	3.60%	7.40%
Year 2	1.80%	0.60%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's post-employment benefits discount rate of 2.45% in real terms (prior year: 1.70%).

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 35 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 36 where an inflow of economic benefits is probable.

Contingent liabilities are not recognised, but are disclosed in Note 36, 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 2023/24.

Note 1.26 Standards, amendments and interpretations in issue but not yet effective or adopted

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 2025: early adoption is not 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.

	Group Healthcare	
	2023/24 £000	**2022/23 £000**
Income	**568,607**	**536,460**
Surplus / (Deficit)	**(31,839)**	**(10,058)**
Net Assets (Liabilities)	**58,184**	**108,926**

	Trust Healthcare	
	2023/24 £000	**2022/23 £000 *restated**
Income	**568,522**	**536,501**
Surplus / (Deficit)	**(31,936)**	**(10,279)**
Net Assets (Liabilities)	**56,740**	**107,579**

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		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Acute services				
Income from commissioners under API contracts - variable element*	1,654		1,654	
Income from commissioners under API contracts - fixed element*	420,235	376,550	422,794	376,678
High cost drugs income from commissioners	33,444	31,636	30,885	31,636
Other NHS clinical income****	4,818	6,876	4,714	6,777
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*	32,235	28,892	32,235	28,892
Income from other sources (e.g. local authorities)	2,549	2,230	2,377	2,063
All services				
Private patient income	779	748	779	748
Elective recovery fund	-	11,733	-	11,733
National pay award central funding***	235	10,837	235	10,837
Additional pension contribution central funding**	13,863	12,766	13,863	12,766
Other clinical income****	3,700	4,470	3,113	3,985
Total income from activities	**513,512**	**486,739**	**512,649**	**486,117**

*Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2023/25 NHS Payment Scheme documentation.

https://www.england.nhs.uk/pay-syst/nhs-payment-scheme/

**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.

***Additional funding was made available by NHS England in 2023/24 and 2022/23 for implementing the backdated element of pay awards where government offers were made at the end of the financial year. 2023/24: In March 2024, the government announced a revised pay offer for consultants, reforming consultant pay scales with an effective date of 1 March 2024. Trade Unions representing consultant doctors accepted the offer in April 2024. 2022/23: In March 2023, the government made a pay offer for staff on agenda for change terms and conditions which was later confirmed in May 2023. The additional pay for 2022/23 was 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

Note 3.2 Income from patient care activities (by source)

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
Income from patient care activities received from:	£000	£000	£000	£000
NHS England	52,162	62,113	52,162	62,113
Clinical commissioning groups		97,861		98,051
Integrated care boards	451,677	312,441	451,677	312,379
Department of Health and Social Care	-	-	-	-
Other NHS providers	2,644	6,876	2,541	6,777
NHS other	0	0	0	0
Local authorities	2,549	2,230	2,377	2,063
Non-NHS: private patients	779	748	779	748
Non-NHS: overseas patients (chargeable to patient)	285	230	285	230
Injury cost recovery scheme	1,304	1,272	1,304	1,272
Non NHS: other	2,111	2,968	1,524	2,483
Total income from activities	**513,512**	**486,739**	**512,649**	**486,117**
Of which:				
Related to continuing operations	513,512	486,739	512,649	486,117
Related to discontinued operations	-	-	-	-

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

	Group and Trust	
	2023/24	**2022/23**
	£000	**£000**
Income recognised this year	285	230
Cash payments received in-year	45	26
Amounts added to provision for impairment of receivables	218	115
Amounts written off in-year	10	129

Note 4 Other operating income

	Group 2023/24			**Group 2022/23**			**Trust 2023/24**			**Trust 2022/23**		
												***restated**
	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	1,527	-	**1,527**	1,169	-	**1,169**	1,527	-	**1,527**	1,169	-	**1,169**
Education and training	20,473	1,075	**21,548**	18,004	857	**18,861**	20,437	1,075	**21,512**	18,004	857	**18,861**
Non-patient care services to other bodies**	16,786		**16,786**	13,438		**13,438**	16,786		**16,786**	13,410		**13,410**
Reimbursement and top up funding				424		**424**				424		**424**
Income in respect of employee benefits accounted on a gross basis	-		**-**	-		**-**	-		**-**	-		**-**
Receipt of capital grants and donations and peppercorn leases		492	**492**		548	**548**		492	**492**		548	**548**
Charitable and other contributions to expenditure		431	**431**		1,250	**1,250**		431	**431**		1,250	**1,250**
Support from the Department of Health and Social Care for mergers		-	**-**		-	**-**		-	**-**		-	**-**
Revenue from finance leases (variable lease receipts)		-	**-**		-	**-**		-	**-**		-	**-**
Revenue from operating leases		271	**271**		256	**256**		157	**157**		144	**144**
Amortisation of PFI deferred income / credits		-	**-**		-	**-**		-	**-**		-	**-**
Other income***	14,040	-	**14,040**	13,774	-	**13,774**	14,969	-	**14,969**	14,577	-	**14,577**
Total other operating income	**52,826**	**2,269**	**55,095**	**46,809**	**2,912**	**49,721**	**53,718**	**2,155**	**55,873**	**47,585**	**2,800**	**50,385**
Of which:												
Related to continuing operations			55,095			49,721			55,873			50,385
Related to discontinued operations			-			-			-			-

*The 22/23 values have been restated due to an mis-classification between Other Operating Income and Operating Expenses of, Other operating income has reduced by £1.9m as a result.

** Non-patient care services to other bodies includes £7.952m income for The Health Informatics Service for IT services provided to other bodies and £6.768m income for Corporate Services for recharges to other bodies for use of buildings, including £5.687m to South West Yorkshire Partnerships Foundation Trust for use of the Dales unit. (In 2022/23 the Comparative figures were Group - £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.

*** Group - Other income of £14.040m includes £9.024m sales of manufactured pharmaceutical products, £1.919m catering income, £1.086m car parking income (In 2022/23 the comparative figures were Group - Other contract income of £13.774m includes £9.274m sales of manufactured pharmaceutical products, £1.524m catering income, £1.073m 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

	2023/24	2022/23
	£000	£000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end	9,152	4,273
Revenue recognised from performance obligations satisfied (or partially satisfied) in previous periods		

Note 5.2 Transaction price allocated to remaining performance obligations

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
Revenue from existing contracts allocated to remaining performance obligations is expected to be recognised:	£000	£000	£000	£000
within one year	12,790	13,156	12,790	13,156
after one year, not later than five years	423	352	423	352
after five years	193	290	193	387
Total revenue allocated to remaining performance obligations	**13,406**	**13,798**	**13,406**	**13,895**

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

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:

	2023/24	2022/23
	£000	£000
Income from services designated as commissioner requested services	459,929	435,433
Income from services not designated as commissioner requested services	53,582	51,306
Total	**513,512**	**486,739**

Note 5.4 Profits and losses on disposal of property, plant and equipment

In 2023/24 the Trust did not have any gain or loss on the disposal of any property plant and equipment, (1k gain 2022/23)

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 .

