

AGENDA

**A joint meeting for the NLaG Council of Governors (CoG) Annual Members' Meeting and the HUTH Annual General Meeting
to be held on Wednesday, 14 October 2026 at 14:30 to 17:00 hours
virtually via MS Teams**

For the purpose of transacting the business set out below:

No.	Agenda item	Format	Purpose	Time
1. CORE BUSINESS ITEMS				
1.1	Welcome and Apologies for Absence Alan Downey, Group Chair	Verbal	Information	14:30
1.2	Staff Charter and Values Alan Downey, Group Chair	Attached	Information	
1.3	Declarations of Interest Alan Downey, Group Chair	Verbal	Information	
1.4	To receive the approved minutes from the previous meeting held on 22 October 2025 Alan Downey, Group Chair	CoG(26)081 Attached	Information	
1.5	Urgent Matters Arising Alan Downey, Group Chair	Verbal	Information	
2. ANNUAL REPORTS AND ACCOUNTS				
2.1	Overview of the Annual Reports 2025/26 and Priorities for the Future (for NLaG & HUTH) Lyn Simpson, Group Chief Executive	CoG(26)082 & 83 To follow	Information	14:35
2.2	Financial Report for 2025/26 (for NLaG & HUTH) Emma Sayner, Group Chief Financial Officer	As above	Information	15:00
2.2.1	Annual External Audit Reports for 2025/26 a) NLaG - Brian Clerkin, Director - Sumer Audit b) HUTH – Nicola Hallas, Director - Forvis Mazars	CoG(26)084 Attached CoG(26)085 Attached	Information	15:20
BREAK – 15:30 – 15:40 hours				
3. SERVICE DEVELOPMENTS				
3.1	Neighbourhood Health Provision Helen Phillips, Director of Commissioning, Partnership and Engagement - Northern Lincolnshire Adam Johnston, HCP Programme Manager, Navigo Laura Sherburn, National Neighbourhood Health Implementation Programme Dr Ekta Elston, GP, North East Lincolnshire Health and Care Partnership and NLaG Associate Non-Executive Director	CoG(26)086 To Follow	Information	15:40
3.2	Implementation of Decision to Dissolve the Humber Health Partnership Alan Downey, Group Chair	Verbal	Information	16:05

4. OTHER				
4.1	Questions to the Board of Directors Alan Downey, Group Chair	Verbal	Information	16:30
4.2	Items for Information / To Note (as per Appendix A) Alan Downey, Group Chair	Attached	Information	16:45
4.3	Any Other Urgent Business Alan Downey, Group Chair	Verbal	Information	16:50
5. DATES OF THE NEXT MEETINGS				
5.1	The next CoG meetings will be held on: Private CoG meeting on Wednesday 14 October at 17:00 – 17:15 hours to be held virtually via MS Teams CoG Business meeting on Wednesday, 4 November 2026 at 14:00 - 17:00 hours In the Main Boardroom at Diana, Princess of Wales Hospital, Grimsby, DN33 2BA The next Trust Boards-in-Common meeting will be held on: Thursday, 12 November 2026 at 09:00 – 17:00 hours In the Main Boardroom at Diana, Princess of Wales Hospital, Grimsby, DN33 2BA			

KEY:

HUTH – Hull University Teaching Hospitals NHS Trust

NLaG - Northern Lincolnshire & Goole NHS Foundation Trust

APPENDIX A

Listed below is a schedule of documents circulated to all CoG members for information.

The Council has previously agreed that these items will be included within the CoG papers for information.

4.3.	Items for Information		
4.3.1	Acronyms & Glossary of Terms	Alison Hurley, Group Deputy Director of Assurance	CoG(26)087 Attached

PROTOCOL FOR CONDUCT OF COUNCIL OF GOVERNOR BUSINESS

- **Members should contact the Chair** as soon as an actual or potential conflict is identified.
Definition of interests - A set of circumstances by which a reasonable person would consider that an individual's ability to apply judgement or act, in the context of delivering, commissioning, or assuring taxpayer funded health and care services is, or could be, impaired or influenced by another interest they hold. Source: NHSE - Managing Conflicts of Interest in the NHS
- In accordance with Standing Order 2.4.3 (at Annex 6 of the Trust Constitution), any Governor wishing to submit an agenda item must notify the Chair's Office in writing at least **10 clear days prior to the meeting at which it is to be considered**. Requests made less than 10 clear days before a meeting may be included on the agenda at the discretion of the Chair.
- Governors are asked to raise any questions on which they require information or clarification in advance of meetings. This will allow time for the information to be gathered and an appropriate response provided.


Humber Health
 Partnership

Staff charter

COMPASSION	HONESTY	RESPECT	TEAMWORK
Put the safety and care of patients and colleagues at the heart of everything you do	Take responsibility for your actions, decisions and behaviours	Trust and appreciate your colleagues - say thank you and well done	Meet regularly as a whole team , discuss goals, actions and ideas for improvement. Commit to being good team members
Listen to your colleagues and patients, understand, empathise and take action to help	Report concerns about safety, quality and negative behaviours as quickly as possible	Talk to everyone in a respectful and polite manner and listen when others want to speak	Include all colleagues in key discussions about the team or service
Treat everyone with kindness and support those who need assistance or guidance	Communicate constantly and clearly at all times; create and respond to a constant loop of honest feedback	Understand and appreciate the perspectives, choices and beliefs of others and never discriminate against anyone	Tackle poor behaviours as they arise
Do the right thing, even if this is more difficult to do	Be open about mistakes, apologise, learn and improve	Respect and use each others' strengths; act respectfully by giving, receiving and acting on constructive feedback	Agree high professional standards as a team; give yourselves time to reflect on how to constantly improve

JOINT NLaG COUNCIL OF GOVERNORS ANNUAL MEMBERS' MEETING & HUTH ANNUAL GENERAL MEETING

**Minutes of the meeting held on Wednesday, 22 October 2025
at 14:30 to 17:00 hours via MS Teams Live**

For the purpose of transacting the business set out below:

Present:

Core Members:

Murray Macdonald	Interim Group Chair
Ahmed Aftab	Staff Governor
Kevin Allen	Public Governor
Paula Ashcroft	Public Governor
Diana Barnes	Public Governor
Jeremy Baskett	Public Governor
Mike Bateson	Public Governor
Cllr Paul Henderson	Stakeholder Governor
Brent Huntington	Public Governor
David James	Public Governor
Corrin Manaley	Staff Governor
Rob Pickersgill	Deputy Lead Governor
Ian Reekie	Lead Governor
Dr Sandeep Saxena	Staff Governor
Dr Gorajala Vijay	Public Governor
Jackie Weavill	Staff Governor

Executive & Non-Executive Directors, Guest Speakers and Production:

Dr Faisel Baig	GP & Medical Director for Primary Care – NHS England - North East & Yorkshire
Adrian Beddow	Associate Director of Communications & Engagement
Julie Beilby	Non-Executive Director
Brian Clerkin	Director, Sumer AuditCo NI Ltd
James Collins	Director, Forvis-Mazars LLP
Tony Curry	Non-Executive Director
Cristhine De Castro	Deputy Ward Manager (Ward 5)
Tegan Grey	Clinical Sister (Ward 5)
Andy Haywood	Group Chief Strategy, Partnerships & Digital Officer
Myles Howell	Group Director of Communications
Alison Hurley	Deputy Director of Assurance
Veronica Moya Del Saz	Ward Manager (Ward 5)
Simon Nearney	Group Chief People Officer
Sue Liburd	Non-Executive Director
Debbie Lowther-Dand	Care Navigator (Ward 5)
Gill Ponder	Non-Executive Director
Emma Sayner	Group Chief Financial Officer
David Sharif	Group Director of Assurance
Lyn Simpson	Interim Group Chief Executive
Rebecca Thompson	Deputy Director of Assurance

Dr Kate Wood

Group Chief Medical Officer

Simon Leonard

Communications Assistant (Teams Live Producer)

Suzanne MacLennan

Corporate Governance Officer (minutes)

Attendees:

Jennifer Allen, Rebecca Atkinson, Jennifer Clarke, David Cuckson, Marian Davison, Tega Eghagha, Adam Foster, David & Carol Hughes, Rachel Johnson, Jasmine Lee, John Palmer, Katrina Vorley, Mike Waites, Carol Wattam and Carl Wheatley.

KEY

HUTH - Hull University Teaching Hospitals NHS Trust

NLaG – Northern Lincolnshire & Goole NHS Foundation Trust

1. CORE BUSINESS ITEMS

1.1 Welcome and Apologies for Absence

The Interim Group Chair, Murray Macdonald, welcomed those present to the first joint NLaG Council of Governors (CoG) Annual Members' Meeting (AMM) and HUTH Annual General Meeting (AGM) which was held virtually via Microsoft Teams Live. Those present were advised the meeting would be recorded and available to view on the websites of both Trusts. Murray Macdonald paid tribute to Sean Lyons, the former Group Chair, who had recently resigned and expressed sincere thanks for his leadership and guidance through the formation of Humber Health Partnership (HHP). An overview of the agenda was provided which outlined the focus of the meeting and notable key speakers. The ability to submit questions via the question and answer (Q&A) facility was noted, with confirmation that these would be addressed during the meeting where possible. Any questions not provided with a response during the meeting would be followed up after the meeting and all questions and answers would be published on the websites following the meeting.

Alison Hurley provided details of apologies for absence for Public Governors' Wendy Lawtey and Clare Woodard and Stakeholder Governor, Cllr Linda Bayram.

Apologies were also received for Amanda Stanford (Group Chief Nurse), Sarah Tedford (Interim Group Chief Delivery Officer) and David Sulch (Non-Executive Director).

It was noted that Dr Faisal Baig would be joining the meeting at 16:30 hours for agenda item 3.2

1.2 Declarations of Interest

No declarations of interests were received in respect of any of the agenda items.

1.3 a - To receive the approved minutes of the previous NLaG Council of Governors (CoG) Annual Members' Meeting (AMM) held on 12 September 2024

The minutes of the NLaG CoG AMM held on the 12 September 2024 were received and accepted for information (previously approved at the CoG Business meeting on 31 October 2024).

b - To receive the approved minutes of the previous HUTH Annual General Meeting (AGM) held on 16 October 2024

The minutes of the HUTH AGM held on the 16 October 2024 were received and accepted for information (previously approved at the Trust Boards-in-Common meeting on 12 December 2024).

1.4 Urgent Matters Arising

No urgent matters arising were received.

2. ANNUAL REPORTS AND ACCOUNTS

2.1 Overview of the Annual Reports 2024/25 and Priorities for the Future (for NLaG & HUTH)

Lyn Simpson provided an overview of 2024/2025 and key priorities for 2025/2026. The presentation included a timeline of recent and current national events, the Secretary of State's key messages, national priorities for the NHS in the rest of 2025/26, a year of transition for NLaG and HUTH, Group performance and finances, the National Oversight Framework and the Group Strategy. The presentation concluded with key priorities for 2025/26 along with a summary of Lyn Simpson's reflections.

Lyn Simpson echoed the gratitude to the former Group Chair and additionally to Amanda Stanford, Group Chief Nurse, for acting as Group Chief Executive earlier in the year.

During the presentation Lyn Simpson reported and reiterated that the Group were committed to keeping Goole & District Hospital open.

Murray Macdonald agreed that the focus over the next six months was to listen to the patients and staff alongside working with clinicians to drive the required improvements to ensure that the best quality patient care was provided.

Questions were welcomed and none were received. Murray Macdonald encouraged those present to submit questions using the Q&A function.

2.2 Financial Report for 2024/25 (for NLaG & HUTH)

Emma Sayner highlighted that this section of the meeting would cover the statutory responsibility of the NLaG CoG AMM and HUTH AGM which was to report on the financial accounts for each Trust for 2024/25. It was confirmed that the review of each Trust would be delivered separately as they remained two sovereign organisations.

Emma Sayner's presentation covered the external auditors report, delivery of the financial control totals, financial regime, the source of funding, how the money was spent, investments, balance sheet strengths, borrowing position and looking ahead to 2025/26 which included the underlying financial position for each Trust. The presentation concluded with the key financial risks for HHP.

Murray Macdonald advised that an anonymous question had been submitted which enquired whether emails could be sent privately instead of raising a question in the meeting. It was suggested that any such questions be submitted to the Communications Teams via nlg-tr.comms@nhs.net.

Cllr Paul Henderson queried whether there was a risk of funding being diverted from HUTH to NLaG to cover the cost of the capital programme. Emma Sayner confirmed that the use of resources is specific to the Trust in which it was allocated and would not be within the regulations to transfer between Trusts. It was reported that NHS England (NHSE) operates the capital programme at a national level, and along with the Integrated Care Board (ICB) manage resources between organisations. The external audit companies for each Trust monitor the allocations and how it was spent.

Brent Huntington wondered when the funding for the Community Diagnostic Centres (CDC) was due to expire. Emma Sayner reported there were two funding streams for the CDCs, the capital allocation to purchase and build the assets and a revenue stream which had been confirmed for 2025/26. Confirmation of the settlement and allocation for 2026/27 onwards remained outstanding although it was anticipated it would remain the same as 2025/26.

2.2.1 Annual External Audit Reports for 2024/25

a) Sumer AuditCo NI Limited for NLaG

Murray Macdonald introduced Brian Clerkin, Director of Sumer AuditCo NI Limited to the meeting.

Brian Clerkin explained that this was the third year of Sumer AuditCo NI Limited auditing NLaG's financial statements. A summary of the audit report was provided and five key points were highlighted:

- The audit opinion issued on 24 June 2025 was in line with agreed timelines
- The audit process went well
- There was an unqualified audit opinion on the financial statements, which means that Sumer AuditCo NI Limited were happy the financial statements show a true and fair view of the expenditure and of the assets and liabilities at 31 March 2025
- The Value for Money (VFM) report had not identified any significant weaknesses
- It was not considered necessary to use their auditor powers to report on other matters.

Brian Clerkin expressed thanks to Emma Sayner and the Finance team for ensuring the process was well supported and effective.

b) Forvis Mazars for HUTH

James Collins, Director of Forvis Mazars was introduced to the meeting. A summary of the audit report was provided and four key points were highlighted:

- The audit opinion issued on 26 June 2025 was in line with agreed timelines

- An unqualified audit opinion was given on the financial statements
- In relation to Value for Money (VFM, significant weaknesses identified were:
 - financial sustainability in relation to the underlying deficit, Cost Improvement Plan (CIP), reliance on non-recurrent savings and deficit funding
 - Care Quality Commission (CQC) inspection was rated as inadequate for the criteria in relation to whether services were safe.

Murray Macdonald thanked both Brian Clerkin & James Collins for their reports and presentations and welcomed any questions. None were received.

2.3 Governor Elections

Alison Hurley provided an update regarding the current Governor annual elections and provided details of the seven seats available within the four public constituencies. It was reported that voting was open for Goole and Howdenshire and North Lincolnshire and would remain open until 17:00 hours on 13 November 2025. Results had been confirmed for North East Lincolnshire with an uncontested election where all three vacant seats had been filled. Unfortunately, there would be two vacant seats for East & West Lindsey as no nominations had been received. Alison Hurley confirmed the final results of the elections would be declared and published on 14 November 2025 when all new Governors terms of office would commence.

Murray Macdonald highlighted the importance of the Governor role and encouraged members to vote where applicable to ensure the Trust was well represented by its constituencies.

A break took place at 15:48 hours and the meeting resumed at 16:02 hours.

3. SERVICE DEVELOPMENTS

3.1 Scunthorpe General Hospital (SGH): Ward 5 Flow Project

Murray Macdonald introduced Veronica Moya Del Saz, Ward 5 Manager to the meeting.

Veronica Moya Del Saz highlighted that Ward 5 at SGH was an acute short stay ward and introduced the other team members who would be delivering the presentation, Cristhine De Castro the Deputy Ward Manager, Debbie Lowther-Dand the Care Navigator and Tegan Grey the Clinical Sister. The presentation covered how Ward 5 ensured timely patient flow was conducted by gathering patient information, pre-planning, prioritising, communication and supporting the team. It was highlighted that three Board rounds took place throughout each day and planning for these included completion of a Discharge to Access (D2A) social assessment for all patients on admission. The remainder of the presentation covered the Flow Campaign, the use of a safe discharge board and the SHOP model template (S – Sick patients, H – Home patient, O – Other patient & P – Plan) for patient flow. The team highlighted that all staff within Ward 5 contributed to ensure effective patient flow and they were very proud of their achievements.

Murray Macdonald thanked the team for their work and noted it was encouraging to see the excellent teamwork to deliver such great results and improve the process.

