

the different rationales that apply to material considered in private sessions. (See [Section 4.3](#) for further details).

This year we have maintained and demonstrated robust governance through the assurance role of our Board and Committees and the leadership of the Executive Team and other senior professionals across the organisation. **Figure 1** below outlines the Board and Committee structure in place this year.

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3.2.1 Audit and Corporate Governance Committee

During 2022/23, the Committee met five times and was quorate on all occasions.

The Committee's remit covers the following areas:

- ❖ Internal Audit Function
- ❖ External Audit Function
- ❖ System of risk and internal control
- ❖ Financial and accounting arrangements (including procurement)
- ❖ Corporate governance and assurance arrangements
- ❖ Cyber Security arrangements
- ❖ Hosting body arrangements
- ❖ Information Governance and Data Breaches

The Committee provides advice and assurance to the Board on the systems of internal control, governance, and efficient and effective use of resources by overseeing and monitoring a programme of internal and external audit. The Committee provides an essential element of the overall governance framework for the organisation and has operated within its Terms of Reference and in accordance with the Standing Orders. The Committee considered the following items:

Internal Audit	Took assurance from regulate updates from internal audit, and considered all Internal Audits listed in for Section 12.1 , for assurance.
	Took assurance from of the overall assessment and Opinion from the Head of Internal Audit for the 2021/22 year.
External Audit	Audit Wales (AW) provided the Committee with regular progress reports on any external audits, including the Structured Assessment for 2021 and the Annual Report summarising the audit work undertaken during 2022.

Audit (internal and external) Action Log	Took assurance on progress on the implementation of actions and to approve any closure of actions or amendments to timescales.
Counter Fraud	Took assurance on the effective management of Counter Fraud issues within the Organisation, the Committee receives an update at each meeting.
Financial Reporting	Considered Quarterly Losses and Special Payments Reports, and Quarterly Procurements Reports to assure the Committee that these were taken in line with the requirements of the Standing Financial Instructions (SFIs).
	Considered updates for assurance on the financial position of the organisation.
	Approved of the annual bad debts and claims abandoned for 2022/23.
Governance and Accountability	Took assurance on the implementation of the Standards of Behaviour Policy.
	Took assurance that the process for recording and monitoring the organisations compliance with WHCs was being managed effectively.
	Took assurance from the Self-Assessment 2022/23 – Compliance against the Governance in Central Government Departments: Code of Practice 2017.
	Took assurance on the prioritisation and progress being made to review policies and procedures within the remit of the Committee.
	Approved Policies within its remit.
Information Governance	Took assurance from the Quarterly Information Governance Performance Report that the Information Governance Management System was working effectively
	Took assurance on the progress and learning from data breaches.
Cyber Security	Took assurance on the organisation's management of Cyber Security issues via Bi-annual updates as well as specific deep dives.
Annual Committee Effectiveness	The Committee considered a presentation on Committee Effectiveness and Performance following the completion of an online survey by Committee Members and attendees.
Terms of Reference Review	Annual review of the Committee's terms of reference for a recommendation to the Board for any changes required.
Committee Work Plan	To plan the Committee's focus for the following year, and to approve a work programme.



Annual Accounts and Accountability Reports	Took assurance that the arrangements were in place to produce the Annual Report in line with requirements for 2022/23.
	The Committee received the Accountability Report and the Annual Financial Statements and Accounts for 2022/23 in draft in May 2023 and final in July 2023, for approval prior to submission to Audit Wales and Welsh Government.
	The Committee received the Accountability Report and the Annual Financial Statements and Accounts for 2021/22 in draft on May 2022 and final in June 2022, for approval prior to submission to Audit Wales and Welsh Government.
Hosted Bodies	Took assurance from the hosted Finance Delivery Unit: Annual Assurance Statement and the hosted NHS Wales Health Collaborative Annual Assurance Statement that the hosted bodies had complied with the hosting arrangements.
Strategic and Corporate Risks	Took assurance that Strategic and Corporate Risks within the remit of the Committee were being appropriately managed, and took assurance on system of management of risks within the organisation.
	Took assurance from the Annual Review of Risk that the organisation has the appropriate plan in place to manage risk within the organisation.

3.2.2 Quality, Safety and Improvement Committee

The Quality, Safety, and Improvement Committee met five times during 2022/23 and was quorate on all five occasions. The Committee assists the Board in discharging its functions in meeting its responsibilities with regard to quality and safety. The Committee is responsible for seeking assurances on all aspects of quality of services and clinical care, governance systems including risk for clinical, corporate, and regulatory standards for quality and safety.

In May 2020, the Committee increased the frequency of meetings during this period to one meeting approximately every eight weeks (where it was possible to do so) to allow for appropriate and timely activity. An increased frequency has continued since then to ensure appropriate time allocated to consider quality and safety matters.

The Committee's remit covers the following areas:

- ❖ Quality and Improvement
- ❖ Health and Safety
- ❖ Health Improvement and Population Health
- ❖ Service User Experience
- ❖ Clinical Audit
- ❖ Putting Things Right
- ❖ Serious Incidents
- ❖ Infection Prevention and Control
- ❖ Safeguarding
- ❖ Management of Risk (within the remit)

The Committee undertook further scrutiny of the following areas during 2022/23:

Quality and Candour	Considered updates on the approach to implement the Health and Social Care (Quality and Engagement) (Wales) Act 2020 within Public Health Wales. The Committee took regular assurance on the Organisation's approach to successfully implement and comply with the legislative requirements of Duty of Quality and Candour.
	Took assurance on the approach to develop and implement the Innovation and Improvement hub in Public Health Wales.
	Took regular assurance on the effective management of Putting Things Right (Incidents, Complaints, Redress, Claims and Compliments) via quarterly reports, as well as an annual report for 2021-22 .
	Took assurance that the Health and Care Standards self-assessment process had been completed for 2021-22 and noted the overall organisational position. The Committee noted the future direction of Health and Care Standards, following the introduction of the Health and Social Care (Quality and Engagement) (Wales) Act 2020.
	Noted the update on the revised approach to reporting requirements for the Annual Quality Statement 2021/22.
Safeguarding	The Committee approved the Organisation's Safeguarding Annual Report 2021/22 and noted the revised terms of reference for 2022/23. Took assurance from a mid-year update on Safeguarding, on the arrangements in place and progress on the delivery and implementation of safeguarding plans to enable Public Health Wales to fulfil its statutory responsibilities. Took assurance on the Safeguarding Maturity Matrix self-assessment and improvement plan to promote and monitor the welfare of children, young people and adults at risk.
Medical Devices	Took assurance on the arrangements for medical devices management through regular Committee updates.
Health and Safety	Took assurance that appropriate measures were in place to monitor compliance with health and safety regulations and incident reporting, and to address areas identified for improvement via quarterly health and safety reports. The Committee approved the Health and Safety Terms of Reference and Work plan for 2022/23 .

Clinical Governance	<p>Took assurance on the Quality and Clinical Audit Plan Annual Report for 2021/22, approved the Quality and Clinical Audit Plan 2022/23, and later took assurance on the progress of the plan.</p> <p>Took assurance from a deep dive of the management of Quality and Clinical Audit within the Organisation.</p>
	<p>Took assurance on the progress of the development of the Public Health Wales Clinical Governance Framework.</p>
	<p>Approved the Public Health Wales Infection Prevention and Control Annual Report for 2021/22 and noted the revised terms of reference for 2022/23. The Committee took assurance throughout the year that Public Health Wales was meeting its IPC responsibilities.</p>
Incidents and Alerts	<p>Took assurance on the governance and implementation arrangements of the Once for Wales Concerns Management system, which included the successful implementation of phase one.</p>
	<p>Took regular assurance that an effective management system for distribution, monitoring and record keeping for alerts / safety notices was in place.</p>
	<p>Took regular Claims and Redress updates, including lessons learnt and took assurance that the claims were being managed in line with Claims Management Policy and Procedure.</p>
Deep Dives	<p>Took assurance from a detailed presentation on the Healthcare Associated Infection, Antimicrobial Resistance and Prescribing (HARP) Programme.</p>
	<p>Took assurance from a detailed presentation on the work of the Health and Wellbeing Directorate, which included an overview of the key programmes delivered.</p>
	<p>Took assurance from a deep dive into the progress of the Organisations approach to Engagement and took assurance on the progress with the implementation on the Year 2 Implementation Plan for ‘Our Approach to Engagement’.</p>
Service Delivery	<p>The Committee considered regular updates on the recovery of the Organisation’s screening programmes due to the impact of the pandemic, taking assurance that the recovery of the screening programmes were progressing, the work underway to recover the remaining programmes, and the future development of screening programmes. The Committee also considered a cervical screening campaign update following a change to the routine interval in the cervical screening programme, and took assurance on the work undertaken as part of the communications campaign to rebuild trust in the safety and effectiveness of the cervical screening programme in Wales.</p>

	<p>Took assurance on winter planning within the Health Protection and microbiology services for 2022/23.</p> <p>Considered updates against the establishment of the Office of the Medical Director.</p> <p>Took assurance on the effectiveness of the internal influenza vaccine campaign delivery for 2021/22.</p>
Emergency Planning and Business Continuity	<p>Took assurance from the Organisation's Emergency Planning and Business Continuity annual report for both 2021 and 2022, and took assurance in relation to the Organisation's compliance with the requirements of the Civil Contingencies Act (2004) the NHS Wales Emergency Planning Core Guidance (2015) and the Organisation's level of emergency preparedness.</p>
Risk	<p>The Committee received regular updates on the Corporate and Strategic Risks within the remit of the Committee, and took assurance on the management of these risks.</p>
Professional Registration Arrangements	<p>The Committee took assurance that there were systems in place to support Revalidation of Medical Consultants, and supported the development of the Office of the Medical Director to further improve the arrangements and systems for Revalidation.</p> <p>The Committee considered an audit of arrangements within Public Health Wales for verifying active professional registration for 2022/23 and took assurance that the arrangements were fit for the purpose stated.</p> <p>The Committee took assurance on the progress of the implementation of the Healthcare Support Workers Framework within Public Health Wales.</p>
Audit	<p>Considered the Audit Wales Review of Quality Governance Arrangements, noting the audit's overall conclusion that the Trust was committed to improving its quality governance arrangements.</p> <p>Considered the stock management Internal Audit Report and took assurance that the monitoring of any actions from this report would be undertaken through the Audit and Corporate Governance Committee.</p>
Governance	<p>Approved Policies within its remit.</p> <p>Considered a presentation on Committee Effectiveness and performance following the completion of an online survey and workshop.</p> <p>Undertook an annual review of the Committee's terms of reference for recommendation to the Board for any changes required.</p> <p>Received the Committee Forward Look at each meeting.</p>

3.2.3 People and Organisational Development Committee

The People and Organisational Development Committee met four times during 2022/23 and was quorate on all four occasions. The Committee assists the Board in discharging its functions in meeting its responsibilities with regard to overseeing the People and Organisational Development strategies and plans ensuring they are consistent with the Boards overall strategic direction; with particular reference to Equality, diversity and human rights; and Welsh language provision.

The Committee's remit covers the following areas:

- ❖ Workforce matters
- ❖ Organisational development
- ❖ Equality, diversity and human rights
- ❖ Welsh language provision.
- ❖ Staff Engagement and Partnership Working with Trade Unions

The Committee undertook further scrutiny of the following areas during 2022/23:

People and Organisational Development Priorities	Considered a presentation on the People and Organisational Development Directorate High Level vision and set out the 'Big 5' Priorities for the year.
Equality, Diversity and Inclusion	<p>Considered Equality, Diversity and Inclusion: Priorities for 2022/2023 presentation noting the work underway on the strategic equality objectives: the roll out of diversity dashboards; fair pay; learning and development; employee value proposition, the behaviours and competency framework and the legal reporting obligations.</p> <p>Took assurance through regular updates that the organisation had the appropriate plans in place to meet the Welsh Language statutory requirements.</p>
Workforce	<p>The Committee approved the following documents:</p> <ul style="list-style-type: none"> • Annual Equality Report 2021-22 • Workforce Report Annual Report 2021-22 • Gender Pay Gap report 2022

	<p>The Committee received the Behavioural Framework presentation, which was one element of a programme designed to embed our values throughout the Organisation over a 2-3 year period.</p> <p>Took assurance that work on the 'Working Where Work Works Best' was progressing well.</p> <p>The Committee regularly considered a live presentation of live data from the Performance and Assurance Dashboard focusing on sickness absences, staff vaccinations, recruitment and turnover, Equality, Diversity and Inclusion date.</p> <p>The Committee received a presentation on the Employee Value Proposition to address workforce challenges around attraction, recruitment and retention of staff.</p>
Organisational Change Update	<p>The Committee received an Update on Organisational redesign affecting Health and Well-Being (HWB) and World Health Organisation Collaborating Centre (WHO CC) directorates report. The Committee received a report on transfer of Local Public Health Teams to Local Health Boards.</p>
Engagement and Partnerships	<p>Regularly considered topical discussions with the local partnership forum representatives on the Committee.</p> <p>Took assurance the Staff Networks were developing and providing input into organisational development projects. The Committee noted a of number requests submitted by the Staff Networks to the Organisation's Board during 2021-22 and took assurance of the progress made against the requests to date.</p>
Governance	<p>Took assurance from an annual report on the management of Raising Concerns (also known as whistle blowing) in line with the All-Wales Raising Concerns Policy and noted plans for the promotion of the Raising Concerns policy process through manager training. A Concerns and Grievance Internal Audit Final Report had received a reasonable assurance rating.</p> <p>The Committee's focus and plan for the following year was undertaken, and a work programme approved.</p> <p>The Committee undertook a Committee Effectiveness and Performance session and a report from this discussion will be submitted to the Board during Quarter 1 2023/4.</p> <p>Approved Policies within its remit.</p> <p>The Committee received regular assurance from an update on the register of policies and written control documents on the prioritisation and progress being made to review policies, procedures and other written control documents within the remit of the Committee.</p>



Audit	The Committee considered the recommendations made within the Internal Audit Final reports for Workforce Sickness Absence Monitoring , and took assurance that the monitoring of any actions from this reports would be undertaken through the Audit and Corporate Governance Committee.
Risk	The Committee regularly received the Corporate and Strategic Risk Registers to enable them to gain assurance that operational risks were being appropriately managed.

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3.2.4 Knowledge, Research and Information Board Committee

The Knowledge, Research, and Information Board Committee met four times during 2022/23 and was quorate on all occasions. The Committee assists the Board in discharging its functions in meeting its responsibilities with regard to relation to the overseeing quality and impact of our knowledge, health intelligence and research activities and also the data quality and information governance arrangements in the organisation and cross sector where applicable.

The Committee's remit covers the following areas:

- ❖ Knowledge and Impact
- ❖ Data and Information Governance
- ❖ Analysis and Data Science
- ❖ Research and Evaluation
- ❖ Digital

The Committee undertook further scrutiny of the following areas during 2022/23:

Monitoring Impact Proposal	The Committee considered and approved the proposed approach for a systematic approach for Public Health Wales to monitor the impact of its Knowledge and Research outputs.
Behavioural Science Unit	The Committee considered a presentation by way of an introduction to the Behavioural Science Unit.
Open University	The Committee considered a presentation from the Open University as part of its consideration of how Public Health Wales can work with universities in Wales to explore forming strategic partnerships. The links with the Open University (OU) had progressed the furthest due to an alignment of their interests in targeting people in the lowest two quintiles of the index of multiple deprivation. The discussion explored how Public Health Wales could develop a strategic partnership with OU.
Research and Evaluation	Considered a detailed overview on the Research, Development and Evaluation within the Specialist and Reference Units, Infection Services Division

	<p>Considered regular updates at each meeting on the progress with the development of the Research and Evaluation strategy.</p> <p>Considered an update on Research Opportunities within the WHO Collaborating Centre overview of the opportunities within a global context the breadth of the work within the collaborating centre, particularly the range of international partners.</p>
Deep Dives	<p>Undertook a deep dive into the work of Diabetic Eye Screening Wales (DESW) and the outcome of a systems review that had taken place. A 'Discovery' model had been undertaken to review the way in which diabetic eye screening was conducted in Wales.</p> <p>Undertook a deep dive into Health Inequalities.</p>
Data and Digital	<p>Considered a detailed presentation from the Office of the national statistics on Statistics for the public good including exploring the concepts of trustworthiness, quality and value.</p> <p>Considered regular updates on the development of the Digital and Data Strategy. In December, the Committee provided input from the Committee to further develop the strategy.</p> <p>In March, the Committee considered a framework to introduce the current draft of the Public Health Wales digital and data strategy. It also provided details of the methods used, to provide a benchmark of quality for the work.</p> <p>Considered a presentation of a review on Artificial Intelligence (AI) in Health and Care in Wales.</p> <p>Considered a verbal update on progress with the development of standards to collect equality information which aligned with census data.</p>
Risk	<p>The Committee received regular updates on the Corporate and Strategic Risks within the remit of the Committee, and took assurance on the management of these risks.</p>
Governance	<p>The Committee considered a presentation on Committee Effectiveness and Performance following the completion of an online survey by Committee Members and attendees. A full report from this discussion would be to the Board in May 2023.</p> <p>Annual review of the Committee's terms of reference for a recommendation to the Board.</p>



	Considered bi-annual reports on the status of policies, procedures and other written control documents within its remit, and took assurance on the management of the review of Policies within its remit.
	Received the Committee Forward Look at each meeting.

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3.2.5 Remuneration and Terms of Service Committee

The Remuneration and Terms of Service Committee met twice during 2022/23 and was quorate on both occasions.

The role of the Committee is to approve, and provide assurance to the Board on matters relating to the appointment, termination, remuneration, and terms of service for the Chief Executive, Executive Directors, and other senior staff within the framework set by the Welsh Government in accordance with the scheme of delegation.

The Committee also approved proposals regarding termination arrangements, including those under the Voluntary Early Release Scheme, ensuring the proper calculation and scrutiny of termination payments in accordance with the relevant Welsh Government guidance.

In order to monitor progress and any necessary follow up action, the Committee has an Action Log that captures all agreed actions.

The Remuneration Report provides relevant information regarding the matters considered by the Committee during 2022/23.

3.2.6 UK COVID-19 Public Inquiry Preparedness Sub-Group

In May 2022 the Board agreed to set up the UK COVID-19 Public Inquiry Preparedness Sub-Group (the Sub-Group) to;

- ❖ Advise and assure the Board on whether effective arrangements and resources are in place to ensure the appropriate organisational response to the UK COVID-19 Public Inquiry (the Inquiry)
- ❖ Approve, on behalf of the Board, if the organisation should apply for Core Participant Status for each of the UK COVID-19 Inquiry modules/sub modules
- ❖ Seek assurances that appropriate processes are in place to support the organisations corporate submissions to the Inquiry, including the instructions for opening and closing addresses by Counsel
- ❖ Seek assurance that organisational learning is being identified and actioned where appropriate, both in regards to the Inquiry preparedness and the pandemic response itself.

The Board approved the terms of reference in September 2022 and the Sub-Group core Membership was agreed as:

- ❖ Chair of the Board
- ❖ Vice Chair of the Board (Non-Executive Director)
- ❖ Chair of the Audit and Corporate Governance Committee (Non-Executive Director)

- ❖ Chief Executive
- ❖ Deputy Chief Executive and Executive Director of Operations and Finance

The Sub-Group met on two occasions during 2022/23 to consider whether Public Health Wales should apply to be a core participant Modules 1, 2, 2B and 3 (as set out below).

The Inquiry

In December 2021, Rt Hon Baroness Heather Hallett DBE, was appointed as the Chair of the UK Covid-19 Public Inquiry. Following the approval of the Inquiry's Terms of Reference by the Prime Minister in June 2022, the Inquiry was formally opened.

Module 1

Module 1 opened on 21 July 2022, with the focus of the module being to examine the resilience and preparedness of the United Kingdom for a Coronavirus pandemic.

Following a comprehensive review of the provisional outline scope for Module 1, the COVID-19 Subgroup agreed that Public Health Wales should apply for Core Participant status.

On 7 September 2022, Baroness Hallett, granted our application for Core Participant status stating;

"I consider that PHW played, or may have played, a direct and significant role in relation to the UK's resilience and preparedness for the Covid-19 pandemic and that it has a significant interest in Module 1 of the Inquiry."

Since that time, we have worked with the Inquiry Team to provide detailed witness and documentary evidence in preparation for the public hearings, which are currently scheduled to take place between 13 June and 21 July 2023.

Module 2

Module 2 opened on 31 August 2022, to investigate the core political and administrative governance and decision-making for the UK and devolved administrations during the pandemic response, from January 2020 until restrictions were lifted.

This module has been divided into the following parts:

- ❖ **Module 2** The Central Government and UK wide response to the pandemic.

- ❖ **Module 2A** The Scottish Government's core political and administrative decision-making / response to the pandemic.
- ❖ **Module 2B** Welsh Government's core political and administrative decision-making / response to the pandemic.
- ❖ **Module 2C** The decision-making and response to the pandemic by the government in Northern Ireland.

Following a comprehensive review of the provisional outline scope for Module 2 and its relevant sub parts, the Sub-Group met and agreed that Public Health Wales should apply for Core Participant status for Module 2B given its role as a category 1 responder pursuant to the Civil Contingencies Act 2004 and its role providing specialist advice and support to the Welsh Government throughout the pandemic response.

On 13 October 2022, Baroness Hallett, granted our application for Core Participant status for Module 2B stating;

"I consider that the Applicant played, or may have played, a direct and significant role in relation to the Welsh Government's core political and administrative decision-making in response to the Covid-19 pandemic and that it has a significant interest in Module 2B of the Inquiry."

