Auditor's Annual Report 2025/26

Somerset NHS Foundation Trust

—

June 2026

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This report is addressed to Somerset NHS Foundation Trust (the Trust), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state those matters we are required to state to them in an auditor's annual report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust, as a body, for our audit work, for this report, or for the opinions we have formed.

We take no responsibility to any member of staff acting in their individual capacities, or to third parties.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

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01 Executive Summary

Executive Summary

Purpose of the Auditor's Annual Report

This Auditor's Annual Report provides a summary of the findings and key issues arising from our 2025/26 audit of Somerset NHS Foundation Trust (the 'Trust'). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and is required to be published by the Trust alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014. In line with this we provide conclusions on the following matters:

Accounts - We provide an opinion as to whether the accounts give a true and fair view of the financial position of the Trust and of its income and expenditure during the year. We confirm whether the accounts have been prepared in line with the Group Accounting Manual prepared by the Department of Health and Social Care (DHSC).

Annual report - We assess whether the annual report is consistent with our knowledge of the Trust. We perform testing of certain figures labelled in the remuneration report.

Value for money - We assess the arrangements in place for securing economy, efficiency and effectiveness (value for money) in the Trust's use of resources and provide a summary of our findings in the commentary in this report. We are required to report if we have identified any significant weaknesses as a result of this work.

Other reporting - We may issue other reports where we determine that this is necessary in the public interest under the Local Audit and Accountability Act.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities:

Accounts	We issued an unqualified opinion on the Trust's accounts on 24 June 2026. This means that we believe the accounts give a true and fair view of the financial performance and position of the Trust. We have provided further details of the key risks we identified and our response on page 10.
Annual report	We did not identify any significant inconsistencies between the content of the annual report and our knowledge of the Trust. We confirmed that the annual report has been prepared in line with the NHS Group Accounting Manual (GAM) and the Foundation Trust Annual Reporting Manual (the ARM).
Value for money	We are required to report if we identify any matters that indicate the Trust does not have sufficient arrangements to achieve value for money. We have nothing to report in this regard. We have followed up on the significant weaknesses in the prior year on page 18.
Other reporting	We did not consider it necessary to issue any other reports in the public interest.

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02
Audit of the Financial Statements

Audit of the financial statements

KPMG provides an independent opinion on whether the Trust's financial statements:

- Give a true and fair view of the state of the Trust's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with the accounting policies directed by NHS England with the consent of the Secretary of State in February 2026 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2025/26; and
- Have been prepared in accordance with the requirements of the National Health Service Act 2006 (as amended).

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. We have fulfilled our ethical responsibilities under, and are independent of the Trust in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Audit opinion on the financial statements

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

The full opinion is included in the Trust's Annual Report and Accounts for 2025/26, which can be obtained from the Trust's website.

Further information on our audit of the financial statements is set out overleaf.

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Audit of the financial statements

The table below summarises the key risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Risk	Procedures undertaken	Findings
Fraudulent expenditure recognition Auditing standards suggest for public sector entities a rebuttable assumption that there is a risk expenditure is recognised inappropriately. We recognised this risk over the Trust's operating expenditure balance excluding costs associated with payroll and depreciation.	• We evaluated the design and implementation of controls to verify if expenditure accruals have been completely recorded, including the year-on-year of accruals performed by management. • We inspected a sample of invoices of expenditure and cash payments, in the period after 31 March 2026, to determine whether expenditure has been recognised in the correct accounting period and whether accruals are complete; • We inspected journals posted as part of the year-end close procedures that decrease the level of expenditure (e.g. through accruals) recorded in order to critically assess whether there was an appropriate basis for posting the journal and the value can be agreed to supporting evidence; and • We performed a retrospective review of prior year accruals to assess the completeness with which accruals had been recorded at 31 March 2025 and consider the impact on our assessment of the accruals at 31 March 2026. We also compared the items that were accrued at 31 March 2025 to those accrued at 31 March 2026 to assess whether any items of expenditure not accrued for as at 31 March 2026 have been done so appropriately and challenge management where the movement is not in line with our understanding.	• We sampled a number of expenditure invoices and cash payments in the period following 31 March 2026, and did not identify any inappropriate entries. • We performed a retrospective review of accruals (both through consideration of prior year accruals and through comparison to current year accruals), and did not identify any inappropriate entries. • We did not identify any material misstatements relating to this risk.

