

# Auditor's Annual Report

North West Ambulance Service NHS  
Trust – year ended 31 March 2022

June 2022



# Contents

- 01** Introduction
- 02** Audit of the financial statements
- 03** Commentary on VFM arrangements
- 04** Other reporting responsibilities

This document is to be regarded as confidential to North West Ambulance Service NHS Trust. It has been prepared for the sole use of the Audit Committee as the appropriate sub-committee charged with governance by the Board of Directors. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

# 01

## Section 01: **Introduction**

# 1. Introduction

## Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for North West Ambulance Service NHS Trust (‘the Trust’) for the year ended 31 March 2022. Although this report is addressed to the Trust, it is designed to be read by a wider audience including members of the public and other external stakeholders.

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



### Opinion on the financial statements

We issued our audit report on 17 June 2022. Our opinion on the financial statements was unqualified.



### Value for Money arrangements

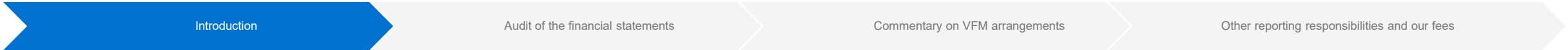
In our audit report issued we reported that we had completed our work on the Trust’s arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements. Section 3 provides our commentary on the Trust’s arrangements.



### Wider reporting responsibilities

In line with group audit instructions issued by the NAO, on 17 June 2022 we reported that the Trust’s consolidation schedules were consistent with the audited financial statements.

We have not exercised any of our other reporting powers.



# 02

Section 02:

## **Audit of the financial statements**

# 2. Audit of the financial statements

## The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Trust and whether they give a true and fair view of the Trust's financial position as at 31 March 2022 and of its financial performance for the year then ended.

Our audit report, issued on 17 June 2022 gave an unqualified opinion on the financial statements for the year ended 31 March 2022.

## Qualitative aspects of the Trust's accounting practices

We reviewed the Trust's accounting policies and disclosures and concluded they comply with Department of Health and Social Care Group Accounting Manual 2021/22, appropriately tailored to the Trust's circumstances.

Draft accounts were received from the Trust on 26 April 2022 and were of a good quality. The accounts were supported by good quality working papers. In addition, the finance team provided prompt responses to our audit queries.

## Significant difficulties during the audit

During the course of the audit we did not encounter any significant difficulties and we have had the full co-operation of management.

## Internal control recommendations

As part of our audit we considered the internal controls in place that are relevant to the preparation of the financial statements. We did this to design audit procedures that allow us to express our opinion on the financial statements, but this did not extend to us expressing an opinion on the effectiveness of internal controls.

We identified one low level control recommendation in relation to the Trust's accruals process.

# 03

Section 03:

**Our work on Value for Money  
arrangements**

### 3. VFM arrangements

#### Overall Summary



# 3. VFM arrangements – Overall summary

## Approach to Value for Money arrangements work

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

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

## Risk assessment and programme of work

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Trust has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements. Where we identify significant risks, we design a programme of work (risk-based procedures) to enable us to decide whether there is a significant weakness in arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

## Recommendations

Where our risk-based procedures identify actual significant weaknesses in arrangements, we are required to report these and make recommendations for improvement.

We may also make recommendations where we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken. We call these recommendations 'other recommendations'.

The table below summarises the outcomes of our work against each reporting criteria. On the following pages we outline further detail of the work we have undertaken against each reporting criteria, including the judgements we have applied.

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
Financial sustainability	10	No	No	No
Governance	13	No	No	No
Improving economy, efficiency and effectiveness	16	No	No	No

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

### 3. VFM arrangements

#### Financial Sustainability

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



# 3. VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria

### Background to the NHS financing regime in 2021/22

Following the onset of the Covid-19 pandemic in March 2020, the original NHS Planning Guidance 2020/21 was suspended and a new financial regime was implemented. This was managed in six month blocks known as H1 and H2. For the second half of the 2020/21 year (October 2020 to March 2021) there was a move to “system envelopes”, with funding allocations covering most NHS activity made at the system level, including resources to meet the additional costs of the Covid-19 pandemic. The 2021/22 financial year was also split into two halves, with a different funding regime in each. However, the regimes were largely a continuation of those introduced in 2020/21 in response to COVID-19, where system envelopes and block payment arrangements remained in place.