Marian Davison raised a query with regards to the re-admission numbers and whether the Occupational Therapy (OT) and Safeguarding teams were involved in the process. Veronica Moya Del Saz reported that from July 2024 there were only 18.4% of patients who had been re-admitted. It was confirmed that OT were included in the daily Board rounds where the need was identified and assessments were completed in advance before discharge. Similarly, the Safeguarding teams were involved where needed if concerns were raised, for example if a patient lived alone or repeatedly had falls.

Murray Macdonald commended the partnership working displayed and the learning opportunity available from the project.

Veronica Moya Del Saz, Cristhine De Castro, Debbie Lowther-Dand and Tegan Grey left the meeting and Dr Faisal Baig joined the meeting at 16:26 hours

Murray Macdonald reminded attendees that any questions not responded to during the meeting would be provided with an answer after the meeting.

Cllr Paul Henderson commented that the presentation from the SGH Ward 5 team was superb.

3.2 **Neighbourhood Health**

Murray Macdonald introduced, Dr Faisal Baig, GP & Medical Director for Primary Care, NHS England for North East & Yorkshire to the meeting.

Dr Faisal Baig delivered the Neighbourhood Health presentation which covered the following:

- 10 Year Health Plan for England including the three shifts:
 - Hospital to Community Care
 - Analogue to Digital Transformation
 - Sickness to Prevention Focus
- What is Neighbourhood Health and why Neighbourhood Health?
- Examples of Neighbourhood teams and projects from our region
- The National Neighbourhood Health Implementation Programme (NNHIP) – a large-scale change programme
- North East & Yorkshire Regional Governance
- Next steps
- Neighbourhood working
- A patient story about Francine and improving the life of our patients.

Murray Macdonald noted the very clear message that all patients want to be treated as an individual, as close to home as possible and receive the best quality of care available.

Murray Macdonald queried what the two Trusts working together as one partnership could do to move the Neighbourhood Health agenda forward. Dr

Faisel Baig highlighted the primary and secondary care interface, to free up capacity and ensure colleagues are able to lead interface forums. Some of this work was already underway although prioritisation was required. Job plans which moved people into their respective neighbourhoods together with building relationships between primary and secondary care to embrace a different way of care which affected everyone were key elements.

Murray Macdonald thanked Dr Faisel Baig.

4. OTHER

4.1 Questions to the Board of Directors

Questions were being submitted and responded to throughout the meeting for publication on the website of both Trusts.

4.2 Reflection of Format for Future Annual Members' Meetings

Murray Macdonald welcomed feedback on the first joint NLaG CoG AMM and HUTH AGM format using Microsoft Teams Live which had been utilised to allow easier access for members and the public to join the meeting. None were received. Any comments or suggestions following the meeting were requested to be directed to the Foundation Trust Office (nlg-tr.FoundationTrustOffice@nhs.net).

4.3 Items for Information / To Note

The Acronyms and Glossary of Terms were noted at Appendix A.

4.4 Any other Urgent Business

No items were raised within any other urgent business.

5. DATE AND TIME OF THE NEXT MEETING

5.1 Date and Time of the next Council of Governors meeting:

The next CoG Business Meeting will be held on:

Wednesday, 5 November 2025 at 14:00 - 17:00 hours
In the Chamber, University Campus North Lincolnshire (UCNL), Ashby Road, Scunthorpe, DN16 1BU

The next Group Trust Boards-in-Common meeting will be held on:

Thursday, 11 December 2025 at 09:00 – 17:00 hours
In the Boardroom at Diana, Princess of Wales Hospital, Grimsby, DN33 2BA

The Interim Group Chair thanked the Foundation Trust Office and Communications Team for the event along with everyone for attending and closed the meeting at 16:51 hours.

**NLaG CoG Cumulative Record of Governor's / Executive's and NED Attendance
2025/2026 - Public**

Name	Possible	Actual	Name	Possible	Actual
Ahmed Aftab	4	3	Wendy Lawtey	4	3
Kevin Allen	4	4	Corrin Manaley	4	4
Paula Ashcroft	4	1	Emma Munday	4	2
Diana Barnes	4	4	Rob Pickersgill	4	4
Jeremy Baskett	4	3	Ian Reekie	4	4
Mike Bateson	4	4	Caroline Ridgway	4	2
Cllr Linda Bayram	3	2	Dr Sandeep Saxena	4	3
Cllr Paul Henderson	4	2	Dr Gorajala Vijay	4	3
Cllr David Howard	1	0	Clare Woodard	4	3
Brent Huntington	4	4	Jackie Weavill	4	4
David James	4	4			

Name	Possible	Actual	Name	Possible	Actual
Andy Haywood	1	1	David Sharif	4	4
Jonathan Lofthouse	0	0	Lyn Simpson	2	2
Ivan McConnell	2	2	Amanda Stanford	3	1
Simon Nearney	3	3	Sarah Tedford	3	0
Emma Sayner	3	3	Dr Kate Wood	3	3

Name	Possible	Actual	Name	Possible	Actual
Julie Beilby	4	4	Sean Lyons	3	3
Tony Curry	1	1	Murray Macdonald	4	3
Linda Jackson	3	2	Simon Parkes	4	2
Sue Liburd	4	4	Gill Ponder	4	4

**Joint NLaG Council of Governors Annual Members' Meeting
& HUTH Annual General Meeting**

Agenda Item No: CoG(26)084

Name of the Meeting	Joint NLaG Council of Governors Annual Members' Meeting & HUTH Annual General Meeting	
Date of the Meeting	14 October 2026	
Director Lead		
Contact Officer/Author	Brian Clerkin, Director (Sumer Audit)	
Title of the Report	NLaG Annual Auditor's Report 2025/2026	
Executive Summary	This Auditor's Annual Report provides a summary of the key issues arising from our audit of Northern Lincolnshire and Goole NHS Foundation Trust (the 'Trust') for the year ended 31 March 2026. Financial statements We issued an unqualified opinion on the Trust's financial statements on 24 June 2026. This means that we consider that the financial statements give a true and fair view of the financial position of the Trust and its expenditure and income for the year. Value for money We have noted a significant weakness in relation to Financial sustainability in respect of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources having regard to the specified criteria in the Code. Though the Trust has financial reporting and oversight arrangements in place through Board and committee structures, recent reviews undertaken indicate and highlight opportunities to further improve these arrangements to deliver a trajectory for financial sustainability. Other reporting We did not consider it necessary to use our auditor powers to report on other matters.	
Background Information and/or Supporting Document(s) (if applicable)		
Prior Approval Process	Audit, Risk & Governance Committees-in-Common on 18 June 2026	
Financial implication(s) (if applicable)		
Implications for equality, diversity and inclusion, including health inequalities (if applicable)		
Recommended action(s) required	☐ Approval ☐ Discussion ☒ Assurance ☒ Information ☐ Review ☐ Other – please detail below:	



Northern Lincolnshire and Goole NHS Foundation Trust

Auditors Annual Report: Year ended 31 March 2026

Draft issued on 16 June 2026

Presented to the Audit, Risk and Governance Committee-in-Common on 18 June 2026

Final version issued on 24 June 2026

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1. Executive summary

This Auditor's Annual Report provides a summary of the key issues arising from our audit of Northern Lincolnshire and Goole NHS Foundation Trust (the 'Trust') for the year ended 31 March 2026

Financial statements

We issued an unqualified opinion on the Trust's financial statements on 24 June 2026.

This means that we consider that the financial statements give a true and fair view of the financial position of the Trust and its expenditure and income for the year.

Value for money

We have noted that a significant weakness in relation to Financial sustainability in respect of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources having regard to the specified criteria in the Code. Though the Trust has financial reporting and oversight arrangements in place through Board and committee structures, recent reviews undertaken indicate and highlight opportunities to further improve these arrangements to deliver a trajectory for financial sustainability.

Other reporting

We did not consider it necessary to use our auditor powers to report on other matters.

2. Purpose and summary

Purpose of the Auditor's Annual Report

This Auditor's Annual Report summarises the key issues arising from the work that we have carried out in respect of the year ended 31 March 2026.

It is addressed to the Trust but is also intended to communicate the key findings we have identified to key external stakeholders and members of the public.

Responsibilities of the Trust

It is the responsibility of the Trust to ensure that proper arrangements are in place for the conduct of its business and that public money is safeguarded and properly accounted for.

The Trust is also responsible for preparing and publishing its financial statements, annual report and governance statement.

Responsibilities of auditors

Our responsibility is to plan and carry out an audit that meets the requirements of the National Audit Office's (NAO's) Code of Audit Practice – November 2024 (the 'Code').

Under the Code, we are required to review and report on:

- Whether the financial statements give a true and fair view of the financial position of the Trust and of its income and expenditure for the year and have been properly prepared in accordance with the relevant legislation;
- Whether the other information published together with the financial statements is consistent with the financial statements;
- Whether the auditable parts of the remuneration and staff report are properly prepared;
- Whether the governance statement complies with the guidance issued;
- Whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources; and
- Where appropriate, make statutory recommendations, refer matters to the Secretary of State or issue a Public Interest Report.

Disclaimer

The contents of this report relate only to those matters which we are required to report under the NAO Code of Audit Practice (November 2024). We do not accept any responsibility if this report is used for any other purpose or by any other party other than the Trust.

3. Audit of the financial statements

Audit conclusion

We issued an unqualified opinion on the Trust's financial statements on 24 June 2026.

This means that we consider that the financial statements give a true and fair view of the financial position and its expenditure and income for the year.

Identification of control weaknesses

We did not identify any significant control deficiencies during the audit of the financial statements which have a significant impact on the Trust; however we note that the Trust's VFM arrangements around financial sustainability require improvement, reflecting the ongoing financial challenges and the need to continue delivering recurrent savings and financial recovery actions.

Audit differences

We did not identify any misstatements above our clearly trivial threshold that required an adjustment to the financial statements. We do note however that a number of disclosure adjustments were made as part of the audit process.

4. Value for Money (VfM)

Scope

We are required to review and report on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where we identify significant weaknesses in these arrangements, we are required to report this in the auditor's report included in the financial statements and to make recommendations for improvement in the Auditor's Annual Report.

Specified criteria

The NAO has issued guidance for auditors to report against three specified reporting criteria:

- Financial sustainability - planning and managing resources to ensure the Trust can continue to deliver its services;
- Governance - informed decisions and properly managing risks; and
- Improving economy, efficiency and effectiveness – using information about costs and performance to improve the way the Trust manages and delivers its services.

The NAO guidance also includes a number of further areas for review within each criteria to allow the auditor to assess those arrangements.

Risk assessment

Our risk assessment has not identified any areas of potential significant weakness; other than the financial challenges facing the Trust throughout 2025/26.

Audit conclusion

We have identified significant weaknesses in the Trust's arrangements relating to financial sustainability.

We had no matters to report by exception in the audit report on the financial statements. We also have no matters we plan to report in our closing audit certificate.

5. Financial Sustainability

Auditor's commentary on arrangements

The following areas have been considered:

- How significant financial pressures relevant to short and medium-term plans are identified and built into plans;
- Plans to bridge funding gaps and to identify achievable savings;
- Whether financial plans support the sustainable delivery of services in accordance with strategic priorities;
- The consistency of financial plans with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- Identification and management of risks to financial resilience e.g. unplanned changes in demand, including the challenge of assumptions underlying its plans.

Findings

Surplus / deficit calculation

From our audit of the NLAG Annual Report and Accounts, we have reviewed the calculations in support of the surplus / deficit calculation based upon the Trusts operating activities (including both income and expenditure).

The Trust reported a deficit of £29.582 million (including Charitable Funds) in its Statement of Comprehensive Income for 2025/26 and its adjusted financial performance on a control total basis was a deficit of £14.505 million. This compares to a deficit of £13.239 million and an adjusted performance deficit of £0.001 million in 2024/25.

The Trust delivered £46.1m of savings in 2025-26 by way of a Cost Improvement Programme (CIP) against a target of £61.7m, £15.5m behind of the plan. Particular pressures were encountered in relation to pay costs which were £5.6m over budget, being a combination of £8.1m of unplanned

pressures in relation to pay awards and other savings of £2.5m. In relation to non-pay cost, non-pay savings of £5.2m were identified but this was offset by unidentified costs of £15m leaving an overall overspend on non-pay costs of £9.8m.

Financial planning

The Trust had prepared a 2025/26 financial plan in accordance with the National Health Service Act 2006 (as amended by the Health and Care Act 2022) which required NLAG and the other bodies within the Integrated Care System (ICS) to prepare a financial plan before the start of the financial year.

The purpose of the plan is to demonstrate how the ICS intends to arrange and provide NHS services was to meet the needs of everyone within Northern Lincolnshire and Goole.

For 2025-26, NLAG initially forecast a surplus position of £17.9m. Plans were updated and amended throughout the course of the year with discussions documented. At the year end, the final PFR submission noted a deficit of £29.1 million. During our review of the Performance Estates and Finance Committee minutes we noted a clear focus and work in relation to meeting the plans set, albeit that this was ultimately unsuccessful.

Finance reporting

The Trust prepares a finance report, which we have observed is included within the Performance Estates and Finance Committee papers. The report includes overall monthly income and expenditure, a balance sheet summary, a monthly cash flow summary, and a detailed analysis of agency expenditure analysed by directorate. A summary finance report is presented to the Board as part of Performance Estates and Finance Committee Summary presented at each Board meeting. We note that we met with the Performance Estates and Finance Committee Chair to discuss the documentation obtained as part of our VFM work.

Board Assurance Framework

The Trust's Board Assurance Framework (BAF) includes a number of high rated risks including: timely access to care; estates, infrastructure and equipment; workforce; and finance targets.

Risks are regularly monitored by the Board via the BAF, which is a standing item on the agendas of these meetings. The BAF clearly links each risk to the strategic objectives of the Trust and includes appropriate details (including mitigating controls, further controls needed and gaps in assurance).

Saving requirements

In 2025/26 a savings requirement of £61.7 million was identified. Actual savings achieved were £46.1 million, however only £22.1 million of this was delivered recurrently, with the balance coming from non-recurrent sources.

Forward planning

The Trust's 2026/27 Financial Plan includes the need to address a non-recurrent savings requirement of £10.5 million. In addition, a recurrent £30.2 million of savings are included in the plan to meet the 2026/27 efficiency requirement giving a total savings requirement of £40.7 million for 2026/27 with the unidentified amounting to £10.6m and the identified amounting to £30.2m. This will pose a very significant challenge to the Trust during 2026/27 against the background of the performance achieved in 2025/26 and the Trust's current operating environment. Multi-year financial planning is not yet a fully developed component of the financial sustainability environment within the Trust, with the focus being primarily on annual planning.

Monitoring saving requirements

Saving requirements are monitored monthly through the Performance Estates and Finance Committee. Updates are provided by the Group Chief Financial Officer and planned and actual savings are reported to the Performance Estates and Finance Committee each month with the wider financial position, with any actions or further assurances requested taken forward as necessary.

The Trust was placed into NHS England's National Recovery Support programme at Segment 5 (NFO5). This designation reflected NHS England's assessment of the Trust's performance and organisational challenges and resulted in an increased level of oversight, assurance and regulatory engagement. The enhanced oversight arrangements included strengthened performance monitoring, regular engagement with NHS England, and the requirement to deliver agreed improvement and recovery plans.

The Trust has established an Integrated Improvement Plan approach. Improvement activity is being coordinated through governance routes. All actions are monitored through the governance structure and some of the arrangements in relation to this are still developing and are not yet fully operational.

Conclusion

In our view, the Trust has financial reporting and oversight arrangements through Board and committee structures. However, the Trust is in National Oversight Framework (NOF) Segment 5 and faces the increasing recurrent deficit. Together with the pressures within the savings plan for 2026/27, it indicates a significant weakness insofar as existing arrangements have not yet delivered sufficient financial sustainability and this is an area which requires improvement. We have made the following recommendations for improvement.

Recommendation 1 – Integrated Improvement Plan

Management should ensure that the Integrated Improvement Plan is fully operational, with clear actions, milestones, named leads and timescales, so that it supports measurable improvement in the Trust's underlying financial position.

Recommendation 2 – Board and Committee oversight

Management should continue to strengthen Board and Performance, Estates and Finance Committee oversight of financial recovery through clearer

reporting of savings delivery, slippage, forecast outturn, corrective actions and accountabilities.

Recommendation 3 – NFO Segment 5

Management should ensure that the Trust's response to NHS England's National Recovery Support / NOF Segment 5 requirements is translated into a clear, deliverable recovery programmed with agreed milestones, clear executive ownership, regular reporting to the Board and relevant committees, and timely escalation where recovery actions are not being delivered.