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	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Lease receipts recognised as income in year:				
Minimum lease receipts	271	256	157	144
Variable lease receipts / contingent rents	-	-	-	-
Total in-year operating lease income	**271**	**256**	**157**	**144**

Note 6.2 Future lease receipts

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Future minimum lease receipts due in:				
- not later than one year	2	6	2	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	**2**	**8**	**2**	**8**

Note 7.1 Operating expenses

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Purchase of healthcare from NHS and DHSC bodies	3,545	3,053	3,545	3,945
Purchase of healthcare from non-NHS and non-DHSC bodies	8,940	11,974	4,230	8,201
Purchase of social care	-	-	-	-
Staff and executive directors costs	371,613	355,265	358,929	342,614
Remuneration of non-executive directors	147	156	147	156
Supplies and services - clinical (excluding drugs costs)	35,678	34,290	3,889	4,055
Supplies and services - general	4,665	3,857	703	(518)
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	45,822	45,399	45,657	45,311
Inventories written down	-	-	-	-
Consultancy costs	56	42	56	42
Establishment	3,557	3,486	1,582	1,388
Premises	30,823	27,292	88,848	84,124
Transport (including patient travel)	1,932	2,211	1,133	855
Depreciation on property, plant and equipment	16,662	15,385	16,161	14,955
Amortisation on intangible assets	1,278	1,558	1,278	1,558
Net impairments	8,744	(7,410)	8,150	(7,410)
Movement in credit loss allowance: contract receivables / contract assets	1,196	35	1,196	35
Movement in credit loss allowance: all other receivables and investments	-	-	-	-
Increase/(decrease) in other provisions	763	850	763	850
Change in provisions discount rate(s)	(35)	(152)	(35)	(152)
Fees payable to the external auditor				
audit services- statutory audit	232	205	215	189
other auditor remuneration (external auditor only)	-	-	-	-
Internal audit costs	130	123	130	123
Clinical negligence	15,990	16,490	15,990	16,490
Legal fees	208	11	148	7
Insurance	-	-	-	-
Research and development	9	11	8	11
Education and training	2,136	1,812	1,682	1,246
Expenditure on short term leases	581	465	575	472
Expenditure on low value leases	-	-	-	-
Variable lease payments not included in the liability	-	-	-	-
Early retirements	-	-	-	-
Redundancy	-	-	-	-
Charges to operating expenditure for on-SoFP IFRIC 12 schemes (e.g. PFI / LIFT)	17,265	14,605	17,265	14,605
Charges to operating expenditure for off-SoFP PFI / LIFT schemes	-	-	-	-
Car parking & security	-	-	-	-
Hospitality	-	-	-	-
Losses, ex gratia & special payments	-	-	-	-
Grossing up consortium arrangements	-	-	-	-
Other services, eg external payroll	-	-	-	-
Other	2,342	2,497	1,363	79
Total	**574,281**	**533,508**	**573,610**	**533,230**
Of which:				
Related to continuing operations	574,281	533,508	573,610	533,230
Related to discontinued operations	-	-	-	-

Note 7.2 Other auditor remuneration

	Group	
	2023/24	2022/23
	£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 2023/24 and 2022/23

Note 8 Impairment of assets

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£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	8,744	(7,505)	8,150	(7,505)
Other	-	-	-	-
Total net impairments charged to operating surplus / deficit	**8,744**	**(7,410)**	**8,150**	**(7,410)**
Impairments charged to the revaluation reserve	58	(3,258)	58	(3,258)
Total net impairments	**8,802**	**(10,668)**	**8,207**	**(10,668)**

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 both owned and Right of Use Assets. The Unforeseen obsolescence in 22/23 was of an IT asset.

Note 9 Employee benefits

	Group		Trust	
	2023/24 Total £000	2022/23 Total £000	2023/24 Total £000	2022/23 Total £000
Salaries and wages	283,484	269,109	272,792	258,306
Social security costs	29,462	28,120	28,543	27,217
Apprenticeship levy	1,441	1,278	1,400	1,243
Employer's contributions to NHS pensions	46,472	42,804	45,671	41,962
Pension cost - other	343	317	234	250
Other post employment benefits	-	-	-	-
Other employment benefits	-	-	-	-
Termination benefits	-	-	-	-
Temporary staff (including agency)	10,673	14,354	10,550	14,354
Total gross staff costs	**371,875**	**355,982**	**359,191**	**343,331**
Recoveries in respect of seconded staff	-	-	-	-
Total staff costs	**371,875**	**355,982**	**359,191**	**343,331**
Of which				
Costs capitalised as part of assets	262	717	262	717

Note 9.1 Retirements due to ill-health

During 2023/24 there were 9 early retirements from the trust agreed on the grounds of ill-health (3 in the year ended 31 March 2023). The estimated additional pension liabilities of these ill-health retirements is £578k (£185k in 2022/23).

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 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 the 1995/2008 and 2015 schemes are accounted for, and the scheme liability valued, as a single combined scheme. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 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 2020. The results of this valuation set the employer contribution rate payable from April 2024. The Department of Health and Social Care has recently laid Scheme Regulations confirming the employer contribution rate will increase to 23.7% of pensionable pay from 1 April 2024 (previously 20.6%). The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates.

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.
Calderdale and Huddersfield Solutions Limited - The Trust subsidiary company also offers a Self Investment Personal 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 23/24 £0.312m (22/23 £0.317m) Trust - 23/24 £0.234 (22/23 £0.250m)
Employer's contributions to SIPP - Group 23/24 £0.031m (22/23 NIL)

Note 11 Finance income

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

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Interest on bank accounts	1,979	894	1,731	851
Interest income on finance leases	-	-	2,857	3,069
Interest on other investments / financial assets	245	178	249	213
Other finance income	-	-	-	-
Total finance income	**2,225**	**1,072**	**4,838**	**4,132**

Note 12.1 Finance expenditure

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

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Interest expense:				
Interest on loans from the Department of Health and Social Care	332	383	332	383
Interest on other loans	-	-	-	-
Interest on overdrafts	-	-	-	-
Interest on lease obligations	226	202	3,521	3,836
Interest on late payment of commercial debt	0	0	0	0
Finance costs on PFI, LIFT and other service concession arrangements:				
Main finance costs	11,488	5,775	11,488	5,775
Contingent finance costs*	-	8,053	-	8,053
Remeasurement of the liability resulting from change in index or rate*	16,062		16,062	
Total interest expense	**28,109**	**14,414**	**31,403**	**18,047**
Unwinding of discount on provisions	4	(2)	4	(2)
Other finance costs	-	-	-	-
Total finance costs	**28,113**	**14,412**	**31,407**	**18,045**

* From 1 April 2023, IFRS 16 liability measurement principles are applied to PFI, LIFT and other service concession liabilities. Increases to imputed lease payments arising from inflationary uplifts are now included in the liability, and contingent rent no longer arises. More information is provided in Note 40.

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

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£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		Group	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Gains on disposal of assets	-	1	-	1
Losses on disposal of assets	-	-	-	-
Total gains / (losses) on disposal of assets	**-**	**1**	**-**	**1**
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	-	-	-	-
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**	**-**	**1**

Note 14 Discontinued operations

The Trust had no discontinued operations to disclose in 2023/24 or 2022/23.