The 2021/22 H1 (April 2021 to September 2021) financial envelopes comprised of adjusted CCG allocations, system top-up and COVID-19 fixed allocation, based on the H2 2020/21 envelopes, adjusted for known pressures and policy priorities. The 2021/22 H1 NHS guidance also confirmed that block payment arrangements would remain in place for relationships between NHS commissioners and NHS providers. The guidance for H2 (October 2021 to March 2022) confirmed that the arrangements would stay broadly consistent with a continuation of the H1 framework. The 2021/22 H2 “system envelopes” contained adjusted CCG allocations, system top-up and COVID-19 fixed allocation, based on the H1 2021/22 envelopes adjusted for additional known pressures, such as the impact of pay awards, and increased efficiency requirements.

Over the course of the year, and into 2022/23, the focus of the funding regime has shifted from responding to the immediate challenges caused by COVID-19 to supporting recovery across the healthcare system. This has facilitated the need for collaborative working between commissioners and service providers, as local systems were expected to work together to deliver a balanced position in 2021/22, with additional funding available for those systems exceeding target activity levels through the Elective Recovery Fund. The planning guidance for 2022/23 supports the transition back to local agreement of contracts, and requires systems to achieve a break even position each year. This will necessitate further collaboration through the planning process, as individual organisations work together to achieve system-level outcomes.

### 2021/22 Financial performance

We undertaken a high level analysis of the financial statements, including the Statement of Comprehensive Income, the Statement of Financial Position and the Statement of Changes in Equity.

The surplus for the year from continuing operations is reported at £0.06m, compared with a deficit of £2.3m in the 2020/21 year. The improved financial position is mostly driven by an increase in operating income from patient care activities, which increased by £51.0m from £406.6m in 2020/21 to £457.6m in 2021/22. The adjusted outturn position for the year on a control total basis is reported as a £0.08m surplus (£0.04m surplus reported for 2020/21). This outturn position is in line with the H2 plan agreed with NHSI/E in late November 2021. The Trust continues to meet its statutory financial targets, including the duty to break-even, and to operate within the Trust’s assigned External Financing and Capital Resource limits.

The Statement of Financial Position also shows an improved position with total net assets of £103.0m at 31 March 2022 (£98.7m at 31 March 2021). This includes an increase in property, plant & equipment of £6.3m and cash of £6.7m. The total taxpayer’s and other equity for the Trust stood at £103.0m as at 31 March 2022 (£98.7m at 31 March 2021). The increase has primarily been driven by a £2.2m receipt of public dividend capital (PDC) and the impact of the Trust’s asset revaluations.

### The Trust’s arrangements and approach to 2022/23 financial planning

As detailed in the opening paragraphs of this section, the financial planning arrangements have changed for 2022/23. The Trust needs to submit a financial plan to the Lancashire and South Cumbria Integrated Care System (ICS) that contributes to a break even position for the ICS for the year. As a service provider across the North West, NWS also works closely with the other ICSs in order to develop its financial plans. The Trust’s Finance team co-ordinates the annual budget process – drawing on input from colleagues across the Trust – with Executive oversight through reporting to Resources Committee and Trust Board. The Trust has actively engaged with the ICS partners on the key aspects of local & ICS system financial and operational planning. The annual planning and budget setting exercise includes the identification and quantification of financial and operational risks. Financial plans are considered by the Resources Committee prior to receiving Board approval. The Board and relevant sub-committees are kept updated on longer term financial modelling assumptions via regular reporting from the Executive Director of Finance. We have seen evidence of this through review of minutes from Resources Committee and full Board meetings.

# 3. VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria - continued

### The Trust’s arrangements and approach to 2022/23 financial planning (continued)

The Trust’s latest submission to the ICS in April 2022 reflected a £6.7m deficit for the year, after allowing for a productivity and efficiency target of £18.3m. This is an improved position from the February 2022 submission which identified an overall deficit of £85.7m. The £6.7m deficit is driven primarily by inflationary pressures of £3.2m, and Covid-related costs of third party support to the Patient Transport Service (PTS) of £3.6m. However, additional NHSE funding has been made available which is likely to cover at most of the inflationary pressures. The Trust is also working to understand the revised Infection Prevention Control guidance which has a direct impact on the PTS and associated costs. The Trust continues to devote significant resources to working with colleagues across the ICS to deliver a balanced financial position. The Trust understands it’s role within the ICS and the pressures on all partners. We understand further funding for Ambulance Trusts has been made available since this plan submission. The Trust is working through the impact of this additional funding and is working towards submitting a balanced plan in June 2022.

### The Trust’s arrangements for the identification, management and monitoring of funding gaps and savings

In recent years the Trust has delivered surpluses and operated within its financial performance measures including achievement of the breakeven duty. The financial plan for 2021/22 included a productivity and efficiency target of £9.1m, which was not dissimilar to levels in previous years. The Trust reported progress against the target to Resources Committee as part of its regular Finance Reports. By month 12, the Trust had fully achieved its target, and had undertaken work to confirm which schemes were recurrent in nature. These schemes, totalling £2.6m required formal sign off by Executive Leadership Committee.