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Audit of the financial statements (cont.)

Risk	Procedures undertaken	Findings
Management override of controls We are required by auditing standards to recognise the risk that management may use their authority to override the usual control environment.	• Assessed accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias. • In line with our methodology, evaluated the design and implementation of controls over journal entries and post-closing adjustments. • Assessed the appropriateness of changes, compared to the prior year, to the methods and underlying assumptions used to prepare accounting estimates. • Assessed the business rationale and the appropriateness of the accounting for significant transactions that are outside the Trust's normal course of business, or are otherwise unusual. • Identified journal entries and other adjustments with characteristics that indicate that they may be inappropriate or unauthorised and therefore may have been used to manipulate the financial statements (which we refer to as 'high-risk journals and other adjustments'), using AI Transaction Scoring and performed procedures to test the appropriateness of these entries and adjustments.	• We identified a number of journal entries and other adjustments through utilising our AI Transaction Scoring software. Our review and examination of supporting documents did not identify any instances of management override of controls. • We raised a control recommendation in relation to the journal authorisation control in place at the Trust. • We did not identify any material misstatements in relation to this significant risk.

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03 Value for Money

Value for Money

Introduction

We are required to consider whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the Trust for the following criteria, as defined by the National Audit Office (NAO) in their Code of Audit Practice:

- 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.

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified, we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Trust.

Summary of findings

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	12-13	14-16	17
Identified risks of significant weakness?	No	Yes	No
Actual significant weakness identified?	No	No	No
2024/25 Findings	No significant weakness identified	Significant weakness in arrangements identified	No significant weakness identified
Direction of travel	⇔	⇑	⇔

Significant weaknesses followed up from the prior year

On page 18 we have set out commentary on the significant weakness identified in the prior year and whether the recommendations to address the weakness have been satisfactorily implemented.

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Value for Money (cont.)

NATIONAL CONTEXT

In July 2025 the Department of Health and Social Care published the 10-year plan for the NHS. This sets the strategic direction that is planned to be taken for the health service, with a focus built around three key shifts:

- From hospital to community;
- From analogue to digital; and
- From sickness to prevention.

A number of structural changes are planned to support the implementation of the strategy between 2025 and 2027, with NHS England taking greater responsibility for the management of financial performance of providers within the sector and a reduced role for managing finances at an integrated care system level.

It is anticipated that all provider trusts will become foundation trusts and a scheme to pilot 'advanced' foundation trusts was launched during the year, with greater freedoms available for the management of finances as well as the leadership for accountable health organisations available to those providers in the highest performing segment of NHS England's oversight framework.

While revised structures were implemented there continued to be a focus on improving performance in key operational areas, including reducing referral to treatment backlogs and ambulance waiting times. Nationally the proportion of elective patients waiting less than 18 weeks improved from 60% to 65% during 2025/26, though 1.3% of patients continued to wait over 52 weeks to commence treatment. Eliminating long waiters forms a key part of the priorities for the NHS in the year and moving into 2026-27.

Nationally ambulance response times also improved and reduced to the lowest level since 2021 for category 2 response times, reflecting serious but not life-threatening conditions that require ambulance support. The target for this standard remains 18 minutes, which has not been met since 2021.

LOCAL CONTEXT

Somerset NHS Foundation Trust provides acute, community and mental health services throughout the county of Somerset.

Financial performance

The Trust delivered a year-end surplus of £4.9 million, driven by the receipt of non-recurrent deficit funding of £4.9 million in March 2026. The position, excluding this additional funding is aligned to the original breakeven plan submitted in March 2025.

Delivery of the financial plan remains a key challenge for the Trust, and this was achieved through a focus on cost improvement programmes ('CIP'). The Trust was able to deliver all of the planned £49.9 million CIP, with £15.1 million recurrent savings and a further £34.8 million of savings on a non-recurrent basis.