Since that time, we (and our specialist colleagues) have been working with the Inquiry Team to provide detailed witness and documentary evidence in preparation for the public hearings, which are yet to be formally scheduled.

Module 3

Module 3 opened on 8 November 2022, and will look at the governmental and societal response to COVID-19 as well as dissecting the impact the pandemic had on healthcare systems, patients and health care workers. This will include healthcare governance, primary care, NHS backlogs, the effects on healthcare provision by vaccination programmes as well as long COVID-19 diagnosis and support.

Following a comprehensive review of the provisional outline scope for Module 3, the Subgroup agreed that Public Health Wales did not have sufficient involvement in the areas covered by the module to require Core Participant status for Module 3. No application was therefore made. Public Health Wales did however commit to support the Inquiry Team with any assistance it may require with this Module.

We look forward to our continued engagement with the Inquiry Team. Our internal preparations continue to ensure that we are ready and able to continue to respond to and provide any information the Inquiry requests of Public Health Wales in an open and transparent manner.

3.2.6 Young Ambassadors Board Partnership Forum

The Young Ambassadors (YA) programme was approved by the Public Health Wales Board in July 2018. The programme was developed in collaboration with young people and with consideration of several local and national youth engagement initiatives including Sports Wales, UK and Welsh Government youth engagement, Children's Commissioner for Wales Children's Steering Group and engagement models used across Welsh Health Boards and Local Authorities to inform the programme approach

In April 2022, following discussions with the Young Ambassadors, further ways were suggested that would support better facilitated Board engagement with young people. A scoping exercise was undertaken to help inform the organisational approach and ensure that we work towards the principles of co-production as set out by the Children's Commissioners 'The Right Way'. This included a fact-finding exercise which included engaging with the Children's Commissioner's Office, Welsh Youth Parliament, Children in Wales and Health Boards. The findings identify that for Board level participation to be fully realised the young people would need robust structures in place to support them to do this. Also, the information presented to the YAs would need to be accessible.

Following this, in July 2022, the Board approved the establishment of a Young Ambassadors Board Partnership Forum. It is intended that this forum will allow Board members and Young Ambassadors come together with an equal voice to discuss issues of shared interest. These discussions will then influence Public Health Wales decision-making by being fed back to the Business Executive Team and the Public Health Wales Board.

The Forum has met twice this year and in the process of developing its work plan and aims for the next year. The outcomes of these meetings are reported to the Board via the Chief Executive's report. A full report will be presented to the Board at its July 2023 meeting for a review of the arrangements, and suggestions for improvements as the Board Forum becomes more established.

3.3 Executive Governance

With the exception of powers reserved for the Board and its Committees (as outlined in the Scheme of Delegation) the Board delegates authority for operational delivery and operational decisions to its Chief Executive.

The Chief Executive has established and recognises the Executive Team as the key executive leadership team for the *collective* execution of the delegated responsibility in addition to the delegated individual accountabilities and responsibilities that each Director in the Executive Team has with their respective portfolios.

The Executive Team comprises the Chief Executive and Directors (some of whom are Executive Directors) and has responsibility for the leadership and operational management of the organisation. The Executive Team meets weekly. Twice a month these meetings are Business Executive Team meetings, as the main corporate assurance and delivery meeting, and the remaining weeks as a Strategic Executive Team to discuss strategic and pan-organisational items.

Figure 3 shows the Executive Team and Directorate Structure in operation during 2022/23.

3.3.1 Business Executive Team

The Business Executive Team meeting is the main collective corporate assurance and delivery meeting. The Business Executive Team (BET) meeting is chaired by the Chief Executive and its role includes:

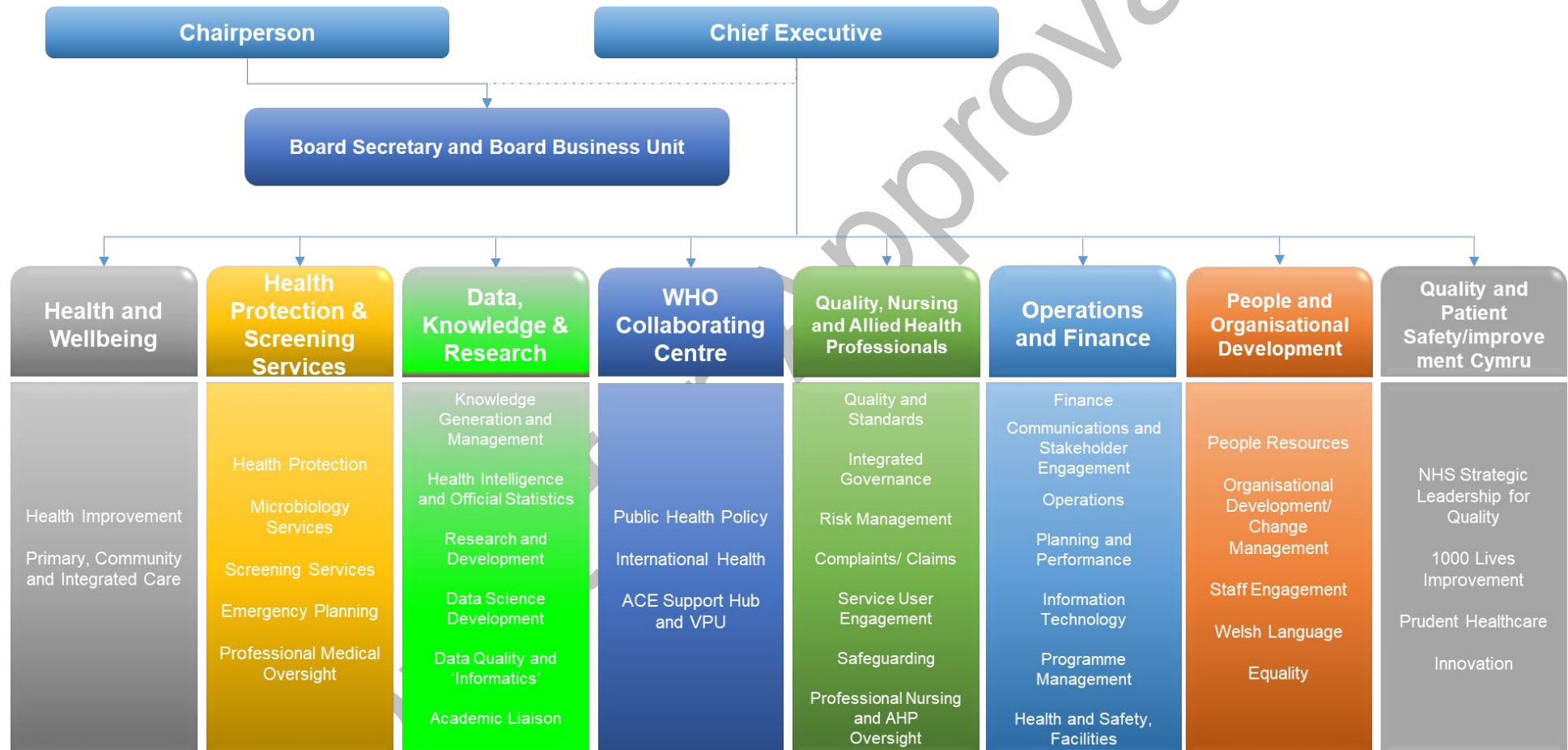
- ❖ Ensure the correct balance of strategic and operational time is invested to effectively and collectively lead (Executive) and oversee the management of the organisation.
- ❖ Overseeing, receiving assurance from Directors, and identifying remedial actions as appropriate in relation to the successful implementation of the Long Term Strategy (through the three-year Strategic Plan and annual plans) and the effective performance and delivery of the associated measurement and outcomes framework.
- ❖ Embedding a culture of openness and transparency, equality and diversity and innovation and curiosity across the breadth of the organisation.
- ❖ Receiving assurance from Directors in relation to the compliance with statutory requirements and relevant legislation.
- ❖ Ensuring the appropriate collective management and utilisation of all resources across the organisation.
- ❖ Looking forward and horizon scanning for future developments, innovation and technologies relevant to the organisation and public health more broadly
- ❖ Identifying and managing corporate and strategic risks within the Board's risk appetite

- ❖ Establishing relevant operational decision-making groups and delegating responsibilities to them as appropriate

In addition, the Chief Executive has established a Strategic Executive Team meeting. This is chaired by the Deputy Chief Executive and is dedicated specifically to strategic and pan-organisational items.

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Figure 3: Executive Team and Directorate Structure in operation from 1 April 2019



3.5 Board and Executive Team Membership

The Board is constituted to comply with the *Public Health Wales National Health Service Trust (Membership and Procedure) Regulations 2009 (as amended)*. In addition to responsibilities and accountabilities set out in terms and conditions of appointment, Board members also fulfil a number of Champion roles where they act as ambassadors (see appendix 1). As previously indicated the Board is constituted with Non-Executive and Executive Directors.

In addition to the Executive Directors appointed in accordance with the *Regulations*, individuals have also been appointed to other Director positions. They, together, with Executive Directors, are members of the Executive Team. They have a standing invitation to Board meetings where they can contribute to discussions, although do not have voting rights.

3.5.1 Departure and appointment of Non-Executive Directors

Change in Regulations

On the 1 April 2022, new regulations became law allowing NHS Trusts in Wales to appoint a standalone Vice Chair position. For Public Health Wales this also meant an additional Executive and Non-Executive Director could be appointed, moving the Board to eight Non-Executive Director and six Executive Directors.

In line with this provision:

- ❖ From the 1 April 2022, the role of National Director for Public Health Knowledge and Research became an Executive Director role on the Board.
- ❖ Nick Elliot was appointed from 3 May 2022 to the Non-Executive Director (Data and Digital) role as an interim direct appointment following this change in regulation. Following this, a public recruitment exercise progressed, and Nick was appointed to a substantive full term post from 1 September 2022.

Vice Chair

Kate Eden's second term of office was due to end on 31 March 2023. Following a public recruitment exercise, Dyfed Edwards was due to discharge the Public Health Wales Vice Chair role from 1 April 2023. As of 28 February 2023, Dyfed Edwards is on secondment from Public Health Wales NHS Trust to Betsi Cadwaladr University Health Board, for one year, in the role of Interim Chair.

In the interim, Kate Eden's term as Vice Chair has been extended until 1 March 2024 pending Dyfed's return to Public Health Wales.

As a result of this, there is currently a vacancy for a Non-Executive (General) role as of 1 March 2023. A public recruitment process will progress for this in early 2023/24.

Non-Executive (Third Sector)

Kate Young, Non-Executive Director (Third Sector) was appointed to this role from 1 April 2022 to the 31 March 2026, following the departure of Judi Rhys as of 31 March 2022.

Non-Executive (Local Authority)

From 1 April 2021, Mohammed Mehmet has covered the vacancy left by Alison Ward's departure on the 31 March 2021, and has fulfilled the Local Authority Non-Executive Director on a full basis. Following a public recruitment exercise, Mohammed was appointed to a substantive full term post from 1 April 2022 to the 31 March 2026.

3.5.2 Board Succession Planning

Succession planning has been actively considered during the year and following the review of Board skills, skills required for the future and appointment terms, relevant recruitment campaigns have successfully recruited additional Board members.

We have a clear timetable of appointment terms and actively monitor this on an ongoing basis to ensure the Board has the appropriate skills and appointments in place as required to meet the needs of the strategic direction of the organisation as well as comply with our Standing Orders and Regulations.

3.5.3 Senior Staff Appointments and Departures

The current Executive Team structure has been in place since the 1 April 2019. The following changes have occurred in post holders during the year:

Executive Director of Health and Well-being

Sally Attwood was appointed as Transitional Director of Health and Well-being on the 1 July 2021, she left Public Health Wales on 31 May 2022.

Angela Jones was appointed Acting Director of Health and Well-being as of 27 June 2022 for 1 year. The recruitment for a permanent Director of Health and Well-being is currently underway.

Board Secretary and Head of Board Business Unit

Helen Bushell left Public Health Wales on the 8 January 2023, Elizabeth Blayney was appointed as Acting Board Secretary and Head of Board Business Unit pending the recruitment of a permanent appointment.

From 17 April 2023, Paul Veysey has been appointed in the permanent role.

Workforce

Since November 2021, there has been a significant change in organisational expectation from the EPRR function in addition to the discharge of its statutory functions under the Civil Contingencies Act [2004].

During 2022/23, the Head of EPRR was appointed on a permanent basis, and the established Band 6 Emergency Planning Officer role within the function has been permanently re-graded to the Band 7 Senior Emergency Planning Officer (retitled as EPRR Manager) role which has been temporarily in place since November 2021.

In recognition of the need for the EPRR Team to meet the extended ongoing organisational business need, additional roles for a Band 6 EPRR Officer and a Band 4 EPRR Support Officer role are being established in 2023/24.

9.9 Data Breaches

Information governance incidents and 'near misses' are reported through the organisation's incident management system. Since May 2018, personal data breaches (as defined in GDPR) are required to be risk assessed and in the most serious cases reported to the Information Commissioner's Office (ICO). All data breaches are reported quarterly to the Audit and Corporate Governance Committee and where appropriate they are reported to the Welsh Government, with full incident investigations are undertaken.

During 2022/23, eight reportable data breaches were recorded. All eight data breaches were reported to the Information Commissioner's Office (ICO) and three were reported to Welsh Government. For all eight reported, the ICO response stated that they were satisfied with the action taken by PHW and that no further action was required on their part.

9.10 UK Corporate Governance Code

We are required to comply with the *UK Corporate Governance Code: Corporate Governance in Central Government Departments: Code of Good Practice 2017*.

The information provided in this governance statement provides an assessment of how we comply with the main principles of the Code as they relate to an NHS public sector organisation in Wales. This assessment has been informed by the organisation's self-assessment against the Governance, Leadership and Accountability Standard (as part of the Health and Care Standards), and supported by evidence from internal and external audits.

Public Health Wales is following the spirit of the Code to good effect and is conducting its business openly and in line with the Code. The Board recognises that not all reporting elements of the Code are outlined in this governance statement but are reported more fully in the organisation's wider Annual Report.

A [report](#) was provided to the Audit and Corporate Governance Committee at its meeting on 16 March 2023 outlining how the organisation has complied with the code, the report noted that there have been no reported departures from the Corporate Governance Code.

9.11 NHS Pensions Scheme

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

9.12 Ministerial Directions

Whilst Ministerial Directions are received by NHS Wales organisations, these are not always applicable to Public Health Wales. Ministerial Directions issued throughout the year are listed on the Welsh Government [website](#). There following Ministerial Direction (Non-Statutory Instruments) issued by the Welsh Government were reviewed, 2 required action from Public Health Wales during 2022/23 as shown in the table below.

Ministerial Directions (MDs)	Date	Compliance
The Directions to Local Health Boards as to the General Dental Services Statement of Financial Entitlements (Amendment) Directions 2022	7 April 2022	Assessed and not applicable to Public Health Wales
The Directions to Local Health Boards as to the General Dental Services Statement of Financial Entitlements (Amendment) Directions 2022	7 April 2022	Assessed and not applicable to Public Health Wales
Directions to Local Health Boards as to the Statement of Financial Entitlements (Amendment) (No. 2) Directions 2022	9 June 2022	Assessed and not applicable to Public Health Wales
The National Health Service (Charges to Overseas Visitors) (Amendment) (No. 3) (Wales) Regulations 2022	29 June 2022	This has been assessed, They do not apply directly to Public Health Wales as we are very unlikely to recover costs directly for services to overseas visitors. This has been added to the list of exemptions for charges (mpox and reciprocal arrangements with other nations).
The Pharmaceutical Services (Advanced Services) (Appliances) (Wales) (Amendment) Directions 2022	29 July 2022	Assessed and not applicable to Public Health Wales
The Primary Medical Services (Influenza and Pneumococcal Immunisation Scheme) (Directed Enhanced Service) (Wales) (No. 2)	8 August 2022	Assessed and not applicable to Public Health Wales
The Primary Care (Contracted Services: Outpatient Waiting List Scheme) Directions 2022	12 August 2022	Assessed and not applicable to Public Health Wales
Primary Care Contracted Services: Immunisations (PCCS:I) Amending Directions August 2022	25 August 2022	Assessed and not applicable to Public Health Wales

Ministerial Directions (MDs)	Date	Compliance
The Abortion Act 1967 – Revocation of the Approval of a Class of Place for Treatment for the Termination of Pregnancy (Wales) 2022	26 August 2022	Assessed and not applicable to Public Health Wales
Directions to Local Health Boards as to the Statement of Financial Entitlements (Amendment) (No. 3) Directions 2022	14 November 2022	Assessed and not applicable to Public Health Wales
The National Health Service (Charges to Overseas Visitors) (Amendment) (No. 4) (Wales) Regulations 2022	22 November 2022	This has been assessed, They do not apply directly to Public Health Wales as we are very unlikely to recover costs directly for services to overseas visitors. This has been added to the list of exemptions for charges (mpox and reciprocal arrangements with other nations).
The Directions to Local Health Boards as to the Statement of Financial Entitlements (Amendment) (No. 4) Directions 2022	30 November 2022	Assessed and not applicable to Public Health Wales
The Wales Infected Blood Support Scheme (Amendment) (No. 2) Directions 2022	8 December 2022	Assessed and not applicable to Public Health Wales
The Regulated Services (Annual Returns) (Wales) (Amendment) (Coronavirus) Regulations 2020	13 December 2022	Assessed and not applicable to Public Health Wales
The Local Health Boards (Directed Functions) (Wales) Directions 2022	15 December 2022	Assessed and not applicable to Public Health Wales
The Directions to Local Health Boards as to the General Dental Services Statement of Financial Entitlements (Amendment) Directions 2023	13 January 2023	Assessed and not applicable to Public Health Wales

Ministerial Directions (MDs)	Date	Compliance
The Directions to Local Health Boards as to the Personal Dental Services Statement of Financial Entitlements (Amendment) Directions 2023	13 January 2023	Assessed and not applicable to Public Health Wales Assessed and not applicable to Public Health Wales
Directions to Local Health Boards as to the Statement of Financial Entitlements (Amendment) Directions 2023	21 February 2023	Assessed and not applicable to Public Health Wales

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Welsh Health Circulars (WHC's) issued by Welsh Government are logged by the Board Business Unit and the organisations compliance with these are reported to the Audit and Corporate Governance Committee on a bi-annual basis.

A list of WHC's issued by Welsh Government during 2022/23 is available at:
<https://gov.wales/health-circulars>

We have acted upon, and responded to, all Welsh Health Circulars (WHCs) issued during 2022/23 which were applicable to Public Health Wales.

Of the 29 issued, 16 of these were applicable to Public Health Wales. 12 required action, 1 was for information and 3 were for compliance.