The latest financial plans for 2022/23 include a productivity and efficiency target of £18.3m. This includes a 3% recurrent efficiency target of £11.0m and 2% non-recurrent efficiency target of £7.3m. Initial plans assessed within the Finance Department have identified savings totalling £7.8m to deliver this based on the Finance Department’s assessment of previous business cases and historic areas of non-recurrent savings. This leaves an unidentified gap of £10.5m as at the end of May 2022. However, work to identify the savings schemes to deliver this gap have yet to be fully progressed and agreed with representatives from across the Trust. This is because additional central funding has been made available by NHSI to address inflationary pressures which may be sufficient to close this gap. The Trust expects the final submitted plan to deliver a breakeven position.

The Efficiency and Productivity Oversight Group plays a key role in progressing plans, initially agreeing the draft schemes identified by the Finance Department, before working with representatives across the Trust to close any remaining gap.

All schemes identified require Quality Impact Assessments (QIAs), which are formally signed off by the Director of Quality, Innovation & Improvement and the Medical Director.

Although, at the time of writing this report, there are unidentified efficiencies within the plan, we do not consider this gap to present a risk to financial sustainability.

**Based on the above considerations we are satisfied there is not a significant weakness in the Trust’s arrangements in relation to financial sustainability.**

### 3. VFM arrangements

#### Governance

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



# 3. VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria

### The Trust’s decision making arrangements and control framework

The Trust has an established governance structure in place which is set out within its Annual Governance Statement. This is underpinned by the Trust’s Core Governance Documents. Executive Directors have clear responsibilities linked to their roles and the Board Sub-Committee structure in place at the Trust allows for effective oversight of the Trust’s operations and activity.

The Trust’s Core Governance Documents are reviewed on an annual basis and updated in line with latest best practice. During 2021/22 the Trust’s Standing Orders, Standing Financial Instructions and Scheme of Delegation were subject to review by Executive Leadership Committee and Audit Committee prior to being approved by the Board of Directors. We have confirmed this through our review of Board and committee minutes and papers and our attendance at Audit Committee meetings.

Financial investment decisions are supported by full business cases and are reviewed by Executive Leadership Committee (ELC). Business cases set out the strategic objectives of the project and include a full option appraisal analysis taking account of both financial and non-financial factors of all options including ‘Do nothing’. Once approved by ELC projects are taken to Resources Committee to allow for scrutiny prior to final Board sign off in line with the Trust’s Scheme of Delegation.

The Trust has adopted a Standards of Business Conduct policy which is aligned to the national model policy. Registers of gifts, hospitality and interest are maintained and compliance with the policy is reported to the Audit Committee on a regular basis.

Key regulatory returns are reviewed as part of the Trust’s governance structure – for example, despite not being a Foundation Trust, the Trust is compliant with the NHS Foundation Trust Code of Governance. The annual self certifications that are legally required to be completed have been submitted.

The Trust has a full suite of governance arrangements in place. These are set out in the Trust’s Annual Report and Annual Governance Statement. We reviewed these documents as part of our audit and confirmed they were consistent with our understanding of the Trust’s arrangements in place.

Based on the above considerations we are satisfied there is not a significant weakness in the Trust’s arrangements in relation to governance.

### The Trust’s risk management and monitoring arrangements

Risk management at the Trust is guided by the Risk Appetite Statement which is reviewed by the Board on an annual basis.

The Policy on Risk Management defines several levels of risk registers and sets clear responsibilities for the timing of review of the registers at each level. The culmination of this is the corporate risk register, reviewed by Board on a quarterly basis, and which is integrated into the Board Assurance Framework. The BAF outlines 11 strategic risks linked to the strategic priorities of the Trust. These are linked to the Trust’s Risk Appetite Statement as appropriate. Any risk on the Corporate Risk Register with a score of 15 or more is reported in the BAF as part of regular reporting to the Board.

Our review of the BAF confirmed that each risk is assigned a lead director. The 3 leading risks relate to service delivery and resources. The risk profile, in comparison to 2020/21, has deteriorated, due to Covid and Winter pressures, and issues with hospital handover. The reporting to Committee is clear and transparent, with a clear demonstration of controls, assurance and evidence in place.