System working

The Trust recognises being part of an ICS with a challenging financial position, with the system reporting a current year breakeven position despite an underlying deficit of over £24.9 million.

The 2026/27 Trust and ICS plan was approved by the Board in March 2026 with the Trust and ICS forecasting to breakeven at the end of 2026/27. The plans include challenging cost improvement targets of c. 6.6% of total spend for the Trust, compared to 5.4% in 2025/26, which is broken down into 64.8% recurrent and 35.2% non-recurrent savings.

Children and Young People's Services CQC Inspection

Following a CQC inspection of the Children and Young People's Services in January 2025, the Trust were issued with a Section 29A warning notice under the Health and Social Care Act 2006. The Trust developed a detailed action plan following the review, working alongside key stakeholders in preparation for the reopening of the Special Care Baby Unit and inpatient maternity services. The action plan has been appropriately monitored and reported through the Trust governance processes throughout 2025/26.

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Financial Sustainability

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

We have considered the following in our work:

- How the Trust ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Trust plans to bridge its funding gaps and identifies achievable savings;
- How the Trust plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Trust ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Trust identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

Summary of arrangements

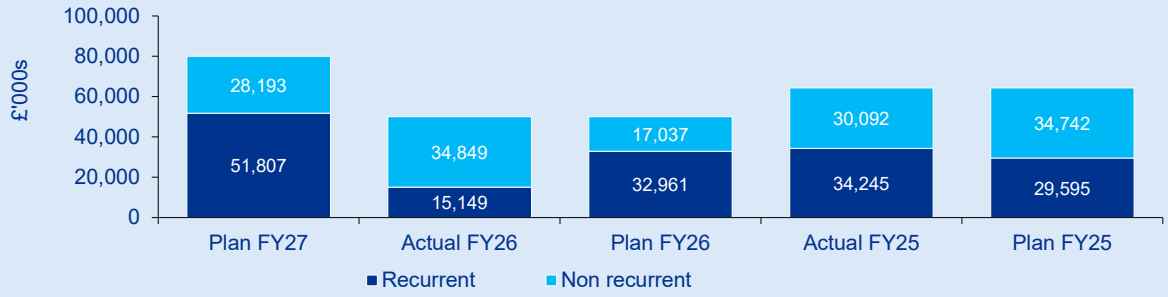
We have **not identified a significant weakness** in the Trust's arrangements in relation to financial sustainability.

Delivery against 2025/26 financial plan

The original Trust financial plan for 2025/26 was a breakeven plan, which formed part of a wider ICS breakeven budget. The budgets were prepared based on appropriate local and national planning assumptions and were approved at both a Trust and ICS level prior to submission. The Trust has maintained appropriate oversight of its financial performance throughout the period, with regular papers being presented to the Finance Committee, with a full finance report being presented at each Trust Board meeting. The Trust achieved a £4.9 million surplus at the year-end, the main driver for the surplus was the receipt of non-recurrent deficit funding of £4.9 million in March 2026.

To support achievement of the financial position, the Trust planned delivery of £49.9 million of CIPs. The Trust was able to deliver all of the identified savings in 2025/26, with £15.1 million recurrent savings and a further £34.8 million of savings being on a non-recurrent basis. The overall achievement of CIP, over the last three years, is set out further on the graph below.

CIP Delivery: Plan vs Actual / Recurrent vs Non-Recurrent



The Trust has continued to work closely with Somerset Integrated Care Board (ICB) and recognises being part of a system with a £24.9 million underlying deficit. The Trust remains in a strong financial position, with a closing cash balance of £111.8 million. This is significantly higher than plan, and is driven by the Trust being the lead provider in the new Somerset-Dorset Electronic Patient Record. As part of the 2026/27 planning process the Trust has submitted a breakeven plan to NHS England, with a forecast closing cash balance of £75.1 million.

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Financial Sustainability (cont.)