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The following 16 WHCs were applicable to Public Health Wales:

WHC No.	Title	Status	Compliance
WHC 2022/8	New Records Management Code of Practice for Health and Care 2022	Action	The requirements of WHC 2022 008 have been incorporated into the newly developed Records Management Policy and Procedure, which formed part of phase two of the records management project. The policy and procedure are currently in draft form and appropriate approvals will be progressed.
WHC 2022/13	2022/23 LHB, SHA and Trust Monthly Financial Monitoring Return Guidance	Compliance	This WHC has been enacted, and we are complying with the guidance and requirements within the WHC for monthly financial monitoring returns for 2022/23
WHC 2022/15	Changes to the vaccine for the HPV immunisation programme	Action	This WHC has been enacted. The Vaccine Preventable Disease Programme have been working alongside Welsh Government, UKHSA and the Local Health Boards to prepare for the change from Gardasil to Gardasil 9 for some time. This has been enacted through amendments to public information, consent forms and training provided to partners by VPDP. The completion of the transition from Gardasil to Gardasil-9 was confirmed on 28 June 2022 and this is now the only product available to order by health boards. Therefore this transition programme has been successfully concluded.
WHC 2022/16	The National Influenza Immunisation Programme 2022/23	Action	Public Health Wales have commenced the planning and implementation of the internal staff Influenza Immunisation Programme in line with WHC (2022) 010. The Internal Influenza Vaccination Delivery Plan 2022/23 was provided to QSIC 16 August 2022 and the committee was asked to consider and take assurance from the plan. Our aim is to maximise the staff uptake of

WHC No.	Title	Status	Compliance
			immunisations for the 2022/23 campaign in line with WHC (2022) 016 objectives to increase coverage in all eligible groups.
WHC 2022/18	Guidelines for managing patients on the suspected cancer pathway	Compliance	<p>These guideline are relevant to the Breast Screening Programme, Bowel Screening Programme and Cervical Screening Programme. The pathways for Breast, Colorectal and Cervical all include screening programmes as one of the routes into the pathway. This Welsh Health Circular has been shared with Heads of Programme for these programmes and also received at the Screening Division Senior Management Team on 9 August 2022. The screening programmes points of suspicion for the pathway is complied with as it is from the point of the outcome of the screening test.</p> <p>The timescales in the pathways are not currently being met due to the recovery from the COVID-19 pandemic across screening and the healthcare system.</p>
WHC 2022/20	Never Events – Policy and Incident List July 2022	Compliance/ Action/ Information	A review of our compliance against the points covered within this WHC has taken place to ensure compliance.
WHC 2022/21	National Optimal Pathways for Cancer (2022 update)	Action	The WHC has been enacted. The WHC applies to the three cancer screening programmes at Public Health Wales (cervical, bowel and breast). The Screening Division has confirmed compliance with working in line with the pathways outlined within the WHC.
WHC 2022/22	The Role of the Community Dental Service	Action	The WHC applies to the Community Dental Service employed by Health Boards. This workforce supports aspects of the PH programmes under the leadership of Public Health Wales, so has an indirect impact to the delivery of D2S, Gwen am Byth and the Dental Survey. This is being monitored. The

WHC No.	Title	Status	Compliance
			<p>Dental Public Health teams stand ready to support Health Boards in their role.</p> <p>The is a Dental Inquiry being led by the Welsh Government Health and Social Care Committee in October 2022 where the capacity of the CDS will be further investigated. Public Health Wales have provided a written statement and will give oral evidence to the Committee.</p>
WHC 2022/23	Changes to the vaccine for the HPV immunisation programme	Information	<p>This WHC relates to changes to the routine HPV schedule recommended by JCVI in a statement on 5 August 2022 and adopted by Welsh Government in a written statement on 12th August 2022. HPV vaccination is delivered by Local Health Boards in schools (normally in the spring term of years 8 and 9). These changes which reduce the number of doses given to under 25s are due to take effect in the academic year 2023/24. Public Health Wales Vaccine Preventable Disease Programme provide supporting materials and public information for the programme. All materials will require revision ahead of the change. As the transition to the new programme will not occur until the academic year 23/24, and delivery is normally in spring term (Jan-March) the programme will aim to implement by January 2024</p>
WHC 2022/28	More than just words Welsh language awareness course	Action	<p>The new Welsh Language Awareness course (More Than Just Words) is applicable to all Public Health Wales Staff. This WHC has been enacted.</p>
WHC 2022/31	Reimbursable vaccines and eligible cohorts - for the 2023/24 NHS Wales Seasonal	Action	<p>This WHC has been enacted by the VPDP team and incorporated into the advice and training provided to NHS Wales on the preparation and delivery of the influenza campaign for 2023/24</p>

WHC No.	Title	Status	Compliance
	Influenza (flu) Programme		
WHC 2022/35	Influenza (flu) Vaccination Programme deployment 'mop up' 2022/ 2023	Action	This WHC instructs Local Health Boards to plan to undertake influenza vaccination in mass vaccination centres to supplement the provision in GPs and community pharmacies in particular for 2-3 year olds and 16+ in clinical risk groups. Public Health Wales does not deliver vaccination to the public. Although we have a system leadership role in providing specialist advice to LHBs and Welsh Government, we are not directly impacted by the instruction.
WHC 2022/32	High Cost Drug System	Action	This WHC is in progress. The Executive Lead and relevant officers are working through the requirements to implement this WHC and a further update will be provided.
WHC 2023/1	Eliminating hepatitis (B and C) as a public health threat in Wales – Actions for 2022/23 and 2023/24	Action	This WHC is in enacted. Public Health Wales is represented at the Welsh Government BBV Oversight Group and is enacting WHC/2023/001 through the work plans of the various PHW teams involved, including in Microbiology, Communicable Disease Surveillance Centre and Communicable Disease Inclusion Health Programme. Specifically, Public Health Wales is working with the health boards to support them in developing their joint recovery plans (Action 1), and is currently developing information tools to monitor progress to elimination and assessing methods to estimate hepatitis C and hepatitis B prevalence (Action 13). Public Health Wales is also contributing to other actions in the WHC where it is not specifically mentioned, for example: in supporting case finding (Action 4), improving testing models (Action 5, in micro-elimination initiatives in prisons (Action 9), and in delivering the national re-engagement programme (Action 12). Welsh Government is seeking

WHC No.	Title	Status	Compliance
			ongoing funding to support national coordination posts. Public Health Wales is required to provide evidence that any funding to PHW to employ national coordination posts has been used to support the BBV elimination work (Action 2)
WHC 2023/2	New Lower Gastrointestinal 'FIT' National Optimal Pathway	Action	This WHC has been enacted. The Screening Laboratory. Public Health Wales provides Symptomatic FIT testing to primary care services across five of the seven Health Boards (Aneurin Bevan, Betsi Cadwaladr, Cardiff and Vale, Powys and Swansea Bay) in Wales. This provides coverage to approximately 75% of the population. Currently testing around 5,000 samples per month.
WHC 2023/4	COVID-19 spring booster vaccination programme 2023	Action	This WHC has been enacted. The WHC sets out the operationalisation of the recent JCVI advice on COVID-19 booster vaccination for those who are over 75, resident in care homes for older adult or a severely immunosuppressed. Public Health Wales VPDP have built the requirement to provide surveillance for this cohort into its processes for routine surveillance. We have also provided training and PGDs to allow LHBs to safely and legally administer the vaccine, and developed the appropriate public information resources to support vaccination..

10. Hosted Bodies

We have continued to host two bodies during 2022/23:

10.1 NHS Wales Health Collaborative

The NHS Wales Health Collaborative was established in 2015 at the request of NHS Wales Chief Executives to improve the level of joint working between NHS Wales' bodies, NHS Wales, and its stakeholders. The Collaborative's work supports improving the quality of care for patients and, ultimately, improving NHS services Wales-wide.

The Collaborative's core functions are the:

- ❖ Planning of services across organisational boundaries to support strategic goals
- ❖ Management of clinical networks, strategic programmes and projects across organisational boundaries
- ❖ Co-ordination of activities and teams across NHS Wales with a view to simplifying existing processes.

The Collaborative is hosted by Public Health Wales, on behalf of NHS Wales, under a formal hosting agreement, which is signed by the ten NHS Wales Chief Executives of Health Boards, NHS Trusts, and the Director of the Collaborative. The Collaborative has a clear reporting line upwards to the Collaborative Executive Group (Chief Executives meeting monthly) and, ultimately, to the Collaborative Leadership Forum (Chairs and Chief Executives meeting approximately quarterly). The Collaborative Executive Group and Collaborative Leadership Forum sign off the Collaborative's work plan annually.

A hosting agreement has been in place since 2015. The current agreement was extended by the Board in February 2022, and runs to 31 March 2023. The agreement provides details of the responsibilities of the Public Health Wales Board and the hosted body. The Board receives assurance on compliance with the terms of the agreement through the production of an Annual Compliance Statement and Report from the Collaborative. The Report for 2022/23 was received by the Audit and Corporate Governance Committee in March 2023.

The Collaborative has its own risk management process (that is compliant with the relevant Public Health Wales policy and procedures) and risks from their Corporate Risk Register are escalated to the Public Health Wales Board as appropriate.

From 1 April 2023, the NHS Collaborative formed part of the NHS Executive, which will be hosted by Public Health Wales. [\(Refer Section 10.3\)](#)

10.2 Finance Delivery Unit

The Finance Delivery Unit (the Unit) was formally established in January 2018, following an announcement by the Cabinet Secretary for Health and Social Services.

The purpose of the Unit is to enhance the capacity to:

- ❖ Monitor and manage financial risk in NHS Wales and to respond at pace where organisations are demonstrating evidence of potential financial failure
- ❖ Accelerate the uptake across Wales of best practice in financial management and technical and allocative efficiency.

The Unit is hosted by Public Health Wales under a formal hosting agreement signed by Public Health Wales, the Director of the Finance Delivery Unit and the Director of Finance, Health, and Social Services Group, Welsh Government. The Unit is accountable to the Director of Finance, Health and Social Services Group at Welsh Government and the annual work programme is agreed and monitored through regular meetings with Welsh Government.

The Board receives assurance on compliance with the terms of the hosting agreement through the production of an Annual Assurance Statement and Report from the Unit. The Report for 2022/23 was received by the Audit and Corporate Governance Committee and Board on 10 May 2023.

From the 1 April 2023, the Finance Delivery Unit formed part of the NHS Executive, which will be hosted by Public Health Wales. (Refer [Section 10.3](#))

10.3 NHS Executive

The Welsh Government decision to establish an executive function was set out in *A Healthier Wales* and based on the findings and recommendations of both the OECD Quality Review and the Parliamentary Review of the Long-term Future of Health and Social Care. Both set out the need for a stronger centre, additional transformational capacity and streamlining of current structures.

The NHS Executive for Wales ('the NHS Executive') is being established under a Mandate from the Welsh Ministers as a 'hybrid' model, comprising a senior team within Welsh Government, supported by the bringing together of defined national bodies in the NHS in Wales into a single delivery and accountability structure.

The services of the NHS Executive include services previously delivered by;

- ❖ The NHS Wales Health Collaborative
- ❖ The NHS Wales Delivery Unit
- ❖ The NHS Wales Finance Delivery Unit
- ❖ Improvement Cymru

The agreement between Public Health Wales and Welsh Government to Host the NHS Executive was approved by the Board on 26 January 2023. The document sets out appropriate governance and reporting arrangements for the NHS Executive (NHS based) to ensure that hosting arrangements are clear and transparent and that the rights and obligations of all parties to this Agreement are documented and agreed.

The hosting arrangements for the NHS Executive will come into effect from 1 April 2023.

The intention is for Improvement Cymru to be fully integrated into the Executive structure under the formal hosting arrangements to be completed no later than 1 April 2024. In March 2023, the Board approved a memorandum of understanding (MOU) with Improvement Cymru, that set out the mechanism by which Public Health Wales, who is managerially accountable for the Services within Improvement Cymru, will work with and respond to the Mandate set for the NHS Executive by the Welsh Ministers and the overall delivery of the NHS Executive from 1st April 2023.

From April 2023, the Board will receive assurance on compliance with the terms of the hosting agreement through the production of an Annual Assurance Statement and Report from NHS Executive. This will be reported through the Audit and Corporate Governance Committee.

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11. Staff and Staff Engagement

We engage with our staff in a number of ways which are part of the checks and balances we undertake to support and enable good governance.

In support of the Board and Executive, we have a formal advisory group - the Local Partnership Forum, formally the Joint Negotiating Committee (JNC).

The Local Partnership Forum has met five times during 2022/23 and has considered the following matters:

- ❖ Updated Terms of Reference for the Local Partnership Forum
- ❖ Proposals for governance arrangements relating to Partnership working at Board
- ❖ Sharing of organisational performance data including End of Year Reviews to update on key achievements, risks and developments
- ❖ Change programme updates, including the TUPE Transfer of Local Health Teams to health boards
- ❖ Update on the organisation's Long-term Strategy review
- ❖ Sharing of progress relating to the development of the Values and Behaviours Framework
- ❖ Ballots for industrial action
- ❖ Cost of living crisis and the organisational response, including adoption of Wagestream
- ❖ Development of the Being our Best framework
- ❖ Development of the Management and Leadership framework
- ❖ Employee Value Proposition (our people promise)
- ❖ Improved Employee On-Boarding and Induction
- ❖ Job evaluation and updated job description templates
- ❖ Long-term Strategy and Integrated Medium Term Plan
- ❖ Management of organisational change
- ❖ Policy review and development
- ❖ Release for Trades Unions activity (Facilities Time)
- ❖ Work How it Works Best

The Forum has commented on, and recommended, several policies for approval. In addition to this formal meeting, we have established an informal meeting which meets every other month to address more operational issues.

There is a well-established Joint Medical and Dental Negotiating Committee. During 2022/23, we have continued informal monthly meetings with representatives from this group.

In addition to these formal partnering mechanisms, we have consulted with the trade unions on all policy reviews and the introduction of all new policies during the last year.

We also have a consultation process open to all staff for all new and revised organisational policies, staff diversity networks and engagement events, all of which are used to hold

meaningful individual and group conversations with our colleagues. These mechanisms are used in parallel with other ways for staff to share their work and opinions, including the intranet, Yammer and a Public Health Wales Staff Facebook group, whose membership now accounts for over half of the workforce.

We had planned to participate in the All-Wales NHS Staff Survey, but the decision was taken at a national level to delay this until later in 2023.

We continued to work towards improving the areas which the previous Wellbeing Survey had highlighted as priorities. These were, Communication, Line Managers and Work/Life Balance. Our “Work How it Works Best” Pilot was put in place, and closely monitored and evaluated in order to assess the impact on different staff groups. This pilot has been highly beneficial for many members of staff, particularly those with caring responsibilities, disabilities and long term health conditions. Work was also undertaken to develop a Behavioural Framework entitled “Being our Best”. Based on our organisational values, this sets out how we are expected, and how we can expect others to go about doing what we do. The Staff Diversity Networks were involved throughout the design and development of both of these projects, ensuring they were fit for purpose and accessible for all staff.

During 2022/23, we invited our consultant colleagues (medical and multi-professional) to a series of facilitated discussions to improve understanding of their experience working at Public Health Wales. This has enabled us to prioritise and agree collectively five areas to address in the first instance, with consultant colleagues being further invited to share their suggestions for change needed to bring about the improvements required. These suggestions have led to the development of a series of solution-focused actions which we are currently rolling out.

12. Review of Effectiveness

As Chief Executive and Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. The review of the system of internal control is informed by the work of the internal auditors, the Executive Directors, and all Executive Team Directors, within the organisation who have responsibility for the development and maintenance of the internal control framework, and comments made by external auditors in their audit letter and other reports.

The Board and Committees have reviewed the effectiveness of the system of internal control in respect of the assurances received. The Strategic Risk Register is the mechanism for close monitoring of strategic risks and is scrutinised by the Board and Committees. On reviewing the system of internal control, I can confirm that it is effective in providing the necessary assurance to the Board and Committees.

The four standing Committees undertook a self-assessment during 2022/23 via Committee Effectiveness questionnaire, and a workshop session to discuss the findings and outcomes of the survey. The outcomes of these discussions will feed into the wider review of Board effectiveness scheduled for Quarter 1 2023.

(Further information on the Effectiveness cycle can be found in [section 4.2](#) of this report.)

12.1 Internal Audit

Internal audit provides the Accountable Officer, and the Board through the Audit and Corporate Governance Committee, with a flow of assurance on the system of internal control. As Chief Executive, I have commissioned a programme of audit work which has been delivered in accordance with the Public Sector Internal Audit Standards by the NHS Wales Shared Services Partnership. The scope of this work is agreed with the Audit and Corporate Governance Committee and is focussed on significant risk areas and local improvement priorities.

The overall opinion by the Head of Internal Audit on governance, risk management, and control is a function of this risk based audit programme and contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

Annex 1: Board and Committee Membership/Attendance 2022/2023

NAME	POSITION	BOARD COMMITTEE MEMBERSHIP	ATTENDANCE AT MEETINGS 2022/23***
Jan Williams OBE	Chair	<ul style="list-style-type: none"> (Chair) Board (Chair) Remuneration and Terms of Service Committee <p>Note: the Board Chair has a standing invite to all Committees of the Board but is Member of the Remuneration and Terms of Service Committee.</p> <p>Attendee:</p> <ul style="list-style-type: none"> Audit and Corporate Governance Committee** Quality, Safety and Improvement Committee** People and Organisational Development Committee** Knowledge, Research and Information Committee ** 	7/7 2/2 1/5 2/5 1/6 2/4
Dr Tracey Cooper	Chief Executive	<ul style="list-style-type: none"> Board Remuneration and Terms of Service Committee <p>Note: the Chief Executive (CE) has a standing invite to all Committees of the Board but is only a regular attendee of the Remuneration and Terms of Service Committee.</p> <p>The CE has to attend one meeting of the Audit and Corporate Governance Committee per year.</p> <ul style="list-style-type: none"> Audit and Corporate Governance Committee** People and Organisational Development Committee** Quality, Safety and Improvement Committee** Knowledge, Research and Information Committee ** 	6/7 2/2 1/5 1/6 2/5 1/4
Rhiannon Beaumont- Wood	Executive Director of Quality, Nursing and Allied Health Professionals	<ul style="list-style-type: none"> Board Quality, Safety and Improvement Committee** Audit and Corporate Governance Committee** People and Organisational Development Committee ** 	7/7 5/5 2/5 4/6

NAME	POSITION	BOARD COMMITTEE MEMBERSHIP	ATTENDANCE AT MEETINGS 2022/23***
		<ul style="list-style-type: none"> • Knowledge, Research and Information Committee** 	0/4
Professor Mark Bellis OBE (until 5 December 2022)	Executive Director of Policy and International Health, WHO Collaborating Centre on Investment for Health & Well-being	<ul style="list-style-type: none"> • Board* • Knowledge, Research and Information Committee** 	3/5 0/2
Sumina Azam (from 6 December 2022)	Acting Executive Director of Policy and International Health, WHO Collaborating Centre on Investment for Health & Well-being	<ul style="list-style-type: none"> • Board* • Knowledge, Research and Information Committee** 	2/2 1/2
Iain Bell	National Director of Public Health Knowledge and Research	<ul style="list-style-type: none"> • Board* • Knowledge, Research and Information Committee ** 	6/7 4/4
Dr John Boulton	National Director of NHS Quality Improvement and Patient Safety/Director Improvement Cymru	<ul style="list-style-type: none"> • Board* • Quality, Safety and Improvement Committee** • Knowledge, Research and Information Committee ** 	7/7 4/5 2/4
Helen Bushell	Board Secretary and Head of Board Business Unit (until 6 January 2023)	<ul style="list-style-type: none"> • Board* • Remuneration and Terms of Service Committee** • Audit and Corporate Governance Committee** • Quality, Safety and Improvement Committee** • People and Organisational Development Committee ** • Knowledge, Research and Information Committee ** 	5/5 1/1 3/3 2/4 3/4 0/4
Elizabeth Blayney	Acting Board Secretary and Head of Board Business Unit (From 9 January 2023)	<ul style="list-style-type: none"> • Board* • Remuneration and Terms of Service Committee** • Audit and Corporate Governance Committee** • Quality, Safety and Improvement Committee** • People and Organisational Development Committee ** • Knowledge, Research and Information Committee ** 	2/2 1/1 2/2 1/1 2/2 1/1

NAME	POSITION	BOARD COMMITTEE MEMBERSHIP	ATTENDANCE AT MEETINGS 2022/23***
Kate Eden	Vice Chair and Non-Executive Director	<ul style="list-style-type: none"> • Board • Remuneration and Terms of Service Committee • (Chair) Quality, Safety and Improvement Committee • Knowledge, Research and Information Committee • Audit and Corporate Governance Committee 	7/7 2/2 5/5 1/1 1/1
Dyfed Edwards	Non-Executive Director (until 28 February 2023)	<ul style="list-style-type: none"> • Board • (Chair until 28 February 2023) Audit and Corporate Governance Committee • Remuneration and Terms of Service Committee • People and Organisational Development Committee 	4/6 3/4 1/1 4/5
Nick Elliott	Non- Executive Director (Data and Digital) from 3 May 2022	<ul style="list-style-type: none"> • Board • (Chair until 1 March 2023) Audit and Corporate Governance • Remuneration and Terms of Service Committee • Quality, Safety and Improvement Committee • Knowledge, Research and Information Committee 	7/7 1/1 2/2 4/4 4/4
Mohammed Mehmet	Non-Executive Director (Local Authority)	<ul style="list-style-type: none"> • Board • Remuneration and Terms of Service Committee • Audit and Corporate Governance Committee • (Chair) People and Organisational Development Committee 	5/7 2/2 5/5 6/6
Professor Sian Griffiths	Non-Executive Director (Public Health)	<ul style="list-style-type: none"> • Board • Remuneration and Terms of Service Committee • Quality, Safety and Improvement Committee • (Chair) Knowledge, Research and Information Committee 	7/7 0/2 3/5 4/4
Professor Diane Crone	Non-Executive Director (University)	<ul style="list-style-type: none"> • Board • Remuneration and Terms of Service Committee • Quality, Safety and Improvement Committee • Knowledge, Research and Information Committee 	7/7 2/2 4/5 4/4
Huw George	Deputy Chief Executive and Executive Director of Operations and Finance	<ul style="list-style-type: none"> • Board • Remuneration and Terms of Service Committee** • Audit and Corporate Governance Committee** 	7/7 0/2 5/5

NAME	POSITION	BOARD COMMITTEE MEMBERSHIP	ATTENDANCE AT MEETINGS 2022/23***
Neil Lewis	Director of People and Organisational Development	<ul style="list-style-type: none"> • Board* • People and Organisational Development Committee** • Remuneration and Terms of Service Committee 	7/7 6/6 2/2
Kate Young	Non-Executive Director (Third Sector)	<ul style="list-style-type: none"> • Board • Remuneration and Terms of Service Committee • Audit and Corporate Governance Committee • People and Organisational Development Committee 	5/7 2/2 3/5 6/6
Sally Attwood (until 31 May 2022)	Acting Director of Health and Wellbeing	<ul style="list-style-type: none"> • Board • People and Organisational Development Committee • Knowledge, Research and Information Committee 	1/1 0/1 0/0
Angela Jones (from 1 June 2022)	Acting Director of Health and Wellbeing	<ul style="list-style-type: none"> • Board • People and Organisational Development Committee • Knowledge, Research and Information Committee 	5/6 3/5 3/4
Dr Fu-Meng Khaw	National Director Health Protection Services and Screening, Executive Medical Director	<ul style="list-style-type: none"> • Board • Quality, Safety and Improvement Committee** • People and Organisational Development Committee** • Knowledge, Research and Information Committee ** 	4/7 3/5 0/6 4/4

* Attend Board meetings, but are not members of the Board and therefore do not have voting rights.

** Attend Committee meetings, but are not members of the Committee and therefore do not have voting rights.

The actual number of meetings attended/the number of meetings which it was possible to attend. This varies from individual to individual as some joined the Committee partway through the year.

+ The allocation of champion roles is under review, awaiting confirmation from Welsh Government.

Note – Executive Team Members may attend other Committees on request.