6. Governance

Auditor's commentary on arrangements

The following areas have been considered:

- Risks are assessed and monitored to gain assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud.
- The annual budget setting process is appropriate.
- Effective systems and processes are in place to ensure budgetary control, support statutory financial reporting requirements and ensure corrective action is taken where needed.
- The Trust makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency.
- The Trust monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour.

Findings

Corporate risk register

As part of our audit of the Annual Report and Accounts, we reviewed the Corporate Risk Register. Periodic updates were provided throughout the year at the Audit, Risk and Governance Committees-in-Common meetings.

The risks identified by the Trust were effectively communicated at Board level and were monitored throughout the year via the processes highlighted during our discussions with management throughout the audit.

From our review of the minutes of the Audit, Risk and Governance Committees-in-Common meetings, we are satisfied that the Committee has sufficient oversight of the risks, and the processes for managing risks through their review of the Board Assurance Framework.

Board Assurance Framework

Risks are regularly monitored by the Board via the BAF, which is a standing item on the agendas of these meetings. The BAF clearly links each risk to the strategic objectives of the Trust and includes appropriate details (including mitigating controls, further controls needed and gaps in assurance).

The BAF includes a risk that the Group does not achieve delivery of the in-year financial plan or manage the underlying position appropriately. The key controls in relation to this risk included:

- Operational and Financial Plan 2025/26
- Group Executive to Triumvirate Performance Review meetings
- NHSE/ICS engagement
- Group Counter Fraud and Internal Audit Plans
- Group Budgetary Control System.

We note that the Trust's risk appetite sets the context for its management of risk and forms the basis of the Trust's Board Assurance Framework. The Trust's risk appetite can be broadly explained as follows:

- For risks threatening the safety of the quality of care provided – low (4 to 6)
- For risks where there is the potential for positive gains in the standards of service provided – moderate (8 to 12)
- For risks where building collaborative partnerships can create new ways of offering services to patients – moderate (8 to 12)

Counter fraud function

The Trust's Local Counter Fraud Specialist prepares a programme of proactive work annually. This is reviewed by the Audit, Risk and Governance Committees-in-Common following approval by the Group Chief Financial Officer. Updates on progress against the work programme are discussed at Audit, Risk and Governance Committees-in-Common meetings, as witnessed during our attendance at those meetings.

Budget setting and monitoring

We documented the budget setting and monitoring process as part of the audit work on the Annual Report and Accounts. The process appeared to be robust with no significant control weaknesses identified.

Monthly Management Accounts (MMAs)

MMAs are prepared by the finance department and are discussed in several committees, most importantly the Board of Director meetings. Actual figures are compared to the budgets and significant variances are discussed.

Budget and MMA discussions

We have confirmed that effective processes and systems are in place to monitor financial performance against budget, and to communicate relevant, accurate and timely management information (including nonfinancial information) to support the Trust's statutory financial reporting requirements, and we are satisfied that action is taken where deficits or issues are highlighted by this process.

Board minute review

We have reviewed papers and minutes of both the Board and its sub committees and confirmed that they cover all the key areas which we consider necessary to ensure that informed decisions regarding the future of the Trust are made.

Internal audit

During 2025/26 the Trust's internal audit function undertook a number of internal audits.

There are no significant VfM issues identified as a result of the review of the internal audit reports.

Group Structure

At 31 March 2026, Northern Lincolnshire and Goole NHS Foundation Trust (the Trust) operated under a Group Model as part of the Humber Health Partnership (HHP) with Hull University Teaching Hospitals NHS Trust (HUTH).

The Group Model comprised two separate statutory NHS Foundation Trusts. The organisations had not legally merged and therefore continued to operate as distinct entities, each retaining its own statutory accountabilities and governance frameworks. This included separate Boards of Directors, Council of Governors (for NLAG), Annual Reports and Accounts, and statutory and regulatory responsibilities. Accordingly, ultimate accountability remained with the individual Trust Boards

The partnership operated under a single executive leadership structure, led by a Group Chief Executive and supported by a shared executive team with responsibility across both organisations. This model included joint executive leadership across key corporate and clinical functions, including Finance, Nursing, Medical leadership, Operations, Workforce (People), and Digital and transformation.

The partnership continued to develop a Group Care Model, with services increasingly organised through aligned clinical groups and shared leadership arrangements. The objectives of this model included improving service resilience, standardising clinical pathways and practices, reducing duplication across organisations, and supporting financial sustainability.

A number of significant leadership changes took place during the year including at Chief Executive, Senior Leadership and Board level.

As noted above the National Oversight Framework (Level 5) engaged with NHS England continues, and this includes an ongoing review into the appropriateness of the current group structures as they relate to governance, financial sustainability and patient care.

The Trust has a formal Non-Executive Director induction programme and new Executive directors attend Group Staff Induction to ensure that they build an understanding of the nature of the Trust, its business and the environment and regulatory framework in which it operates and build an understanding of the Trust's main relationship.

Conclusion

Despite changes to governance and leadership arrangements during the year, and the ongoing review of the Group structure, the Trust has maintained appropriate governance arrangements.

7. Improving economy, efficiency and effectiveness

Auditor's commentary on arrangements

The following areas have been considered:

- Financial and performance information has been used to assess performance to identify areas for improvement.
- Services provided are evaluated to assess performance and identify areas for improvement.
- The Trust delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve.
- Where the Trust commissions or procures services, this is done in accordance with relevant legislation, professional standards and internal policies, and assesses whether it is realising the expected benefits of officer or member behaviour.

Findings

Board and Committee paper reviews

Through reviewing Board and sub-committee papers, we have confirmed that the Board is provided with both financial and non-financial performance information at each meeting, which includes finance, workforce and integrated performance reports, and Board members are able to challenge officers regarding any departures from plans or expectations. Within these reports, the Trust monitors the reasons for movements against planned performance and, where applicable, key performance indicators and uses these to identify areas for improvement, focussing its resources as necessary.

In August 2023 the trust joined together with Hull University Teaching Hospitals NHS Trust (HUTH) in a new group organisational structure with a Group Chief Executive and a group executive team which came together over the next few months. Under this structure NLAG continues to have its own

board including six non-executive directors, one of whom is the Chair of the trust, a position he also holds at HUTH. In Spring 2024 the new group name was formally launched – NHS Humber Health Partnership. Joint clinical services across both trusts, called care groups, were also formed at this time.

KPIs for Trust performance

We are content that the performance monitoring measures via the various KPIs which apply to the Trust takes place on a regular basis. The Board are provided with regular updates on key performance metrics with the KPIs considered in detail as part of these meetings.

SFIs and waivers

The Trust's Standing Financial Instructions set out the path applicable to different types of procurement. The Audit, Risk and Governance Committees-in-Common reviews circumstances where SFIs have been waived at each of its meetings. We have also substantively tested expenditure as part of our financial audit procedures, including standard procurement activity in line with the SFI's and waivers. No significant weaknesses were identified.

Procurement activity

The Trust currently carries out procurement exercises which are specific to the Trust. The Trust has formed a procurement collaboration at the ICS level (covering three Trusts) effective from April 2023.

KPIs for services provided to the Trust

Entities that provide services to the Trust are required to report back against KPIs which are included into the contractual agreement with the Trust. We have reviewed the reporting back of performance against KPIs by service providers and are content that it does take place.

Partnerships

During 2025/26, the Trust has continued to engage with partners across the Northern Lincolnshire and Goole region. This engagement has covered both strategic and operational matters, such as the arrangements for Integrated Care Boards and the transformational programmes to improve acute hospital services across the Humber area, as well as the relatively new group structure.

Performance is monitored centrally on a monthly basis and the Trust, and partners, are required to submit returns which are then discussed and scrutinised.

Conclusion

Our review did not identify any material weaknesses or significant issues in the Trust's Improving economy, efficiency and effectiveness.

8. Prior year recommendations

There were no significant weaknesses identified in the prior year.

9. Conclusion and recommendations

We have concluded throughout the report that the Trust has appropriate arrangements in place in relation to governance and improving economy, efficiency and effectiveness. We have, however, identified a significant weakness in relation to financial sustainability, which will require the delivery of the proposed Integrated Improvement Plan and ongoing engagement with key funders to begin to move the Trust to a trajectory of financial sustainability.

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**Joint NLaG Council of Governors Annual Members' Meeting
& HUTH Annual General Meeting**

Agenda Item No: CoG(26)085

Name of the Meeting	Joint NLaG Council of Governors Annual Members' Meeting & HUTH Annual General Meeting	
Date of the Meeting	14 October 2026	
Director Lead		
Contact Officer/Author	Nicola Hallas, Director (Forvis Mazars)	
Title of the Report	HUTH Annual Auditor's Report 2025/2026	
Executive Summary	Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Hull University Teaching Hospitals NHS Trust ("the Trust") for the year ended 31 March 2026. Opinion on the financial statements We issued our audit report on 23 June 2026. Our opinion on the financial statements was unqualified. Value for Money arrangements In our audit report we reported that we were not satisfied arrangements were in place for the Trust to secure economy, efficiency and effectiveness in its use of resources, this is because we issued recommendations in relation to significant weaknesses in those arrangements. Section 3 provides our commentary on the Trust's arrangements and a summary of our recommendations and the weaknesses identified. Other reporting We did not issue any statutory recommendations or exercised our power to make a report in the public interest during 2025/26.	
Background Information and/or Supporting Document(s) (if applicable)		
Prior Approval Process		
Financial implication(s) (if applicable)		
Implications for equality, diversity and inclusion, including health inequalities (if applicable)		
Recommended action(s) required	☐ Approval ☐ Discussion ☒ Assurance ☒ Information ☐ Review ☐ Other – please detail below:	



Auditor's Annual Report
Hull University Teaching Hospitals NHS Trust – year ended 31 March 2026

June 2026

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- 04** Other reporting responsibilities

- A** Appendix A - Further information on our audit of the financial statements

01

Introduction

Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for Hull University Teaching Hospitals NHS Trust (“the Trust”) for the year ended 31 March 2026. Although this report is addressed to the Trust, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 23 June 2026. Our opinion on the financial statements was unqualified



Reporting to the group auditor

In line with group audit instructions issued by the NAO, on 23 June 2026 we reported that the Trust’s consolidation schedules were consistent with the audited financial statements. However, at the point of signing the audit report we will not have received confirmation from the NAO that the group audit (Department of Health & Social Care for NHS and Whole of Government Accounts for non-NHS) has been certified. Consequently, the NAO will not have confirmed they require no further work to be undertaken meaning we cannot confirm we have discharged our duties in relation to consolidation returns under paragraph 2.11 of the Code. This means the Audit Certificate will remain open until confirmation from the NAO is obtained.



Value for Money arrangements

In our audit report we reported that we were not satisfied arrangements were in place for the Trust to secure economy, efficiency and effectiveness in its use of resources, this is because we issued recommendations in relation to significant weaknesses in those arrangements. Section 3 provides our commentary on the Trust’s arrangements and a summary of our recommendations and the weaknesses identified.

Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Trust and whether they give a true and fair view of the Trust’s financial position as at 31 March 2026 and of its financial performance for the year then ended. Our audit report, issued on 23 June 2026 gave an unqualified opinion on the financial statements for the year ended 31 March 2026.

A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

Other reporting responsibilities

Reporting responsibility	Outcome
Annual Report	We did not identify any material misstatements or significant inconsistencies between the content of the annual report, the financial statements and our knowledge of the Trust.
Annual Governance Statement	We did not identify matters where, in our opinion, the Governance Statement did not comply with the guidance issued by NHS England. We also did not identify any matters where, in our opinion, the Governance Statement is misleading or is not consistent with our knowledge of the Trust and other information of which we are aware from our audit of the financial statements.
Remuneration and Staff Report	We report that the parts of the Remuneration and Staff Report subject to audit have been properly prepared in accordance with the National Health Service Act 2006.

03

Our work on Value for Money
arrangements

VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Trust plans and manages its resources to ensure it can continue to deliver its services.



Governance - How the Trust ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness - How the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Trust has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review

and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

We outline the risks that we have identified and the work we have done to address those risks on page 22.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Trust. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - We make these recommendations for improvement where we have identified a significant weakness in the Trust arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken.

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 Financial sustainability	11-15	No	Yes – see recommendation page 32-33	No
 Governance	16-20	No	Yes – see recommendation page 28 -31	Yes – see page 36
 Improving economy, efficiency and effectiveness	21-26	Yes – see risk 1 on page 22	Yes – see recommendation page 34-25	No

VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability

As detailed further in the governance section of this report, during 2025/26 the Trust operated in a group structure with Northern Lincolnshire and Goole NHS Foundation Trust (NLAG). Our reporting responsibilities and the commentary in this report are to Hull University Teaching Hospitals NHS Trust.

We have reviewed the Trust's governance framework, including Board and committee reports, the Annual Governance Statement, and the Annual Report and Accounts for 2025/26. These documents confirm that the Trust Boards-in-Common and the Committees -in-Common had established arrangements to define strategic aims and objectives, approve budgets, and monitor financial performance against these budgets and plans to best meet the needs of the Trust's service users.

The Trust has established governance arrangements to support financial planning and oversight, including the Performance, Estates and Finance Committee (PEF CiC), which monitors financial and operational performance against plan. Based on our review of committee minutes, these arrangements operated in line with their Terms of Reference during 2025/26.

Strategic Programmes and Partnerships Committee in Common evaluates capital delivery and expenditure against the capital plan. The Committee also reviews future plans and prioritisation. In the year, reports were prepared and presented to the Board, summarising the business items that the Capital and Major Projects Committee agreed should be escalated to the Trust Boards.

Recurrent financial pressures are captured and reviewed through the financial business planning and budget setting process, with funding allocated where identified. Business cases are developed to support key expenditure and savings proposals, which are subject to review through the Business Case Recommendation Group and approval by the Senior Leadership Team, ensuring decisions are aligned to financial and operational priorities. Any remaining unfunded pressures are reviewed and approved by Group Executive. The Trust manages any identified funding gap through its efficiency programme which is now managed through the Financial Planning Improvement Board (FPiB) and through PEF CiC .

Background to the NHS financing regime in 2025-26

ICs remained central to financial planning, with the aim of encouraging greater collaboration and collective responsibility for financial performance across organisations. Planning guidance for 2025/26 reinforced the expectation that systems develop aligned financial and operational plans, supported by stronger system-level accountability for delivery.

NHS England (NHSE) use a fair share allocation process; this is designed to distribute financial resources across Integrated Care Boards (ICBs) in a way that reflects local health care needs. While the underlying methodology has remained broadly consistent, there has been an increased emphasis on system ownership of financial performance, with ICBs playing a more prominent role in managing allocations and financial planning across their systems.

The national payment framework continues to incorporate elements of the Aligned Payment and Incentive (API) scheme, combining fixed and activity-based funding. However, the overall approach has increasingly focused on supporting system financial balance and delivery of national priorities, rather than relying solely on activity-based incentives.

The allocations for primary medical care services and running costs by the ICB has increased significantly compared with previous years, taking into account the demographics of the populations served and broader economic factors.

As under previous arrangements, systems were required to achieve a breakeven position. This continued to necessitate further collaboration through the planning process, as individual organisations worked together to achieve system-level outcomes. However, in practice, the system did not achieve a breakeven position, reflecting the underlying financial challenges across both the Trust and the wider system.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

The national funding framework for the NHS has evolved in recent years, with the 2025/26 financial year based on a one-year settlement, followed by the Spending Review 2025, which introduced a new multi-year funding approach. Capital funding continues to be allocated through system-level envelopes to ICSs, alongside nationally directed investment programmes supporting key priorities such as elective recovery, diagnostics, digital transformation, and estate modernisation.

We confirmed through review of minutes, discussions with officers and our work on the Trust's financial statements that the Trust worked with system partners to deliver in line with the financial plan agreed within the ICS. However, the plan was revised during the year and was not fully achieved, reflecting the challenging financial position across both the Trust and the wider system.

The Trust's arrangements and approach to 2025/26 and 2026/27 financial planning

Throughout the financial year, the Trust consistently reported its financial position to the Performance, Estates, and Finance Committee, as confirmed through the review of minutes. These reports detailed any variances from the plan, provided explanations, and identified corrective actions, where necessary. An escalation report summarising the financial performance and any issues warranting escalation was presented to the Board.

The Trust implemented a Cost Improvement Programme (CIP), aimed at enhancing efficiency, reducing costs and maintaining high quality patient care. As reported to the, the Trust delivered £48.2m of savings against a target of £68.3m in 2025/26, representing approximately 70% delivery and a shortfall of £20.1m.

Of the savings delivered, there has been an improvement in the proportion of recurrent efficiencies, with £26.9m (55.7%) delivered on a recurrent basis compared to prior years. However, non-recurrent savings of £21.3m (44.3%) continue to form a significant component of the programme.