The increase in risk during the year, is clearly shown and the Trust has an understanding of the root cause primarily delays in hospital handover. The “right care” strategy has been developed and is in the process of being delivered, the actions are clearly communicated in the BAF and the latest Quality & Performance committee report is provided to ensure there is appropriate supporting information. The Trust has plans in place to improve the situation in areas where it has control.

Regular review dates are in place and reported within the Corporate Risk Register.

The Trust obtains assurance over the effective operation of internal controls through its internal audit function provided by Mersey Internal Audit Agency (MIAA). Each year the Internal Audit Plan is developed with Trust management and reviewed by Audit Committee to ensure appropriate coverage against the Trust’s strategic risks. Progress against the plan is reported to each meeting of the Audit Committee alongside a report detailing progress made against any critical and high risk recommendations. The work of internal audit culminates in the annual Head of Internal Audit Opinion which for 2021/22 provides substantial assurance over the system of internal controls at the Trust. The Trust also employs MIAA to provide anti-fraud services. The Annual Anti-Fraud Report presented to Audit Committee in April 2022 confirms the level of work that has been undertaken in year and the results of the Trust’s self assessment against the NHS CFA standards for 2021/22.

# 3. VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria - continued

### The Trust’s arrangements for budget setting and budgetary control

The Trust’s budget setting process is based on national guidelines which set out the assumptions and processes in place. The outcome of the Trust’s baseline budget setting process is set out in the previous section.

Budgetary control guidelines are shared annually with all budget managers and formal sign off of the budget is obtained from the budget manager. We have reviewed a sample of budgets and confirmed the budget holder had signed off their budget as approved as part of the budget setting process.

Following consolidation of the individual operational budgets, the Trust-wide plan is taken through the Trust governance process including the Resources Committee and Board of Directors. Our review of minutes confirms this to be the case with papers covering the Trust’s I&E position, statement of financial position, forecast cash and capital expenditure and links into the Trust’s planned efficiencies.

Budgetary control is a continuous process at the Trust. The Trust is required to formally report its financial position and forecast outturn at each month end to NHSI/E. As part of these monthly returns, and annual planning rounds, the Trust is required to submit a triangulation file which reconciles activity, workforce and finance returns to ensure consistency. We have reviewed an example monthly return alongside the year-end return submitted to NHSI/E. In each case the return reconciles to the financial position reported to the Resources Committee.

As set out in the previous section the financial position is reported to the Resources Committee each month and includes sufficient detail to allow for effective review and challenge at the senior leadership level.

### Regulators – Care Quality Commission (CQC)

The latest full CQC inspection report of the Trust was published in June 2020. The overall CQC rating for the Trust was ‘Good’, with some outstanding practice identified within the Trust and some areas of improvement noted. During 2021/22, the Trust was notified of two “urgent and emergency care” focused pressure resilience inspections in the North West, covering the North Mersey and South Cumbria & Lancashire areas, together with an NWS organisation review. As part of these reviews, inspectors visited a number of the Trust’s locations during April 2022.

At the time of writing this report, the Trust has yet to receive the formal reports arising from these inspections. However, there has been initial interim feedback from the CQC. This identified areas of good practice and compassionate care, and a request for further information to support the inspection on a small number of issues. The Trust considered this feedback at its Board meeting in May 2022, and the response from the Trust.

The Trust is due to receive its draft reports by the end of June 2022. Findings from these reviews will be collated, and an action plan drawn up to address identified issues. At this stage, we understand the CQC inspection has not highlighted any areas of significant weakness in the Trust’s arrangements.

**Based on the above considerations we are satisfied there is not a significant weakness in the Trust’s arrangements in relation to governance.**

### 3. VFM arrangements

#### Improving Economy, Efficiency and Effectiveness

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



# 3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

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

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

The Board of Directors received monthly integrated performance reports detailing the Trust’s performance against key metrics. The data has been reported on a consistent basis and explanations provided for performance.

- Month 9 has seen a 31% increase in call volume compared to the prior year, and a 12% reduction in incidents (requiring a face to face response) as there has been use of sign posting to self-transport or other services.
- Call pick up performance has been 68.6% for the year compared to a target of 95%. Performance has been impacted by duplicate calls and staff absence.
- Calls which resulted in non-conveyance was 41.8% for the year, patients were able to be dealt with via hear and treat and see and treat thereby freeing up resources to deal with more patients.
- The Trust was unable to meet any ARP (Ambulance Response Performance) category targets during the year due to issues including increase hospital turnaround times and staff absence.
- There has been an increase in serious incidents linked to performance and high waiting times over the current year.

This has also led to deep dive work on the issue of hospital handover, which has been an area that has caused significant issue with regards to performance. The Trust has worked with providers in the healthcare system to improve processes, worked with Trusts to implement actions and this has resulted in handover times improving in those hospital sites. There is ongoing work to spread learning to other challenged sites.