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Board Champions

Role	Champion Role Requirement	Executive Champion	Non-Executive Champion
Fire Safety	Exec	Deputy Chief Executive and Executive Director Finance and Corporate Services (Huw George)	N/A
Emergency Planning	Exec	National Director Health Protection and Screening Services / Executive Medical Director (Meng Khaw)	N/A
Caldicott	Exec	National Director Health Protection and Screening Services / Executive Medical Director (Meng Khaw)	N/A
Violence and Aggression	Exec	Executive Director Quality, Nursing and Allied Health Professionals (Rhiannon Beaumont-Wood)	N/A
Infection Prevention and Control	Non-Exec	Executive Director Quality, Nursing and Allied Health Professionals (Rhiannon Beaumont-Wood)	Non-Executive Director (Sian Griffiths)
Armed Forces and Veterans	Non-Exec	Executive Director Quality, Nursing and Allied Health Professionals (Rhiannon Beaumont-Wood)	Chair (Jan Williams)
Mental Health	Vice Chair	N/A	Vice Chair (Kate Eden)

Role	Champion Role Requirement	Executive Champion	Non-Executive Champion
Equality	Non-Exec	N/A	Non-Executive Director - Local Authority (Mohammed Mehmet)
Children and Young People	Exec & Non-Exec	Executive Director Quality, Nursing and Allied Health Professionals (Rhiannon Beaumont-Wood)	Non-Executive Director - University (Diane Crone)
Putting Things Right	Exec & Non-Exec	Executive Director Quality, Nursing and Allied Health Professionals (Rhiannon Beaumont-Wood)	Vice Chair (Kate Eden)
Raising Concerns (Staff)	Exec & Non-Exec	Board Secretary and Head of Board Business Unit (Helen Bushell) (Liz Blayney from until 9 January)	Chair (Jan Williams)
Welsh Language	Exec	Director of People and Organisational Development (Neil Lewis)	Non-Executive Director (Dyfed Edwards)* (Until 28 February 2023) Kate Eden, Vice Chair (from 1 March 2023)
Older Persons	Non-Exec	N/A	Non-Executive Director – Third Sector (Kate Young)
Socio-Economic Duty	Exec	Mark Bellis and Helen Bushell (Vacant from 9 January 2023)	N/A
Research and Evaluation	Non-Exec	N/A	Non-Executive Director - University (Diane Crone)

Key - E = Executive / NE – Non-Executive

*NE also identified as Director of People and OD not a Board member



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Part B: Remuneration and Staff Report 2022/23

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- 1.1 The information contained in this report relates to the remuneration of the senior managers employed by Public Health Wales and other people-related matters.
- 1.2 The Pay Policy Statement (Annex 3) relates to Public Health Wales' strategic stance on senior manager remuneration and provides a clear statement of the principles underpinning decisions on the use of public funds.
- 1.3 The definition of "Senior Manager" is:
'those persons in senior positions having authority or responsibility for directing or controlling the major activities of the NHS body. This means those who influence the decisions of the entity as a whole rather than the decisions of individual directorates or departments.'
- 1.4 For Public Health Wales, the Senior Managers are considered to be the regular attendees of the Trust Board meetings, i.e. the Executive Directors, the Non-Executive Directors and the remaining Board-Level Directors. Collectively the Executive and Board-Level Directors are known as the Executive Team. Although not formally a member of the Executive Team, the Board Secretary and Head of the Board Business Unit is also included within the definition of Senior Manager.

2. Remuneration and Terms of Service Committee

- 2.1 The Public Health Wales Remuneration and Terms of Service Committee considers and approves salaries, pay awards and terms and conditions of employment for the Executive Team and other key senior staff.
- 2.2 The Remuneration and Terms of Service Committee also considers and approves applications relating to the Voluntary Early Release Scheme, redundancy payments and early retirements.
- 2.3 All Executive Directors' pay and terms and conditions have been, and will be, determined by the Remuneration and Terms of Service Committee within the Framework set by the Welsh Government.
- 2.4 During 2022/23 the Public Health Wales Remuneration and Terms of Service Committee consisted of the following Members:
 - ❖ Jan Williams OBE (Chair)
 - ❖ Dr Tracey Cooper (Chief Executive).
 - ❖ Kate Eden (Vice Chair and Non-Executive Director)
 - ❖ Dyfed Edwards (Non-Executive Director) until February 2023
 - ❖ Professor Diane Crone (Non-Executive Director)
 - ❖ Professor Sian Griffiths (Non-Executive Director)



- ❖ Mohammed Mehmet (Non-Executive Director)
- ❖ Nick Elliott (Non-Executive Director)
- ❖ Kate Young (Non-Executive Director)

2.5 The performance of Executive Directors is assessed against individual objectives and the overall performance of Public Health Wales. Public Health Wales does not make bonus payments of any kind.

2.6 All payments are against the pay envelope in the annual letter from the Chief Executive of NHS Wales on this matter. The Senior Managers to receive pay-awards have been those remunerated on 'Medical and Dental' or 'Agenda for Change' pay scales and those in 'Executive and Senior Posts'.

2.7 During 2022/23, the Remuneration and Terms of Service Committee approved the following (in consultation with Welsh Government where appropriate):

- ❖ The Chief Executive approved the appointment of Angela Jones as Acting Director of Health and Wellbeing from 27 June 2022 to 31 April 2023
- ❖ 07 December 2022 - approved the appointment of Sumina Azam as Acting National Director of Policy and International Health/Director of the World Health Organization Collaborating Centre
- ❖ 07 December 2022 - noted the appointment of Liz Blayney as Acting Board Secretary and Head of the Board Business Unit

Voluntary Early Release/Redundancy/Settlement payments:

- ❖ Approval of one application, totalling £79,592 under the Voluntary Early Release Scheme.
- ❖ One redundancy, totalling £4,630.
- ❖ One settlement payment, totalling £44,602.

3. Salary and Pension Disclosures

3.1 Details of salaries and pension benefits for Senior Managers captured within this report are given in Annexes 1 and 2.

3.2 The single figure of remuneration (**Annex 1**) is intended to be a comprehensive figure that includes all types of reward received by Senior Managers in the period being reported on, including fixed and variable elements as well as pension provision.



- 3.3 The single figure includes the following:
- ❖ Salary and fees both pensionable and non-pensionable elements.
 - ❖ benefits in kind (taxable, total to the nearest £100)
 - ❖ pension-related benefits - those benefits accruing to Senior Managers from membership of a participating defined benefit pension scheme.
- 3.4 There are no annual or long-term performance-related bonuses.
- 3.5 Annual salary figures are shown prior to any reduction as a result of any salary sacrifice scheme.
- 3.5 The value of pension-related benefits accrued during the year is calculated as the employee's real increase in pension multiplied by 20, plus any real increase in pension lump sum (for scheme members entitled to a lump sum), less the contributions made by the employee. The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.
- 3.7 **Annex 2** gives the total pension benefits for all Senior Managers. The inflationary rate applied to the 2022/23 figure is 3.1% as set out in the 2022/23 Greenbury guidance.

4. Remuneration Relationship

- 4.1 NHS bodies in Wales are required to disclose the relationship between the remuneration of the highest-paid Director in their organisation and the median remuneration of the organisation's workforce. This information is provided in note 10.6 to the Financial Statements.

5. 2022/23 Staff Report

5.1 Number of Senior Managers

As of 31 March 2023 there were 10 Senior Managers that made up the Executive Team (including the role of Board Secretary and Head of the Board Business Unit); they were also Board members or regular attendees. Their terms and conditions are broken down as follows:

Consultant (Medical and Dental):	0
Executive and Senior Posts pay scale:	9
Agenda for Change Wales:	1



5.2 Staff Numbers

The following table shows the average number of staff employed by Public Health Wales NHS Trust, by group as defined in the annual accounts.

	Permanently Employed (inc Fixed Term) WTE	Agency Staff WTE	Staff on inward secondment WTE	Specialist Trainee (SLE)	2022/23 Total WTE	2021/22 Total WTE
Administrative, clerical and board members	1,228	42	48	0	1,318	1,228
Ambulance Staff	0	0	0	0	0	0
Medical and Dental	109	4	22	2	137	116
Nursing, Midwifery registered	97	0	10	0	107	88
Professional, scientific and technical staff	10	0	1	0	11	13
Additional Clinical Services	359	8	0	0	367	342
Allied Health Professionals	83	2	1	0	86	76
Healthcare Scientists	404	22	0	0	426	399
Estates and Ancillary	2	1	0	0	3	1
Students	0	0	0	0	0	0
Total	2,292	79	82	2	2,455	2,263

5.3 Staff Composition

The gender breakdown of the Senior Managers and other employees as of 31 March 2023 was as follows:

	Male	Female
Senior Managers	60%	40%
Other employees	26%	74%

The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 came into force on 6 April 2017, which require employers in England and Wales with 250 or more employees to publish statutory calculations every year showing the pay gap between their male and female employees.

- mean gender pay gap in hourly pay;



- median gender pay gap in hourly pay;
- proportion of males and females in each pay quartile.

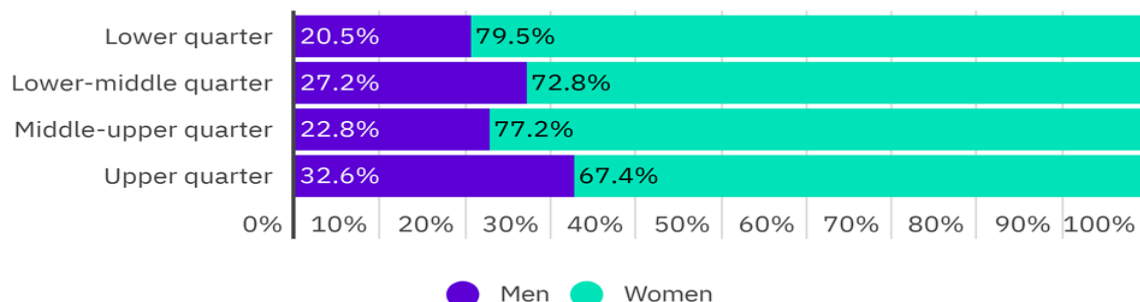
In Public Health Wales, the mean and median hourly rate by Gender as of 31 March 2023 was as follows:

Gender	Mean. Hourly Rate (£)	Median Hourly Rate (£)
Male	22.29	17.48
Female	19.66	16.52
Difference	2.64	0.95
Pay Gap %	11.8	5.5

These figures highlight a gap between the pay for men and women in the organisation, and have reduced considerably from a mean pay gap of 16.1% and median gap of 8.5% last year. This is attributable to the high proportion of women in some of the lower grades, which can be as high as almost 90% which in turn brings the overall average down. Analysis of the staff data shows that from Band 8a, the number of women in the higher grades drops significantly.

The decrease in the Gender Pay Gap figures for this year can be explained in part by working practices during the pandemic. When analysing the data, it transpired that the pandemic has had an impact on our figures, both in terms of overtime and on-call enhancements.

The percentages of men and women in each quartile of earnings is as follows:



The percentage of women in the upper quartile has increased by 1.4% since last year, and the percentage of men in the lower quartile has increased by 0.2%.



5.4 Sickness Absence data

The following table provides information on the number of days lost due to sickness during 2021/22 and 2022/23:

	2022-2023 Number	2021-2022 Number
Days lost (long term)	25,032	21,144
Days lost (short term)	12,879	10,177
Total days lost	37,911	31,321
Total staff years	2,084	2,021
Average working days lost	1019	966
Total staff employed in period (headcount)	2,291	2,233
Total staff employed in period with no absence (headcount)	817	1,176
Percentage staff with no sick leave	39.81%	50.45%

There has been a small increase in headcount from 2021/2022 (58 additional staff).

Sickness absence rates across Public Health Wales over 2022/2023 have seen an increase with number of days lost due to sickness absence up by 6590 days from 2021/2022.

The percentage of staff recording no sickness absence has fallen from 50.45% to 39.81%.

We have seen an increase in the number of days lost due to long term sickness absence, up by 3888 days. All long term sickness absence cases are supported by a People & OD Advisor and are managed in line with the Managing Attendance at Work Policy (MAAW).

Training on the MAAW policy has continued with the majority of sessions being delivered remotely by the People & OD Team. The E-Learning module should be released by June 2023 and this will be mandatory learning for all those staff within the organisation who have responsibility for line managing others.



5.5 Staff policies applied during the financial year

The Trust's workforce policies cover all aspects of employment, from recruitment and selection, training and development to terms and conditions of service and termination of employment. They also set out the guiding principles that influence the way that Public Health Wales carries out its employment based activities and the expectations of all staff. Some of these policies are developed and reviewed with other NHS organisations on an "all Wales" basis and their adoption is mandatory. All other employment policies are developed and reviewed through policy workshops attended by various stakeholders from within the organisation.

Public Health Wales also has a range of policies and initiatives which enable people with a protected characteristic (including disability) to gain employment with the Trust, and remain in employment where appropriate, should they become covered by a protected characteristic during their employment. Our flexible working arrangements, and Work How it Works Best pilot enables staff to accommodate their personal situations and requirements, as well as an Occupational Health service who can advise on reasonable adjustments for those who require them. Our Recruitment Policy and candidate information promotes the use of inclusive and welcoming language and ensures that we will make reasonable adjustments to the process as required. We also have guidance for staff who are Transitioning in the workplace, to help individuals and managers through the process.

Public Health Wales' Recruitment Policy makes reference to eliminating all forms of discrimination in accordance with the Equality Act 2010. Public Health Wales operates a guaranteed interview scheme whereby disabled applicants are guaranteed an interview if they meet the essential requirements of the person specification for the post they are applying for. When invited to interview, all applicants are asked if any adjustments are required to enable them to attend.

Where a disabled candidate is appointed, Public Health Wales is responsible for carrying out any reasonable adaptations to the workplace or supplying additional equipment to assist the new employee in their role. This usually follows assessment, advice and support from the Trust's Occupational Health Service.

In July 2022, we were reassessed and awarded Disability Confident Leader Status; the only NHS Organisation in Wales to be awarded this a second time. A lot of work was put into reviewing and improving processes, awareness and our environment to get us to this stage and the feedback from disabled staff has been positive. This also builds on our reputation as an inclusive employer, building confidence for staff and prospective job applicants.



In October 2022, we were awarded Silver Plus level in the Cultural Competence Scheme which is run by Diverse Cymru. Again, we are the only NHS organisation to receive this award. We will apply for reaccreditation in October 2023.

The All Wales Managing Attendance at Work Policy which was introduced in December 2018 has a focus on managers knowing and understanding their staff, and working in partnership to support individuals in the workplace. The policy has an emphasis on wellbeing rather than managing absence and is designed to support individuals to remain in the workplace. The policy retains mechanisms for phased return to work, with no loss of pay and makes enhancements in support of appointments linked to underlying health concerns. There is a greater emphasis on access to advice and support (Employee Assistance Programme), Occupational Health, GP, Physiotherapy, Counselling, etc. to enable the organisation to facilitate a more rapid return to the workplace, along with greater support to remain in work. Where a return to an individual's role is not possible, redeployment to a suitable alternative role is explored.

There are also a number of policies, procedures and guidelines that support staff health and well-being such as the Flexible Working Policy and Toolkit, Career Break Scheme, Annual Leave Purchase Scheme, Mental Wellbeing policy. Public Health Wales also runs a workplace mediation service for staff.

Public Health Wales is committed to providing a working environment free from harassment and bullying and to ensuring all staff are treated, and treat others, with dignity and respect. To support the Healthy Working Relationships approach, Public Health Wales has a team of trained facilitators from across the organisation who are available to support staff to resolve conflict at an early and informal stage. Informal resolution helps in ensuring the restoration of healthy working relationships, before issues escalate into serious disputes that require the use of formal procedures.

All staff have equal access to appraisal, via Public Health Wales' 'My Contribution' process, training opportunities and career development. They are expected to undertake statutory and mandatory training applicable to their post.

In relation to staff organisational change and restructuring of services, Public Health Wales has adopted the All Wales Organisational Change Policy and has in place a Redundancy Policy and Voluntary Early Release Scheme.

All workforce policies are reviewed and developed jointly with the recognised trade unions, in accordance with an agreed policy review and development schedule.

Policies are published on the Public Health Wales website at <https://phw.nhs.wales/about-us/policies-and-procedures/policies-and-procedures-documents/human-resources-policies/>



5.6 Other Employee Matters

Our Staff Diversity Networks continue to grow and embed themselves within the organisation. They have been particularly important for staff who have been working remotely over the past few years, offering support and a sense of belonging to members. We have networks for Women, Carers, LGBT+, Disabled, Black, Asian and Minority Ethnic Staff, Men and Welsh Speakers. Network members have been involved with the development of our OD initiatives such as the Behaviours Framework, Work How it Works Best, HR Policy reviews and the Cost of Living Support plan.

We have continued to hold various awareness raising events throughout the year, and supported the Pride events in Swansea and Cardiff in 2022. We have held a range of speaking and awareness raising events, Intranet articles and opportunities for staff to celebrate difference. Many more staff were involved this year with events taking place via Teams, and were recorded and made available for those who were unable to attend at the time.

5.7 Expenditure on Consultancy

For the purposes of the statutory accounts, Consultancy is defined as time limited/ad-hoc assignments that are not considered to be related to the day-to-day activities of the Trust. This can include expenditure on services such as:

- ❖ General Management Consultancy
- ❖ Legal
- ❖ Human Resources
- ❖ Financial
- ❖ IT Consultancy
- ❖ Property Services/Estates
- ❖ Marketing and Communication
- ❖ Programme and Project Management

During 2022/23, Public Health Wales' expenditure on consultancy was £0.721m compared to £1.405m in 2021/22.

5.8 Tax Assurance for Off-Payroll Engagements

The Trust is required to disclose any arrangements it has whereby individuals are paid through their own companies or off-payroll. Where off-payroll payments have been made, the Trust has sought assurance from all relevant parties that the appropriate tax arrangements are in place. Full details of these arrangements are published on the Public Health Wales website at <https://phw.nhs.wales/about-us/publication-scheme/>

5.9 Exit Packages

The figures disclosed in this note relate to exit packages agreed in the year. The actual date of departure might be in a subsequent period, and the expense in relation to the departure costs may have been accrued in a previous period. The data are therefore presented on a different basis to other staff cost and expenditure notes in the accounts.

Table 1	2022-23	2022-23	2022-23	2022-23	2021-22
Exit packages cost band (including any special payment element)	Number of compulsory redundancies	Number of other departures	Total number of exit packages	Number of departures where special payments have been made	Total number of exit packages
less than £10,000	0	1	1	0	1
£10,000 to £25,000	0	0	0	0	1
£25,000 to £50,000	0	1	1	1	4
£50,000 to £100,000	0	1	1	0	1
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	3	3	1	7
	2022-23	2022-23	2022-23	2022-23	2021-22
Exit packages cost band (including any special payment element)	Cost of compulsory redundancies	Cost of other departures	Total cost of exit packages	Cost of special element included in exit packages	Total cost of exit packages
	£'s	£'s	£'s	£'s	£'s
less than £10,000	0	4,630	4,630	0	3,020
£10,000 to £25,000	0	0	0	0	24,918
£25,000 to £50,000	0	44,602	44,602	14,602	159,513
£50,000 to £100,000	0	79,592	79,592	0	75,874
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0



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Total	0	128,824	128,824	14,602	263,325
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6. Statement of Assurance

- 6.1 I confirm that there is no relevant audit information in the Annual Report of which the Audit Wales is unaware. As Chief Executive, I have taken all the steps in order to make myself aware of any relevant information and ensure the Audit Wales is aware of that information.