While the increased proportion of recurrent savings represents some progress, the continued reliance on non-recurrent measures limits the extent to which in-year performance reduces the

underlying cost base. As a result, the underlying financial position has not materially improved, and financial pressures have been carried forward into 2026/27. Furthermore, the shortfall in delivery against the 2025/26 CIP target highlights ongoing challenges in developing and delivering achievable savings at the required scale.

During 2025/26, the Humber Health Partnership (Hull University Teaching Hospitals NHS Trust and Northern Lincolnshire and Goole NHS Foundation Trust) has focused on strengthening its approach to financial recovery through enhanced financial controls, improved monitoring of expenditure and the development of CIP plans. The financial plan for 2026/27 reflects the scale of the underlying financial challenge and is underpinned by a number of key recovery actions, most notably a requirement to reduce workforce-related costs, including a 30% reduction in variable pay and a reduction of approximately 633 whole-time equivalent (WTE) posts.

To support delivery of these objectives, the Trust has implemented strengthened oversight arrangements, including weekly monitoring of variable pay expenditure and detailed WTE tracking at care group and corporate service level. These are monitored through the Financial Planning Improvement Board and the Senior Leadership Team, with a continued focus on managing and ensuring spending is aligned to the financial plan from the start of the financial year. The Trust also continues to focus on reducing wider cost pressures, delivering a challenging CIP programme, converting non-recurrent savings into recurrent schemes, and identifying further savings opportunities.

The Trust's financial plans are underpinned by national planning guidance and aligned with wider organisational priorities, including workforce and activity plans. Through observation, we confirmed that routine budget monitoring and performance management processes are in place to identify both short-term and longer-term financial risks, which are reviewed through established governance arrangements, including the PEF CiC and the Trust Boards-in-Common.

The Trust is also connected to regional and national groups where emerging issues are discussed. The planning process includes the review and approval of the Trust's financial plans, first by the PEF CiC and then by the Trust Boards-in-Common.

VFM arrangements – Financial Sustainability

Our review of minutes confirmed that this process involves scrutiny and challenge of key risks and assumptions, as well as consideration of risk management plans, including sensitivity analysis. The plans are then subject to approval by the ICS and NHS England, adding an additional layer of scrutiny and challenge.

The Trust submitted a financial plan for 2025/26 based on achieving a breakeven plan supported by planned deficit support funding of £14.2m. During the year, this position was revised in December 2025 to reflect a forecast overspend of £18.4m and the subsequent loss of Quarter 4 deficit support funding totalling £3.6m, resulting in a total adjusted forecast deficit of £22.0m. At year end, the Trust reported a deficit of £22m, representing a deterioration against the initial plan but in line with the revised forecast. The value reflects the combined impact of the loss of deficit support funding and the under-delivery of savings during the year. This position should be viewed in the context of significant leadership instability during the year, alongside ongoing operational pressures and recognised patient safety challenges.

As noted above, the Trust under-delivered against its CIP, achieving approximately 70% of its target, with continued reliance on non-recurrent savings.

NHS England applies a framework to allocate trusts into segments based on the level of support required. During 2025/26, the Trust was categorised within segment 5 of the National Oversight Framework, meaning it would receive a higher level of national support, reflecting an increased risk profile and the need for enhanced oversight and intervention.

For 2026/27 ICBs and NHS primary and secondary care providers are expected to work together to plan and deliver a balanced net system financial position in collaboration with other ICS partners. System plans were triangulated across activity, workforce and finance. The Trust's final financial plan for 2026/27 was to be submitted locally and then to NHSE by the end of March.

The planning process for 2026/27 reflects a more challenging financial position, with the Trust's financial plan projecting a deficit of £39.4m, representing a significant deterioration compared to

prior years. This is being driven by a reduction in income between the two financial years that far exceeds the expectations as set out in the national planning guidance. As a consequence, the plan includes delivery of efficiency savings of £72.9m, with a greater emphasis on recurrent savings totalling £57.3m, reflecting an increased focus on sustainability compared to prior years. The Trust has also developed a three-year medium term financial plan, which reflects the continuation of underlying financial pressures and indicates that recovery is dependent on the sustained delivery of significant efficiency savings over the medium term. Notwithstanding this, the financial plan remains very challenging to achieve, given the scale of savings required and the Trust's recent delivery performance.

The 2026/27 financial plan includes a significantly increased CIP target, with a high proportion of schemes assessed as high risk and not fully developed, indicating a continued delivery risk.

In addition, only £9.7m of schemes were fully developed at the time of plan submission, with the majority of schemes at an earlier stage of maturity, including £40.6m classified as opportunities and £16.6m unidentified. This indicates that a substantial proportion of the programme remains either not fully developed or lacks clear delivery plans.

The Trust Annual Governance Statement includes the following internal control deficiency:

The Trust has identified a significant internal control issue in relation to financial sustainability and Cost Improvement Plan (CIP) delivery, reflecting longstanding structural challenges and financial imbalance across the Group.

The Trust has a CIP in place which is monitored and reviewed by the PEF CiC and the Trust Boards-in-Common. In 2025/26, governance arrangements for financial planning and improvement were strengthened through the Financial Planning Improvement Board (FPIB), which oversees the delivery of the CIP and wider financial recovery actions. These arrangements are supported by ongoing monitoring of performance, risks and mitigation actions through established governance structures, including reporting through the Board Assurance Framework.

VFM arrangements – Financial Sustainability

The Month 1 finance report presented to the PEF CiC indicates that HUTH reported a deficit of £7.1m, which is £2.2m adverse to plan, reflecting ongoing cost pressures. Performance is significantly impacted by slippage in CIP delivery, with schemes underdeveloped and delivery behind plan at this early stage of the year. Key areas of focus for HUTH include strengthening control over workforce costs, accelerating CIP development and delivery, and improving financial grip through enhanced monitoring and accountability across Care Groups.

The review of the 2026/27 financial reporting to date shows that the Trust is closely monitoring progress against the plan, is aware of the risks and uncertainties, and recognises the existing financial pressures.

The Trust has planned a capital expenditure of £67.82m, with a Capital Department Expenditure Limit (CDEL) allocation of £54.2m for 2025/26. The capital programme out turned at £73.7m, £5.8m higher than planned, mainly due to new capital allocations in-year after the plan was set. Managing a capital programme of this scale requires the Trust to ensure sufficient resources for project management and successful delivery, while addressing the inherent risks.

The Trust recognises the challenging financial position ahead and is aware of the risks to delivering the 2026/27 financial plan and achieving long-term financial stability. We have confirmed that these challenges have been communicated to the relevant stakeholders.

The under-delivery of the 2025/26 CIP and gaps in the 2026/27 plan provide evidence of a significant weakness in arrangements for financial sustainability, specifically in identifying and delivering achievable savings.

In our view the under delivery of the 2025/26 CIP and the gaps in the 2026/27 CIP plan at the point of agreeing it is evidence of a significant weakness in arrangements in 2025/26 (how the body plans to bridge its funding gaps and identify achievable savings).

Conclusion

Given the above, the significant weakness in the Trust's arrangements in relation to the financial sustainability reporting criteria raised in June 2025 remains for 2025/26. See page 32-33 for more detail.

VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



VFM arrangements – Governance

Overall commentary on Governance

Our review of Board and committee reports indicates that, while governance structures remain in place, weaknesses exist in the effectiveness of risk management and governance oversight.

During 2025/26, a number of internal and external reviews were commissioned or undertaken in response to emerging concerns relating to the Trust's governance, risk management, and performance. These included a Risk Management and Governance review undertaken by Internal Audit (reported in April 2026) and an externally commissioned Developmental Governance Review undertaken by The Value Circle (January 2026). These reviews were informed by wider organisational and regulatory developments during the year, including a deterioration in the Trust's NHS Oversight Framework rating, breaches of licence conditions, and the receipt of an NHS England enforcement undertakings letter in February 2026. The findings of these reviews, together with matters reported in the Trust's Annual Governance Statement, identified systemic weaknesses in the operation of governance and risk management arrangements, which have informed our assessment of a significant weakness in the current year.

We note that the Trust has recognised these findings and has commenced a programme of work to address the issues identified across the Internal Audit review, The Value Circle review, and NHS England regulatory undertakings. This includes the development of action plans supported by tracking mechanisms, with defined actions, owners and timelines to monitor progress. The Trust is also developing an integrated action plan to bring together recommendations from the various reviews into a single framework, alongside work to rationalise the risk register, strengthen alignment with the Board Assurance Framework, and review governance structures and roles. Support is also being provided through NHS England's National Provider Improvement Programme (NPIP), including development of an Integrated Improvement Plan and strengthening of programme management arrangements. While these actions demonstrate a more structured and coordinated approach, most remain in progress and are not yet fully embedded and have not yet resulted in sustained improvements in governance effectiveness.

The Trust operates a joint structure for Hull University Teaching Hospitals NHS Trust and Northern Lincolnshire and Goole NHS Foundation Trust, with both Trusts overseen by a single Chief

Executive and Executive Leadership team. Despite this shared governance, the Trusts remain separate entities, each maintaining its own accounts, CQC registrations, performance reports, and annual reports. The Boards-in-Common and sub-Committees-in-Common met at regular intervals throughout the year.

The Trust's arrangements for budget setting and budgetary control

Based on our review of Board and committee reports, discussions with management, analysis of key documents, and the work conducted on the financial statements, we are satisfied that the Trust has a robust system for budget monitoring.

The Trust has a well-established budgetary control system that provides monthly reports to the Group Chief Financial Officer, Group Executive, PEF CiC, and the Group Trust Board. The budget monitoring reports at a Care Group level provide a detailed analysis of the year-to-date budget, actual spending, and variances, with explanations for any discrepancies. They also identify actions to address overspending and provide updates on the Care Group Cost Reduction and Efficiency Savings plan and efficiency efforts. The Trust Boards-in-Common receive financial and non-financial performance data.

Our review of the minutes confirmed that the care groups are monitored through six weekly Performance and Accountability meetings, with Care Group leaders and key support staff to assess both financial and non-financial performance.

Each month, the Trust reports its performance against NHS standards to the Performance, Estates and Finance Committee. These reports cover performance against targets, highlight key concerns, and identify areas of improvement or decline. They also compare the Trust's performance with its peers and outline actions to improve any poor performance.

The Trust Boards-in-Common is responsible for establishing the Risk Management Policy for the organisation, which sets out the overall approach to risk management and defines leadership roles across the Trust.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued The Trust's risk management and monitoring arrangements

While the policy provides an appropriate high-level framework, an Internal Audit report published in April 2026 identified that aspects of the supporting risk management strategy and processes are not sufficiently defined or embedded in practice, resulting in some inconsistency in the application of risk management across the organisation. In addition, the Developmental Governance Review (January 2026), prepared by The Value Circle LLP noted that the policy demonstrates a clear intention to standardise risk management arrangements; however, its implementation remains variable across the Group.

Staff across the Trust receive risk management training. Risk Owners and Care Groups are responsible for regularly updating their risks on the Trust's risk management system (Ulysses). All risks entered into Ulysses are assigned initial, current, and target risk ratings. Controls are identified to mitigate these risks, and action plans are developed to address any gaps in controls. Risks are continuously identified and reviewed across Care groups and corporate services and are sourced from various areas, including daily operational practices, trends from incidents, complaints, and regulatory compliance. Service managers are responsible for the ongoing investigation and assessment of risks.

While risk management arrangements are in place, internal and external reviews identified weaknesses in consistency, data quality and application across the organisation, limiting the effectiveness of risk oversight.

We confirmed that Board Assurance Reports, which include risks relevant to each committee's remit, are presented to the Performance, Estates and Finance Committee (PEF CiC) and the ARGCC, with overall reporting to the Trust Boards-in-Common. These reports detail key risks, associated risk ratings, and a risk appetite score, and provide information on actions taken during the current quarter, as well as planned actions to mitigate risks going forward. Where appropriate,

the reports also include proposed changes to risk ratings. Assurance outcomes and gap analysis are used to assess whether sufficient actions are being taken to achieve target risk ratings.

The Trust maintains a Board Assurance Framework (BAF) to provide oversight of strategic risks aligned to its objectives. However, findings from the January 2026 Developmental Governance Review identified a number of weaknesses in the effectiveness of the BAF. In particular, there is a lack of clear linkage between operational risks and those reported at Board level, resulting in a disconnect between day-to-day risk management and strategic oversight. Risk articulation and scoring within the BAF were also found to be inconsistent, with some high-scoring risks remaining static over time, limiting the Board's ability to assess progress and the effectiveness of mitigating actions. In addition, the interface between the corporate risk register and the BAF was not always clear, reducing confidence in escalation and assurance processes.

We note that the Trust has recognised these findings, and work is ongoing to strengthen the alignment between the risk register and the BAF, improve the quality of risk articulation, and ensure the framework is used more effectively to support Board-level challenge, assurance, and decision-making. The Trust has implemented a single risk management system (Ulysses) to support a more consistent and integrated approach to risk management across the Group.

Our work has confirmed that Management has initiated actions to address these findings; however, these remain in progress and are not yet fully embedded.

We note, as highlighted in the February 2026 enforcement undertakings, letter that wider organisational factors have contributed to the challenges in governance and risk management. In particular, the Group operating model has placed pressure on leadership capacity, alongside a period of leadership change and instability at Board and senior management level. These factors have affected the Trust's ability to maintain consistent oversight, clearly embed risk management processes, and deliver sustained improvement. Management is taking steps to address these issues as part of the wider governance and organisational development programme; however, these changes are ongoing and will take time to embed.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

The Trust's decision-making arrangements and control framework

Executive Directors' responsibilities are aligned with their roles, and the Board sub-committee structure is designed to ensure effective oversight of the Trust's operations and activities.

Our review of the Trust's governance framework confirms that it has established committees dedicated to specific areas, such as financial scrutiny and quality of care. The Committees are as follows:

- Performance, Estates and Finance Committees-in-Common
- Financial Planning Improvement Board (FPIB)
- Group Executive
- Trust Boards-in-Common
- Quality and Safety Committees-in-Common
- Remuneration Committees-in-Common
- Workforce, Education and Culture Committees-in-Common; and
- Audit, Risk and Governance Committees-in-Common

We confirmed the Trust continued to hold its Board and sub-committee meetings throughout the year. The papers and minutes from these meetings show active engagement and challenge from committee members. The information provided is timely and detailed, supporting well-informed decision-making.

The Trust has approved Terms of Reference for the Board and each sub-committee, designed to ensure that committees operate within their defined remit and that responsibilities are clearly articulated. However, Internal Audit identified overlap between committees, including GERAC and ARGC, which reduces the effectiveness of governance oversight. Our review also identified duplication of roles and responsibilities across committees such as FPIB and PEF CiC .

We note that the Trust has recognised these issues and is currently undertaking a review of the Terms of Reference and governance arrangements to reduce duplication, improve clarity of roles and responsibilities, and strengthen the effectiveness of committee oversight.

The Trust has Standing Orders and Standing Financial Instructions in place, which are accessible to staff via the intranet. Our review confirms that the Standing Financial Instructions clearly establish the Board's overall responsibility for financial supervision and control, including setting financial strategy, approving budgets, and ensuring the achievement of value for money. These documents are sufficiently detailed to support adherence to the appropriate standards. The Trust has comprehensive governance arrangements which are detailed in its Annual Report and Annual Governance Statement. Our review confirmed these documents align with our understanding of the Trust's arrangements. This includes maintaining a register of interests and gifts and hospitality, which are regularly reviewed, updated, and considered by the ARGC.

The Trust participates in a collaborative counter fraud service with other local Trusts, hosted by Northern Lincolnshire and Goole NHS Foundation Trust (NLAG). The Trust's Local Counter Fraud Specialist (LCFS) conducts a full range of counter fraud activities, both proactive and reactive, including staff training and awareness sessions, particularly in high-risk areas like Procurement and Recruitment, and maintains a fraud risk assessment. An annual Counter Fraud Operational Plan is created, approved by the Group Chief Financial Officer, and submitted to the ARGC for oversight.

Work plans are agreed with management at the start of the financial year and reviewed by ARGC prior to final approval.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

We have reviewed the Internal Audit Plans for 2025/26 and 2026/27 and confirmed the ARGC is satisfied and the planned work is reasonable and relevant to the Trust. We confirmed through attendance at meetings that progress reports are presented to each ARGC meeting. This includes follow-up reporting of recommendations not fully implemented by agreed due dates. This allows the Committee to hold management to account on behalf of the Board.