Note 15.1 Intangible assets - 2023/24

Group	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2023 - brought forward	**540**	**13,526**	**(0)**	**14,066**
Transfers by absorption	-	-	-	**-**
Additions	-	-	-	**-**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Valuation / gross cost at 31 March 2024	**540**	**13,526**	**(0)**	**14,066**
Amortisation at 1 April 2023 - brought forward	**253**	**8,814**	**-**	**9,067**
Transfers by absorption	-	-	-	**-**
Provided during the year	58	1,219	-	**1,278**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Amortisation at 31 March 2024	**312**	**10,033**	**-**	**10,345**
Net book value at 31 March 2024	**228**	**3,492**	**(0)**	**3,721**
Net book value at 1 April 2023	**287**	**4,711**	**(0)**	**4,998**

Note 15.2 Intangible assets - 2022/23

	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 - as previously stated	**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 - as previously stated	**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 15.3 Intangible assets - 2023/24

Trust	Software licences	Internally generated information technology	Intangible assets under construction	Total
	£000	£000	£000	£000
Valuation / gross cost at 1 April 2023 - brought forward	**540**	**13,526**	**(0)**	**14,066**
Transfers by absorption	-	-	-	**-**
Additions	-	-	-	**-**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Valuation / gross cost at 31 March 2024	**540**	**13,526**	**(0)**	**14,066**
Amortisation at 1 April 2023 - brought forward	**253**	**8,814**	**-**	**9,067**
Transfers by absorption	-	-	-	**-**
Provided during the year	58	1,219	-	**1,278**
Impairments	-	-	-	**-**
Reversals of impairments	-	-	-	**-**
Revaluations	-	-	-	**-**
Reclassifications	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	**-**
Disposals / derecognition	-	-	-	**-**
Amortisation at 31 March 2024	**312**	**10,033**	**-**	**10,345**
Net book value at 31 March 2024	**228**	**3,492**	**(0)**	**3,721**
Net book value at 1 April 2023	**287**	**4,711**	**(0)**	**4,998**

Note 15.4 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 - as previously stated	**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 - as previously stated	**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 16.1 Property, plant and equipment - 2023/24

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 2023 - brought forward	**10,170**	**127,703**	**(0)**	**25,143**	**57,120**	**85**	**46,546**	**4,274**	**271,040**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Additions	-	4,216	-	35,653	5,130	-	1,537	51	**46,587**
Impairments	-	(1,704)	-	-	-	-	-	-	**(1,704)**
Reversals of impairments	-	5,192	-	-	-	-	-	-	**5,192**
Revaluations	-	4,271	-	-	-	-	-	-	**4,271**
Reclassifications	-	432	-	(4,183)	1,493	-	2,258	-	**(0)**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(1,392)	-	-	-	**(1,392)**
Valuation/gross cost at 31 March 2024	**10,170**	**140,111**	**(0)**	**56,613**	**62,350**	**85**	**50,341**	**4,325**	**323,995**
Accumulated depreciation at 1 April 2023 - brought forward	**-**	**0**	**(0)**	**-**	**32,855**	**77**	**30,505**	**2,005**	**65,440**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	4,338	-	-	4,860	2	4,640	270	**14,110**
Impairments	-	-	-	-	-	-	-	-	**-**
Reversals of impairments	-	-	-	-	-	-	-	-	**-**
Revaluations	-	-	-	-	-	-	-	-	**-**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(1,392)	-	-	-	**(1,392)**
Accumulated depreciation at 31 March 2024	**-**	**4,338**	**(0)**	**-**	**36,323**	**79**	**35,145**	**2,275**	**78,159**
Net book value at 31 March 2024	**10,170**	**135,773**	**(0)**	**56,613**	**26,028**	**6**	**15,196**	**2,051**	**245,836**
Net book value at 1 April 2023	**10,170**	**127,703**	**(0)**	**25,143**	**24,265**	**8**	**16,042**	**2,269**	**205,600**

Note 16.2 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 - as previously stated	**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 - as previously stated	**-**	**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 16.3 Property, plant and equipment financing - 31 March 2024

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	69,801	(0)	56,613	23,508	6	15,138	1,816	**177,051**
On-SoFP PFI contracts and other service concession arrangements	-	65,176	-	-	-	-	-	-	**65,176**
Off-SoFP PFI residual interests	-	-	-	-	-	-	-	-	**-**
Owned - donated/granted	-	796	-	-	2,520	-	58	235	**3,609**
Total net book value at 31 March 2024	**10,170**	**135,773**	**(0)**	**56,613**	**26,028**	**6**	**15,196**	**2,051**	**245,836**

Note 16.4 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 16.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2024

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									**-**
Not subject to an operating lease	10,170	135,773	(0)	56,613	26,028	6	15,196	2,051	**245,836**
Total net book value at 31 March 2024	**10,170**	**135,773**	**(0)**	**56,613**	**26,028**	**6**	**15,196**	**2,051**	**245,836**

Note 16.6 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 16.7 Property, plant and equipment - 2023/24

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 2023 - brought forward	**10,170**	**127,703**	**(0)**	**24,455**	**54,955**	**31**	**46,486**	**4,123**	**267,923**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Additions	-	4,216	-	35,543	4,815	-	1,450	51	**46,076**
Impairments	-	(1,704)	-	-	-	-	-	-	**(1,704)**
Reversals of impairments	-	5,192	-	-	-	-	-	-	**5,192**
Revaluations	-	4,271	-	-	-	-	-	-	**4,271**
Reclassifications	-	432	-	(3,495)	661	-	2,258	144	**(0)**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(1,392)	-	-	-	**(1,392)**
Valuation/gross cost at 31 March 2024	**10,170**	**140,111**	**(0)**	**56,504**	**59,039**	**31**	**50,194**	**4,318**	**320,366**
Accumulated depreciation at 1 April 2023 - brought forward	**-**	**0**	**(0)**	**-**	**32,542**	**31**	**30,445**	**2,005**	**65,022**
Transfers by absorption	-	-	-	-	-	-	-	-	**-**
Provided during the year	-	4,338	-	-	4,615	-	4,640	270	**13,863**
Impairments	-	-	-	-	-	-	-	-	**-**
Reversals of impairments	-	-	-	-	-	-	-	-	**-**
Revaluations	-	-	-	-	-	-	-	-	**-**
Reclassifications	-	-	-	-	-	-	-	-	**-**
Transfers to / from assets held for sale	-	-	-	-	-	-	-	-	**-**
Disposals / derecognition	-	-	-	-	(1,392)	-	-	-	**(1,392)**
Accumulated depreciation at 31 March 2024	**-**	**4,338**	**(0)**	**-**	**35,765**	**31**	**35,085**	**2,274**	**77,494**
Net book value at 31 March 2024	**10,170**	**135,773**	**(0)**	**56,504**	**23,274**	**0**	**15,109**	**2,044**	**242,873**
Net book value at 1 April 2023	**10,170**	**127,703**	**(0)**	**24,455**	**22,413**	**0**	**16,042**	**2,118**	**202,901**

Note 16.8 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 - as previously stated	**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 - as previously stated	**-**	**0**	**(0)**	**-**	**29,380**	**31**	**25,717**	**1,858**	**56,986**
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**	**2,005**	**65,022**
Net book value at 31 March 2023	**10,170**	**127,703**	**(0)**	**24,455**	**22,413**	**0**	**16,042**	**2,118**	**202,901**
Net book value at 1 April 2022	**10,960**	**117,325**	**(0)**	**11,334**	**17,192**	**0**	**19,017**	**991**	**176,817**

Note 16.9 Property, plant and equipment financing - 31 March 2024

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	69,801	(0)	56,504	20,754	0	15,051	1,809	**174,088**
On-SoFP PFI contracts and other service concession arrangements	-	65,176	-	-	-	-	-	-	**65,176**
Off-SoFP PFI residual interests	-	-	-	-	-	-	-	-	**-**
Owned - donated/granted	-	796	-	-	2,520	-	58	235	**3,609**
Total net book value at 31 March 2024	**10,170**	**135,773**	**(0)**	**56,504**	**23,274**	**0**	**15,109**	**2,044**	**242,873**

Note 17 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	19,655	0	15,965	1,999	**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**	**22,269**	**0**	**16,042**	**2,262**	**202,901**

Note 17.1 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2024

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									**-**
Not subject to an operating lease	10,170	135,773	(0)	56,504	23,274	0	15,109	2,044	**242,873**
Total net book value at 31 March 2024	**10,170**	**135,773**	**(0)**	**56,504**	**23,274**	**0**	**15,109**	**2,044**	**242,873**

Note 17.2 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)	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 18 Donations of property, plant and equipment- Group and Trust

During 2023/24 the Trust received cash from Calderdale and Huddersfield Charitable Funds of £62k (£443k 2022/23) for items of equipment to be purchased which included: A bladder Scanner and Retinal camera for Neonates, Donations totalling £0.257m (£0.105m 2022/23) of property, plant and equipment assets was received from DHSC in 2023/24, which included Patient Monitor. £0.172m of Diagnostic equipment was received in 23/24 from Leica Biosystems as part of the Northen Pathology Imaging Agreement.