Capital Spend

As part of the 2025/26 plan, the Trust identified £101.9 million of capital spend, largely relating to routine maintenance and the start of the wider Somerset-Dorset Electronic Health Record System (Healthset). The delivery of plans is monitored through the Finance Committee. The Trust delivered total capital spend of £111.9 million during the year, with the performance against plan being largely driven by overspend associated with backlog maintenance.

Planning process for 2026/27

The Trust has worked with ICS partner organisations to develop plans for 2026/27 in line with the national guidance, with planning initiatives, which include involvement in the System Wide Finance Group and the identification of key actions including the implementation of additional cost controls at both a Trust and subsidiary entity level. In particular, the Trust has reported to all relevant stakeholders including the Board, Finance Committee and throughout the process, with necessary background and detail included within such updates.

The final Trust and ICS plans were submitted in March 2026, in line with the submission deadlines from NHS England, with both the Trust and System submitting a breakeven plan for 2026/27. This plan includes a challenging CIP target of £80.0 million, split between £51.8 million recurrent and £28.2 million non-recurrent savings. The Trust has identified 37.5% of the total planned savings programme as high risk and will need to ensure appropriate focus is maintained on the delivery of both the recurrent and non-recurrent CIP targets.

Key financial and performance metrics:	2025/26	2024-25
Planned surplus/(deficit)	Breakeven	Breakeven
Actual surplus/(deficit)	£4.9 million	£3k
Planned CIP as a % of spend	4.3%	5.9%
Actual CIP as a % of spend	4.1%	5.4%
Year-end cash position	£111.8 million	£79.2 million

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Governance

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

We have considered the following in our work:

- how the Trust monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Trust ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Trust ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour

Summary of arrangements

We have **not identified a significant weakness** in the Trust's arrangements in relation to governance.

Risk Management Process

The identification and scoring of risks is a key part of the Trust Risk Management Strategy. The Trust has defined processes in place to monitor and assess risk, with key documents including the Board Assurance Framework (BAF) being regularly reviewed by the Audit Committee and by the Trust Board. Alongside this, the Trust's Corporate Risk Register is regularly reviewed and challenged by the Audit Committee, containing the operational risks to the Trust. The Trust utilises a 5x5 matrix to score operational risks, which include risks associated with the vacancy rate in the senior doctor workforce, demand and waiting times and Symphony Healthcare Services not becoming self-sustaining. Individual risks identified are marked and described within the documents, including relevant updates to the risk since the date of the last review.

CQC Inspection – Maternity Services

During 2023/24, the Trust underwent an inspection of their maternity services at both Musgrove Park Hospital ('MPH') and Yeovil District Hospital ('YDH') sites. As a result of the inspection and findings identified throughout the visit, a Section 29(A) notice under the Health and Social Care Act 2006 relating to the quality of maternity services and care being provided at both MPH and YDH. The Trust has completed a significant programme of work in order to address the CQC's concerns and have since been re-inspected in February 2026. The Trust is awaiting the final reports resulting from the inspection of maternity services at Musgrove Park and Bridgwater, however Yeovil District Hospital Maternity Services were not inspected as part of this visit due to the service being closed.

Children and Young People's Services at Yeovil District Hospital (YDH) Site

In December 2023, a number of emerging concerns were identified in relation to the YDH acute Paediatric service, which were reported to relevant Trust Executives. These concerns were further escalated to Quality and Governance Assurance Committee (QGAC) in June 2024, whereby the Trust noted risks across a number of domains including culture, risk management and quality. The report to the QGAC triggered a discussion with the CQC.

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Governance (cont.)

Children and Young People's Services at Yeovil District Hospital (YDH) Site (cont.)

CQC Inspection

In January 2025, the Trust underwent an inspection of their Children and Young People's Services at the YDH site. As a result of the inspection and findings identified both throughout the visit and following evidence being provided to the CQC, the Trust were issued with a Section 29(A) notice under the Health and Social Care Act 2006, which highlighted the following concerns:

- There were not suitably qualified, competent, skilled and experienced persons deployed during the busiest period of the service, out-of-hours and weekends, to meet the requirements of the Paediatric Service at YDH;
- There was not a strong learning culture;
- Governance systems of the Paediatric Service at YDH were not operating effectively to ensure risk and performance issues were addressed with timely action.