We have attended ARGC meetings held during the year and identified that the Committee continues to operate and discharge its core responsibilities. We have seen evidence of challenge by Committee members were considered appropriate, and management attendance at meetings, including the Group Chief Financial Officer, supports effective engagement. There have been no significant changes to the Committee's Terms of Reference during the year. The Trust develops a risk-based internal audit programme each year, with the results of internal audit reviews reported to responsible officers and monitored through the ARGC. At year-end, Internal Audit provides a Head of Internal Audit Conclusion (HoIAC), assessing the organisation's risk management, control, and governance arrangements. This opinion is included in the Trust's Annual Governance Statement within the Annual Report. In 2025/26, Internal Audit identified weaknesses in elements of the Trust's governance and risk management arrangements through its individual reviews.

Although governance structures are established, weaknesses in risk management, reporting and oversight reduce their overall effectiveness.

During 2025/26 the Trust entered into an agreement with an employee which in our opinion resulted in a non-contractual payment to the employee and a secondment arrangement to NHS England funded by the Trust. The Trust sought internal approvals, legal advice, and approval from NHS England. However, in our view, this payment meets the criteria for obtaining approval from HM Treasury. We recognise that judgements in this area are often complex and thus formal documentation of the considerations should be maintained. The Trust should consider reviewing and strengthening its arrangements to ensure the requirements of the HM Treasury 'Managing Public Money' are met and approvals obtained and documented.

Conclusion

Based on the above, we have identified a significant weakness in the Trust's arrangements in relation to the governance reporting criteria, specifically in relation to the effectiveness of risk management and governance oversight arrangements. While the Trust has recognised these issues and has commenced actions to address them, these actions remain in progress and will require time to be fully embedded. See page 34-35 for more detail.

We have also raised an 'other recommendation' in relation to the Trust's processes for making potential special payments. See page 36 for more detail.

VFM arrangements

Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Risks of significant weaknesses in arrangements in relation to Improving Economy, Efficiency and Effectiveness

We have outlined below the risks of significant weaknesses in arrangements that we have identified as part of our continuous planning procedures, and the work undertaken to respond to each of those risks.

Risk of significant weakness in arrangements	Work undertaken and the results of our work
1 NHS Oversight Framework 2025/26 The NHS oversight framework is an approach to assessing NHS Trusts to ensure public accountability for performance and providing a foundation for how NHS England works with systems and providers to support improvement. Trusts are placed in one of five segments based on performance against a range of agreed metrics. During 2025/26 the Trust received confirmation from NHS England that it will sit in segment 5 of the National Oversight Framework, which recognises that the Trust is among the most challenged NHS organisations nationally and that licence conditions will apply. The move to segment 5 indicates a risk of significant weakness in the Trust's performance against key metrics.	Work undertaken We have: • reviewed the Trust's National Oversight Framework rating and supporting documentation, including NHS England correspondence and regulatory undertakings; • Reviewed key internal and external reports, including the Developmental Governance Review (The Value Circle), Internal Audit reports and Head of Internal Audit Conclusion, and the Trust's Annual Governance Statement, to assess governance, risk management, and oversight arrangements • held discussions with senior management, including the Chief Financial Officer and other key officers, to understand the underlying causes of performance deterioration and the actions being taken in response; • reviewed improvement plans in place, including the Integrated Improvement Plan and actions arising from NHS England regulatory undertakings. Results of our work Our work confirmed that the Trust's placement in segment 5 reflects significant challenges across financial, operational and governance domains, supported by findings from internal and external reviews. In particular, weaknesses were identified in the effectiveness of governance arrangements, including risk management, the quality of reporting and assurance to the Board, and the clarity of roles and accountability across governance structures. While improvement plans and oversight arrangements have been established, these are not yet fully embedded and have not resulted in sustained improvements in performance at the time of our review. Based on the evidence obtained, we concluded that the underlying issues contributing to the Trust's segment 5 rating are primarily governance-related, rather than arising from weaknesses in arrangements for securing economy, efficiency and effectiveness. Accordingly, our work supports the identification of a significant weakness in governance arrangements, with no additional significant weakness identified in relation to the 3Es.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on Improving Economy, Efficiency and Effectiveness

The Trust’s arrangements for assessing performance and evaluating service delivery

The Trust regularly evaluates performance using monthly financial data and various other sources, such as the CIP tracker, National Cost Collection Index (NCCI), Scan for Safety data, and Benchmarking data. This information helps the Trust identify areas for improvement. The Financial Planning Improvement Board oversees improvement activities, maintaining and updating an action tracker to monitor progress. Care groups are actively involved to ensure maximum engagement and efficiency.

The Trust’s Quality and Safety Committees-in Common focus on improving patient safety and learning includes the review of learning points from Patient Safety Incident Investigations (PSII’s) and fosters a culture of learning and safety. The Non-Executive Committee Chair informs the Board of any escalation issues after each meeting, through highlight reports, ensuring these issues are communicated and addressed throughout the group. A monthly learning from harm report is also reported to the Trust Boards-in-Common. Additionally, learning and report findings are shared across the group through publication on the intranet, discussion in Specialty and Care Group Quality Governance meetings, and via a bi-monthly Patient Safety Newsletter, which includes case synopsis and safety actions to be taken, key points to remember, and links to further support and guidance.

The latest full Care Quality Commission (CQC) inspection of the Trust was undertaken in late 2022 and published in March 2023. The Trust was rated as ‘requires improvement’ overall. The Trust received the following ratings against each of the sub-criteria:

Criteria	Rating
Are services safe?	Inadequate
Are services effective?	Requires Improvement
Are services caring?	Good
Are services responsive?	Requires Improvement
Are services well-led?	Requires Improvement

Overall CQC identified 4 Trust wide ‘must do’ actions to improve, along with a number of ‘must do’ actions in Urgent and Emergency Care Services, Medicine and Surgery, as well as a number of ‘should do’ actions to improve services.

The report highlighted the following positive aspects of the Trust’s services:

- staff treated people with compassion and kindness;
- the service had a good understanding of quality improvement methods and the skills to use them. Leaders encouraged innovation and participation in research; and.
- leaders and staff actively and openly engaged with patients, staff, equality groups, the public and local organisations to plan and manage services.

Specific concerns were raised about the Urgent and Emergency Care Services. The well led inspection of this service highlighted that there was no evidence found to support that senior leaders had a sufficient oversight and understanding of where the department was failing to meet standards in care. CQC saw staff failing to provide the required standard of care on multiple occasions.

As a result the CQC issued a Section 31 letter of intent requesting urgent action to address these concerns. In response the Trust provided an action plan to address the concerns raised. Following up on the service to see if the actions had been implemented the CQC found the improvements detailed in the Trust’s action plan had not been adequately actioned. The CQC found that despite assurances from the senior leadership in the department, actions detailed in the plan had not been effective in demonstrating an improvement in patient care and experience nor had the trusts own systems identified the lack of progress.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

The CQC completed an inspection of maternity services at Hull Royal Infirmary during March and April 2023. The report was published in August 2023. Overall, the service was rated ‘inadequate’ including in the ‘are services safe’ criteria. A Section 31 notice was issued which required the Trust to immediate action to address concerns. Our view is that the maternity CQC inspection result did not present an additional significant weakness in arrangements but supports the significant weakness we had already identified. Therefore, we considered the Trust response to the CQC recommendations including the maternity services findings.

In our 2025/26 work, we reviewed the Trust's response to the CQC inspection by examining relevant reports , including the April 2026 CQC action tracker update and CQC inspection reports issued to the Trust during the year, including the Emergency Department inspection report, as well as correspondence relating to the lifting of the Section 31 notice. We also engaged with key officers to understand the extent of progress made in addressing the issues previously identified. The Trust's response includes:

- Implementation of the CQC Action Plan, with most actions now closed. A small number of actions remain open, including those relating to maternity medical staffing and restraint training, which are subject to ongoing management oversight and monitoring through established governance arrangements.
- The Trust has maintained strengthened governance arrangements, including oversight through the Quality Improvement Group, Risk and Compliance Group and Trust Boards-in-Common, with non-executive safety champions continuing to support Emergency Care and Maternity Services.
- The Trust has continued to engage regularly with the CQC and system partners throughout the year, including routine submission and review of action plan updates and participation in inspection and engagement activity. This has included multiple CQC inspections during the year and ongoing dialogue in relation to progress against regulatory requirements.

In September 2025, the Trust underwent a CQC inspection of its Urgent and Emergency Care services., The report published in November 2025 demonstrated improvement in performance. The overall rating improved from Inadequate to Requires Improvement, with improvement noted in the Safe domain and Caring remaining rated as Good. The results of the inspection are summarised below:

Criteria	Latest CQC inspection	Previous CQC inspection	Change in rating
Overall	Requires Improvement	Inadequate	Improved
Are services safe?	Requires Improvement	Inadequate	Improved
Are services effective?	Requires Improvement	Requires Improvement	Unchanged
Are services caring?	Good	Good	Unchanged
Are services responsive?	Requires Improvement	Requires Improvement	Unchanged
Are services well-led?	Requires Improvement	Requires Improvement	Unchanged

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

This represents positive external validation of progress in a service previously subject to significant regulatory concern.

During the year, the Trust also made significant progress in relation to maternity services and compliance with the Section 31 notice requirements. This culminated in the formal removal of the Section 31 notice in May 2026, providing independent assurance that sufficient progress had been made in addressing the original areas of concern.

Internally the CQC monthly meeting reports are reported up to the Maternity and Neonatal Assurance Group, Risk and Compliance Group and Quarterly CQC Quality Summits. The Risk and Compliance Group, PEF CiC and Quality, Safety Committee in Common and, Workforce, Education and Culture Committee in Common all report to Executive Risk and Assurance Group and Trust Boards-in-Common. We have been provided evidence to demonstrate these committees have met and received CQC updates.

Externally the Trust Board report to the Integrated Quality Improvement Group (IQIG) which is attended by representatives of NHS Humber and North Yorkshire Integrated Care Board (ICB), NHS England and the CQC.

The IQIG March 2026 committee minutes indicate that actions continue to be actively monitored and progressed, with new and ongoing actions identified and tracked through the action log. Open actions are regularly reviewed, with updates on progress and delivery reported to each committee meeting.

Based on our work, we are satisfied that the Trust has continued to take appropriate steps in response to the CQC findings, with no additional significant weaknesses identified. The evidence demonstrates further progress during the year, including the closure of the majority of CQC actions, improvements in inspection outcomes (notably within Urgent and Emergency Care), and the removal of the Section 31 notice in relation to maternity services.

However, a small number of actions remain ongoing and further work is required to ensure that improvements are fully embedded and sustainable across all service areas. In addition, while recent CQC inspection activity has provided positive assurance in certain areas, full regulatory re-inspection coverage has not yet been completed across all key services, including maternity.

Consequently, we are unable to conclude that the Trust has fully addressed all of the CQC's findings. While the Trust has moved from a position of acute regulatory concern to one demonstrating clear improvement, elements of the original weakness remain.

The Trust's arrangements for commissioning services

The Trust has established procurement arrangements, including a professionally qualified procurement team, led by the Director of Procurement. This central team provides expertise to Care groups, following policies and procedures outlined in the Trust's Standing Financial Instructions and Contracts Department Procedure Manual.

In 2025/26, the Humber and North Yorkshire Procurement Collaborative continued to operate, hosted by Hull University Teaching Hospitals NHS Trust, to deliver procurement and supply chain services for the three partner trusts: Hull University Teaching Hospitals NHS Trust, Northern Lincolnshire and Goole NHS Foundation Trust, and York and Scarborough Teaching Hospitals NHS Foundation Trust. The partnership retains its objective of creating a single procurement function to support the sustainable provision of both clinical and non-clinical services. The collaborative operates through a Procurement Board which reports to the Trust's Board of Directors, and our review of minutes confirms that these governance arrangements remain in place.

In 2025/26, governance oversight of procurement activity was shared across committees, with the PEF CiC providing oversight of broader procurement activity, while the ARGC focused on assurance relating to Single Tender Waivers.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria – continued

This represents positive external validation of progress. The procurement team oversees procurement and contracts, with each tender having a service specification created in consultation with the Care Groups to outline contract requirements. A selective questionnaire sets minimum requirements, confirms compliance with the Modern Slavery Act, details contingency planning, and includes mandatory questions for the core selection process. Evaluation teams, including Care Group representatives, assess bids against award criteria and recommend contract awards. Approval thresholds in Standing Orders require PEF CiC Committee and Capital and Major Projects Committee approval for contracts over £3m and Trust Board approval for contracts over £5m. Based on minutes reviewed, there was no reported non-compliance with these limits in 2025/26.

Conflicts of interest are monitored, with evaluation team members required to declare any interests, which are documented in the procurement process. Waivers to Standing Financial Instructions require approval. Our attendance at ARGC confirms that the Committee receives periodic reports on breaches of Standing Financial Instructions and Single Tender Waivers. In 2025/26, ARGC reporting in relation to procurement was focused on Single Tender Waivers, with broader procurement oversight undertaken by PEF CiC Committee.

Conclusion

Given the above, one significant weakness in the Trust's arrangements in relation to the improving economy, efficiency and effectiveness reporting criteria has been raised.

The Trust's arrangements for effective partnership working

The Trust continues to work in partnership with system stakeholders across the Humber and North Yorkshire (HNY) Integrated Care System, led by the HNY Integrated Care Board. System partners share collective responsibility for delivering services and managing financial performance within the agreed system envelope. This is supported through established governance arrangements, including system-level boards and regular collaborative forums, alongside the timely sharing of financial and performance information. These arrangements enable partners, including the Trust, to align priorities, manage risks collectively, and support delivery of system objectives.

Throughout 2025-26, the Trust has continued to co-lead the Humber Acute Services Review within the ICS, in partnership with Northern Lincolnshire and Goole NHS Foundation Trust and Humber and North Yorkshire ICB. This collaboration encompasses three concurrent programmes aimed at establishing new and sustainable arrangements in priority service areas across the Humber. The goal is to ensure safe and continuous operation while addressing significant staffing and infrastructure challenges faced by both Trusts.

The Humber Acute Services Review has progressed beyond consultation into implementation phases during 2025/26, with system partners continuing to work collaboratively to deliver agreed service changes and ensure sustainable service models across the Humber.

The Trust continues to recognise the importance of partnership working in delivering both its own objectives and those of the wider Humber and North Yorkshire Integrated Care System. This commitment is reflected in its strategic objectives and is supported by the Board Assurance Framework, which identifies partnership working as a key strategic risk. This risk is actively monitored and managed through established governance processes.

VFM arrangements

Identified significant weaknesses in arrangements and our recommendations



VFM arrangements - Identified significant weaknesses and our recommendations

Identified significant weaknesses in arrangements and recommendations for improvement

As a result of our work, we have identified significant weaknesses in the Trust's Governance arrangements. The identified weakness have been outlined in the table below. The wording set out below remains subject to internal review and may be amended prior to finalisation.

Identified significant weakness in arrangements		Financial Sustainability	Governance	Improving the 3Es	Recommendation for improvement	Trust's response
1	During the 2025/26 year, the Trust's NHS Oversight Framework rating deteriorated from segment 3 to segment 5, indicating that the Trust is among the most challenged NHS organisations. This deterioration reflects underlying concerns in relation to governance, performance, and financial sustainability. In addition, the Trust received various external reports, including commissioning one from the Value Circle, an external consultancy company focussing on improving strategy, governance and leadership of organisations, and Internal Audits governance and risk management review, which concluded that the governance framework in place was not operating effectively or consistently across the Trust. These reviews highlighted weaknesses in risk management arrangements, operating model and governance structure, assurance reporting, and oversight. <i>Continued overleaf.</i>		●		The Trust should improve its risk management arrangements and assurance over internal controls by: • embedding a consistent risk management framework, including clear processes for risk identification, scoring, escalation, and review; • completing and embedding the ongoing review and cleansing of the risk register to ensure it is accurate, focused on principal risks, and supported by clearly defined controls, mitigating actions, and accountable owners; and • strengthening the alignment between the risk register and the Board Assurance Framework to support effective Board oversight and challenge. Continued overleaf.	The Trust recognises the findings set out within the Audit Completion Report and accepts that there are material weaknesses in governance arrangements, risk management processes, and the quality of assurance reporting. In response, the Trust has developed and is actively implementing a comprehensive Integrated Improvement Plan (IIP). This has been brought together following a series of external and internal governance reviews, including those undertaken by NHS England, KPMG and The Value Circle. The IIP provides a single, coherent framework to address the identified weaknesses across governance, risk management, financial sustainability, and operational performance, with clear ownership, milestones, and oversight arrangements.