Signed:

Date: 27 July 2023

Dr Tracey Cooper
Chief Executive and Accountable Officer, Public Health Wales

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Annex 1a – Single Figure of Remuneration 2022-23

Name and Title	Salary (bands of £5,000) £000	Bonus payments (bands of £5,000) £000	Benefits in kind (to nearest £100) £000	Pension benefit (to nearest £1,000) £000	Total (bands of £5,000) £000
Dr Tracey Cooper, Chief Executive	170 - 175	0	0	44	215 - 220
Huw George, Deputy Chief Executive and Executive Director of Operations and Finance ¹	140 - 145	0	0.3	3	145 - 150
Rhiannon Beaumont-Wood, Executive Director of Quality, Nursing and Allied Health Professionals ²	125 - 130	0	0	229	355 - 360
Professor Mark Bellis OBE, Director of Policy, Research and International Development ^{3,4}	105 - 110	0	2.4	64	170 - 175
Dr Sumina Azam, Acting National Director of Policy and International Health, World Health Organisation Collaborating Centres ^{5,6,7}	40 - 45	0	0.2	10	50 - 55
Dr John Boulton, Director for NHS Quality Improvement and Patient Safety/ Director 1000 Lives Improvement Service/Improvement Cymru	140 - 145	0	0	34	175 - 180
Neil Lewis, Director of People and Organisational Development ⁸	105 - 110	0	1.1	0	110 - 115

Dr Fu-Meng Khaw, National Director for Health Protection and Screening Services and Medical Director	150 - 155	0	0	0	150 - 155
Iain Bell, National Director for Public Health Knowledge and Research	140 - 145	0	0	0	140 - 145
Sally Attwood, Transition Director for Health and Well-being ⁹	15 - 20	0	0	14	30 - 35
Angela Jones, Acting Director for Health and Wellbeing ^{10,11,12}	95 - 100	0	0	73	170 - 175
Helen Bushell, Board Secretary and Head of Board Business Unit ¹³	70 - 75	0	0	52	120 - 125
Elizabeth Blayney, Acting Board Secretary and Head of Board Business Unit ¹⁴	15 - 20	0	0	2	20 - 25
Non Executive Directors:					
Jan Williams OBE	40 - 45	0	0	0	40 - 45
Kate Eden	20 - 25	0	0	0	20 - 25
Dyfed Edwards ¹⁵	5 - 10	0	0	0	5 - 10
Professor Diane Crone	5 - 10	0	0	0	5 - 10
Professor Sian Griffiths	5 - 10	0	0	0	5 - 10
Mohammed Mehmet	5 - 10	0	0	0	5 - 10
Kate Young ¹⁶	5 - 10	0	0	0	5 - 10
Nick Elliott ¹⁷	5 - 10	0	0	0	5 - 10

Notes

- Salary includes £2,205 sacrificed in respect of a personal lease car
- Salary includes £7,237 in respect of an alternative payment received in accordance with the ['Employer Pension Contributions - Alternative Payment Policy'](#)

3. Mark Bellis left the Trust on 06/12/2022. Full year equivalent salary banding is £140,000 - £145,000
4. Salary includes £4,110 sacrificed in respect of a personal lease car
5. Sumina Azam was appointed on 07/12/2022 as Acting National Director of Policy and International Health, World Health Organisation Collaborating Centre. Full year equivalent salary banding is £125,000 - £130,000
6. Salary includes £1,327 sacrificed in respect of a personal lease car
7. Pension benefit in accordance with salary received whilst in Acting Director role
8. Salary includes £4,694 sacrificed in respect of a personal lease car
9. Sally Attwood retired from Public Health Wales on 31/05/2022. Full year equivalent salary banding is £110,000 - £115,000
10. Angela Jones was appointed on 27/06/2022 as Acting Director for Health and Wellbeing. Full year equivalent salary banding is £130,000 - £135,000
11. Angela Jones left the Trust on 30/09/2022 as part of a service transfer of Local Public Health Teams to Health Boards
12. Angela Jones commenced a secondment with the Trust on 01/10/2022 as Acting Director for Health and Wellbeing. Reimbursement for payroll costs from this date are to Cwm Taf Morgannwg University Health Board
13. Helen Bushell left the Trust on 06/01/2023. Full year equivalent salary banding is £90,000 - £95,000
14. Elizabeth Blayney was appointed on 09/01/2023 as Acting Board Secretary and Head of Board Business Unit. Full year equivalent salary banding is £80,000 - £85,000
15. Dyfed Edwards left the Trust on 27/02/2023. Full year equivalent salary banding is £5,000 - £10,000
16. Kate Young was appointed on 01/04/2022 as Non-Executive Director
17. Nick Elliott was appointed on 02/05/2022 as Non-Executive Director. Full year equivalent salary banding is £5,000 - £10,000

Annex 1b - Single Figure of Remuneration (2021/22) (Audited)

Name and Title	Salary (Bands of £5k)	Other (bands of £5,000)	Benefits in kind (taxable) to nearest £100	Pension Benefit to nearest £1,000	Total to nearest (Bands of £5k)
Dr Tracey Cooper, Chief Executive	165 – 170	0	0	44	205 - 210
Huw George, Deputy Chief Executive and Executive Director of Operations and Finance	135 - 140	0	0	56	190 – 195
Rhiannon Beaumont-Wood, Executive Director of Quality, Nursing and Allied Health Professionals	110 - 115	0	0	43	155 – 160
Jyoti Atri, Interim Executive Director of Health and Well-being ¹	30 – 35	0	0	62	95 – 100
Professor Mark Bellis OBE, Executive Director of Policy and International Health, WHO Collaborating Centre on Investment for Health and Well-being ²	135 – 140	0	1.5	0	135 – 140
Dr John Boulton, National Director of NHS Quality Improvement and Patient Safety/Director Improvement Cymru	135 - 140	0	0	32	165 - 170
Neil Lewis, Director of People and Organisational Development ³	100 - 105	0	0	91	195 - 200
Sian Bolton, Transition Director, Knowledge ⁴	5 - 10	0	0	0	5 - 10
Dr Fu-Meng Khaw, National Director for Health Protection and Screening Services and Executive Medical Director ⁵	120 – 125	0	0	316	435 - 440

Iain Bell, National Director for Public Health Knowledge and Research ⁶	95 – 100	0	0	12	110 – 115
Sally Attwood, Transition Director for Health and Well-being ⁷	80 – 85	0	0	138	215 - 220
Andrew Jones, Interim Director of Public Health Services ⁸	20 – 25	0	0	9	25 – 30
Dr Eleri Davies, Interim Medical Director ⁹	25 – 30	0	0	22	45 – 50
Helen Bushell, Board Secretary and Head of Board Business Unit ¹⁰	90 - 95	0	0	22	110 – 115
Elizabeth Blayney, Acting Board Secretary and Head of Board Business Unit ¹¹	10 – 15	0	0	2	15 - 20
Non-Executive Directors:					
Jan Williams OBE	40 – 45	0	0	0	40 – 45
Kate Eden	15 – 20	0	0	0	15 – 20
Judith Rhys MBE ¹²	5 – 10	0	0	0	5 – 10
Dyfed Edwards	5 – 10	0	0	0	5 – 10
Professor Diane Crone	5 – 10	0	0	0	5 – 10
Professor Sian Griffiths	5 – 10	0	0	0	5 – 10
Mohammed Mehmet ¹³	5 – 10	0	0	0	5 - 10

1. Jyoti Atri left the organisation on 11/06/2021. Full year equivalent salary banding is £130,000 - £135,000.
2. Salary includes £2,755 sacrificed in respect of a personal lease car.
3. Neil Lewis was appointed as Director of People and Organisational Development on a permanent basis on 30/04/2021. This followed a period of acting up into the role covering 17/08/2020 – 29/04/2021.
4. Sian Bolton retired from Public Health Wales on 02/05/2021. Full year equivalent salary banding is £105,000 - £110,000.

5. Dr Fu-Meng Khaw was appointed on 01/06/2021 as National Director for Health Protection and Screening Services and Executive Medical Director. Full year equivalent salary banding is £145,000 - £150,000.
6. Iain Bell was appointed on 12/07/2021 as National Director for Public Health Knowledge and Research. Full year equivalent salary banding is £135,000 - £140,000.
7. Sally Attwood was appointed on 01/07/2021 as Transition Director for Health and Well-being. Full year equivalent salary banding is £105,000 - £110,000.
8. Andrew Jones was Interim Director of Public Health Services until 31/05/2021. Full year equivalent salary banding is £125,000 - £130,000.
9. Dr Eleri Davies was Interim Medical Director until 31/05/2021. Full year equivalent salary banding is £155,000 - £160,000.
10. Helen Bushell took parental leave from 12/07/2021 to 12/09/2021.
11. Elizabeth Blayney acted up from 12/07/2021 to 12/09/2021 as Board Secretary and Head of Board Business Unit. Full year equivalent salary banding is £75,000 - £80,000.
12. Judith Rhys left the organisation on 31/03/2022.
13. Mohammed Mehmet increased from a 0.5WTE appointment to a 1.0WTE appointment with effect from 01/04/2021.

Annex 2 - Pension Benefits

	Real increase in pension at pension age	Real increase in pension lump sum at pension age	Total accrued pension at pension age at 31 March 2023	Lump sum at pension age related to accrued pension at 31 March 2023	Cash Equivalent Transfer Value at 31/03/23	Cash Equivalent Transfer Value at 31/03/22	Real increase in Cash Equivalent Transfer Value	Employer contribution to partnership pension account
	(bands of £2,500)	(bands of £2,500)	(bands of £5,000)	(bands of £5,000)				To nearest £100
Name and Title	£000	£000	£000	£000	£000	£000	£000	£000
Dr Tracey Cooper, Chief Executive	2.5 - 5	(2.5) - 0	45 - 50	60 - 65	873	784	42	0
Huw George, Deputy Chief Executive and Executive Director of Operations and Finance	0 - 2.5	(5) - (2.5)	55 - 60	110 - 115	1,172	1,104	15	0
Rhiannon Beaumont-Wood, Executive Director of Quality, Nursing and Allied Health Professionals	10 - 12.5	25 - 27.5	40 - 45	110 - 115	1,022	739	252	0
Professor Mark Bellis OBE, Director of Policy, Research and International Development	2.5 - 5	0	25 - 30	0	394	316	51	0

Dr Sumina Azam, Acting National Director of Policy and International Health, World Health Organisation Collaborating Centre ^{1,2}	0 - 2.5	0 - 2.5	35 - 40	60 - 65	583	527	8	0
Dr John Boulton, Director for NHS Quality Improvement and Patient Safety/ Director 1000 Lives Improvement Service/Improvement Cymru	2.5 - 5	0	10 - 15	0	118	82	14	0
Neil Lewis, Director of People and Organisational Development	(2.5) - 0	0	45 - 50	0	574	551	0	0
Dr Fu-Meng Khaw, National Director for Health Protection and Screening Services and Medical Director	(2.5) - 0	(15) - (12.5)	70 - 75	165 - 170	1,597	1,577	0	0
Iain Bell, National Director for Public Health Knowledge and Research ³	(2.5) - 0	0	0	0	0	12	0	0
Sally Attwood, Transition Director for Health and Well-being ³	0 - 2.5	0 - 2.5	50 - 55	155 - 160	0	0	0	0
Angela Jones, Acting Director for Health and Wellbeing ¹	2.5 - 5	0 - 2.5	55 - 60	110 - 115	1,129	991	69	0
Helen Bushell, Board Secretary and Head of Board Business Unit	2.5 - 5	0	5 - 10	0	83	49	24	0

Elizabeth Blayney, Acting Board Secretary and Head of Board Business Unit ₁	0 - 2.5	0	0 - 5	0	29	19	0	0

Notes

1. Real increases pro rata to reflect period of time in post
2. Pension figures reported are in accordance with salary received whilst in Acting Director role
3. Iain Bell opted out of the NHS Pension Scheme
4. No CETV reported for pensioners or senior managers over Normal Pension Age (NPA)

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

Pension related figures above have not been updated with any agreed increase in salaries relating to 2022-23, as increase to pay scales were agreed after the pension information relating to 2022-23 had been provided by the NHS Pension Agency.

Annex 3 – Pay Policy Statement 2022/23

1.0 Introduction and Purpose

- 1.1 The purpose of this policy statement is to clarify Public Health Wales' strategic stance on senior remuneration and to provide a clear statement of the principles underpinning decisions on the use of public funds.
- 1.2 The annual Pay Policy Statement (the “statement”) is produced for each financial year, in accordance with the Welsh Government’s principles and minimum standards as set out in the document “Transparency of Senior Remuneration in the Devolved Welsh Public Sector” which includes a set of high level principles regarding the reporting of senior pay. The document sets out arrangements and principles in a series of standards and non statutory requirements on organisations in the devolved Welsh public sector. It includes a requirement to publish annual reports as well as an annual pay policy statement
- 1.3 The purpose of the statement is to provide transparency with regard to Public Health Wales’ approach to setting the pay of its senior employees (this excludes staff employed on nationally set terms and conditions of employment) by stating:
 - a) the definition of “senior posts” adopted by Public Health Wales for the purposes of the pay policy statement,
 - b) the definition of “lowest-paid employees” adopted by Public Health Wales for the purposes of the pay policy statement,
 - c) Public Health Wales’ reasons for adopting those definitions, and
 - d) the relationship between the remuneration of senior posts and that of the lowest-paid employees.

2.0 Legislative Framework

In determining the pay and remuneration of all of its employees, Public Health Wales will comply with all relevant employment legislation. This includes the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Employment) Regulations. With regard to the Equal Pay requirements contained within the Equality Act, the NHS Trust ensures there is no pay discrimination within its pay structures for employees covered by the NHS National Terms and Conditions (Agenda for Change), the Medical and Dental Staff (Wales) Handbook and the Executive and Senior Posts cohort and that all pay differentials can be objectively justified through the use of equality proofed Job Evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

3.0 Pay Structure

Senior posts are defined by Public Health Wales as all staff who are not covered by Agenda for Change or Medical and Dental contracts

This cohort of staff are referred to as “Executive and Senior Posts (ESPs)”

- a) In relation to this statement the ESP posts within the NHS Trust are:
- ❖ Chief Executive
 - ❖ Deputy Chief Executive / Executive Director of Operations and Finance
 - ❖ Executive Director Policy and International Health/World Health Organisation Collaborating Centre
 - ❖ Executive Director of Quality, Nursing and Allied Health Professionals
 - ❖ National Director of NHS Quality Improvement and Patient Safety/Director Improvement Cymru
 - ❖ Director of People and Organisational Development
 - ❖ National Director for Health Protection and Screening Services and Executive Medical Director
 - ❖ National Director for Public Health Knowledge and Research
- b) The “lowest-paid employees” within Public Health Wales are paid £22,056 per annum (£12.25 per hour) in accordance with the nationally set Pay Bands and pay points in Wales.
- c) The definitions for senior posts and the lowest paid employees are in accordance with the national provisions as determined and set by Welsh Government as noted in a) above.
- d) The remuneration of senior posts is determined by a job evaluation process (Job Evaluation for Senior Posts (JESP)) and all salaries are agreed by Welsh Government. The remuneration of the lowest-paid employees is set by reference to the national Job Evaluation system (Agenda for Change) and salaries for all Agenda for Change pay spine points (including the lowest) are set following receipt of recommendations from the Pay Review Body. From 1st January 2015, the lowest spine points were adjusted to incorporate the Living Wage.
- e) The annual process of submitting evidence to the pay review bodies (NHS Pay Review Body and Review Body on Doctors' and Dentists' Remuneration) enables an independent assessment to be made on



NHS pay. The pay review bodies have regard to the following considerations in making their recommendations:

- ❖ the need to recruit, retain and motivate suitably able and qualified staff;
- ❖ regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- ❖ the funds available to the Health Departments, as set out in the Government's Departmental Expenditure Limits;
- ❖ the Government's inflation target;
- ❖ the principle of equal pay for work of equal value in the NHS;
- ❖ the overall strategy that the NHS should place patients at the heart of all it does and the mechanisms by which that is to be achieved.

f) Salary information relating to senior posts is provided in **Annex 1a** to the Remuneration and Staff report.

g) Public Health Wales' approach to internal talent management is to share all vacancies and opportunities internally to encourage career mobility and development of all our employees. In addition, through our workforce planning process, we undertake learning needs analysis and succession planning processes to identify developmental needs of all staff. Succession planning is the process of identifying critical positions, assessing current staff members who may be able to fill these positions within several timescales (ready now; 1-2 years and 2-5 years) and developing action plans for these individuals to assume those positions.

h) Public Health Wales does not use any system of performance related pay for senior posts.

i) Public Health Wales has a comprehensive approach to performance, development and review and the policies / processes to support this are:

Strategic Workforce Planning Toolkit
My Contribution Policy (Performance Appraisal)
Core Skills and Training Framework
Learning and Development Programme
Management and Leadership Development Programme
Induction Policy and Process

j) The highest and lowest Agenda for Change pay points set by Public Health Wales are:

Highest point - £111,117

Lowest point - £22,056

- k) The severance policies which are operated by Public Health Wales are;
- ❖ set out in Section 16 of the nationally agreed NHS Terms and Conditions of Service Handbook for redundancy and these conditions can only be varied by national agreement between government, employers and trade unions;
 - ❖ the Voluntary Early Release scheme which requires Welsh Government authorisation for any payment to be made over a certain threshold and;
 - ❖ the NHS Wales Organisational Change Policy which provides for a consistent approach to the management of organisational change and provides for redeployment and protection of pay.
 - ❖ the Public Health Wales Redundancy Policy which sets out an organisational approach to managing situations where redundancies (or the risk of redundancies) arise

4.0 Wider Reward and Recognition Package

- l) Additional Benefits offered by Public Health Wales are;
- **Annual leave** - Staff receive an annual leave allowance of 28 days a year plus bank holidays, rising to 30 days after five years and 34 days after ten years.
 - **Flexible working** – The Trust offers a flexible working policy to help balance home and working life, including: working from home, part-time hours and job sharing options.
 - **Pension** - We are signed up to the NHS pension scheme. If staff join the NHS pension scheme the Trust will contribute 20.6% towards their pension.
 - **Childcare Vouchers** - We offer membership to the childcare vouchers scheme to all employees who have children
 - **Cycle to work scheme** – The Trust participates in a [cycle to work scheme](#), which offers savings of up to 42% off the cost of a new bike.
 - **Travel loans** - Interest free season ticket loans are available to staff (on an annual basis).
 - **Health and well-being** - Health and well-being initiatives are available across the Trust, including discounted gym membership across Wales.
 - **Occupational Health** - All employees have access to our Occupational Health services: the service can support staff with, stress management, confidential counselling and seasonal vaccinations.
 - **Car Lease scheme** - The NHS Wales Shared services partnership scheme allows Public Health Wales staff to apply for a [lease car](#), for business and personal use.



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Cymru
Public Health
Wales

5.0 Approach to Providing Support to lower paid staff

Public Health Wales, in keeping with the wider NHS, ensures that all of its employees are paid the living wage.

Draft for Approval

Part C

Parliamentary Accountability and Audit Report

Draft for Approval

Parliamentary Accountability and Audit Report

Where we undertake activities that are not funded directly by the Welsh Government we receive income to cover our costs. Further detail of income received is published in the annual accounts; within note 4 headed 'other operating revenue'.

We confirm we have complied with cost allocation and the charging requirements set out in HM Treasury guidance during the year.

We have been informed by our legal advisors that £1,284,000 of claims for alleged medical or employer negligence against us have been assessed as having a remote chance of succeeding. If the claims were to succeed against us, £1,156,000 of this figure would be recoverable from the Welsh Risk Pool. Therefore, the net liability to Public Health Wales NHS Trust is £128,000.

Final Letter of Representation

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Representations regarding the 2022-23 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Public Health Wales NHS Trust for the year ended 31st March 2023 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure. We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

As Chief Executive and Accountable Officer I have fulfilled my responsibility for:

- Preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, I am required to:
 - observe the accounts directions issued by Welsh Ministers/HM Treasury, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
 - make judgements and estimates on a reasonable basis;
 - state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
 - prepare them on a going concern basis on the presumption that the services of Public Health Wales NHS Trust will continue in operation.
- Ensuring the regularity of any expenditure and other transactions incurred.
- The design, implementation and maintenance of internal control to prevent and detect error.

Information provided

We have provided you with:

- Full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Public Health Wales NHS Trust and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.
- Our knowledge of all possible and actual instances of irregular transactions.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by the Board of Public Health Wales NHS Trust

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Board on 27th July 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Chief Executive
Date:

Chair of the Trust
Date:

Proposed Audit Report

The Certificate and report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of Public Health Wales NHS Trust for the year ended 31st March 2023 under Section 61 of the Public Audit (Wales) Act 2004.

These comprise Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the Statement of Changes in Taxpayers' Equity and related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of affairs of Public Health Wales NHS Trust as at 31st March 2023 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

The going concern basis of accounting for Public Health Wales NHS Trust is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers' directions; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and in accordance with Welsh Ministers' guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed;

- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of Directors and the Chief Executive for the financial statements

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for:

- maintaining adequate accounting records;
- the preparation of financial statements and annual report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the annual report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors and Chief Executive anticipate that the services provided by the Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the National Health Service (Wales) Act 2006.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the audited entity's internal auditors and those charged with governance, including obtaining and reviewing supporting documentation relating to Public Health Wales NHS Trust's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud;
- Obtaining an understanding of Public Health Wales NHS Trust's framework of authority as well as other legal and regulatory frameworks that the Trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Public Health Wales NHS Trust; and
- Obtaining an understanding of related party relationships

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Public Health Wales NHS Trust's controls, and the nature, timing and extent of the audit procedures performed.

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

Other auditor's responsibilities

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Adrian Crompton
Auditor General for Wales
31 July 2023

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Draft for Approval

Annual Report 2022/23

Section 3: Financial Statements and Notes

Draft for Approval

Public Health Wales NHS Trust

Foreword

These accounts for the period ended 31 March 2023 have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the European Union, in accordance with HM Treasury's FReM by Public Health Wales NHS Trust under schedule 9 section 178 Para 3 (1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers, with the approval of the Treasury, directed.

Statutory background

The establishment of Public Health Wales NHS Trust in 2009, created for the first time, an independent NHS body with a clear and specific public health focus, and a remit to act across all the domains of public health practice. The Minister for Health and Social Services confirmed Public Health Wales NHS Trust would provide the national resource for the effective delivery of public health services at national, local and community level.

Public Health Wales NHS Trust originally incorporated the functions and services previously provided by the National Public Health Service (NPHS), Wales Centre for Health (WCfH), Welsh Cancer Intelligence Surveillance Unit (WCISU), Congenital Anomaly Register and Information Service (CARIS) and Screening Services Wales.

Since 2009, the organisation has continued to grow, taking on a range of additional functions and services from both the Welsh Government and NHS Wales, including several Health Improvement Programmes, Newborn Bloodspot Screening, Abdominal Aortic Aneurysm Screening, Wrexham Microbiology Laboratory and the Diabetic Eye Screening Service for Wales (DESW). Public Health Wales has hosted the NHS Wales Health Collaborative since 2016-17, which expanded during 2020-21 to include the Implementation Groups. In February 2018, the NHS Wales Finance Delivery Unit was established, which is also hosted by Public Health Wales NHS Trust.

In October 2022 the Local Public Health Teams transferred to their respective Health Boards from Public Health Wales. The establishment of the NHS Executive brings together the NHS Wales Health Collaborative and Finance Delivery Unit, currently hosted by Public Health Wales, and the Delivery Unit currently hosted by Swansea Bay University Health Board. It was agreed that Public Health Wales would host the NHS Executive with effect from April 2023.