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 desk top 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.

Note 20.1 Right of use assets - 2023/24

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2023 - brought forward	**21,355**	**1,474**	**306**	**23,135**	**1,057**
Transfers by absorption	-	-	-	**-**	-
Additions	1,432	-	-	**1,432**	-
Remeasurements of the lease liability	1,529	289	-	**1,818**	-
Movements in provisions for restoration / removal costs	-	-	-	**-**	-
Impairments	(12,290)	-	-	**(12,290)**	(290)
Reversal of impairments	-	-	-	**-**	-
Revaluations	412	-	-	**412**	417
Reclassifications	-	-	-	**-**	-
Disposals / derecognition	-	-	-	**-**	-
Valuation/gross cost at 31 March 2024	**12,437**	**1,763**	**306**	**14,506**	**1,184**
Accumulated depreciation at 1 April 2023 - brought forward	**1,773**	**717**	**153**	**2,642**	**205**
Transfers by absorption	-	-	-	**-**	-
Provided during the year	1,942	456	153	**2,552**	239
Impairments	-	-	-	**-**	-
Reversal of impairments	-	-	-	**-**	-
Revaluations	-	-	-	**-**	-
Reclassifications	-	-	-	**-**	-
Disposals / derecognition	-	-	-	**-**	-
Accumulated depreciation at 31 March 2024	**3,715**	**1,173**	**306**	**5,194**	**444**
Net book value at 31 March 2024	**8,722**	**590**	**(0)**	**9,312**	**740**
Net book value at 1 April 2023	**19,583**	**757**	**153**	**20,493**	**852**
Net book value of right of use assets leased from other NHS providers					3
Net book value of right of use assets leased from other DHSC group bodies					737

Note 20.2 Right of use assets - 2022/23

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2022 - brought forward	**-**	**-**	**-**	**-**	**-**
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**
Accumulated depreciation at 1 April 2022 - brought forward	-	-	-	**-**	-
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 at 1 April 2022	**-**	**-**	**-**	**-**	**-**
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 Right of use assets - 2023/24

Trust	Property (land and buildings) £000	Plant & machinery £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2023 - brought forward	**19,737**	**3,185**	**22,922**	**1,057**
Transfers by absorption	-	-	**-**	-
Additions	1,432	-	**1,432**	-
Remeasurements of the lease liability	1,183	289	**1,472**	-
Movements in provisions for restoration / removal costs	-	-	**-**	-
Impairments	(11,696)	-	**(11,696)**	(290)
Reversal of impairments	-	-	**-**	-
Revaluations	412	-	**412**	417
Reclassifications	-	-	**-**	-
Disposals / derecognition	-	-	**-**	-
Valuation/gross cost at 31 March 2024	**11,067**	**3,474**	**14,542**	**1,184**
Accumulated depreciation at 1 April 2023 - brought forward	**1,648**	**650**	**2,298**	**205**
Transfers by absorption	-	-	**-**	-
Provided during the year	1,789	509	**2,298**	239
Impairments	-	-	**-**	-
Reversal of impairments	-	-	**-**	-
Revaluations	-	-	**-**	-
Reclassifications	-	-	**-**	-
Disposals / derecognition	-	-	**-**	-
Accumulated depreciation at 31 March 2024	**3,437**	**1,159**	**4,596**	**444**
Net book value at 31 March 2024	**7,630**	**2,315**	**9,946**	**740**
Net book value at 1 April 2023	**18,088**	**2,536**	**20,624**	**852**
Net book value of right of use assets leased from other NHS providers				3
Net book value of right of use assets leased from other DHSC group bodies				737

Note 20.4 Right of use assets - 2022/23

Trust	Property (land and buildings) £000	Plant & machinery £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2022 - brought forward	**-**	**-**	**-**	**-**
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**
Accumulated depreciation at 1 April 2022 - brought forward	-	-	**-**	-
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 at 1 April 2022	**-**	**-**	**-**	**-**
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 20.5 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 20.6 Reconciliation of the carrying value of lease liabilities

Lease liabilities are included within borrowings in the statement of financial position. A breakdown of borrowings is disclosed in note 32.

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Carrying value at 31 March	**19,104**	**33**	**73,551**	**60,970**
IFRS 16 implementation - adjustments for existing operating leases		21,351		19,206
Transfers by absorption	-	-	-	-
Lease additions	1,432	162	1,432	237
Lease liability remeasurements	1,818	-	1,472	-
Interest charge arising in year	226	202	3,521	3,836
Early terminations	-	(21)	-	(21)
Lease payments (cash outflows)	(2,552)	(2,623)	(9,965)	(10,677)
Other changes	-	-	-	-
Carrying value at 31 March	**20,028**	**19,104**	**70,010**	**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 is £8k and is included within revenue from operating leases in note 4.

Note 20.7 Maturity analysis of future lease payments

	Group				Trust			
	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:
	31 March 2024	31 March 2024	31 March 2023	31 March 2023	31 March 2024	31 March 2024	31 March 2023	31 March 2023
	£000	£000	£000	£000	£000	£000	£000	£000
Undiscounted future lease payments payable in:								
- not later than one year;	2,036	235	2,243	222	9,083	235	9,625	222
- later than one year and not later than five years;	5,315	296	5,269	425	33,775	296	33,805	425
- later than five years.	13,151	89	11,782	175	44,084	89	50,115	175
Total gross future lease payments	**20,502**	**620**	**19,294**	**822**	**86,942**	**620**	**93,545**	**822**
Finance charges allocated to future periods	(473)	(10)	(191)	(8)	(16,931)	(10)	(19,995)	(8)
Net lease liabilities at 31 March 2024	**20,028**	**611**	**19,103**	**814**	**70,011**	**611**	**73,550**	**814**
Of which:								
Leased from other NHS providers		10		221			6,603	221
Leased from other DHSC group bodies		600		593			66,947	593

Note 21 Investments in associates and joint ventures

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Carrying value at 1 April - brought forward	**6,023**	**4,177**	**6,023**	**4,177**
Transfers by absorption	-	-	-	-
Acquisitions in year	-	-	-	-
Share of profit / (loss)	(135)	1,847	(135)	1,847
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	**5,888**	**6,023**	**5,888**	**6,023**

Note 22 Other investments / financial assets (non-current)

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Carrying value at 1 April - brought forward	**-**	**-**	**-**	**527**
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)
Disposals	-	-	-	-
Carrying value at 31 March	**-**	**-**	**-**	**-**