VFM arrangements - Identified significant weaknesses and our recommendations

Identified significant weakness in arrangements	Financial Sustainability	Governance	Improving the 3Es	Recommendation for improvement	Trust's response
These reviews, alongside the NHS England Undertakings Letter, identified interconnected weaknesses across the control environment. These included unclear and inconsistently applied risk management processes, poor-quality and incomplete risk registers, and weak linkages between operational and strategic risks within the Assurance Framework, limiting effective Board oversight. Reporting to the Board and Committees in Common was overly descriptive, lacked analytical depth and forward-looking insight, and did not consistently support timely decision-making or corrective action. In addition, there was evidence of duplication and overlap across governance committees, unclear roles and accountabilities, limited evidence of effective challenge, and weaknesses in the quality of supporting information. In our view, the matters above are evidence of significant weaknesses in the Trust's arrangements for: • how it monitors and assesses risk and gains assurance over the effective operation of internal controls; • how it ensures effective processes and systems are in place to communicate relevant, accurate, and timely management information and supports corrective action; and • how it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency.				The Trust should improve the quality and effectiveness of management information by: • strengthening reporting to ensure it is clear, analytical, and forward-looking; • improving the consistency and reliability of information presented to the Board and its committees, including effective triangulation across performance, quality, and financial data; and • enhancing monitoring and tracking of actions to support timely escalation and corrective action. The Trust should strengthen its governance and decision-making arrangements by • reviewing and clarifying roles and responsibilities across governance structures to reduce duplication and strengthen accountability; • improving the quality of supporting information to enable robust, evidence-based decisions and effective challenge; and • ensuring clear ownership, oversight, and accountability for delivery of improvement actions. The Trust should also ensure that actions arising from Internal Audit, external reviews, regulatory undertakings, and improvement programmes are brought together into a single integrated action plan, which is effectively monitored through governance arrangements and embedded into business-as-usual processes.	A dedicated Risk Management Improvement Plan is also in place to strengthen the consistency and effectiveness of risk processes. This includes standardising risk identification, scoring, escalation and review; undertaking a full review and cleansing of risk registers; and ensuring that risks are supported by clearly defined controls, mitigating actions, and accountable leads. This is a three-month intensive review with all Care Groups and Corporate Services. The Trust is undertaking a refresh of the Board Assurance Framework (BAF) to ensure stronger alignment between strategic risks and operational risk registers, improved clarity of principal risks, and enhanced visibility of controls and assurance. Work is ongoing with the Executive Team to review BAF risk actions to ensure they are timely and help to mitigate the risk, with the aim of reducing the risk to its tolerable score. This work is designed to support more effective Board oversight, scrutiny and challenge. <i>Continued overleaf</i>

VFM arrangements - Identified significant weaknesses and our recommendations

Identified significant weakness in arrangements		Financial Sustainability	Governance	Improving the 3Es	Recommendation for improvement	Trust's response
						To address the quality and effectiveness of reporting, the Trust has introduced a new Triple A (Alert, Assure, Advise) reporting framework. This structured approach is designed to improve the clarity, analytical depth and actionability of reports presented to the Board and Committees in Common. It requires each report to clearly identify emerging or deteriorating issues (Alert), provide concise assurance on control effectiveness and progress against plans (Assure), and set out clear recommendations or escalation requirements to support timely, evidence based decision making (Advise). In addition, the Trust has implemented a new Integrated Performance Report (IPR), bringing together performance, quality, workforce and financial information into a single, triangulated report for Board oversight. <i>Continued overleaf.</i>

VFM arrangements - Identified significant weaknesses and our recommendations

Identified significant weakness in arrangements		Financial Sustainability	Governance	Improving the 3Es	Recommendation for improvement	Trust's response
						This is designed to improve the consistency, reliability and forward-looking nature of information presented, strengthen the visibility of interdependencies across domains, and support more informed decision making and earlier identification of emerging risks and performance deterioration Delivery of these improvements is being overseen through strengthened governance arrangements, with progress monitored through the IIP and reported regularly to the Board and Committees in Common to ensure sustained embedding into business-as-usual processes.

VFM arrangements – Prior year significant weaknesses and recommendations

Progress against significant weaknesses and recommendations made in the prior year

As part of our audit work in previous years, we identified the following significant weaknesses, and made recommendations for improvement in the Trust's arrangements to secure economy, efficiency and effectiveness it its use of resources. These identified weaknesses have been outlined in the table below, along with our view on the Trust's progress against the recommendations made, including whether the significant weakness is still relevant in the 2025/26 year.

Previously-identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
1 Financial sustainability For the 2024/25 year the Trust set a financial plan to achieve a deficit. The Trust delivered a year end surplus, which relied upon receiving £10.4m of 'deficit support funding'. The plan included a cost improvement programme (CIP) target of £47.1m , of which £38.5m (82%) was delivered as at 31 March 2025. In addition to not achieving £8.6m of the CIP, what was delivered included a higher than planned reliance on non-recurrent savings, meaning the cumulative deficit of the Trust increased to £69m (from £55.6m at 31 March 2024). The 2025/26 financial plan, submitted in April 2025, is based on a break-even position after the receipt of £13.3m deficit funding, and requires delivery of a £68.3m CIP. At the time of submitting the plan the Trust had not fully identified all savings to achieve the CIP target , and of the £68.3m CIP, 63% was reported in the financial plan as being 'high risk' indicating an increased risk of non-delivery. <i>Continue overleaf</i>	Financial Sustainability	The Trust should continue to work collaboratively with its Humber and North Yorkshire ICS partners and NHS England to explore and agree sustainable, long-term plans to bridge its funding gaps and identify achievable savings	Management have explained that, during 2025/26, the Trust has continued to progress actions to manage its financial position and reduce risk; however, delivery has remained challenging. While some progress has been made in developing and implementing Cost Improvement Programme (CIP) schemes, overall delivery against the plan has been below target, with £48.2m delivered against a £68.3m target (c.70%), and a continued reliance on non-recurrent savings. This has limited the extent to which in-year performance has reduced the underlying cost base and resulted in financial pressures being carried forward into 2026/27. <i>Continue overleaf</i>	The evidence we have seen indicates that while progress has been made in developing savings plans and enhancing financial controls, significant challenges remain in delivering savings at the scale required. In particular, the shortfall in CIP delivery and the continued reliance on non-recurrent measures mean that the Trust's underlying deficit position has not materially improved and financial pressures have been carried forward into 2026/27. <i>Continue overleaf</i>

VFM arrangements – Prior year significant weaknesses and recommendations

Previously-identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
1 In our view, the Trust's lack of CIP delivery, increasing recurrent deficit, reliance on deficit funding and the gaps in the 2025/26 financial plan are evidence of a significant weakness in the Trust's arrangements for financial sustainability criteria, specifically 'how the body plans to bridge its funding gaps and identifies achievable savings'.			Management recognises the importance of strengthening financial discipline and organisational focus on delivery. During the year, this has been demonstrated through: - the continued role of the Financial Planning Improvement Board (FPIB) in overseeing CIP delivery and financial recovery actions; - enhanced monitoring and oversight of financial performance, including regular reporting to senior leadership and governance committees; - ongoing review and challenge of cost improvement schemes, including strengthened scrutiny of business cases and investment proposals; and - the introduction of more structured performance and accountability arrangements across Care Groups to support delivery of financial and operational objectives	Although management have demonstrated a more structured approach to financial recovery, including enhanced monitoring, governance, and accountability arrangements, many of these actions remain in progress and are not yet fully embedded. Therefore, it is our judgement that the underlying issues relating to financial sustainability persist, and as such, the significant weakness previously identified in relation to how the Trust plans to bridge its funding gaps and identify achievable savings continues to exist for the year ended 31 March 2026.

VFM arrangements – Prior year significant weaknesses and recommendations

Progress against significant weaknesses and recommendations made in the prior year

As part of our audit work in previous years, we identified the following significant weaknesses, and made recommendations for improvement in the Trust's arrangements to secure economy, efficiency and effectiveness in its use of resources. These identified weaknesses have been outlined in the table below, along with our view on the Trust's progress against the recommendations made, including whether the significant weakness is still relevant in the 2025/26 year.

Previously-identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
2 Care Quality Commission (CQC) Inspection In 2022 the CQC completed an inspection of Hull University Teaching Hospitals NHS Trust (the Trust). The Trust was rated as 'inadequate' in the 'are services safe' criterion. This rating reflects the 'inadequate' rating that CQC gave the urgent and emergency care service at the Hull Royal Infirmary. The Trust was also issued with a section 31 letter of intent which requested the Trust take urgent action to address the significant concerns the CQC identified. In our view, the CQC's 'inadequate' rating in relation to 'are services safe', the 'inadequate' rating for urgent and emergency care services at Hull Royal Infirmary, and the matters identified in the Section 31 letter of intent, are evidence of a significant weakness in the Trust's arrangements for evaluating the services it provides to assess performance and identify areas for improvement specifically in the improving economy, efficiency and effectiveness reporting criteria.	Improving the 3Es	The Trust needs to fully address the weaknesses identified by the CQC. The Trust must ensure there is appropriate attention and resource is allocated to deliver the Action Plans it has developed to address the matters of concern raised by the CQC. It must ensure delivery of the Plans are monitored regularly by the Trust Board and relevant sub-committees.	Based on our work we are satisfied there is evidence of the Trust continuing to take appropriate steps in response to the CQC findings. The evidence we have seen indicates that the Trust has made further progress in addressing the matters raised by the CQC, including improvements in key services and the closure of the majority of actions, alongside the removal of the Section 31 notice in relation to maternity services. Continued overleaf.	It is our judgement that we cannot conclude the Trust have fully addressed the actions required by the CQC and as such the weakness continues to exist for the year ended 31 March 2026.

VFM arrangements – Prior year significant weaknesses and recommendations

Previously-identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
2			However, a small number of actions remain ongoing and further work is required to ensure that improvements are fully embedded and sustainable across all service areas. While recent inspection activity has demonstrated improvement in some areas, full re-inspection has not yet taken place across all key services. As such, while progress has been made, we cannot yet conclude that all of the CQC's concerns have been fully addressed.	.

VFM arrangements – Other recommendations

As part of our work in 2025/26 we have identified one ‘other recommendation’

Finding	Reporting criteria	Recommendation for improvement
During 2025/26 the Trust entered into an agreement with an employee which in our opinion resulted in a non-contractual payment to the employee and a secondment arrangement to NHS England funded by the Trust. The Trust sought internal approvals, legal advice, and approval from NHS England. However, in our view, this payment meets the criteria for obtaining approval from HM Treasury. We recognise that judgements in this area are often complex and thus formal documentation of the considerations should be maintained. The Trust should consider reviewing and strengthening its arrangements to ensure the requirements of the HM Treasury ‘Managing Public Money’ are met and approvals obtained and documented.	Governance	In advance of agreement of payments which could be considered special, novel or contentious, the Trust should formally document its judgements on the classification of such payments and any required approvals to ensure that the requirements of HM Treasury ‘Managing Public Money’ are met.

Other reporting responsibilities

Other reporting responsibilities

Wider reporting responsibilities

Statutory recommendations and public interest reports

Under section 7 of the Local Audit and Accountability Act 2014, auditors of an NHS body can make written recommendation to the audited bodies. Auditors also have the power to make a report if they consider a matter is sufficiently important to be brought to the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue any statutory recommendations or exercised our power to make a report in the public interest during 2025/26.

Section 30 referrals

Under Section 30 of the Local Audit and Accountability Act 2014, auditors of an NHS body have a duty to consider whether there are any issues arising during their work that indicate possible or actual unlawful expenditure or action leading to a possible or actual loss or deficiency that should be referred to the Secretary of State, and/or relevant NHS regulatory body as appropriate.

We have not issued a Section 30 referral to the Secretary of State.

Reporting to the group auditor

Whole of Government Accounts (WGA)

The Trust is consolidated into Consolidated NHS Provider Account which is then consolidated into the Department of Health and Social Care (DHSC) group. The National Audit Office (NAO), as group auditor, requires us to report to them whether consolidation data that the Trust has submitted is consistent with the audited financial statements. In addition, the NAO may review our audit files in detail. For the 2025/26 year the NAO did not include the Trust in its sample of component bodies for review for the purpose of its audit of the DHSC group.

We reported to the NAO that consolidation data was consistent with the audited financial statements. We also reported to the NAO in line with its group audit instructions.

Materiality for the Trust under WGA is distinct from the materiality thresholds set by us for reporting to Those Charged With Governance. Component materiality is determined by the NAO and is used by us for the purposes of reporting to the group auditor. For 2025/26, the component reporting threshold was £1m for financial statements and £300k threshold for parliamentary accountability disclosures and regularity requirements. These are also used as the maximum thresholds we can apply for our reporting to Those Charged With Governance.

Appendices

A - Further information on our audit of the financial statements

Appendix A: Further information on our audit of the financial statements

Significant risks and audit findings

As part of our audit, we identified significant risks to our audit opinion during our risk assessment. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
Significant Risk 1 – Risk of fraud in revenue recognition The risk of fraud in revenue recognition is presumed to be a significant risk on all audits due to the potential to inappropriately shift the timing and basis of revenue recognition as well as the potential to record fictitious revenues. This risk is compounded by the 2025/26 funding arrangements within the NHS and in the local Integrated Care System (ICS), placing an emphasis on funding adjustments based on activity reporting. The potential for adjustments increase the scope for manipulation. This may represent a significant risk if these funding adjustments based on activity, are material. For the Trust we see the risk of fraud in revenue recognition as being principally in relation to: • the recognition of income around the year-end (revenue cut-off); and • year-end receivables.	We evaluated the design and implementation of any controls the Trust has in place which mitigate the risk of income being recognised in the wrong year. In addition, we carried out a range of substantive procedures including: • testing receipts in the pre and post year-end period to ensure they have been recognised in the correct year and • testing year-end receivables to ensure they exist and are recorded at the correct value. We have completed our planned procedures and have nothing to report in relation to the risk of fraud in revenue recognition.
Significant Risk 2 – Risk of fraud in expenditure recognition The risk of fraud in expenditure recognition is a significant risk due to the potential to inappropriately shift the timing and basis of expenditure recognition as well as the potential to fail to record actual expenditure. For the Trust we deem the risk of fraud in non-pay expenditure recognition as being principally in relation to: • the recognition of expenditure around the year-end (expenditure cut-off); • year-end accruals; and • the inappropriate capitalisation of expenditure.	We evaluated the design and implementation of the controls the Trust has in place which mitigate the risk of non-pay expenditure being recognised in the wrong year or inappropriately capitalised. In addition, we carried out a range of substantive procedures including: • testing non-pay payments in the pre and post year-end period to ensure they have been recognised in the correct year; • testing year-end accruals to confirm they are complete and are recorded at the correct value; • testing to identify potential unrecorded liabilities; and • testing capital additions to ensure that expenditure meets the capital criteria and aligns to the stage of project completion. We identified a misstatement in respect of capital additions, comprising both an adjusted and an unadjusted element. This is set out on pages 43 and 44. Other than this matter, we did not identify any further issues in respect of the risk of fraud in expenditure recognition.

Appendix A: Further information on our audit of the financial statements

Risk	Our audit response and findings
Significant Risk 3 – Management override of controls Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we are required by auditing standards to identify a significant risk of management override of controls on our audit.	In line with our methodology, we addressed the management override of controls risk through performing audit work over: • accounting estimates; • journal entries; and • significant transactions outside the normal course of business or otherwise unusual. We have completed our planned procedures and have nothing to report in relation to the management override of controls risk.
Significant Risk 4 – Valuation of Property, Plant and Equipment Land and buildings are the Trust's highest value assets accounting for £403m of the Trust's £502m Property, Plant and Equipment balance at 31 March 2026. The level of estimation uncertainty arising from the extensive use of judgement in the valuation process along with the size of the asset base means that we consider valuation of land and buildings to be a significant risk. Management engages Cushman and Wakefield as an expert to assist in determining the current value of land and buildings to be included in the financial statements. Changes in the value of land and buildings, including the use of modern equivalent valuation, may impact on the Statement of Comprehensive Income depending on the circumstances and the specific accounting requirements of the Group Accounting Manual. We consider there to be a significant risk of material misstatement in relation to the valuation of the Trust's land and buildings as a result of the below: • high degree of estimation uncertainty associated with the valuations; • level of judgement applied by management and the valuer in estimating current values; and • extent to which the valuations are reliant on complete and accurate source data on individual assets being provided to the valuer.	Our approach included, but was not limited to: • liaising with management to update our understanding of the approach taken by the Trust in obtaining valuations; • assessing the scope and terms of engagement of management's valuation expert and the competence, skills and objectivity thereof; • reviewing the work of management's valuation expert and how these have been incorporated into the financial statements; • reviewing the valuation methodology used, including the appropriateness of the modern equivalent asset valuation basis and testing the underlying data and assumptions; and • considering the reasonableness of the valuation by comparing the valuation output with market intelligence and challenging the Trust and the valuer, where necessary. We have completed our planned procedures and have nothing to report in relation to the risk of Valuation of property, plant and equipment.