Response to Inspection Findings

Whilst the CQC inspection resulting in the Section 29(A) warning notice being issued took place in January 2025, the Trust were made aware of these issues internally prior to this inspection and engaged with the CQC throughout. The issues identified by the CQC have been included within the Paediatric Quality Improvement Group (PQIG) workstreams to ensure an appropriate response. The Trust worked alongside the CQC to develop an action plan to address the concerns highlighted in the Section 29A warning notice. The delivery of these actions has been owned and monitored by the Paediatric Quality Improvement Group (PQIG), Maternity Enhanced Oversight Group (MEOG) and the Paediatric Transformation meetings all of which then feed six-monthly updates on progress made to the QGAC.

Both the PQIG and MEOG maintain their own action logs, to monitor delivery against identifiable actions, supporting the overall progress to address the CQC's concerns. Each action tracks the date an action was agreed, who is the lead or responsible owner and when the next update is due. These individual action logs then form part of the overarching action plan to deliver the 67 actions required by the CQC.

The Trust has been working alongside the local CQC team in order to address the concerns highlighted in the Section 29A warning notice. This includes regular briefings and updates and also monthly engagement between the CQC and the Children, Young People s and Families Service Group. Individual workstreams were identified to allow tracking of actions identified to address the concerns highlighted by the CQC. As at the end of May 2026, 57% of actions had been marked as complete across the full action plan, which included the fundamental actions which needed to be taken to ensure the services could reopen in April 2026.

Reopening of Services at Yeovil District Hospital

In May 2025, the Trust made the decision to temporarily suspend maternity and neonatal services at Yeovil District Hospital, due to the impact of the CQC inspection on paediatric services. Whilst staff from Musgrove Park Hospital were able to support Yeovil District Hospital to ensure paediatric inpatient and outpatient services remained open, the Trust was unable to reallocate resources to support the Special Care Baby Unit and inpatient Maternity Services.

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Governance (cont.)

The Trust, whilst still working towards their CQC action plan, agreed a framework to support decision-making relating to the reopening of the Special Care Baby Unit and inpatient Maternity Services at Yeovil District Hospital. The framework was approved at the Trust Board on 7 October 2025 outlining the safety criteria into four components: Workforce Sustainability, Training and Skills Development, Leadership and Culture, and Governance.

The framework categories were further broken down into individual criteria and RAG rated, with red being mandatory to be met prior to service relaunch and amber being something that needed to progress for improvement, but not needing to be fully delivered by service relaunch, with 16 red and 7 amber criteria. The approach followed by the Trust also ensured engagement with partnership organisations, including Somerset ICB, South Western Ambulance Service NHS Foundation Trust and the Somerset Maternity and Neonatal Voices Partnership.

The Trust Board were provided with an update on the readiness to reopen criteria at the March 2026 Board meeting by the Service Group Director for Children, Young People s and Families. All required red actions had either been completed, were on track to be completed or had been delayed, but had appropriate mitigating actions in place.

Following the approval of the Board, the Special Care Baby Unit and inpatient Maternity Services were reopened at Yeovil District Hospital on 21 April 2026.

We note that the Trust was involved in the National Maternity and Neonatal investigation. Whilst the interim report has been finalised, the Trust-specific reports are yet to be published.

	2025/26	2024/25
Control deficiencies reported in the Annual Governance Statement	None	None
Head of Internal Audit Opinion	Generally satisfactory system of internal control, designed to meet its objectives, with improvements required in some areas.	Moderate assurance
Oversight Framework segmentation	2	2
Care Quality Commission rating	Good (Safe and Well-led)	Good (Safe and Well-led)

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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

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Trust ensures effective processes and systems are in place in order to develop their cost saving efficiency saving program;
- how the Trust evaluates the services it provides to assess performance and identify areas for improvement;
- how the Trust ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Trust commissions or procures services, how it assesses whether it is realising the expected benefits.