Performance Management and Financial Results

This Welsh Health Circular WHC/2016/054 replaces WHC/2015/014 'Statutory and Administrative Financial Duties of NHS Trusts and Local Health Boards' and further clarifies the statutory financial duties of NHS Wales bodies and is effective for 2022-2023. The annual financial duty has been revoked and the statutory breakeven duty has reverted to a three year duty, with the first assessment of this duty in 2016-2017.

Under the National Health Services (Wales) Act 2006 the financial obligations of the NHS Trust are contained within Schedules 4 2(1) and 4 2(2). Each NHS trust must ensure that its revenue is not less than sufficient, taking one financial year with another, to meet outgoings properly chargeable to the revenue account. The first assessment of performance against the 3-year statutory duty under Schedules 4 2(1) and 4 2(2) was at the end of 2016-2017, being the first three year period of assessment.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2023

	Note	2022-23 £000	2021-22 £000
Revenue from patient care activities	3	192,085	224,157
Other operating revenue	4	39,714	36,168
Operating expenses	5.1	(231,518)	(259,554)
Operating (deficit)/surplus		281	771
Investment revenue	6	577	16
Other gains and losses	7	118	7
Finance costs	8	(81)	0
Retained surplus	2.1.1	895	794
Other Comprehensive Income			
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property, plant and equipment		9	315
Net gain / (loss) on revaluation of right of use assets		5	
Net gain/(loss) on revaluation of intangible assets		0	0
Movements in other reserves		215	0
Net gain/(loss) on revaluation of PPE and Intangible assets held for sale		0	0
Net gain/(loss) on revaluation of financial assets		0	0
Impairments and reversals		0	4
Transfers between reserves		0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0
Sub total		229	319
Items that may be reclassified subsequently to net operating costs			
Net gain/(loss) on revaluation of financial assets held for sale		0	0
Sub total		0	0
Total other comprehensive income for the year		229	319
Total comprehensive income for the year		1,124	1,113

The notes on pages 6 to 74 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	Note	31 March 2023	31 March 2022
		£000	£000
Non-current assets			
Property, plant and equipment	13	25,123	26,530
Right of Use Assets	13.3	8,639	
Intangible assets	14	869	3,403
Trade and other receivables	17.1	3,347	327
Other financial assets	18	0	0
Total non-current assets		37,978	30,260
Current assets			
Inventories	16.1	2,164	2,995
Trade and other receivables	17.1	20,850	20,355
Other financial assets	18	0	0
Cash and cash equivalents	19	15,569	16,791
		38,583	40,141
Non-current assets held for sale	13.2	0	0
Total current assets		38,583	40,141
Total assets		76,561	70,401
Current liabilities			
Trade and other payables	20	(30,783)	(30,548)
Borrowings	21	(2,200)	0
Other financial liabilities	22	0	0
Provisions	23	(2,399)	(4,498)
Total current liabilities		(35,382)	(35,046)
Net current assets/(liabilities)		3,201	5,095
Total assets less current liabilities		41,179	35,355
Non-current liabilities			
Trade and other payables	20	0	(1,437)
Borrowings	21	(6,274)	0
Other financial liabilities	22	0	0
Provisions	23	(5,165)	(2,316)
Total non-current liabilities		(11,439)	(3,753)
Total assets employed		29,740	31,602
Financed by Taxpayers' equity:			
Public dividend capital		24,965	29,230
Retained earnings		3,915	1,481
Revaluation reserve		860	891
Other reserves		0	0
Total taxpayers' equity		29,740	31,602

The financial statements were approved by the Board on xx xxxx 2023 and signed on behalf of the Board by:

Dr Tracey Cooper, Chief Executive and Accountable Officer

Date: xx xxxx 2023

The notes on pages 6 to 74 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

2022-23	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
Changes in taxpayers' equity for 2022-23				
Balance as at 31 March 2022	29,230	1,481	891	31,602
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment	0	1,279	0	1,279
Balance at 1 April 2022	29,230	2,760	891	32,881
Retained surplus/(deficit) for the year		895		895
Net gain/(loss) on revaluation of property, plant and equipment		0	9	9
Net gain/(loss) on revaluation of right of use assets		0	5	5
Net gain/(loss) on revaluation of intangible assets		0	0	0
Net gain/(loss) on revaluation of financial assets		0	0	0
Net gain/(loss) on revaluation of assets held for sale		0	0	0
Net gain/(loss) on revaluation of financial assets held for sale		0	0	0
Impairments and reversals		0	0	0
Other reserve movement		215	0	215
Transfers between reserves		45	(45)	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0			0
Total in year movement	0	1,155	(31)	1,124
New Public Dividend Capital received	6,091			6,091
Public Dividend Capital repaid in year	(10,356)			(10,356)
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued	0			0
Other movements in PDC in year	0			0
Balance at 31 March 2023	24,965	3,915	860	29,740

The notes on pages 6 to 74 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

2021-22	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
Changes in taxpayers' equity for 2021-22				
Balance at 31 March 2021	23,386	686	573	24,645
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment				
Balance at 1 April 2021	23,386	686	573	24,645
Retained surplus/(deficit) for the year		794		794
Net gain/(loss) on revaluation of property, plant and equipment		0	315	315
Net gain/(loss) on revaluation of right of use assets				
Net gain/(loss) on revaluation of intangible assets		0	0	0
Net gain/(loss) on revaluation of financial assets		0	0	0
Net gain/(loss) on revaluation of assets held for sale		0	0	0
Net gain/(loss) on revaluation of financial assets held for sale		0	0	0
Impairments and reversals		0	4	4
Other reserve movement		1	(1)	0
Transfers between reserves		0	0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0			0
Total in year movement	0	795	318	1,113
New Public Dividend Capital received	5,844			5,844
Public Dividend Capital repaid in year	0			0
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued				
Other movements in PDC in year	0			0
Balance at 31 March 2022	29,230	1,481	891	31,602

The notes on pages 6 to 74 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Note	2022-23 £000	2021-22 £000
Operating surplus/(deficit)	SOCI	281	771
Movements in working capital	30	(848)	5,492
Other cash flow adjustments	31	8,062	6,944
Provisions utilised		(340)	(517)
Interest paid		(77)	0
Net cash inflow (outflow) from operating activities		7,078	12,690
Cash flows from investing activities			
Interest received		577	16
(Payments) for property, plant and equipment		(5,810)	(7,876)
Proceeds from disposal of property, plant and equipment		183	7
(Payments) for intangible assets		(1,542)	(1,633)
Proceeds from disposal of intangible assets		3,638	0
Payments for investments with Welsh Government		0	0
Proceeds from disposals with Welsh Government		0	0
(Payments) for financial assets.		0	0
Proceeds from disposal of financial assets.		0	0
Net cash inflow (outflow) from investing activities		(2,954)	(9,486)
Net cash inflow (outflow) before financing		4,124	3,204
Cash flows from financing activities			
Public Dividend Capital received		6,091	5,844
Public Dividend Capital repaid		(10,356)	0
Loans received from Welsh Government		0	0
Loans repaid to Welsh Government		0	0
Other loans received		0	0
Other loans repaid		0	0
Other capital receipts		0	0
Capital elements of finance leases and on-SOFP PFI		0	0
Capital element of payments in respect of on-SoFP PFI		0	0
Capital element of payments in respect of Right of Use Assets		(1,081)	
Cash transferred (to)/from other NHS Wales bodies		0	0
Net cash inflow (outflow) from financing activities		(5,346)	5,844
Net increase (decrease) in cash and cash equivalents		(1,222)	9,048
Cash [and] cash equivalents at the beginning of the financial year	19	16,791	7,743
Cash [and] cash equivalents at the end of the financial year	19	15,569	16,791

The notes on pages 6 to 74 form part of these accounts.

Notes to the Accounts

1. Accounting policies

The Minister for Health and Social Services has directed that the financial statements of NHS Trusts (NHST) in Wales shall meet the accounting requirements of the NHS Wales Manual for Accounts. Consequently, the following financial statements have been prepared in accordance with the 2022-2023 Manual for Accounts. The accounting policies contained in that manual follow the 2022-2023 Financial Reporting Manual (FReM), in accordance with international accounting standards in conformity with the requirements of the Companies Act 2006, to the extent that they are meaningful and appropriate to the NHS in Wales.

Where the NHST Manual for Accounts permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the NHST for the purpose of giving a true and fair view has been selected. The particular policies adopted by the NHST are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.2 Acquisitions and discontinued operations

Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another.

1.3 Revenue

Revenue in respect of services provided is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

From 2018-2019, IFRS 15 Revenue from Contracts with Customers has been applied, as interpreted and adapted for the public sector, in the FRoM. It replaces the previous standards IAS 11 Construction Contracts and IAS 18 Revenue and related IFRIC and SIC interpretations. The potential amendments identified as a result of the adoption of IFRS 15 are significantly below materiality levels.

Income is accounted for applying the accruals convention. Income is recognised in the period in which services are provided. Where income is received from third parties for a specific activity to be delivered in the following financial year, that income will be deferred.

Only non-NHS income may be deferred.

1.4 Employee benefits

Short-term employee benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. The scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The latest NHS Pension Scheme valuation results indicated that an increase in benefit required a 6.3% increase (14.38% to 20.68%) which was implemented from 1 April 2019.

As an organisation within the full funding scope, the joint (in NHS England and NHS Wales) transitional arrangement operated from 2019-2020 where employers in the Scheme would continue to pay 14.38% employer contributions under their normal monthly payment process, and in Wales the additional 6.3% would be funded by Welsh Government directly to the Pension Scheme administrator, the NHS Business Services Authority (BSA, the NHS Pensions Agency).

However, NHS Wales organisations are required to account for **their staff** employer contributions of 20.68% in full and on a gross basis, in their annual accounts. Payments made on their behalf by Welsh Government are accounted for on a notional basis. For detailed information see Other Note within these accounts.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time Public Health Wales NHS Trust commits itself to the retirement, regardless of the method of payment.

Where employees are members of the Local Government Superannuation Scheme, which is a defined benefit pension scheme this is disclosed. The scheme assets and liabilities attributable to those employees can be identified and are recognised in Public Health Wales NHS Trust's accounts. The assets are measured at fair value and the liabilities at the present value of the future obligations. The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The expected gain during the year from scheme assets is recognised within finance income. The interest cost during the year arising from the unwinding of the discount on the scheme liabilities is recognised within finance costs.

NEST Pension Scheme

An alternative pensions scheme for employees not eligible to join the NHS Pensions scheme has to be offered. The NEST (National Employment Savings Trust) Pension scheme is a defined contribution scheme and therefore the cost to the NHS body of participating in the scheme is equal to the contributions payable to the scheme for the accounting period.

1.5 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.6 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, Public Health Wales NHS Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single

managerial control; or

- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their own useful economic lives.

Valuation

All property, plant and equipment are measured initially at cost, representing the cost directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Land and buildings used for services or for administrative purposes are stated in the Statement of Financial Position (SoFP) at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost

HM Treasury has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Public Health Wales NHS Trust has applied these new valuation requirements from 1 April 2009.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

In 2022-23 a formal revaluation exercise was applied to land and properties. The carrying value of existing assets at that date will be written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease that does not result from a loss of economic value or service potential is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure. Impairment losses that arise from a clear consumption of economic benefit should be taken to expenditure.

References in IAS 36 to the recognition of an impairment loss of a revalued asset being treated as a revaluation decrease to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset, are adapted such that only those impairment losses that do not result from a clear consumption of economic benefit or reduction of service potential (including as a result of loss or damage resulting from normal business operations) should be taken to the revaluation reserve. Impairment losses that arise from a clear consumption of economic benefit should be taken to the Statement of Comprehensive Income (SoCI).

From 2015-2016, IFRS 13 Fair Value Measurement must be complied with in full. However IAS 16 and IAS 38 have been adapted for the public sector context which limits the circumstances under which a valuation is prepared under IFRS 13. Assets which are held for their service potential and are in use should be measured at their current value in existing use. For specialised assets current value in existing use should be interpreted as the present value of the assets remaining service potential, which can be assumed to be at least equal to the cost of replacing that service potential. Where there is no single class of asset that falls within IFRS 13, disclosures should be for material items only.

In accordance with the adaptation of IAS 16 in table 6.2 of the FReM, for non-specialised assets in operational use, current value in existing use is interpreted as market value for existing use which is defined in the RICS Red Book as Existing Use Value (EUV).

Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use, if there are restrictions on Public Health Wales NHS Trust or the asset which would prevent access to the market at the reporting date. If Public Health Wales NHS Trust could access the market then the surplus asset should be used at fair value using IFRS 13. In determining whether such an asset which is not in use is surplus, an assessment should be made on whether there is a clear plan to bring the asset back into use as an operational asset. Where there is a clear plan, the asset is not surplus and the current value in existing use should be maintained. Otherwise the asset should be assessed as being surplus and valued under IFRS13.

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the asset to its original specification, the expenditure is capitalised and any carrying value of the item replaced is written-out and charged to the SoCI. As highlighted in previous years the NHS in Wales does not have systems in place to ensure that all items being "replaced" can be identified and hence the cost involved to be quantified. The NHS in Wales has thus established a national protocol to ensure it complies with the standard as far as it is able to which is outlined in the capital accounting chapter of the Manual For Accounts. This ensures that asset carrying values are not materially overstated.

For All Wales Capital Schemes that are completed in a financial year, NHS Wales organisations are required to obtain a revaluation during that year (prior to them being brought into use) and also similar revaluations are needed for all Discretionary Building Schemes completed which have a spend greater than £0.5m. The write downs so identified are then charged to operating expenses.

1.7 Intangible assets

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, Public Health Wales NHS Trust; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use
- the intention to complete the intangible asset and use it
- the ability to use the intangible asset
- how the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the intangible asset and use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Measurement

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at historic cost to reflect the opposing effects of increases in development costs and technological advances.

1.8 Depreciation, amortisation and impairments

Freehold land, assets under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. The estimated useful life of an asset is the period over which Public Health Wales NHS Trust expects to obtain economic benefits or service potential from the asset. This is specific to Public Health Wales NHS Trust and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. Assets held under finance leases are depreciated over the shorter of the lease term and estimated useful lives.

At each reporting period end, Public Health Wales NHS Trust checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

Impairment losses that do not result from a loss of economic value or service potential are taken to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SoCI. Impairment losses that arise from a clear consumption of economic benefit are taken to the SoCI. The balance on any revaluation reserve (up to the level of the impairment) to which the impairment would have been charged under IAS 36 are transferred to retained earnings.

1.9 Research and Development

Research and development expenditure is charged to operating costs in the year in which it is incurred, except insofar as it relates to a clearly defined project, which can be separated from patient care activity and benefits therefrom can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the SoCI on a systematic basis over the period expected to benefit from the project.

1.10 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the SoCl. On disposal, the balance for the asset on the revaluation reserve is transferred to retained earnings.

Property, plant and equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead it is retained as an operational asset and its economic life adjusted. The asset is derecognised when it is scrapped or demolished.

1.11 Leases

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration.

IFRS 16 leases is effective across public sector from 1 April 2022. The transition to IFRS 16 has been completed in accordance with paragraph C5 (b) of the Standard, applying IFRS 16 requirements retrospectively recognising the cumulative effects at the date of initial application.

In the transition to IFRS 16 a number of elections and practical expedients offered in the standard have been employed. These are as follows: The entity has applied the practical expedient offered in the standard per paragraph C3 to apply IFRS 16 to contracts or arrangements previously identified as containing a lease under the previous leasing standards IAS 17 leases and IFRIC 4 determining whether an arrangement contains a lease and not to those that were identified as not containing a lease under previous leasing standards.

On initial application, Public Health Wales NHS Trust has measured the right of use assets for leases previously classified as operating leases per IFRS 16 C8 (b)(ii), at an amount equal to the lease liability adjusted for accrued or prepaid lease payments.

No adjustments have been made for operating leases in which the underlying asset is of low value per paragraph C9 (a) of the standard.

The transitional provisions have not been applied to operating leases whose terms end within 12 months of the date of initial application has been employed per paragraph C10 (c) of IFRS 16. Hindsight is used to determine the lease term when contracts or arrangements contain options to extend or terminate the lease in accordance with C10 (e) of IFRS 16.

List any other transition expedients employed by the entity at its discretion.

Due to transitional provisions employed the requirements for identifying a lease within paragraphs 9 to 11 of IFRS 16 are not employed for leases in existence at the initial date of application. Leases entered into on or after the 1st April 2022 will be assessed under the requirements of IFRS 16.

There are further expedients or election that have been employed by Public Health Wales NHS Trust in applying IFRS 16.

These include:

- the measurement requirements under IFRS 16 are not applied to leases with a term of 12 months or less under paragraph 5 (a) of IFRS 16
- the measurement requirements under IFRS 16 are not applied to leases where the underlying asset is of a low value which are identified as those assets of a value of less than £5,000, excluding any irrecoverable VAT, under paragraph 5 (b) of IFRS 16

Public Health Wales NHS Trust will not apply IFRS 16 to any new leases of in tangible assets applying the treatment described in section 1.14 instead.

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- List any other expedients employed by the entity (such as low value 5(b) or 15 on componentisation HM Treasury have adapted the public sector approach to IFRS 16 which impacts on the identification and measurement of leasing arrangements that will be accounted for under IFRS 16.

Public Health Wales NHS Trust is required to apply IFRS 16 to lease like arrangements entered into with other public sector entities that are in substance akin to an enforceable contract, that in their formal legal form may not be enforceable. Prior to accounting for such arrangements under IFRS 16, Public Health Wales NHS Trust has assessed that in all other respects these arrangements meet the definition of a lease under the standard.

Public Health Wales NHS Trust is required to apply IFRS 16 to lease like arrangements entered into in which consideration exchanged is nil or nominal, therefore significantly below market value. These arrangements are described as peppercorn leases. Such arrangements are again required to meet the definition of a lease in every other respect prior to inclusion in the scope of IFRS 16. The accounting for peppercorn arrangements aligns to that identified for donated assets. Peppercorn leases are different in substance to arrangements in which consideration is below market value but not significantly below market value.

The nature of the accounting policy change for the lessee is more significant than for the lessor under IFRS 16. IFRS 16 introduces a singular lessee approach to measurement and classification in which lessees recognise a right of use asset.

For the lessor leases remain classified as finance leases when substantially all the risks and rewards incidental to ownership of an underlying asset are transferred to the lessee. When this transfer does not occur, leases are classified as operating leases.

1.11.1 Public Health Wales NHS Trust as lessee

At the commencement date for the leasing arrangement a lessee shall recognise a right of use asset and corresponding lease liability. The entity employs a revaluation model for the subsequent measurement of its right of use assets unless cost is considered to be an appropriate proxy for current value in existing use or fair value in line with the accounting policy for owned assets. Where consideration exchanged is identified as below market value, cost is not considered to be an appropriate proxy to value the right of use asset.

Irrecoverable VAT is expensed in the period to which it relates and therefore not included in the measurement of the lease liability and consequently the value of the right of use asset.

The incremental borrowing rate of 0.95% has been applied to the lease liabilities recognised at the date of initial application of IFRS 16.

Where changes in future lease payments result from a change in an index or rate or rent review, the lease liabilities are remeasured using an unchanged discount rate.

Where there is a change in a lease term or an option to purchase the underlying asset [the entity] applies a revised rate to the remaining lease liability.

Where existing leases are modified, Public Health Wales NHS Trust must determine whether the arrangement constitutes a separate lease and apply the standard accordingly.

Lease payments are recognised as an expense on a straight-line or another systematic basis over the lease term, where the lease term is in substance 12 months or less, or is elected as a lease containing low value underlying asset by Public Health Wales NHS Trust.

1.11.2 Public Health Wales NHS Trust as lessor (where relevant)

A lessor shall classify each of its leases as an operating or finance lease. A lease is classified as finance lease when the lease substantially transfers all the risks and rewards incidental to ownership of an underlying asset. Where substantially all the risks and rewards are not transferred, a lease is classified as an operating lease.

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

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

Where Public Health Wales NHS Trust is an intermediate lessor, being a lessor and a lessee regarding the same underlying asset, classification of the sublease is required to be made by the intermediate lessor considering the term of the arrangement and the nature of the right of use asset arising from the head lease.

On transition, Public Health Wales NHS Trust has reassessed the classification of all of its continuing subleasing arrangements to include peppercorn leases.

1.12 Inventories

Whilst it is accounting convention for inventories to be valued at the lower of cost and net realisable value using the weighted average or "first-in first-out" cost formula, it should be recognised that the NHS is a special case in that inventories are not generally held for the intention of resale and indeed there is no market readily available where such items could be sold. Inventories are valued at cost and this is considered to be a reasonable approximation to fair value due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

1.13 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of Cash flows (SoCF), cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the cash management.

1.14 Provisions

Provisions are recognised when Public Health Wales NHS Trust has a present legal or constructive obligation as a result of a past event, it is probable that Public Health Wales NHS Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the discount rate supplied by HM Treasury.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where Public Health Wales NHS Trust has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when Public Health Wales NHS Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.14.1 Clinical negligence and personal injury costs

The Welsh Risk Pool Services (WRPS) operate a risk pooling scheme which is co-funded by the Welsh Government with the option to access a risk sharing agreement funded by the participating NHS Wales bodies. The risk sharing option was implemented in both 2022-23 and 2021-22. The WRPS is hosted by Velindre NHS University Trust.

1.14.2 Future Liability Scheme (FLS)

General Medical Practice Indemnity (GMPI)

The FLS is a state backed scheme to provide clinical negligence General Medical Practice Indemnity (GMPI) for providers of GP services in Wales.