Note 22.1 Other investments / financial assets (current)

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Loans receivable within 12 months transferred from non-current financial assets	-	-	-	527
Deposits with the National Loans Fund	-	-	-	-
Other current financial assets	3,150	3,300	3,150	3,300
Total current investments / financial assets	**3,150**	**3,300**	**3,150**	**3,827**

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	**2023/24**	**2022/23**
	£000	**£000**
Non current assets	17,150	17,800
Current assets	1,356	1,719
Total assets	**18,506**	**19,519**
Current liabilities	(6,729)	(7,472)
Non current liabilities		
Total liabilities	**(6,729)**	**(7,472)**
Net Assets Attributable to members	**11,777**	**12,047**
Operating income	869	1,569
Operating expenses	(488)	(491)
Fair Value revaluation Gain	(650)	-
Surplus /(deficit) for the year	**(270)**	**1,078**

Note 24 Inventories

	Group		**Trust**	
	31 March 2024	**31 March 2023**	**31 March 2024**	**31 March 2023**
	£000	**£000**	**£000**	**£000**
Drugs	2,805	2,839	2,263	2,298
Work In progress	353	322	353	322
Consumables	5,203	4,863	3,692	3,473
Energy	-	-	-	-
Other	-	-	-	-
Total inventories	**8,361**	**8,024**	**6,308**	**6,092**
of which:				
Held at fair value less costs to sell	-	-	-	-

Inventories recognised in expenses for the year were £80,993k (2022/23: £84,728k). Write-down of inventories recognised as expenses for the year were £0k (2022/23: £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 2023/24 the Trust received £121k of items purchased by DHSC (2022/23: £914k).

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.

The deemed cost of these inventories was charged directly to expenditure on receipt with the corresponding benefit recognised in income.

Note 25 Receivables

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Current				
Contract receivables	11,679	30,154	13,411	30,471
Contract assets	-	-	-	-
Capital receivables	-	-	-	4
Allowance for impaired contract receivables / assets	(2,097)	(1,315)	(2,097)	(1,315)
Allowance for other impaired receivables	-	-	-	-
Deposits and advances	-	-	-	-
Prepayments (non-PFI)	3,696	4,282	3,092	3,303
PFI prepayments - capital contributions	-	-	-	-
PFI lifecycle prepayments	-	-	-	-
Interest receivable	-	-	-	-
Finance lease receivables	-	-	4,268	4,045
Operating lease receivables	-	-	-	-
PDC dividend receivable	1,940	40	1,940	40
VAT receivable	3,746	2,222	3,812	2,778
Corporation and other taxes receivable	-	-	-	-
Other receivables	25	25	25	25
Total current receivables	**18,991**	**35,408**	**24,451**	**39,350**
Non-current				
Contract receivables	2,770	2,601	2,770	2,601
Contract assets	-	-	-	-
Capital receivables	-	-	-	-
Allowance for impaired contract receivables / assets	(767)	(664)	(767)	(664)
Allowance for other impaired receivables	-	-	-	-
Deposits and advances	-	-	-	-
Prepayments (non-PFI)	-	-	-	-
PFI prepayments - capital contributions	-	-	-	-
PFI lifecycle prepayments	-	-	-	-
Interest receivable	-	-	-	-
Finance lease receivables	-	-	46,638	50,906
Operating lease receivables	-	-	-	-
VAT receivable	-	-	-	-
Corporation and other taxes receivable	-	-	-	-
Other receivables	748	993	748	993
Total non-current receivables	**2,751**	**2,930**	**49,389**	**53,836**
Of which receivable from NHS and DHSC group bodies:				
Current	8,253	22,542	8,189	22,454
Non-current	748	993	748	993

Within receivables, £1,937k is due to the Trust from the subsidiary CHS. The Finance lease receivables are all due to the Trust from the subsidiary CHS.

Note 25.1 Allowances for credit losses

	Group 2023/24		Group 2022/23	
	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	**1,979**	**-**	**2,332**	**-**
Transfers by absorption	-	-	-	-
New allowances arising	1,196	-	202	-
Changes in existing allowances	-	-	-	-
Reversals of allowances	-	-	(167)	-
Utilisation of allowances (write offs)	(311)	-	(389)	-
Changes arising following modification of contractual cash flows	-	-	-	-
Foreign exchange and other changes	-	-	-	-
Allowances as at 31 Mar 2024	**2,864**	**-**	**1,979**	**-**

	Trust 2023/24		Trust 2022/23	
	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	**1,979**	**-**	**2,332**	**-**
Transfers by absorption	-	-		-
New allowances arising	1,196	-	202	-
Changes in existing allowances	-	-		-
Reversals of allowances	-	-	(167)	-
Utilisation of allowances (write offs)	(311)	-	(389)	-
Changes arising following modification of contractual cash flows	-	-	-	-
Foreign exchange and other changes	-	-	-	-
Allowances as at 31 Mar 2024	**2,864**	**-**	**1,979**	**-**

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.

Note 26.1 Reconciliation of the carrying value of finance lease receivables (net investment in the lease)

Group	**2023/24**	**2022/23**
	£000	**£000**
Finance lease receivables at 1 April	**-**	**-**
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	**-**	**-**

Note 26.2 Finance lease receivables maturity analysis

Group	**Total**	Of which leased to DHSC group bodies:	**Total**	Of which leased to DHSC group bodies:
	31 March 2024	**31 March 2024**	**31 March 2023**	**31 March 2023**
	£000	**£000**	**£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 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 applied IFRS 16 to account for lease arrangements.

Note 26.4 Reconciliation of the carrying value of finance lease receivables (net investment in the lease)

Trust	**2023/24**	**2022/23**
	£000	**£000**
Finance lease receivables at 1 April	**54,950**	**58,784**
Prior period adjustments		-
Finance lease receivables at 1 April - restated	**54,950**	**58,784**
IFRS 16 implementation - adjustments for existing subleases		-
Transfers by absorption	-	-
Additions	-	-
Interest arising (unwinding of discount)	2,857	3,069
Remeasurements of lease receivables	-	-
Lease receipts (cash payments received)	(6,902)	(6,902)
Derecognition due to early termination	-	-
Finance lease receivables at 31 March	**50,906**	**54,950**

Note 26.5 Finance lease receivables maturity analysis

Trust	**Total**	Of which leased to DHSC group bodies:	**Total**	Of which leased to DHSC group bodies:
	31 March 2024	**31 March 2024**	**31 March 2023**	**31 March 2023**
	£000	**£000**	**£000**	**£000**
Undiscounted future lease receipts receivable in:				
- not later than one year;	6,902	-	6,902	-
- later than one year and not later than two years;	6,902	-	6,902	-
- later than two years and not later than three years;	6,902	-	6,902	-
- later than three years and not later than four years;	6,902	-	6,902	-
- later than four years and not later than five years;	6,902	-	6,902	-
- later than five years.	30,484	-	37,386	-
Total future finance lease payments to be received	**64,995**	**-**	**71,897**	**-**
Estimated value of unguaranteed residual interest	-	-	-	-
Unearned interest income	(14,089)	-	(16,947)	-
Allowance for uncollectable lease payments	-	-	-	-
Net investment in lease (net lease receivable)	**50,906**	**-**	**54,950**	**-**
of which				
Leased to other NHS providers		-		-
Leased to other DHSC group bodies		-		-

Note 27 Other assets

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
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	
	2023/24	2022/23	2023/24	2022/23
	£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 2024 comprised one asset of land and buildings namely: 62 Acre Street (GP Surgery).