Summary of arrangements

We have **not identified a significant weakness** in the Trust's arrangements in relation to improving economy, efficiency and effectiveness.

Assessing Value for Money and Opportunities for Improvement

A monthly paper is presented to the Finance Committee in order to report on financial performance, allowing the Trust to assess the level of value for money being achieved. Management also maintain and monitor costs by reviewing the information received from the Model Hospital as well as performing detailed analysis over patient-level costing. This benchmarking data is used for financial planning and contracting rounds to shape efficiency plans.

Partnership Working

System working is embedded as business as usual to enact the appropriate actions and change. The Trust forms part of the Somerset ICS and members of the Board and Leadership team are integrated within the governance of the system. This includes the involvement and integration of key members of the Trust in the System Finance Group. This ensures the Trust is integrated into key system decisions and feeds back to the Board and Finance Committee. Planning is performed at an ICS level as well as considering the individual entities that make up the ICS, with the aim of achieving financial sustainability at a system level, although there also remains a focus on achieving financial balance at an organisational level.

The Trust during the year have commenced work on the new Somerset-Dorset Electronic Patient Record (Healthset). As a pan-system project, this has required engagement both within the Somerset ICS and wider with Dorset County Hospital NHS Foundation Trust, Dorset Healthcare University NHS Foundation Trust and University Hospitals Dorset NHS Foundation Trust as the other partners to the project.

Monitoring of Performance of Services

The Trust has a performance management framework in place to set the structure of performance management. This details the format of reporting, outlining roles and responsibilities for each level. The main element of performance reporting is the integrated performance report which provides the Executive Committee, Quality and Governance Committee and subsequently the Board, with key operational performance indicators on a monthly basis. This report highlights performance in different domains in line with the Trust's strategy and highlights key areas for improvement within each domain. For these areas further information is provided, such as trends, to help inform the Finance Committee and provide the full context. Escalation reports for key areas are presented to the Board.

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Prior year findings

Significant weaknesses followed up from the prior year

In our annual auditor's report for the financial year 2024/25 we reported that the Trust had a significant weakness in arrangements over governance surrounding the Children and Young People's CQC inspection. As required by the Code of Audit Practice we have revisited this issue and set out in the table below an update regarding the arrangements in this area.

#	Recommendation	Management Response	Current status
1	The Trust should review the arrangements in place to address the issues identified with the Children and Young People's Services, both internally and through the CQC inspection. This should include: • Ensuring actions are in place to ensure timely mitigation of identified risk. • Appropriate escalation is in place where risks are not able to be mitigated in a timely manner. • Maintaining the current level of focus and ensuring sufficient resources to improve the levels of service provided by the Children and Young People's service at the Trust based on the Section 29(A) warning notice and concerns identified. As concerns have been identified in two consecutive years during CQC inspections, we also recommend the Trust review the overall QGAF effectiveness, including the reporting of risks to the committee, timeliness of actions to mitigate risks and how the Trust identified and reports risks that are unable to be mitigated in the short term to ensure the appropriate alternative mitigations are considered.	In line with the ongoing governance review being undertaken across the Trust, QGAC will undertake a review of its effectiveness in terms of oversight and management of risks, commencing at its meeting in June 2025. The Board will consider the findings of this review alongside a wider committee effectiveness review. The PQIG will be reconfigured to hold the action plans and responses in respect of the ongoing improvement plans, the response to the CQC inspection reports and the plans for re-opening inpatient maternity and neonatal services. Risks identified will be escalated through reports as a standing at QGAC and from there to the Trust Board.	We have reviewed the arrangements in place to address the actions required by the CQC, as well as the preparation by the Trust to enable service reopening at the Yeovil District Hospital site post year-end. We have concluded that there were appropriate arrangements in place in order to track the actions identified to address the concerns of the CQC and that these were regularly reported through the Trust governance process, via the Service Group, Quality and Governance Assurance Committee and Trust Board. We noted the involvement of the Trust Board and wider stakeholders in identifying the criteria for service reopening and how this was communicated ahead of any final decision being made.

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