In March 2019, the Minister issued a Direction to Velindre University NHS Trust to enable Legal and Risk Services to operate the Scheme. The GMPI is underpinned by new secondary legislation, The NHS (Clinical Negligence Scheme) (Wales) Regulations 2019 which came into force on 1 April 2019.

1.15 Financial Instruments

From 2018-2019 IFRS 9 Financial Instruments is applied, as interpreted and adapted for the public sector, in the FReM. The principal impact of IFRS 9 adoption by Public Health Wales NHS Trust is a change to the calculation basis for bad debt provisions: changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis.

1.16 Financial assets

Financial assets are recognised on the SoFP when the Public Health Wales NHS Trust becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

The accounting policy choice allowed under IFRS 9 for long term trade receivables, contract assets which do contain a significant financing component (in accordance with IFRS 15), and lease receivables within the scope of IAS 17 has been withdrawn and entities should always recognise a loss allowance at an amount equal to lifetime Expected Credit Losses.

All entities applying the FReM should utilise IFRS 9's simplified approach to impairment for relevant assets.

IFRS 9 requirements required a revised approach for the calculation of the bad debt provision, applying the principles of expected credit loss, using the practical expedients within IFRS 9 to construct a provision matrix.

1.16.1 Financial assets are initially recognised at fair value

Financial assets are classified into the following categories: financial assets 'at fair value' through SoCI; 'held to maturity investments'; 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

1.16.2 Financial assets at fair value through SoCI

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial assets at fair value through SoCI. They are held at fair value, with any resultant gain or loss recognised in the SoCI. The net gain or loss incorporates any interest earned on the financial asset.

1.16.3 Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity, and there is a positive intention and ability to hold to maturity. After initial recognition, they are held at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

1.16.4 Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the SoCI on de-recognition.

1.16.5 Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

Fair value is determined by reference to quoted market prices where possible, otherwise by valuation techniques.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the net carrying amount of the financial asset.

At the SOFP date, Public Health Wales NHS Trust assesses whether any financial assets, other than those held at 'fair value through profit and loss' are impaired. Financial assets are impaired and impairment losses recognised if there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

For financial assets carried at amortised cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. The loss is recognised in the expenditure and the carrying amount of the asset is reduced directly, or through a provision of impairment of receivables.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the expenditure to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

1.16.6 Other financial assets

Listed investments are stated at market value. Unlisted investments are included at cost as an approximation to market value. Quoted stocks are included in the balance sheet at mid-market price, and where holdings are subject to bid / offer pricing their valuations are shown on a bid price. The shares are not held for trading and accordingly are classified as available for sale. Other financial assets are classified as available for sale investments carried at fair value within the financial statements.

1.17 Financial liabilities

Financial liabilities are recognised on the SOFP when Public Health Wales NHS Trust becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired. Loans from Welsh Government are recognised at historical cost.

1.17.1 Financial liabilities are initially recognised at fair value through SoCI

Financial liabilities are classified as either financial liabilities at fair value through the SoCI or other financial liabilities.

1.17.2 Financial liabilities at fair value through the SoCI

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the SoCI. The net gain or loss incorporates any interest earned on the financial asset.

1.17.3 Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

1.18 Value Added Tax (VAT)

Most of the activities of Public Health Wales NHS Trust are outside the scope of VAT and, in general, output VAT does not apply and input VAT on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.19 Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. Resulting exchange gains and losses are taken to the SoCI. At the SoFP date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date.

1.20 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since Public Health Wales NHS Trust has no beneficial interest in them. Details of third party assets are given in the Notes to the accounts.

1.21 Losses and Special Payments

Losses and special payments are items that the Welsh Government would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way each individual case is handled.

Losses and special payments are charged to the relevant functional headings in the SoCI on an accruals basis, including losses which would have been made good through insurance cover had Public Health Wales NHS Trust not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses register which is prepared on a cash basis.

Public Health Wales NHS Trust accounts for all losses and special payments gross (including assistance from the WRPS).

Public Health Wales NHS Trust accrues or provides for the best estimate of future payouts for certain liabilities and discloses all other potential payments as contingent liabilities, unless the probability of the liabilities becoming payable is remote.

All claims for losses and special payments are provided for, where the probability of settlement of an individual claim is over 50%. Where reliable estimates can be made, incidents of clinical negligence against which a claim has not, as yet, been received are provided in the same way. Expected reimbursements from the WRP are included in debtors. For those claims where the probability of settlement is between 5-50%, the liability is disclosed as a contingent liability.

1.22 Pooled budget

Public Health Wales NHS Trust has not entered into pooled budgets with Local Authorities.

1.23 Critical Accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

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

1.24 Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the SoFP date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Significant estimations are made in relation to on-going clinical negligence and personal injury claims. Assumptions as to the likely outcome, the potential liabilities and the timings of these litigation claims are provided by independent legal advisors. Any material changes in liabilities associated with these claims would be recoverable through the WRPS.

1.25 Provisions for legal or constructive obligations for clinical negligence, personal injury & defence costs

Public Health Wales NHS Trust provides for legal or constructive obligations for clinical negligence, personal injury and defence costs that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation.

Claims are funded via the WRPS which receives an annual allocation from Welsh Government to cover the cost of reimbursement requests submitted to the bi-monthly WRPS Committee. Following settlement to individual claimants by the NHS Wales organisation, the full cost is recognised in year and matched to income (less a £25K excess) via a WRPS debtor, until reimbursement has been received from the WRPS Committee.

Probable & Certain Cases – Accounting Treatment

A provision for these cases is calculated in accordance with IAS 37. Cases are assessed and divided into four categories according to their probability of settlement:

Remote	Probability of Settlement	0 – 5%
	Accounting Treatment	Remote Contingent Liability
Possible	Probability of Settlement	6% - 49%
	Accounting Treatment	Defence Fee - Provision* Contingent Liability for all other estimated expenditure
Probable	Probability of Settlement	50% - 94%
	Accounting Treatment	Full Provision
Certain	Probability of Settlement	95% - 100%
	Accounting Treatment	Full Provision

* *Personal injury cases - Defence fee costs are provided for at 100%.*

The provision for probable and certain cases is based on case estimates of individual reported claims received by Legal & Risk Services within NHS Wales Shared Services Partnership.

The solicitor will estimate the case value including defence fees, using professional judgement and from obtaining counsel advice. Valuations are then discounted for the future loss elements using individual life expectancies and the Government Actuary’s Department actuarial tables (Ogden tables) and Personal Injury Discount Rate of -0.25%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%-94% respectively are held as a provision on the Trust's balance sheet. Cases typically take a number of years to settle, particularly for high value cases where a period of development is necessary to establish the full extent of the injury caused.

1.26 Discount Rates

Where discount is applied, a disclosure detailing the impact of the discounting on liabilities to be included for the relevant notes. The disclosure should include where possible undiscounted values to demonstrate the impact. An explanation of the source of the discount rate or how the discount rate has been determined to be included.

1.27 Private Finance Initiative (PFI) transactions

The Trust has no PFI arrangements.

1.28 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Public Health Wales NHS Trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Public Health Wales NHS Trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

Remote contingent liabilities are those that are disclosed under Parliamentary reporting requirements and not under IAS 37 and, where practical, an estimate of their financial effect is required.

1.29 Absorption accounting

Transfers of function are accounted for as either by merger or by absorption accounting, dependent upon the treatment prescribed in the FReM. Absorption accounting requires that entities account for their transactions in the period in which they took place with no restatement of performance required.

For transfers of functions involving NHS Wales Trusts in receipt of PDC the double entry for the fixed asset NBV value and the net movement in assets is PDC.

1.30 Accounting standards that have been issued but not yet been adopted

The following accounting standards have been issued and or amended by the IASB and IFRIC but have not been adopted because they are not yet required to be adopted by the FReM:

IFRS14 Regulatory Deferral Accounts - Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable.

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

1.31 Accounting standards issued that have been adopted early

During 2022-2023 there have been no accounting standards that have been adopted early. All early adoption of accounting standards will be led by HM Treasury.

1.32 Charities

Following Treasury's agreement to apply IAS 27 to NHS Charities from 1 April 2013, the Trust has established that as it is not the corporate trustee of Charitable Funds, it is considered for accounting standards compliance to not have control any Charitable Funds as a subsidiary, and therefore is not required to consolidate the results of any Charitable Funds within the statutory accounts of the Trust.

1.33 Subsidiaries

Material entities over which Public Health Wales NHS Trust has the power to exercise control so as to obtain economic or other benefits are classified as subsidiaries and are consolidated. Their income and expenses; gains and losses; assets, liabilities and reserves; and cash flows are consolidated in full into the appropriate financial statement lines. Appropriate adjustments are made on consolidation where the subsidiary's accounting policies are not aligned with Public Health Wales NHS Trust or where the subsidiary's accounting date is before 1 January or after 30 June.

Subsidiaries that are classified as 'held for sale' are measured at the lower of their carrying amount or 'fair value less costs to sell'.

1.34 Borrowing costs

Borrowing costs are recognised as expenses as they are incurred.

1.35 Public Dividend Capital (PDC) and PDC dividend

PDC represents taxpayers' equity in Public Health Wales NHS Trust. At any time the Minister for Health and Social Services with the approval of HM Treasury can issue new PDC to, and require repayments of, PDC from Public Health Wales NHS Trust. PDC is recorded at the value received. As PDC is issued under legislation rather than under contract, it is not treated as an equity financial instrument.

From 1 April 2010 the requirement to pay a public dividend over to the Welsh Government ceased.

2. Financial Performance

2.1 STATUTORY FINANCIAL DUTIES

Under the National Health Services (Wales) Act 2006 the financial obligations of the NHS Trust are contained within Schedules 4 2(1) and 4(2).

The Trust is required to achieve financial breakeven over a rolling 3 year period.

Welsh Health Circular WHC/2016/054 replaced WHC/2015/014 'Statutory and Financial Duties of Local Health Boards and NHS Trusts' and further clarifies the statutory financial duties of NHS Wales bodies.

2.1.1 Financial Duty

	Annual financial performance			2020-21 to 2022-23 Financial duty £000
	2020-21 £000	2021-22 £000	2022-23 £000	
Retained surplus	77	794	895	1,766
Less Donated asset / grant funded revenue adjustment	(45)	(651)	(810)	(1,506)
Adjusted surplus/ (Deficit)	32	143	85	260

Public Health Wales NHS Trust has met its financial duty to break even over the 3 years 2020-2021 to 2022-2023.

2.1.2 Integrated Medium Term Plan (IMTP)

The NHS Wales Planning Framework issued to Trusts placed a requirement upon them to prepare and submit Integrated Medium Term Plans to the Welsh Government.

The Trust submitted an Integrated Medium Term Plan, which includes the financial plan, for the period 2022-23 to 2024-25 in accordance with NHS Wales Planning Framework. This was approved by the Minister for Health and Social Services on 13 July 2022.

The Minister for Health and Social Services approval status.

Status
Date

Approved
13/07/2022

Public Health Wales NHS Trust has therefore met its statutory duty to have an approved financial plan.

17.2 Receivables past their due date but not impaired

	31 March	31 March
	2023	2022
	£000	£000
By up to 3 months	735	1,603
By 3 to 6 months	13	37
By more than 6 months	14	26
Balance at end of financial year	<u>762</u>	<u>1,666</u>

17.3 Expected Credit Losses (ECL) Allowance for bad and doubtful debts

	31 March	31 March
	2023	2022
	£000	£000
Balance at 1 April	(20)	(89)
Transfer to other NHS Wales body	0	0
Provision utilised (Amount written off during the year)	2	1
Provision written back during the year no longer required	0	0
(Increase)/Decrease in provision during year	(22)	(2)
ECL/Bad debts recovered during year	14	70
Balance at end of financial year	<u>(26)</u>	<u>(20)</u>

17.4 Receivables VAT

	31 March	31 March
	2022	2021
	£000	£000
Trade receivables	1,005	682
Other	0	0
Total	<u>1,005</u>	<u>682</u>

18. Other financial assets

	31 March 2023 £000	31 March 2022 £000
Current		
Shares and equity type investments		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)		
Right of Use Asset Finance Sublease	0	0
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Total	0	0
Non-Current		
Shares and equity type investments		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)		
Right of Use Asset Finance Sublease	0	0
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Total	0	0

19. Cash and cash equivalents

	31 March 2023 £000	31 March 2022 £000
Opening Balance	16,791	7,743
Net change in year	(1,222)	9,048
Closing Balance	15,569	16,791
Made up of:		
Cash with Government Banking Service (GBS)	15,569	16,791
Cash with Commercial banks	0	0
Cash in hand	0	0
Total cash	15,569	16,791
Current investments	0	0
Cash and cash equivalents as in SoFP	15,569	16,791
Bank overdraft - GBS	0	0
Bank overdraft - Commercial banks	0	0
Cash & cash equivalents as in Statement of Cash Flows	15,569	16,791

In response to the IAS 7 requirement for additional disclosure, the changes in liabilities arising for financing activities are:

Lease Liabilities (ROUA) £8.474m

Lease Liabilities (short-term and low value leases) £0.361m

PFI liabilities: £nil

The movement relates to cash, no comparative information is required by IAS 7 in 2022-23.

20. Trade and other payables at the SoFP Date	31 March 2023	31 March 2022
Current	£000	£000
Welsh Government	1,759	10
WHSSC & EASC	0	17
Welsh Health Boards	3,301	4,072
Welsh NHS Trusts	1,150	501
Welsh Special Health Authorities	711	166
Other NHS	293	134
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	1,296	14
National Insurance contributions payable to HMRC	1,484	0
Non-NHS trade payables - revenue	3,697	7,870
Local Authorities	747	1,665
Capital payables-Tangible	868	2,354
Capital payables- Intangible	8	54
Overdraft	0	0
Rentals due under operating leases	0	259
RoU Lease Liability	0	0
Obligations due under finance leases and HP contracts	0	0
Imputed finance lease element of on SoFP PFI contracts	0	0
Pensions: staff	1,572	111
Non NHS Accruals	13,137	12,432
Deferred Income:		
Deferred income brought forward	889	465
Deferred income additions	456	585
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	(585)	(161)
Other liabilities - all other payables	0	0
PFI assets – deferred credits	0	0
PFI - Payments on account	0	0
Sub-total	30,783	30,548

The Trust aims to pay all invoices within the 30 day period directed by the Welsh Government.

20. Trade and other payables at the SoFP Date (cont)

	31 March 2023 £000	31 March 2022 £000
Non-current		
Welsh Government	0	0
WHSSC & EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Welsh Special Health Authorities	0	0
Other NHS	0	0
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	0	0
National Insurance contributions payable to HMRC	0	0
Non-NHS trade payables - revenue	0	0
Local Authorities	0	0
Capital payables- Tangible	0	0
Capital payables- Intangible	0	0
Overdraft	0	0
Rentals due under operating leases	0	1,437
RoU Lease Liability	0	0
Obligations due under finance leases and HP contracts	0	0
Imputed finance lease element of on SoFP PFI contracts	0	0
Pensions: staff	0	0
Non NHS Accruals	0	0
Deferred Income:		
Deferred income brought forward	0	0
Deferred income additions	0	0
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	0	0
Other liabilities - all other payables	0	0
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub-total	<u>0</u>	<u>1,437</u>
Total	<u>30,783</u>	<u>31,985</u>

21. Borrowings	31 March	31 March
Current	2023	2022
	£000	£000
Bank overdraft - Government Banking Service (GBS)	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities	0	0
RoU Lease Liability	2,200	0
Other	0	0
Total	2,200	0
Non-current		
Bank overdraft - GBS	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities	0	0
RoU Lease Liability	6,274	0
Other	0	0
Total	6,274	0
RoU Lease Liability Transitioning & Transferring	£000	
RoU liability as at 31 March 2022	0	
Transfer of Finance Leases from PPE Note	712	
Operating Leases Transitioning	8,979	
RoU Lease liability as at 1 April 2022	9,691	
21.2 Loan advance/strategic assistance funding		
	31 March	31 March
	2023	2022
	£000	£000
Amounts falling due:		
In one year or less	0	0
Between one and two years	0	0
Between two and five years	0	0
In five years or more	0	0
Sub-total	0	0
Wholly repayable within five years	0	0
Wholly repayable after five years, not by instalments	0	0
Wholly or partially repayable after five years by instalments	0	0
Sub-total	0	0
Total repayable after five years by instalments	0	0

The Trust has not received a loan advance or strategic funding from the Welsh Government.

22. Other financial liabilities

	31 March	31 March
	2023	2022
	£000	£000
Current		
Financial Guarantees		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
Other		
At amortised cost	0	0
At fair value through SoCI	0	0
Total	<u>0</u>	<u>0</u>

	31 March	31 March
	2023	2022
	£000	£000
Non-current		
Financial Guarantees		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
Other		
At amortised cost	0	0
At fair value through SoCI	0	0
Total	<u>0</u>	<u>0</u>

23. Provisions

2022-23

	At 1 April 2022	Structured settlement cases transferr-ed to Risk Pool	Transfers to creditors	Transfers between current and non current	Transfers (to)/from other NHS body	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2023
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current										
Clinical negligence:-										
Secondary Care	3,702	0	(40)	(2,422)	0	711	(180)	(183)	0	1,588
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	0	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	84	0	0	86	0	0	(86)	0	0	84
All other losses and special payments	100	0	0	0	0	0	0	(100)	0	0
Defence legal fees and other administration	117	0	0	(32)	0	32	(38)	(31)	0	48
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0	0	0	0	0	0	0	0	0	0
Pensions relating to: other staff	0	0	0	0	0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	6	0	0	2	0	8	(7)	0	0	9
Restructurings	0	0	0	0	0	0	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0	0	0	0	0	0	0
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Other	489	0	0	103	0	198	(3)	(117)	0	670
Total	4,498	0	(40)	(2,263)	0	949	(314)	(431)	0	2,399

Non Current

Clinical negligence:-										
Secondary Care	230	0	0	2,422	0	560	(19)	0	0	3,193
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	0	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,202	0	0	(86)	0	0	0	(228)	0	888
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	14	0	0	32	0	15	(7)	(10)	0	44
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0	0	0	0	0	0	0	0	0	0
Pensions relating to: other staff	0	0	0	0	0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	87	0	0	(2)	0	15	0	(58)	0	42
Restructurings	0	0	0	0	0	0	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0	0	82	0	0	0	82
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Other	783	0	0	(103)	0	236	0	0	0	916
Total	2,316	0	0	2,263	0	908	(26)	(296)	0	5,165

TOTAL

Clinical negligence:-										
Secondary Care	3,932	0	(40)	0	0	1,271	(199)	(183)	0	4,781
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	0	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,286	0	0	0	0	0	(86)	(228)	0	972
All other losses and special payments	100	0	0	0	0	0	0	(100)	0	0
Defence legal fees and other administration	131	0	0	0	0	47	(45)	(41)	0	92
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0	0	0	0	0	0	0	0	0	0
Pensions relating to: other staff	0	0	0	0	0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	93	0	0	0	0	23	(7)	(58)	0	51
Restructurings	0	0	0	0	0	0	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0	0	82	0	0	0	82
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Other	1,272	0	0	0	0	434	(3)	(117)	0	1,586
Total	6,814	0	(40)	0	0	1,857	(340)	(727)	0	7,564

Expected timing of cash flows:

	In year to 31 March 2024	Between 01-Apr-24 to 31 March 2028	Thereafter	Totals
	£000	£000	£000	£000
Clinical negligence:-				
Secondary Care	1,588	3,193	0	4,781
Primary Care	0	0	0	0
Redress Secondary Care	0	0	0	0
Redress Primary Care	0	0	0	0
Personal injury	84	324	564	972
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	48	44	0	92
Structured Settlements - WRPS	0	0	0	0
Pensions - former directors	0	0	0	0
Pensions - other staff	0	0	0	0
2019-20 Scheme Pays - Reimbursement	9	5	37	51
Restructuring	0	0	0	0
RoU Asset Dilapidations CAME	0	0	82	82
Other Capital Provisions	0	0	0	0
Other	670	151	765	1,586
Total	2,399	3,717	1,448	7,564

23. Provisions (continued)
2021-22

	At 1 April 2021	Structured settlement cases transferred to Risk Pool	Transfers to creditors	Transfers between current and non current	Transfers (to)/from other NHS body	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2022
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current										
Clinical negligence:-										
Secondary Care	1,149	0	(466)	0	0	3,436	(173)	(244)	0	3,702
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	5	0	0	0	0	0	0	(5)	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	84	0	0	84	0	0	(84)	0	0	84
All other losses and special payments	165	0	0	0	0	0	(65)	0	0	100
Defence legal fees and other administration	82	0	0	0	0	103	(33)	(35)	0	117
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	0		0	0	0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	0		0	0	0	6	0	0	0	6
Restructurings	0		0	0	0	0	0	0	0	0
Other	435		0	23	0	228	(162)	(35)		489
Total	1,920	0	(466)	107	0	3,773	(517)	(319)	0	4,498
Non Current										
Clinical negligence:-										
Secondary Care	230	0	0	0	0	0	0	0	0	230
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	0	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,277	0	0	(84)	0	9	0	0	0	1,202
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	15	0	0	0	0	(1)	0	0	0	14
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	0		0	0	0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	0		0	0	0	87	0	0	0	87
Restructurings	0		0	0	0	0	0	0		0
Other	604		0	(23)	0	202	0	0		783
Total	2,126	0	0	(107)	0	297	0	0	0	2,316
TOTAL										
Clinical negligence:-										
Secondary Care	1,379	0	(466)	0	0	3,436	(173)	(244)	0	3,932
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	5	0	0	0	0	0	0	(5)	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,361	0	0	0	0	9	(84)	0	0	1,286
All other losses and special payments	165	0	0	0	0	0	(65)	0	0	100
Defence legal fees and other administration	97	0	0	0	0	102	(33)	(35)	0	131
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	0		0	0	0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	0		0	0	0	93	0	0	0	93
Restructurings	0		0	0	0	0	0	0		0
Other	1,039		0	0	0	430	(162)	(35)		1,272
Total	4,046	0	(466)	0	0	4,070	(517)	(319)	0	6,814

24 Contingencies**24.1 Contingent liabilities**

Provision has not been made in these accounts for the following amounts:

	31 March 2023 £000	31 March 2022 £000
Legal claims for alleged medical or employer negligence;		
Secondary care	1,045	1,116
Primary Care	0	0
Secondary care - Redress	0	0
Primary Care - Redress	0	0
Doubtful debts	0	0
Equal pay cases	0	0
Defence costs	46	67
Other	193	135
Total value of disputed claims	1,284	1,318
Amount recovered under insurance arrangements in the event of these claims being successful	(1,156)	(878)
Net contingent liability	128	440

Contingent liabilities includes claims relating to alleged clinical negligence, personal injury and permanent injury benefits under the NHS Injury Benefits Scheme.