Note 28.1 Liabilities in disposal groups

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£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	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
At 1 April	**24,626**	**54,744**	**21,636**	**52,422**
Transfers by absorption	-	-	-	-
Net change in year	2,585	(30,117)	5,363	(30,785)
At 31 March	**27,211**	**24,626**	**26,999**	**21,636**
Broken down into:				
Cash at commercial banks and in hand	60	98	58	96
Cash with the Government Banking Service	27,151	24,529	26,941	21,540
Deposits with the National Loan Fund	-	-	-	-
Other current investments	-	-	-	-
Total cash and cash equivalents as in SoFP	**27,211**	**24,626**	**26,999**	**21,636**
Bank overdrafts (GBS and commercial banks)	-	-	-	-
Drawdown in committed facility	-	-	-	-
Total cash and cash equivalents as in SoCF	**27,211**	**24,626**	**26,999**	**21,636**

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 2024	31 March 2023
	£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 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Current				
Trade payables	19,553	15,831	26,180	7,597
Capital payables	23,422	12,974	23,276	12,759
Accruals	26,750	36,606	23,277	44,089
Receipts in advance and payments on account	-	-	-	-
PFI lifecycle replacement received in advance	-	-	-	-
Social security costs	8,054	6,967	7,825	6,734
VAT payables	-	-	-	-
Other taxes payable	-	-	-	-
PDC dividend payable	-	-	-	-
Pension contributions payable	4,554	4,132	4,457	4,033
Other payables	3,667	4,267	(49)	350
Total current trade and other payables	**86,000**	**80,777**	**84,966**	**75,562**
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	-	-	-	-
Total non-current trade and other payables	**-**	**-**	**-**	**-**
Of which payables from NHS and DHSC group bodies:				
Current	1,791	1,402	1,711	1,303
Non-current	-	-	-	-

Note 30.1 Early retirements in NHS payables above

The payables note above includes amounts in relation to early retirements as set out below:

	31 March 2024	31 March 2024	31 March 2023	31 March 2023
	£000	Number	£000	Number
- to buy out the liability for early retirements over 5 years	-		-	
- number of cases involved		-		-

Note 31 Other liabilities

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Current				
Deferred income: contract liabilities	12,790	13,156	12,790	13,156
Deferred grants	-	-	-	-
Deferred PFI credits / income	-	-	-	-
Other deferred income	-	-	-	-
Total other current liabilities	**12,790**	**13,156**	**12,790**	**13,156**
Non-current				
Deferred income: contract liabilities	616	711	616	711
Deferred grants	-	-	-	-
Deferred PFI credits / income	-	-	-	-
Other deferred income	-	-	-	-
Net pension scheme liability	-	-	-	-
Total other non-current liabilities	**616**	**711**	**616**	**711**

Note 32 Borrowings

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Current				
Bank overdrafts	-	-	-	-
Drawdown in committed facility	-	-	-	-
Loans from DHSC	2,320	2,340	2,320	2,340
Other loans	-	-	-	-
Lease liabilities	2,036	2,181	6,025	6,603
Obligations under PFI, LIFT or other service concession contracts	8,857	3,781	8,857	3,781
Total current borrowings	**13,213**	**8,302**	**17,202**	**12,724**
Non-current				
Loans from DHSC	11,047	13,255	11,047	13,255
Other loans	-	-	-	-
Lease liabilities	17,992	16,922	63,986	66,947
Obligations under PFI, LIFT or other service concession contracts*	117,944	60,581	117,944	60,581
Total non-current borrowings	**146,983**	**90,758**	**192,977**	**140,783**

* The Trust has applied IFRS 16 to PFI Obligations within these accounts from 1 April 2023 without restatement of comparatives. More information about the impact of this change in accounting policy can be found in note 39.

Note 32.1 Reconciliation of liabilities arising from financing activities

Group	Loans from DHSC	Other loans	Lease Liabilities	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2023	**15,595**	**-**	**19,104**	**64,362**	**99,061**
Cash movements:					
Financing cash flows - payments and receipts of principal	(2,208)	-	(2,527)	(8,162)	**(12,897)**
Financing cash flows - payments of interest	(352)	-	(25)	(11,488)	**(11,865)**
Non-cash movements:					
Application of IFRS 16 measurement principles to PFI liability on 1 April 2023				54,540	**54,540**
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	1,432	-	**1,432**
Lease liability remeasurements	-	-	1,818	-	**1,818**
Remeasurement of PFI / other service concession liability resulting from change in index or rate	-	-	-	16,062	**16,062**
Application of effective interest rate	332	-	226	11,488	**12,046**
Change in effective interest rate	-	-	-	-	**-**
Changes in fair value	-	-	-	-	**-**
Early terminations	-	-	-	-	**-**
Other changes	-	-	-	-	**-**
Carrying value at 31 March 2024	**13,367**	**-**	**20,028**	**126,801**	**160,196**

Group	Loans from DHSC	Other loans	Lease Liabilities	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2022	**17,821**	**-**	**33**	**67,846**	**85,700**
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)	(5,775)	**(6,379)**
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

Trust	Loans from DHSC	Other loans	Lease Liabilities	PFI and LIFT schemes	Total
	£000	£000	£000	£000	£000
Carrying value at 1 April 2023	**15,595**	**-**	**73,551**	**64,362**	**153,507**
Cash movements:					
Financing cash flows - payments and receipts of principal	(2,208)	-	(6,624)	(8,162)	**(16,995)**
Financing cash flows - payments of interest	(352)	-	(3,341)	(11,488)	**(15,181)**
Non-cash movements:					
Application of IFRS 16 measurement principles to PFI liability on 1 April 2023				54,540	**54,540**
Transfers by absorption	-	-	-	-	**-**
Additions	-	-	1,432	-	**1,432**
Lease liability remeasurements	-	-	1,472	-	**1,472**
Remeasurement of PFI / other service concession liability resulting from change in index or rate	-	-	-	16,062	**16,062**
Application of effective interest rate	332	-	3,521	11,488	**15,341**
Change in effective interest rate	-	-	-	-	**-**
Changes in fair value	-	-	-	-	**-**
Early terminations	-	-	-	-	**-**
Other changes	-	-	-	-	**-**
Carrying value at 31 March 2024	**13,367**	**-**	**70,010**	**126,801**	**210,178**

Trust	Loans from DHSC	Other loans	Lease Liabilities	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 33 Other financial liabilities

	Group		Trust	
Group	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£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 34.1 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 2023	**413**	**692**	**65**	**0**	**-**	**-**	**7,878**	**9,048**
Change in the discount rate	(4)	(31)	-	-	-	-	(167)	**(201)**
Arising during the year	267	143	109	-	-	-	852	**1,371**
Utilised during the year	(226)	(87)	(24)	-	-	-	(1,511)	**(1,848)**
Reclassified to liabilities held in disposal groups	-	-	-	-	-	-	-	**-**
Reversed unused	(9)	(8)	(66)	-	-	-	(632)	**(714)**
Unwinding of discount	2	2	-	-	-	-	50	**54**
At 31 March 2024	**443**	**712**	**84**	**0**	**-**	**-**	**6,471**	**7,709**
Expected timing of cash flows:								
- not later than one year;	226	87	84	-	-	-	5,722	**6,119**
- later than one year and not later than five years;	188	281	-	-	-	-	70	**540**
- later than five years.	29	344	0	0	-	-	678	**1,051**
Total	**443**	**712**	**84**	**0**	**-**	**-**	**6,471**	**7,709**

Other Provisions includes £4.178m for Working Time Directive claims, £0.773m Clinicians Pension tax reimbursement provisions.