Appendix A: Further information on our audit of the financial statements

Summary of unadjusted misstatements

Unadjusted misstatements		SOCNE/SOCI		SOF P	
Description	Nature	Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Payables (capital payables) Cr: Property, plant and equipment We identified an error in the calculation of a capital accrual (relating to Property, Plant and Equipment). The accrual was calculated using the total (gross) project value, while invoices deducted were based on net amounts. As a result, the calculation was not on a consistent basis, leading to an overstatement of £22k in the capital accrual balance, with a corresponding overstatement in Property, Plant and Equipment. When projected across the wider population, this equates to an extrapolated error of £1,008k.	Extrapolated			1,008	(1,008)
Dr: PPE - Assets under construction Cr: PPE - Plant & Machinery During our testing of capital additions, we identified one asset that had been recognised as Property, Plant and Equipment (PPE) despite not being ready for use at 31 March and therefore should have been classified as Assets Under Construction (AUC). The resulting actual misstatement identified was £1,912k. Based on extrapolation of this error across the population, the total projected misstatement is £3,770k. Management has corrected the actual misstatement of £1,912k; however, the remaining extrapolated element of £1,858k remains unadjusted.	Extrapolated			1,858	(1,858)
Dr: Other payables Cr: Operating expenditure During our unrecorded liabilities and expenditure cut-off testing for April and May 2026, we identified nine invoices relating to the 2025/26 financial year that were either not accrued, under-accrued, or over-accrued, resulting in an actual misstatement of £165k and an extrapolated error of £908k, giving a total estimated misstatement of £1,073k.	Extrapolated		(1,073)	1,073	
Aggregate effect of unadjusted misstatements			(1,073)	3,939	(2,866)

We also reviewed the cumulative effect of immaterial unadjusted misstatements from the prior year, and we have concluded that there is no material effect on the 2025/26 financial statements.

Appendix A: Further information on our audit of the financial statements

Internal control observations

We raised five recommendations to improve the Trust's internal control environment in 2025/26. All recommendations were accepted by the Trust's management.

We raised one control recommendation in the prior year which has been raised again in 2025/26.

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Joint NLaG Council of Governors Annual Members' Meeting & HUTH Annual General Meeting

Agenda Item No: CoG(26)087

Name of the Meeting	Joint NLaG Council of Governors Annual Members' Meeting & HUTH Annual General Meeting	
Date of the Meeting	14 October 2026	
Director Lead	Keith Haynes, Interim Board Secretary	
Contact Officer/Author	Alison Hurley, Group Deputy Director of Assurance	
Title of the Report	Acronyms and Glossary of Terms	
Executive Summary	A reference guide for any words, phrases or acronyms used during the meeting – updated March 2026. Document for information only.	
Background Information and/or Supporting Document(s) (if applicable)	N/A	
Prior Approval Process	N/A	
Financial implication(s) (if applicable)	N/A	
Implications for equality, diversity and inclusion, including health inequalities (if applicable)	N/A	
Recommended action(s) required	☐ Approval ☐ Discussion ☐ Assurance ☒ Information ☐ Review ☐ Other – please detail below:	

ACRONYMS & GLOSSARY OF TERMS

Mar 2026 – v9.2

2WW - Two week wait

A&E – Accident and Emergency: A walk-in facility at hospitals that provides urgent treatment for serious injuries and conditions

A4C – Agenda for Change. NHS system of pay that is linked to the job content, and the skills and knowledge staff apply to perform jobs

ACE – A Commitment to Excellence – Accreditation scheme previously known as 15 Step Reviews. Replaced by Putting Patients First in March 2026

Acute - Used to describe a disorder or symptom that comes on suddenly and needs urgent treatment

AAU – Acute Assessment Unit

Accounting Officer - The NHS Act 2006 designates the chief executive of an NHS foundation trust as the accounting officer.

Acute Hospital Trust - Hospitals in England are managed by acute trusts (Foundation Trusts). Acute trusts ensure hospitals provide high-quality healthcare and check that they spend their money efficiently. They also decide how a hospital will develop, so that services improve

Admission - A term used to describe when someone requires a stay in hospital, and admitted to a ward

Adult Social Care - Provide personal and practical support to help people live their lives by supporting individuals to maintain their independence and dignity, and to make sure they have choice and control. These services are provided through the local authorities

Advocate - An advocate is someone who supports people, at times acting on behalf of the individual

AGC – Audit & Governance Committee

AGM – Annual General Meeting

AHP – Allied Health Professional

ALoS – Average Length of Stay

AMM – Annual Members' Meeting

AO – Accounting Officer

AoMRC – Association of Medical Royal Colleges

AOP – Annual Operating Plan

ARC – the Governor Appointments & Remuneration Committee has delegated authority to consider the appointment and remuneration of the Group Chair, Vice Chair

and Non-Executive Directors on behalf of the Council of Governors, and provide advice and recommendations to the full Council in respect of these matters

ARM – Annual Review Meeting for CoG

Audit Committee - A Trust's own committee, monitoring its performance, probity and accountability

ARGC – Audit Risk & Governance Committees-in-Committee

Auditor - The internal auditor helps organisations (particularly boards of directors) to achieve their objectives by systematically evaluating and proposing improvements relating to the effectiveness of their risk management, internal controls and governance processes. The external auditor gives a professional opinion on the quality of the financial statements and report on issues that have arisen during the annual audit

BAF - Board Assurance Framework

BAME – Black and Minority Ethnic: Defined by ONS as including White Irish, White other (including White asylum seekers and refugees and Gypsies and Travellers), mixed (White & Black Caribbean, White & Black African, White & Asian, any other mixed background), Asian or Asian British (Indian, Pakistani, Bangladeshi, any other Asian background), Black or Black British (Caribbean, African or any other Black background), Chinese, and any other ethnic group

Benchmarking - Comparing performance or measures to best standards or practices or averages

BLS – Basic Life Support

BMA – British Medical Association

Boards-in-Common – The meeting of the Boards of Directors for both NLaG and HUTH

Board of Directors (BoD) - A Board of Directors is the executive body responsible for the operational management and conduct of an NHS Foundation Trust. It includes a Non-Executive Group Chair, Non-Executive Directors, the Group Chief Executive and other Executive Directors. The Group Chair and Non-Executive Directors are in the majority on the Board

Caldicott Guardian - The person with responsibility for the policies that safeguard the confidentiality of patient information

CAMHS - Child and Adolescent Mental Health Services work with children and young people experiencing mental health problems

CAP – Collaborative Acute Providers

CPE - Carbapenemase-Producing Enterobacterales

Care Plan - A signed written agreement setting out how care will be provided. A care plan may be written in a letter or using a special form

CCG – Clinical commissioning groups (CCGs) were NHS organisations set up by the Health and Social Care Act 2012 to organise the delivery of NHS services in each of their local areas in England. On 1 July 2022 they were abolished and replaced by Integrated Care Systems as a result of the Health and Care Act 2022.

CDC – Community Diagnostic Centre

CFC – Charitable Funds Committee

CFO – Chief Financial Officer

C Diff - Clostridium difficile is a type of bacteria. Clostridium difficile infection usually causes diarrhoea and abdominal pain, but it can be more serious

CE/CEO – Chief Executive Officer

CF – Cash Flow

CIP – the Cost Improvement Programme is a vital part of Trust finances. Every year a number of schemes/projects are identified. The Trust have an agreed CIP process which has been influenced by feedback from auditors and signed off at the CIP & Transformation Programme Board

Clinical Audit - Regular measurement and evaluation by health professionals of the clinical standards they are achieving

Clinical Governance - A system of steps and procedures through which NHS organisations are accountable for improving quality and safeguarding high standards

CMO – Chief Medical Officer

CMP or C&MP – Capital & Major Projects Committees-in-Common

Code of Governance – NHS England has issued this Code of Governance (the code) to help NHS providers deliver effective corporate governance, contribute to better organisational and system performance and improvement, and ultimately discharge their duties in the best interests of patients, service users and the public.

CoG - Council of Governors. Each NHS Foundation Trust is required to establish a Board of Governors. A group of Governors who are either elected by Members (Public Members elect Public Governors and Staff Members elect Staff Governors) or are nominated by partner organisations. The Council of Governors is the Trust's direct link to the local community and the community's voice in relation to its forward planning. It is ultimately accountable for the proper use of resources in the Trust and therefore has important powers including the appointment and removal of the Chair

Commissioners - Commissioners specify in detail the delivery and performance requirements of providers such as NHS Foundation Trusts, and the responsibilities of each party, through legally binding contracts. NHS Foundation Trusts are required to meet their obligations to commissioners under their contracts. Any disputes about contract performance should be resolved in discussion between commissioners and NHS Foundation Trusts, or through their dispute resolution procedures

Committee - A small group intended to remain subordinate to the board it reports to

Committees-in-Common (CiC) - NLaG and HUTH are implementing a governance structure which will ensure that they have single focussed discussions on major areas of service change. These discussions would take place in the Committees in Common

Co-morbidity - The presence of one or more disorders in addition to a primary disorder, for example, dementia and diabetes

Constituency - Membership of each NHS Foundation Trust is divided into constituencies that are defined in each trust's constitution. An NHS Foundation Trust must have a public constituency and a staff constituency, and may also have a patient, carer and/or service users' constituency. Within the public constituency, an NHS Foundation Trust may have a "rest of England" constituency. Members of the various constituencies vote to elect Governors and can also stand for election themselves

Constitution - A set of rules that define the operating principles for each NHS Foundation Trust. It defines the structure, principles, powers and duties of the trust

CoP – Code of Practice

CPA – Care Programme Approach

CPD – Continuing Professional Development. It refers to the process of tracking and documenting the skills, knowledge and experience that is gained both formally and informally at work, beyond any initial training. It's a record of what is experienced, learned and then applied

CPIS - Child Protection Information Sharing

CPN – Community Psychiatric Nurse

CPO – Chief People Officer

CQC - Care Quality Commission - is the independent regulator of health and social care in England, aiming to make sure better care is provided for everyone in hospitals, care homes and people's own homes. Their responsibilities include registration, review and inspection of services; their primary aim is to ensure that quality and safety are met on behalf of patients

CQUIN – Commissioning for Quality and Innovation are measures which determine whether we achieve quality goals or an element of the quality goal. These achievements are on the basis of which CQUIN payments are made. The CQUIN payments framework encourages care providers to share and continually improve how care is delivered and to achieve transparency and overall improvement in healthcare. For the patient – this means better experience, involvement and outcomes

CSPO – Chief Strategy and Partnerships Officer

CSU – Commissioning Support Unit support clinical commissioning groups by providing business intelligence, health and clinical procurement services, as well as back-office administrative functions, including contract management

Datix - is the patient safety web-based incident reporting and risk management software, widely used by NHS staff to report clinical incidents (Replaced by Ulysses in 2023)

DBS – Disclosure & Barring Service (replaces Criminal Records Bureau (CRB))

DD – Due Diligence

Depreciation – A reduction in the value of a fixed asset over its useful life as opposed to recording the cost as a single entry in the income and expenditure account.

DGH – District General Hospitals

DH or DoH – Department of Health – A Government Department that aims to improve the health and well-being of people in England

DHSC - Department of Health and Social Care is a government department responsible for government policy on health and adult social care matters in England and oversees the NHS

DN - District Nurse, a nurse who visits and treats patients in their homes, operating in a specific area or in association with a particular general practice surgery or health centre

DNA - Did not attend: when a patient misses a health or social care appointment without prior notice. The appointment is wasted and therefore a cost incurred

DNR - Do not resuscitate

DoF – Director of Finance

DOI - Declarations of Interest

DOLS - Deprivation of Liberty Safeguards

DOSA – Day of Surgery Admission

DPA - Data Protection Act

DPH - Director of Public Health

DPoW - Diana, Princess of Wales Hospital, Grimsby

DTOCs – Delayed Transfers of Care

EBITDA - Earnings Before Interest, Taxes, Depreciation and Amortisation. An approximate measure of a company's operating cash flow based on data from the company's income statement

ECC - Emergency Care Centre

ED – Executive Directors or Emergency Department

EDI – Equality, Diversity and Inclusion

EHR – Electronic Health Record

EIA - Equality Impact Assessment

Elective admission - A patient admitted to hospital for a planned clinical intervention, involving at least an overnight stay

Emergency (non-elective) admission - An unplanned admission to hospital at short notice because of clinical need or because alternative care is not available

ENT – Ear, nose and throat treatment. An ENT specialist is a physician trained in the medical and surgical treatment of the ears, nose throat, and related structures of the head and neck

EoL – End of Life

EPR - Electronic Patient Record

ERF – Elective Recovery Fund

ERoY – East Riding of Yorkshire

ESR - Electronic Staff Record

Executive Directors - Board-level senior management employees of the NHS Foundation Trust who are accountable for carrying out the work of the organisation. For example the Chief Executive and Finance Director, of a NHS Foundation Trust who sit on the Board of Directors. Executive Directors have decision-making powers and a defined set of responsibilities, thus playing a key role in the day to day running of the Trust.

FD – Finance Director

FFT - Friends and Family Test: is an important opportunity for patients to provide feedback on the services that provided care and treatment. This feedback will help NHS England to improve services for everyone

FOI - Freedom of information. The FOI Act 2000 is an Act of Parliament of the United Kingdom that creates a public "right of access" to information.

FRC – Financial Risk Rating

FT – Foundation Trust. NHS foundation trusts are public benefit corporations authorised under the NHS 2006 Act, to provide goods and services for the purposes of the health service in England. They are part of the NHS and provide over half of all NHS hospital, mental health and ambulance services. NHS foundation trusts were created to devolve decision making from central government to local organisations and communities. They are different from NHS trusts as they: have greater freedom to decide, with their governors and members, their own strategy and the way services are run; can retain their surpluses and borrow to invest in new and improved services for patients and service users; and are accountable to, among others, their local communities through their members and governors

FTE – Full Time Equivalent

FTGA – Foundation Trust Governors' Association

FTN – Foundation Trust Network

FTSUG - Freedom to Speak Up Guardians help to protect patient safety and the quality of care, whilst improving the experience of workers

FY – Financial Year

GAG – the Governor Assurance Group has oversight of areas of Trust governance and assurance frameworks in order to provide added levels of assurance to the work of the Council of Governors (Replaced by Member and Public Engagement & Assurance Group (MPEAG) from April 2024)

GDH – Goole & District Hospital

GDP – Gross Domestic Product

GDPR – General Data Protection Regulations

GIRFT – Getting It Right First Time

GMC - General Medical Council: the organisation that licenses doctors to practice medicine in the UK

GP - General Practitioner - a doctor who does not specialise in any particular area of medicine, but who has a medical practice in which he or she treats all types of illness (family doctor)

Governance - This refers to the “rules” that govern the internal conduct of an organisation by defining the roles and responsibilities of groups (e.g. Board of Directors, Council of Governors) and individuals (e.g. Chair, Chief Executive Officer, Finance Director) and the relationships between them. The governance arrangements of NHS Foundation Trusts are set out in the constitution and enshrined in the Licence

Governors - Elected or appointed individuals who represent Foundation Trust Members or stakeholders through a Council of Governors

Group Executive Team – assists the Chief Executive in the performance of his duties, including recommending strategy, implementing operational plans and budgets, managing risk, and prioritising and allocating resources

Group Model - Hull University Teaching Hospitals NHS Trust (HUTH) and Northern Lincolnshire and Goole NHS Foundation Trust (NLaG) will still exist as separate legal entities but will operate within a singular Group model and one Group Executive Team

GUM - Genito Urinary Medicine: usually used as the name of a clinic treating sexually transmitted disease

H1 - First Half (financial or calendar year)

H2 - Second Half (financial or calendar year)

HAS - Humber Acute Services

HCA - a Health Care Assistant is someone employed to support other health care professions

HCAI - Healthcare Acquired Infections or Healthcare Associated Infections, are those acquired as a result of health care

HCCP - Humber Clinical Collaboration Programme

HDU - Some hospitals have High Dependency Units (HDUs), also called step-down, progressive and intermediate care units. HDUs are wards for people who need more intensive observation, treatment and nursing care than is possible in a general ward but slightly less than that given in intensive care

Health inequalities - Variations in health identified by indicators such as infant mortality rate, life expectancy which are associated with socio-economic status and other determinants

Healthwatch England - Independent consumer champion for health and social care. It also provides a leadership and support role for the local Healthwatch network.