Whilst there are performance issues noted, these are not issues isolated to NWS as a Trust, and are inherent across the Ambulance Trust sector. The issues are being reported to the Board on a regular basis, and action taken to try and address the issues. This is indicative of transparent reporting, and the Trust demonstrates that it is aims to identify the root causes and is able to work both internally and with others in the health care system to improve performance.

### The Trust’s arrangements for effective partnership working

NWS has continued to expand its extensive engagement strategy with multiple stakeholder groups. The Trust now has an established patient and public panel comprising 200 groups covering a cross section geographically, both urban and rural and across the age range, which meets on a regular basis and has continued to do so throughout the pandemic. The Trust continues to aim to ensure there is representation from a cross section of society. Panel members are invited to get involved in the Trust’s activities including opportunities to attend Board meetings, development sessions and Q&A sessions with the Executive.

The Trust has in place a structured format on how they engage with various stakeholders and obtain feedback on PES and 111 services. For example providing regular updates to and briefings to the two elected mayors in the region, on monthly performance statistics and action plans that are being implemented to improve service. Briefings to all hospitals regarding the hospital handover delays and implementing new standard procedures.

The Trust has continued with its engagement of the 72 MPs in the North West. All MPs were written to, and there has been engagement with MPs that have responded to the Trust with concerns about service performance.

Monthly Board stories have been an effective way for service users and staff to tell their stories, and the real impact that NWS has on end users. These have served to provide ways to demonstrate that there has been learning and improvement in response to incidents.

### The Trust’s arrangements for commissioning services

The procurement of all goods and services is governed by the NWS Board approved Standing Financial Instructions. These set the procurement involvement required based on law and best practice. Procurements cannot commence unless there is an appropriate budget available or approved business case. Depending on value pre-tendering approval is also required. Goods and services over £100k must be compliant with the Public Contract Regulations. In 2021/22 there has been a change in the approval process for contract awards over £25k and below £500k. The Head of Procurement reviews all recommendations and endorses the recommendation before they are forwarded to the Director of Finance for final approval and sign off. Awards over £500k must be taken through Resources Committee and approved at Board.

# 3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

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

### The Trust’s arrangements for commissioning services (continued)

The Trust continues to maintain a contracts database which is used to develop the workplan for the procurement team alongside capital regulations. A process of obtaining quotes, tenders or OJEU tenders is put into action depending on value and based on a comprehensive specification of requirements. Evaluations are undertaken by a panel of subject experts.

Frameworks are used wherever possible and often involve collaboration with other ambulance trusts to deliver economies of scale. For example in the purchase of bulk liquid fuel the Trust used the Crown Commercial Service Framework. For routine purchase of consumables NHS supply chain is used.

Procurement activity is reported to Resources Committee on a regular basis to allow for scrutiny and governance review.

A full waiver process is in place whereby waivers are reviewed and signed off by the Head of Procurement, Director of Corporate Affairs, Director of Finance and Chief Executive. Waivers are reported to Audit Committee for scrutiny on a regular basis. The Trust has set a maximum of 5 waivers per month, in 21/22 this target has been met throughout the year.

**Based on the above considerations we are satisfied there is not a significant weakness in the Trust’s arrangements in relation to improving economy, efficiency and effectiveness.**

# 04

Section 04:

**Other reporting responsibilities and  
our fees**

## 4. Other reporting responsibilities and our fees

### Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make a referral to the Secretary of State; and
- make a written recommendation to the Trust which must be responded to publicly.

We have not exercised any of these statutory reporting powers.

We are also required to report if, in our opinion, the governance statement does not comply with relevant guidance or is inconsistent with our knowledge and understanding of the Trust. We did not identify any matters to report in this regard.

### Reporting to the NAO in respect of consolidation data

The NAO, as group auditor, requires us to report to them whether consolidation data that the Trust has submitted is consistent with the audited financial statements. We have concluded and reported that the consolidation data is consistent with the audited financial statements.

# 4. Other reporting responsibilities and our fees

## Fees for work as the Trust's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Audit Committee in January 2022. Having completed our work for the 2021/22 financial year, we can confirm that our fees are as follows:.

Area of work	2021/22 fees
Planned fee in respect of our work under the Code of Audit Practice	£64,925
Total fees	£64,925

## Fees for other work

We confirm that we have not undertaken any non-audit services for the Trust in the year.

## Mazars

One St Peter's Square  
Manchester  
M2 3DE

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services\*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

\*where permitted under applicable country laws.