Note 34.2 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 2023	**413**	**692**	**65**	**0**	**-**	**-**	**7,878**	**9,048**
Change in the discount rate	(4)	(31)	-	-	-	-	(167)	**(201)**
Arising during the year	267	143	109	-	-	-	852	**1,371**
Utilised during the year	(226)	(87)	(24)	-	-	-	(1,511)	**(1,848)**
Reclassified to liabilities held in disposal groups	-	-	-	-	-	-	-	**-**
Reversed unused	(9)	(8)	(66)	-	-	-	(632)	**(714)**
Unwinding of discount	2	2	-	-	-	-	50	**54**
At 31 March 2024	**443**	**712**	**84**	**0**	**-**	**-**	**6,471**	**7,709**
Expected timing of cash flows:								
- not later than one year;	226	87	84	-	-	-	5,722	**6,119**
- later than one year and not later than five years;	188	281	-	-	-	-	70	**540**
- later than five years.	29	344	0	0	-	-	678	**1,051**
Total	**443**	**712**	**84**	**0**	**-**	**-**	**6,471**	**7,709**

Other Provisions includes £4.178m for Working Time Directive claims, £0.773m Clinicians Pension tax reimbursement provisions.

Note 35 Clinical negligence liabilities

At 31 March 2024, £183,759k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Calderdale and Huddersfield NHS Foundation Trust (31 March 2023: £239,254k).

Note 36 Contingent assets and liabilities

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £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 37 Contractual capital commitments

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Property, plant and equipment	5,476	400	5,476	400
Intangible assets	-	-	-	-
Total	**5,476**	**400**	**5,476**	**400**

Note 38 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 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
not later than 1 year	3,184	3,022	3,184	3,022
after 1 year and not later than 5 years	12,735	3,022	12,735	3,022
paid thereafter	3,184	-	3,184	-
Total	**19,102**	**6,044**	**19,102**	**6,044**

This commitment relates to a contract with Oracle 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 39 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 39.1 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 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
Gross PFI, LIFT or other service concession liabilities	**187,710**	**97,705**	**187,710**	**97,705**
Of which liabilities are due				
- not later than one year;	19,650	9,259	19,650	9,259
- later than one year and not later than five years;	79,270	37,176	79,270	37,176
- later than five years.	88,790	51,270	88,790	51,270
Finance charges allocated to future periods	(60,909)	(33,343)	(60,909)	(33,343)
Net PFI, LIFT or other service concession arrangement obligation	**126,801**	**64,362**	**126,801**	**64,362**
- not later than one year;	8,857	3,781	8,857	3,781
- later than one year and not later than five years;	44,331	18,766	44,331	18,766
- later than five years.	73,613	41,815	73,613	41,815

Note 39.2 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 2024	31 March 2023	31 March 2024	31 March 2023
		Restated*		Restated*
	£000	£000	£000	£000
Total future payments committed in respect of the PFI, LIFT or other service concession arrangements	**304,460**	**298,201**	**304,460**	**298,201**
Of which payments are due:				
- not later than one year;	36,156	31,850	36,156	31,850
- later than one year and not later than five years;	144,624	127,398	144,624	127,398
- later than five years.	123,680	138,954	123,680	138,954

* The 22/23 values have been restated to remove estimated future RPI from the values.

Note 39.3 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	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Unitary payment payable to service concession operator	**36,915**	**31,917**	**36,915**	**31,917**
Consisting of:				
- Interest charge	11,488	5,775	11,488	5,775
- Repayment of balance sheet obligation	8,162	3,484	8,162	3,484
- Service element and other charges to operating expenditure	16,763	14,163	16,763	14,163
- Capital lifecycle maintenance	-	-	-	-
- Revenue lifecycle maintenance	502	442	502	442
- Contingent rent	-	8,053	-	8,053
- 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	**36,915**	**31,917**	**36,915**	**31,917**

Note 40 Impact of change in accounting policy for on-SoFP PFI, LIFT and other service concession liabilities -Group and Trust

IFRS 16 liability measurement principles have been applied to PFI, LIFT and other service concession arrangement liabilities from 1 April 2023. When payments for the asset are uplifted for inflation, the imputed lease liability recognised on the SoFP is remeasured to reflect the increase in future payments. Such increases were previously recognised as contingent rent as incurred.

The change in measurement basis has been applied retrospectively without restatement of comparatives and with the cumulative impact on 1 April 2023 recognised in the income and expenditure reserve. The incremental impact of applying the new accounting policy on (a) the allocation of the unitary charge in 2023/24 and (b) the primary statements in 2023/24 is set out in the disclosures below.

Note 40.1 Impact of change in accounting policy on the allocation of unitary payment - group and Trust

	IFRS 16 basis (new basis) 2023/24	IAS 17 basis (old basis) 2023/24	Impact of change 2023/24
	£000	£000	£000
Unitary payment payable to service concession operator	**36,915**	**36,915**	**-**
Consisting of:			
- Interest charge	11,488	5,478	**6,010**
- Repayment of balance sheet obligation	8,162	3,781	**4,381**
- Service element	16,763	16,763	**-**
- Lifecycle maintenance	502	502	**-**
- Contingent rent	-	10,391	**(10,391)**
- Addition to lifecycle prepayment	-	-	**-**

Note 40.2 Impact of change in accounting policy on primary statements

Impact of change in PFI accounting policy on 31 March 2024 Statement of Financial Position:	**£000**
Increase in PFI / LIFT and other service concession liabilities	(66,221)
Decrease in PDC dividend payable / increase in PDC dividend receivable	2,113
Increase in cash and cash equivalents (impact of PDC dividend only)	-
Impact on net assets as at 31 March 2024	**(64,108)**

Impact of change in PFI accounting policy on 2023/24 Statement of Comprehensive Income:	**£000**
PFI liability remeasurement charged to finance costs	(16,062)
Increase in interest arising on PFI liability	(6,010)
Reduction in contingent rent	10,391
Reduction in PDC dividend charge	2,113
Net impact on surplus / (deficit)	**(9,568)**

Impact of change in PFI accounting policy on 2023/24 Statement of Changes in Equity:	**£000**
Adjustment to reserves for the cumulative retrospective impact on 1 April 2023	(54,540)
Net impact on 2023/24 surplus / deficit	(9,568)
Impact on equity as at 31 March 2024	**(64,108)**

Impact of change in PFI accounting policy on 2023/24 Statement of Cash Flows:	**£000**
Increase in cash outflows for capital element of PFI / LIFT	(4,381)
Decrease in cash outflows for financing element of PFI / LIFT	4,381
Decrease in cash outflows for PDC dividend	-
Net impact on cash flows from financing activities	**-**

Note 41 Financial instruments

Note 41.1 Financial risk management

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 2023/24 the Trust has financed its capital expenditure from internally generated funds generated through depreciation charges, within an overall System capital expenditure limit, 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). The deficit plan for 2023/24 necessitated operational cash support. This is financed through the receipt of additional PDC. The Trust is therefore, not exposed to significant liquidity risk.

Market risk

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.

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.

Treasury management 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.