HEE – Health Education England

HES - Hospital Episode Statistics – the national statistical data warehouse for England of the care provided by the NHS. It is the data source for a wide range of healthcare analysis for the NHS, government and many other organisations and individuals

HOBS - High Observations Beds

HOSC - Health Overview and Scrutiny Committee. Committee that looks at the work of the clinical commissioning groups, and National Health Service (NHS) trusts, and

the local area team of NHS England. It acts as a 'critical friend' by suggesting ways that health related services might be improve

HR – Human Resources

HSCA – Health & Social Care Act 2012

HSMR - Hospital Standardised Mortality Ratio

HTF - Health Tree Foundation (Trust charity)

HTFTC - Health Tree Foundation Trustees' Committee

Human Resources (HR) - A term that refers to managing “human capital”, the people of an organisation

Humber and North Yorkshire Health and Care Partnership - The Humber and North Yorkshire Health and Care Partnership is a collaboration of health, social care, community and charitable organisations

HW – Healthwatch

HWB/HWBB – Health & Wellbeing Board

HWNL - Healthwatch North Lincolnshire

HWNEL - Healthwatch North East Lincolnshire

HWER - Healthwatch East Riding

H&WB Board - Health and Wellbeing Board. A statutory forum where political, clinical, professional and community leaders from across the care and health system come together to improve the health and wellbeing of their local population and reduce health inequalities. The joint strategy developed for this Board is based on the Joint Strategic Needs Assessment. Each ICB has its own Health and Wellbeing Board.

HUTH – Hull University Teaching Hospitals NHS Trust

IAAU – Integrated Acute Assessment Unit

IAPT – Improved Access to Psychological Therapies

IBP – Integrated Business Plan

I & E – Income and Expenditure. A record showing the amounts of money coming into and going out of an organisation, during a particular period.

ICB – Integrated Care Board

ICP – Integrated Care Partnership

ICS – Integrated Care Systems - Partnership between NHS organisations, local councils and others, who take collective responsibility for managing resources, delivering NHS standards, and improving the health of the population they serve. There are 44 ICS 'footprint' areas. The size of a system is typically a population of 1-3 million.

ICU – Intensive Care Unit

IG – Information Governance

Integrated Care - Joined up care across local councils, the NHS, and other partners. It is about giving people the support they need, joined up across local councils, the

NHS, and other partners. It removes traditional divisions between hospitals and family doctors, between physical and mental health, and between NHS and council services. The aim is that people can live healthier lives and get the care and treatment they need, in the right place, at the right time.

IP – Inpatient

IPC - Infection Prevention & Control

IPR – Integrated Performance Report

IT – Information Technology

ITU – Intensive Therapy Unit

JAG – Joint Advisory Group accreditation

JHOSH - Joint Health Overview and Scrutiny Committee

Joint committees - In a joint committee, each organisation can nominate one or more representative member(s). The joint committee has delegated authority to make binding decisions on behalf of each member organisation without further reference back to their board.

JSNA – Joint Strategic Needs Assessment

KLOE – Key Line of Enquiry

KPI – Key Performance Indicator. Targets that are agreed between the provider and commissioner of each service, which performance can be tracked against

KSF – Knowledge and Skills Framework- This defines and describes the knowledge and skills which NHS staff (except doctors and dentists) need to apply in their work in order to deliver quality services

LA – NHS Leadership Academy

LATs – Local Area Teams

LD – Learning Difficulties

Lead Governor - The Lead Governor has a role in facilitating direct communication between NHS England and the NHS foundation trust's council of governors. This will be in a limited number of circumstances and, in particular, where it may not be appropriate to communicate through the normal channels, which in most cases will be via the Chair or the Trust Secretary, if one is appointed.

LETB – Local Education and Training Board

LGBTQ+ – Lesbian, gay, bisexual, transgender, questioning, queer, intersex, pansexual, two-spirit (2S), androgynous and asexual.

LHE – Local Health Economy

LHW – Local Healthwatch

LiA – Listening into Action

Licence - The NHS provider licence contains obligations for providers of NHS services that will allow Monitor to fulfil its new duties in relation to: setting prices for NHS-funded care in partnership with NHS England; enabling integrated care; preventing anti-competitive behaviour which is against the interests of patients; supporting commissioners in maintaining service continuity; and enabling Monitor to

continue to oversee the way that NHS Foundation Trusts are governed. It replaces the Terms of Authorisation

LMC – the Local Medical Council is the local representative committee of NHS GPs which represents individual GPs and GP practices as a whole in their localities

Local Health Economy - This term refers to the different parts of the NHS working together within a geographical area. It includes GP practices and other primary care contractors (e.g. pharmacies, optometrists, dentists), mental health and learning disabilities services, hospital services, ambulance services, primary care trusts (England) and local health boards (Wales). It also includes the other partners who contribute to the health and well-being of local people – including local authorities, community and voluntary organisations and independent sectors bodies involving in commissioning, developing or providing health services

LOS - length of stay for patients is the duration of a single episode of hospitalisation

LTC - Long Term Condition

M&A – Mergers & Acquisitions

MCA - Mental Capacity Act

MDT - Multi-disciplinary Team

Members - As part of the application process to become an NHS Foundation Trust, NHS trusts are required to set out detailed proposals for the minimum size and composition of their membership. Anyone who lives in the area, works for the trust, or has been a patient or service user there, can become a Member of an NHS Foundation Trust, subject to the provisions of the trust's constitution. Members can: receive information about the NHS Foundation Trust and be consulted on plans for future development of the trust and its services; elect representatives to serve on the Council of Governors; and stand for election to the Council of Governors

MHA – Mental Health Act

MI – Major Incident

MIU – Major Incident Unit

MLU - Midwifery led unit

Monitor - Monitor was the sector regulator of health care services in England, now replaced by NHS Improvement as of April 2016 (which has since merged with NHS England)

MPEAG – Membership and Public Engagement & Assurance Group is responsible for overseeing the development, implementation and regular review of the Trust's Member and Public Engagement Strategy. This incorporates oversight of member recruitment and communication, public engagement initiatives and mechanisms to feed back the views of members and the public to the CoG, and Trust Board.

MRI – Magnetic Resonance Imaging

MRSA – Metacillin Resistant Staphylococcus Aureus is a common type of bacteria that lives harmlessly in the nose or on the skin

MSA – Mixed Sex Accommodation

National Tariff - This payment system covers national prices, national currencies, national variations, and the rules, principles and methods for local payment arrangements

NCTR – No Criteria to Reside

NED – Non-Executive Director

Neighbourhoods - Areas typically covering a population of 30-50,000, where groups of GPs and community-based services work together to coordinate care, support and prevention and wellbeing initiatives. Primary care networks and multidisciplinary community teams form at this level.

Neonatal – Relates to newborn babies, up to the age of four weeks

Nephrology - The early detection and diagnosis of renal (kidney) disease and the long-term management of its complications.

Neurology - Study and treatment of nerve systems.

NEWS - National Early Warning Score

Never Event - Serious, largely preventable patient safety incidents that should not occur if the available preventable measures have been implemented

NEL - North East Lincolnshire

NGO - National Guardians Office for the Freedom to Speak Up Guardian

NHS - National Health Service

NHS 111 - NHS 111 makes it easier to access local NHS healthcare services in England. You can call 111 when you need medical help fast but it's not a 999 emergency. NHS 111 is a fast and easy way to get the right help, whatever the time

NHS Confederation - is the membership organisation that brings together, supports and speaks for the whole healthcare system in England, Wales and Northern Ireland.

NHS ICS Body - ICS NHS bodies will be established as new organisations that bind partner organisations together in a new way with common purpose. They will lead integration within the NHS, bringing together all those involved in planning and providing NHS services to take a collaborative approach to agreeing and delivering ambitions for the health of their population

NHSE - NHS England. NHS England provides national leadership for the NHS. Through the NHS Long Term Plan, we promote high quality health and care for all, and support NHS organisations to work in partnership to deliver better outcomes for our patients and communities, at the best possible value for taxpayers and to continuously improve the NHS. We are working to make the NHS an employer of excellence and to enable NHS patients to benefit from worldleading research, innovation and technology

NHS Health and Care Partnership - a locally-determined coalition will bring together the NHS, local government and partners, including representatives from the wider public space, such as social care and housing.

NHSLA - NHS Litigation Authority. Handles negligence claims and works to improve risk management practices in the NHS

NHSP - NHS Professionals

NHS Providers - This is the membership organisation and trade association for all NHS provider trusts

NHSTDA – NHS Trust Development Authority

NICE - the National Institute for Health and Care Excellence is an independent organisation responsible for providing national guidance on promoting good health and preventing and treating ill health

NL - North Lincolnshire

NLaG - Northern Lincolnshire & Goole Hospitals NHS Foundation Trust

NMC - Nursing & Midwifery Council

NOF – National Oversight Framework

Non-Elective Admission (Emergency) - An unplanned admission to hospital at short notice because of clinical need or because alternative care is not available

NPIP – National Provider Improvement Programme

NQB - National Quality Board

NSFs – National Service Frameworks

OBC - Outline Business Case

OFT – Office of Fair Trading

OLU - Obstetric led unit

OOH - Out of Hours

OP – Outpatients

OPA – Outpatient Appointment

Operational management - Operational management concerns the day-to-day organisation and coordination of services and resources; liaison with clinical and non-clinical staff; dealing with the public and managing complaints; anticipating and resolving service delivery issues; and planning and implementing change

OSCs – Overview and Scrutiny Committees

PALS - Patient Advice and Liaison Service. All NHS Trusts have a PALS team who are there to help patients navigate and deal with the NHS. PALS can advise and help with any non-clinical matter (eg accessing treatment, information about local services, resolving problems etc)

PADR - Personal Appraisal and Development Review - The aim of a Performance Appraisal Development Review is to confirm what is required of an individual within their role, feedback on how they are progressing, to identify any learning and development needs through the use of the and to agree a Personal Development Plan

PAU – Paediatric assessment unit

PbR - Payment by Results

PCN - Primary Care Network: Groups of GP practices, working with each other and with community, mental health, social care, pharmacy, hospital and voluntary services in their local areas. Led by a clinical director who may be a GP, general

practice nurse, clinical pharmacist or other clinical profession working in general practice.

PCT – Primary Care Trust

PDC – Public Dividend Capital

PEWS - Paediatric Early Warning Score

PEF – Performance, Estates & Finance Committees-in-Common

PFI – Private Finance Initiative

PIDMAS – Patient Initiated Digital Mutual Aid System

PLACE - Patient Led Assessment of Controlled Environment are annual assessments of inpatient healthcare sites in England that have more than 10 beds. It is a benchmarking tool to ensure improvements are made in the non-clinical aspects of patient care, such as cleanliness, food and infection control

Place - Town or district within an ICS, which typically covers a population of 250,000 – 500,000 people. Often coterminous with a council or borough.

Place Based Working - enables NHS, councils and other organisations to collectively take responsibility for local resources and population health

PMO – Programme Management Office

Population Health Management (PHM) - A technique for using data to design new models of proactive care, delivering improvements in health and wellbeing which make best use of the collective resources. Population health aims to improve physical and mental health outcomes, promote wellbeing and reduce health inequalities across an entire population.

PPE - Personal Protective Equipment

PPG - Patient Participation Group. Patient Participation Group is a group of people who are patients of the surgery and want to help it work as well as it can for patients, doctors and staff

PPI – Patient and Public Involvement

PRIM - Performance Review Improvement Meeting

PROMS – Patient Recorded Outcome Measures

Provider Collaborative - Arrangements between NHS organisations with similar missions (e.g., an acute collaborative). They can also be organised around a 'place', with acute, community and mental health providers forming one collaborative. It is expected that all NHS providers will need to be part of one or more provider collaborates, as part of the new legislation.

PSF - Provider Sustainability Fund

PST – Patient Suitability for Transfer

PTL – Patient Transfer List

PTS – Patient Transport Services

Putting Patients First – New ward accreditation programme rolled out on 23 March 2026. Previously known as A Commitment to Excellence (ACE) and 15 Step Reviews.

QA – Quality Accounts. A QA is a written report that providers of NHS services are required to submit to the Secretary of State and publish on the NHS Choices website each June summarising the quality of their services during the previous financial year **or** Quality Assurance

QGAF – Quality governance assurance framework

QI – Quality Improvement

QIA – Quality Impact Assessment

QIPP – Quality Innovation, Productivity and Prevention. QIPP is a national, regional and local level programme designed to support clinical teams and NHS organisations to improve the quality of care they deliver while making efficiency savings that can be reinvested into the NHS

QOF – Quality and Outcomes Framework. The Quality and Outcomes Framework is a system designed to remunerate general practices for providing good quality care to their patients, and to help fund work to further improve the quality of health care delivered. It is a fundamental part of the General Medical Services (GMS) Contract, introduced in 2004.

QRP – Quality & Risk Profile

Q&SC – Quality & Safety Committees-in-Common

QSIR – Quality & Service Improvement Report

R&D – Research & Development

RAG – Red, Amber, Green classifications

RCA – Root Cause Analysis

RCGP – Royal College of General Practitioners

RCN – Royal College of Nursing

RCP – Royal College of Physicians

RCPSYCH – Royal College of Psychiatrists

RCS – Royal College of Surgeons

RGN – Registered General Nurse

RIDDOR – Reporting of Injuries, Diseases, Dangerous Occurrences Regulation. Regulates the statutory obligation to report deaths, injuries, diseases and "dangerous occurrences", including near misses, that take place at work or in connection with work

Risk Assessment Framework – The Risk Assessment Framework replaced the Compliance Framework during 2013/14 in the areas of financial oversight of providers of key NHS services – not just NHS Foundation Trusts – and the governance of NHS Foundation Trusts

RoI – Register of Interests

RoI – Return on Investment

RTT – Referrals to Treatment

SaLT - Speech and Language Therapy

SDEC – Same day emergency care

Secondary Care - NHS trusts and NHS Foundation Trusts are the organisations responsible for running hospitals and providing secondary care. Patients must first be referred into secondary care by a primary care provider, such as a GP

Serious Incident/event (SI) - An incident that occurred during NHS funded healthcare which resulted in serious harm, a never event, or another form of serious negative activity

Service User/s - People who need health and social care for mental health problems. They may live in their own home, stay in care, or be cared for in hospital

SGH – Scunthorpe General Hospital

SHCA – Senior Health Care Assistant

SHMI - Summary Hospital-level Mortality Indicator

SI - Serious Incident: An out of the ordinary or unexpected event (not exclusively clinical issues) that occurs on NHS premises or in the provision of an NHS or a commissioned service, with the potential to cause serious harm

SIB - System Improvement Board

SID - Senior Independent Director - One of the non-executive directors should be appointed as the SID by the Board of Directors, in consultation with the Council of Governors. The SID should act as the point of contact with the Board of Directors if Governors have concerns which approaches through normal channels have failed to resolve or for which such normal approaches are inappropriate. The SID may also act as the point of contact with the Board of Directors for Governors when they discuss, for example, the chair's performance appraisal and his or her remuneration and other allowances. More detail can be found in the Code of Governance

SJR - Structured Judgement Review

SLA – Service Level Agreement

SLM/R – Service Line Management/Reporting

SNCT - Safer Nursing Care Tool

Social Care - This term refers to care services which are provided by local authorities to their residents

SPA – Single Point of Access

SoS – Secretary of State

SSA – Same Sex Accommodation

Strategic Management - Strategic management involves setting objectives for the organisation and managing people, resource and budgets towards reaching these goals

Statutory Requirement - A requirement prescribed by legislation

SUI – Serious untoward incident/event: An incident that occurred during NHS funded healthcare which resulted in serious harm, a never event, or another form of serious negative activity

T&C – Terms and Conditions

TCI – To Come In

Terms of Authorisation - Previously, when an NHS Foundation Trust was authorised, Monitor set out a number of terms with which the trust had to comply. The terms of authorisation have now been replaced by the NHS provider licence, and NHS Foundation Trusts must comply with the conditions of the licence

TMB - Trust Management Board

Third Sector - Also known as voluntary sector/ non-profit sector or "not-for-profit" sector. These organisations are non-governmental

ToR – Terms of Reference

Trauma - The effect on the body of a wound or violent impact

Triage - A system which sorts medical cases in order of urgency to determine how quickly patients receive treatment, for instance in accident and emergency departments

TTO – To Take Out

ULHT – United Lincolnshire Hospital NHS Trust

ULYSSES - Risk Management System to report Incidents and Risk (Replaced DATIX in 2023)

UTC - Urgent Treatment Centre

Voluntary Sector - Also known as third sector/non-profit sector or "not-for-profit" sector. These organisations are non-governmental

Vote of No Confidence - A motion put before the Board which, if passed, weakens the position of the individual concerned

VTE – Venous Thromboembolism

WEC – Workforce, Education & Culture Committee-in-Common

WRES - Workforce Race Equality Standards

WDES - Workforce Disability Equality Standards

WTE - Whole time equivalent

YTD - Year to date