24.2. Remote contingent liabilities

	31 March 2023 £000	31 March 2022 £000
Guarantees	0	0
Indemnities	0	0
Letters of comfort	0	0
Total	0	0

24.3 Contingent assets

	31 March 2023 £000	31 March 2022 £000
	0	0
	0	0
	0	0
	0	0

There are no remote contingent liabilities and no contingent assets to report.

25. Capital commitments

Commitments under capital expenditure contracts at the statement of financial position sheet date :

The disclosure of future capital commitments not already disclosed as liabilities in the accounts.

	31 March	31 March
	2023	2022
	£000	£000
Property, plant and equipment	0	3,125
Right of Use Assets	0	
Intangible assets	0	0
Total	0	3,125

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26. Losses and special payments

Losses and special payments are charged to the Income statement in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore this note is prepared on a cash basis.

Gross loss to the Exchequer

Number of cases and associated amounts paid out during the financial year

	Amounts paid out during year to 31 March 2023	
	Number	£
Clinical negligence	11	699,797
Personal injury	2	9,131
All other losses and special payments	8	1,801,489
Total	21	2,510,417

Analysis of cases in excess of £300,000

	Case Type	In year claims in excess of £300,000		Cumulative claims in excess of £300,000	
		Number	£	Number	£
Cases in excess of £300,000:					
CNTA-034	Clinical negligence	1	475,295	1	503,658
Contract fruitless payment	Other	1	1,366,686	1	1,366,686
Sub-total		2	1,841,981	2	1,870,344
All other cases		19	668,436	19	847,417
Total cases		21	2,510,417	21	2,717,761

The contract fruitless payment reported above for £1.367m was approved and accrued for in 201-22. However, the payment was made in April 2022 and as this note is prepared on a cash basis, it is reported in 2022-23 Losses and Special Payments.

27. Right of Use / Finance leases obligations

27.1 Obligations (as lessee)

The NHS Trust has no finance leases payable as a lessee.

Amounts payable under right of use asset / finance leases:	Post Implementation of IFRS 16 (RoU)	Pre implementation of IFRS 16 (FL)
LAND	31 March 2023 £000	31 March 2022 £000
Minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Minimum lease payments	0	0
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
Total	0	0
Present value of minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Total present value of minimum lease payments	0	0
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
Total	0	0

27. Right of Use / Finance leases obligations

27.1 Obligations (as lessee) continued

Amounts payable under right of use asset / finance leases:	Post Implementation of IFRS 16 (RoU)	Pre implementation of IFRS 16 (FL)
BUILDINGS	31 March 2023	31 March 2022
	£000	£000
Minimum lease payments		
Within one year	1,876	0
Between one and five years	5,344	0
After five years	441	0
Less finance charges allocated to future periods	(269)	0
Minimum lease payments	7,392	0
Included in: Current borrowings	1,799	0
Non-current borrowings	5,593	0
Total	7,392	0
Present value of minimum lease payments		
Within one year	1,799	0
Between one and five years	5,179	0
After five years	414	0
Total present value of minimum lease payments	7,392	0
Included in: Current borrowings	1,799	0
Non-current borrowings	5,593	0
Total	7,392	0
OTHER - Non Property		
Minimum lease payments		
Within one year	410	0
Between one and five years	686	0
After five years	0	0
Less finance charges allocated to future periods	(14)	0
Minimum lease payments	1,082	0
Included in: Current borrowings	401	0
Non-current borrowings	681	0
Total	1,082	0
Present value of minimum lease payments		
Within one year	401	0
Between one and five years	681	0
After five years	0	0
Total present value of minimum lease payments	1,082	0
Included in: Current borrowings	401	0
Non-current borrowings	681	0
Total	1,082	0

27.2 Right of Use Assets / Finance lease receivables (as lessor)

The Trust has no amounts receivable under right of use asset or finance leases as lessor.

Amounts receivable under right of use assets / finance leases:	Post Implementation of IFRS 16 (RoU) 31 March 2023 £000	Pre implementation of IFRS 16 (FL) 31 March 2022 £000
Gross investment in leases		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Present value of minimum lease payments	0	0
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
Total	0	0
Present value of minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Total present value of minimum lease payments	0	0
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
Total	0	0

27.3 Finance Lease Commitment

The Trust does not have any commitments becoming operational in a future period.

28. Private finance transactions

Private Finance Initiatives (PFI) / Public Private Partnerships (PPP)

The Trust has no PFI or PPP Schemes.

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29. Financial Risk Management

IFRS 7, Derivatives and Other Financial Instruments, requires disclosure of the role that financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities.

NHS Trusts are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS 7 mainly applies. NHS Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing NHS Trusts in undertaking its activities.

The Trust's treasury management operations are carried out by the finance department within parameters defined formally within the Trust's standing financial instructions and policies agreed by the board of directors. The Trust treasury activity is subject to review by the Trust's internal auditors.

Liquidity risk

The Trust's net operating costs are incurred under annual service agreements with various Health bodies, which are financed from resources voted annually by parliament. NHS Trusts also largely finance their capital expenditure from funds made available from the Welsh Government under agreed borrowing limits. NHS Trusts are not, therefore, exposed to significant liquidity risks.

Interest-rate risks

The great majority of NHS Trust's financial assets and financial liabilities carry nil or fixed rates of interest. NHS Trusts are not, therefore, exposed to significant interest-rate risk.

Foreign currency risk

NHS Trusts have no or negligible foreign currency income or expenditure and therefore are not exposed to significant foreign currency risk.

Credit Risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposures are in receivables from customers as disclosed in the trade and other receivables note.

General

The powers of the Trust to invest and borrow are limited. The Board has determined that in order to maximise income from cash balances held, any balance of cash which is not required will be invested. The Trust does not borrow from the private sector. All other financial instruments are held for the sole purpose of managing the cash flow of the Trust on a day to day basis or arise from the operating activities of the Trust. The management of risks around these financial instruments therefore relates primarily to the Trust's overall arrangements for managing risks to their financial position, rather than the Trust's treasury management procedures.

30. Movements in working capital

	31 March 2023 £000	31 March 2022 £000
(Increase) / decrease in inventories	831	5,840
(Increase) / decrease in trade and other receivables - non-current	(3,020)	(87)
(Increase) / decrease in trade and other receivables - current	(495)	421
Increase / (decrease) in trade and other payables - non-current	(1,437)	(138)
Increase / (decrease) in trade and other payables - current	235	(60)
Total	(3,886)	5,976
Adjustment for accrual movements in fixed assets - creditors	1,532	(503)
Adjustment for accrual movements in fixed assets - debtors	0	0
Other adjustments	1,506	19
Total	(848)	5,492

31. Other cash flow adjustments

	31 March 2023 £000	31 March 2022 £000
Other cash flow adjustments		
Depreciation	6,136	3,909
Amortisation	392	412
(Gains)/Loss on Disposal	(118)	(7)
Impairments and reversals	1,235	(4)
Release of PFI deferred credits	0	0
NWSSP Covid assets issued debited to expenditure but non-cash	0	0
NWSSP Covid assets received credited to revenue but non-cash	0	0
Donated assets received credited to revenue but non-cash	(673)	(651)
Government Grant assets received credited to revenue but non-cash	0	0
Right of Use Grant (Peppercorn Lease) credited to revenue but non cas	0	0
Non-cash movements in provisions	1,090	3,285
Total	8,062	6,944

32. Events after reporting period

Public Health Wales NHS Trust was notified in a pay circular letter issued on 25th May 2023 by the Welsh Government, of the additional pay arrangements for employees covered by the Agenda for Change terms and conditions in Wales for 2022-23, which will be funded by the Welsh Government.

Public Health Wales NHS Trust will make a one off non-consolidated, prorated "recovery payment" for staff employed on the Agenda for Change terms and conditions (this includes most NHS staff including nursing staff but excludes medical staff).

These costs have not been recognised in the 2022-23 financial statements because the obligating event was the publication of the offer agreed with the Minister on 20 April 2023 and therefore post 31st March 2023. The costs will be accounted for in the 2023-24 Annual Accounts of NHS Wales bodies. The estimated cost is £2.143m.

These financial statements were authorised for issue by the Chief Executive and Accountable Officer on xx xxx 2023; post the date the financial statements were certified by the Auditor General for Wales.

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33. Related Party transactions

The Trust is a body corporate established by order of the Welsh Minister for Health and Social Services.

The Welsh Government is regarded as a related party. During the year, the Trust has had a significant number of material transactions with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent body, namely:

Related Party	Expenditure to related party £000	Income from related party £000	Amounts owed to related party £000	Amounts due from related party £000
Please list all related party transactions to include;				
Welsh Government	9,091	197,475	1,759	12,189
Welsh LHBS:				
Aneurin Bevan University Health Board	4,156	1,765	397	249
Betsi Cadwaladr University Health Board	5,287	6,267	475	167
Cardiff and Vale University Health Board	6,850	7,836	559	648
Cwm Taf Morgannwg University Health Board	4,068	2,318	789	440
Hywel Dda University Health Board	3,155	2,648	388	229
Powys Teaching Health Board	1,310	449	191	58
Swansea Bay University Health Board	4,038	4,414	502	398
Welsh Health Specialised Services Committee/Emergency Ambulances Services Committee				
	144	190	0	32
Welsh NHS Trusts:				
Velindre University NHS Trust	8,686	398	1,150	944
Welsh Ambulance Service NHS Trust	49	34	0	7
Welsh Special Health Authorities :				
Digital Health and Care Wales	3,017	4,180	687	304
Health Education and Improvement Wales	157	1,699	24	53
NHS Wales Charities:				
Velindre University NHS Trust Charitable Funds	0	1	0	1
Local Authorities	6,664	224	747	0
Related Party Transactions where Board members have declared an interest (see notes below for details of relationships):				
EuroHealthNet	9	0	0	0
Faculty of Public Health	11	0	0	0
Florence Nightingale Foundation	2	0	1	0
Hafren Dyfrdwy	1	0	0	0
Macmillan Cancer Support	3	20	0	0
Tenovus	8	0	6	0
The Health Foundation	0	344	378	0
	56,706	230,262	8,053	15,719

Dr Sumina Azam, Acting National Director of Policy and International Health, World Health Organisation Collaborating Centre, is an Executive Board Member at EuroHealthNet.

Angela Jones, Acting Director for Health and Wellbeing, is a Trustee of Faculty of Public Health.

Rhiannon Beaumont-Wood, Executive Director of Quality, Nursing and Allied Health Professionals, is a Trustee of the Florence Nightingale Foundation.

Mohammed Mehmet, Non-Executive Director, is a Non-Executive Director for Hafren Dyfrdwy.

Mohammed Mehmet, Non-Executive Director, is a Trustee of Macmillan Cancer Support.

Huw George, Deputy Chief Executive and Executive Director of Operations and Finance is a Trustee of Tenovus.

Dr John Boulton, National Director of NHS Quality Improvement and Patient Safety/Director of Improvement Cymru, is a Board member of Q Network (sponsored by the Health Foundation).

Kate Eden, Vice Chair and Non-Executive Director, is Chair for WHSSC.

34. Third party assets

The Trust held £nil cash at bank and in hand at 31 March 2023 (31 March 2022, £nil) which relates to monies held by the Trust on behalf of patients. Cash held in Patient's Investment Accounts amounted to £nil at 31 March 2023 (31 March 2022, £nil).

35. Pooled budgets

Public Health Wales NHS Trust has no pooled budgets.

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36. Operating Segments

IFRS 8 requires organisations to report information about each of its operating segments.

	PHW NHS Trust		NHS Collaboratives		Finance Delivery Unit		TOTAL		ELIMINATIONS		TOTAL	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Operating Revenue												
Segmental Income	202,438	230,457	28,402	28,793	1,650	1,379	232,490	260,629	(691)	(304)	231,799	260,325
	202,438	230,457	28,402	28,793	1,650	1,379	232,490	260,629	(691)	(304)	231,799	260,325
Operating expenses												
Local Health Boards	16,771	13,777	6,932	9,974	0	0	23,703	23,751	(691)	(304)	23,012	23,447
Welsh NHS Trusts	518	556	1,544	1,839	51	15	2,113	2,410	0	0	2,113	2,410
Welsh Special Health Authorities	178	192	1,404	840	19	0	1,601	1,032	0	0	1,601	1,032
Goods and services from other non Welsh NHS bodies	0	0	0	0	0	0	0	0	0	0	0	0
WHSSC & EASC	144	1	0	0	0	0	144	1	0	0	144	1
Local Authorities	4,120	4,375	0	0	0	0	4,120	4,375	0	0	4,120	4,375
Purchase of healthcare from non-NHS bodies	0	0	0	0	0	0	0	0	0	0	0	0
Welsh Government	0	0	0	0	0	0	0	0	0	0	0	0
Other NHS Trusts	211	70	0	0	0	0	211	70	0	0	211	70
Directors' costs	1,744	1,714	0	0	0	0	1,744	1,714	0	0	1,744	1,714
Operational Staff costs	114,126	108,081	11,352	10,622	1,449	1,161	126,927	119,864	0	0	126,927	119,864
Single lead employer Staff Trainee Cost	88	60	0	0	0	0	88	60	0	0	88	60
Collaborative Bank Staff Cost	0	0	0	0	0	0	0	0	0	0	0	0
Supplies and services - clinical	32,413	74,892	20	218	0	0	32,433	75,110	0	0	32,433	75,110
Supplies and services - general	1,381	1,342	4,367	1,437	3	1	5,751	2,780	0	0	5,751	2,780
Consultancy Services	663	1,114	58	270	0	21	721	1,405	0	0	721	1,405
Establishment	10,323	8,948	1,229	877	30	52	11,582	9,877	0	0	11,582	9,877
Transport	907	629	9	9	0	0	916	638	0	0	916	638
Premises	8,256	7,227	437	1,677	60	116	8,753	9,020	0	0	8,753	9,020
Impairments and Reversals of Receivables	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	4,464	3,909	0	0	0	0	4,464	3,909	0	0	4,464	3,909
Depreciation (RoU Asset)	1,672	0	0	0	0	0	1,672	0	0	0	1,672	0
Amortisation	392	412	0	0	0	0	392	412	0	0	392	412
Impairments and reversals of property, plant and equipment	1,235	(4)	0	0	0	0	1,235	(4)	0	0	1,235	(4)
Impairments and reversals of intangible assets	0	0	0	0	0	0	0	0	0	0	0	0
Impairments and reversals of financial assets	0	0	0	0	0	0	0	0	0	0	0	0
Impairments and reversals of non current assets held for sale	0	0	0	0	0	0	0	0	0	0	0	0
Audit fees	185	167	0	0	0	0	185	167	0	0	185	167
Other auditors' remuneration	0	0	0	0	0	0	0	0	0	0	0	0
Losses, special payments and irrecoverable debts	(223)	20	0	0	0	0	(223)	20	0	0	(223)	20
Expense related to short-term leases	345	0	0	0	0	0	345	0	0	0	345	0
Expense related to low-value asset leases (excluding short-term leases)	16	0	0	0	0	0	16	0	0	0	16	0
Research and development	0	0	0	0	0	0	0	0	0	0	0	0
Other operating expenses	2,228	2,204	1,050	1,030	38	13	3,316	3,247	0	0	3,316	3,247
Total	202,157	229,686	28,402	28,793	1,650	1,379	232,209	259,858	(691)	(304)	231,518	259,554
Investment Revenue	577	16	0	0	0	0	577	16	0	0	577	16
Other Gains and Losses	118	7	0	0	0	0	118	7	0	0	118	7
Finance Costs	(81)	0	0	0	0	0	(81)	0	0	0	(81)	0
Total	614	23	0	0	0	0	614	23	0	0	614	23
Retained surplus	895	794	0	0	0	0	895	794	0	0	895	794

37. Other Information

37.1. 6.3% Staff Employer Pension Contributions - Notional Element

The value of notional transactions is based on estimated costs for the twelve month period 1 April 2022 to 31 March 2023. This has been calculated from actual Welsh Government expenditure for the 6.3% staff employer pension contributions between April 2022 and February 2023 alongside Trust data for March 2022.

Transactions include notional expenditure in relation to the 6.3% paid to NHS BSA by Welsh Government and notional funding to cover that expenditure as follows:

	2022-23	2021-22
STATEMENT OF COMPREHENSIVE INCOME		
FOR THE YEAR ENDED 31 MARCH 2023	£000	£000
Revenue from patient care activities	5,134	4,886
Operating expenses	5,134	4,886
3. Analysis of gross operating costs		
3. Revenue from patient care activities		
Welsh Government	4,696	4,520
Welsh Government - Hosted Bodies	438	366
5.1 Operating expenses		
Directors' costs	63	78
Staff costs	5,071	4,808

37. Other Information (continued)

37.2 Other (continued)

Welsh Government Covid 19 Funding

Details of Covid 19 Pandemic Welsh Government funding amounts provided to NHS Wales

	Total 2022-23 £000	Total 2021-22 £000
Capital		
Capital Funding Field Hospitals	0	0
Capital Funding Equipment & Works	0	0
Capital Funding other (Specify)	0	0
Welsh Government Covid 19 Capital Funding	-	-
Revenue		
Stability Funding	0	0
Covid Recovery	0	1,100
Cleaning Standards	0	0
PPE (including All Wales Equipment via NWSSP)	52	0
Testing / TTP- Testing & Sampling - Pay & Non Pay	13,893	61,257
Tracing / TTP - NHS & LA Tracing - Pay & Non Pay	598	1,554
Extended Flu Vaccination / Vaccination - Extended Flu Programme	0	0
Mass Covid-19 Vaccination / Vaccination - COVID-19	1,232	1,410
Annual Leave Accrual - Increase due to Covid	0	0
Urgent & Emergency Care	0	0
Private Providers Adult Care / Support for Adult Social Care Providers	0	0
Hospices	0	0
Other Mental Health / Mental Health	0	0
Other Primary Care	0	0
Social care	0	0
Dental Patient charges	0	0
Nosocomial C19 Funding	0	0
Other	300	2,836
Welsh Government Covid 19 Revenue Funding	16,075	68,157

2022-23 Other includes £0.300m funding for a Covid recovery app.

2021-22 Other includes £2.836m of funding for STI online testing.

THE NATIONAL HEALTH SERVICE IN WALES ACCOUNTS DIRECTION GIVEN BY WELSH MINISTERS IN ACCORDANCE WITH SCHEDULE 9 SECTION 178 PARA 3(1) OF THE NATIONAL HEALTH SERVICE (WALES) ACT 2006 (C.42) AND WITH THE APPROVAL OF TREASURY

NHS TRUSTS

1. Welsh Ministers direct that an account shall be prepared for the financial year ended 31 March 2010 and subsequent financial years in respect of the NHS Wales Trusts in the form specified in paragraphs [2] to [7] below.

BASIS OF PREPARATION

2. The account of the NHS Wales Trusts shall comply with:

(a) the accounting guidance of the Government Financial Reporting Manual (FReM), which is in force for the financial year for which the accounts are being prepared, as detailed in the NHS Wales Trust Manual for Accounts;

(b) any other specific guidance or disclosures required by the Welsh Government.

FORM AND CONTENT

3. The account of the Trust for the year ended 31 March 2010 and subsequent years shall comprise a foreword, an income statement, a statement of financial position, a statement of cash flows and a statement of changes in taxpayers' equity as long as these statements are required by the FReM and applied to the NHS Wales Manual for Accounts, including such notes as are necessary to ensure a proper understanding of the accounts.

4. For the financial year ended 31 March 2010 and subsequent years, the account of the Trust shall give a true and fair view of the state of affairs as at the end of the financial year and the operating costs, changes in taxpayers' equity and cash flows during the year.

5. The account shall be signed and dated by the Chief Executive.

MISCELLANEOUS

6. The direction shall be reproduced as an appendix to the published accounts.

7. The notes to the accounts shall, inter alia, include details of the accounting policies adopted.

Signed by the authority of Welsh Ministers

Signed : Chris Hurst

Dated : 17.06.2010

1 Please see regulation 3 of the 2009 No 1558(W.153); NATIONAL HEALTH SERVICE, WALES; The National Health Service Trusts (Transfer of Staff, Property Rights and Liabilities) (Wales)



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CYMRU
NHS
WALES

Iechyd Cyhoeddus
Cymru
Public Health
Wales

Gweithio gyda'n gilydd
i greu Cymru iachach

Working together
for a healthier Wales