Foreign 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 41.2 Carrying values of financial assets Group

Carrying values of financial assets as at 31 March 2024	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	12,357	-	-	**12,357**
Other investments / financial assets	3,150	-	-	**3,150**
Cash and cash equivalents	27,211	-	-	**27,211**
Total at 31 March 2024	**42,718**	**-**	**-**	**42,718**

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**

Note 41.3 Carrying values of financial assets Trust

Carrying values of financial assets as at 31 March 2024	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	64,996	-	-	**64,996**
Other investments / financial assets	3,150	-	-	**3,150**
Cash and cash equivalents	26,999	-	-	**26,999**
Total at 31 March 2024	**95,145**	**-**	**-**	**95,145**

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**

Note 41.4 Carrying values of financial liabilities - Group

Carrying values of financial liabilities as at 31 March 2024	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	13,367	-	**13,367**
Obligations under leases	20,028	-	**20,028**
Obligations under PFI, LIFT and other service concession contracts	126,801	-	**126,801**
Other borrowings	-	-	**-**
Trade and other payables excluding non financial liabilities	73,941	-	**73,941**
Other financial liabilities	-	-	**-**
Provisions under contract	-	-	**-**
Total at 31 March 2024	**234,137**	**-**	**234,137**

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**

Note 41.5 Carrying values of financial liabilities Trust

Carrying values of financial liabilities as at 31 March 2024	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	13,367	-	**13,367**
Obligations under leases	70,011	-	**70,011**
Obligations under PFI, LIFT and other service concession contracts	126,801	-	**126,801**
Other borrowings	-	-	**-**
Trade and other payables excluding non financial liabilities	73,320	-	**73,320**
Other financial liabilities	-	-	**-**
Provisions under contract	-	-	**-**
Total at 31 March 2024	**283,499**	**-**	**283,499**

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**

Note 41.6 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 2024	31 March 2023	31 March 2024	31 March 2023
	£000	£000	£000	£000
In one year or less	98,132	87,870	104,559	90,297
In more than one year but not more than five years	96,346	52,158	124,806	86,866
In more than five years	101,941	67,606	132,874	106,330
Total	**296,418**	**207,634**	**362,238**	**283,493**

Note 41.7 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 42.2 Corporation tax expense - Group

Group	**2023/24**
	£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	46
Adjustment in respect of previous periods	**(48)**
Total current tax	**(2)**
Deferred tax	
Current year	0
Effects of changes in tax rates	0
Total deferred tax	0
Total per Consolidated Statement of Comprehensive Income	**(2)**

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:

	2023/24
	£000
Surplus/(Deficit) for the year from continuing activities	**(31,840)**
Effective tax charge percentage	19.00%
Tax if effective tax rate charged on surpluses before tax	(6,050)
Effects of	
Surpluses not subject to tax	6,048
Tax charge for the year	**(2)**

The current year tax charge related to the subsidiary Calderdale and Huddersfield Solutions Ltd.

The tax charge for 2022/23 was £0. There was no deferred tax in 2022/23. The tax charge in 2022/23 arose from the surplus reported by Calderdale and Huddersfield Solutions Ltd of £221,000 at a standard UK tax rate of 19%.

Note 42 Losses and special payments - Group and Trust

	2023/24		2022/23	
	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
Fruitless payments and constructive losses	-	-	-	-
Bad debts and claims abandoned	2	66	2	189
Stores losses and damage to property	2	135	2	204
Total losses	**4**	**201**	**7**	**393**
Special payments				
Compensation under court order or legally binding arbitration award	9	24	10	10
Extra-contractual payments	-	-	-	-
Ex-gratia payments	68	139	52	644
Special severance payments	-	-	-	-
Extra-statutory and extra-regulatory payments	-	-	-	-
Total special payments	**77**	**163**	**62**	**654**
Total losses and special payments	**81**	**364**	**69**	**1,047**
Compensation payments received				

Note 43 Gifts

	2023/24		2022/23	
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 44 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	**2023/24**	**2022/23**
	£000	**£000**
Income - NHS Calderdale CCG (demised 01/07/22)	-	47,394
Income -NHS Kirklees CCG (demised 01/07/22)	-	45,424
Income - NHS Bradford Districts CCG (demised 01/07/22)	-	2,956
Income - NHS Wakefield CCG (demised 01/07/22)	-	7,562
Income - West Yorkshire ICB	454,926	313,742
Income - Leeds Teaching Hospitals NHS Trust	1,407	1,399
Income - South West Yorkshire Partnership NHS Foundation Trust	6,549	6,474
Income - Health Education England (Now within NHS England Core)	-	17,744
Income - NHS England Core	20,869	-
Income - NHS Eng- Central Specialised Commisioning Hub	5,863	6,722
Income - Other WGA	47,662	62,135
Income - Total with WGA organisations	**537,276**	**511,552**
Charitable Funds	390	364
Income - Total	**537,666**	**511,916**
Expenditure - Bradford Teaching Hospitals NHS Foundation Trust	958	696
Expenditure - Leeds Teaching Hospitals NHS Trust	4,619	4,310
Expenditure - NHS Pension Scheme	46,472	42,805
Expenditure - NHS Resolution	16,200	16,698
Expenditure - HMRC	30,902	29,431
Expenditure - Other WGA	5,767	6,779
Expenditure - Total with WGA organisations	**104,918**	**100,719**
Joint Ventures	1,572	1,572
Expenditure - Total	**106,490**	**102,291**

Related party balances - WGA organisations	**2023/24**	**2022/23**
	£000	**£000**
Receivables - West Yorkshire ICB	2,107	3,786
Receivables - NHS England	1,203	11,780
Receivables - HM Revenue & Customs - VAT	3,746	2,222
Receivables - Other WGA	2,693	7,676
Charitable Funds	652	626
Receivables - Total with WGA organisations	**10,401**	**26,090**
Payables - NHS Pension Scheme	4,554	4,132
Payables - HMRC	8,054	6,967
Payables - Other WGA	2,428	3,269
Payables - Total with WGA organisations	**15,036**	**14,368**

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. The following Board Members have declared the following interest or parties related to them that the Foundation Trust has had transactions with during the 2023/24.

Transactions between the subsidiary members of the Group are not required to be disclosed as these transactions are fully eliminated on consolidation.

G Boothby ~ Director of Finance - Director of Pennine Property Partnership LLP. Finance Lead for Kirklees.

N Broadbent ~ Non Exec Director - Vice Chair of the Audit Yorkshire Board.

L Rudge ~ Chief Nurse - Member of University of Huddersfield / CHFT Executive Partnership Group.

T Busby ~ Non Exec Director. Director & Chair of Calderdale & Huddersfield Solutions Ltd. Director and CFO of Rosemount Pharmaceuticals.

Jo- Anne Wass ~ Non Exec Director. Director of Health Partnerships at the University of Leeds.

The Foundation Trust had expenditure in 2023/24 with Pennine Property Partnership LLP £1,572,714, Kirklees Council £887,944 - Rosemount Pharmaceuticals £9,465, Audit Yorkshire £151,871 and University of Huddersfield £13,144 - University of Leeds £69,573. In 2022/23 with Pennine Property Partnership LLP £1,571,568, Kirklees Council £932,391 - Rosemount Pharmaceuticals £6,901- Audit Yorkshire £151,340 - University of Huddersfield £6,622 and University of Leeds £9,486.

The Foundation Trust had Income 2023/24 from Pennine Property Partnership LLP £1,051,925, Kirklees Council £50,394 - University of Huddersfield £167,488 and University of Leeds £8,950. In 2022/23 with Pennine Property Partnership LLP £709,056, Kirklees Council £126,481 - University of Huddersfield £171,065 and University of Leeds £54,274.

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