



AN EXTRAORDINARY MEETING OF THE BOARD OF DIRECTORS

To be held in public on
Tuesday 10 June at 09:30am
 Via MS Teams

Agenda

No.	Item	Action	Paper	Lead	Mins	S.O
1.	Apologies for absence	Note	Verbal	TG		
2.	Declarations of interest	Note	Verbal	TG		
3.	Chief Executive’s Report	Note	Verbal	DP	00:15	
4.	Report from the audit and risk committee	Assurance	Verbal	NH	00:15	
5.	2020/21 annual report, accounts and quality account	Approve	Enclosed	DP	00:30	
6.	Annual compliance statements	Approve	Enclosed	DP	00:10	
7.	Identify any risk items arising from the agenda	Note	Verbal	TG	00:05	
8.	AOB	Note	Verbal	TG	00:05	
9.	Date of the next meeting – Thursday 22 July 09:30am					



Moorfields
Eye Hospital
NHS Foundation Trust



Agenda item 04
Report of the audit and risk committee
Board of directors 10 June 2021

Report title	Report of the audit and risk committee
Report from	Nick Hardie, chairman, audit and risk committee
Prepared by	Helen Essex, company secretary
Link to strategic objectives	We will have an infrastructure and culture that supports innovation We are able to deliver a sustainable financial model

Brief summary of report			
Attached is a brief summary of the audit and risk committee meeting that took place on 8 June 2021.			
Action Required/Recommendation.			
Board is asked to note the report of the audit and risk committee and approve the recommendation to approve the annual report and accounts 2020/21 for submission to NHSI by 15 June.			
For Assurance	✓	For decision	✓
		For discussion	
			To note

AUDIT AND RISK COMMITTEE SUMMARY REPORT – 08 JUNE 2021

<p>Governance</p>	<ul style="list-style-type: none"> • Quorate – Yes • Attendance (membership) - 66%
<p>Current activity (as at date of meeting)</p>	<p><u>Internal audit – head of internal audit opinion</u></p> <ul style="list-style-type: none"> • The HoIA is one of ‘significant assurance with minor improvement opportunities’. • Timelines were impacted by Covid this year but KPMG thanked all those that assisted in completion. • Particular note was made of the positive management of clinical audit and management of conflicts of interest, although more work is to be done on contract management. • The trust has now recruited to the role of AD Commercial Services and this individual will start on 2 August commence a contract management review. • IT resilience will go into next year’s plan and be addressed as part of the transition to RSM. • In relation to the overall control environment, KPMG advised that it is broadly positive, although pockets that need continued work. <p><u>Recommendations tracker</u></p> <ul style="list-style-type: none"> • There are no overdue actions. • The key focus is now to remove the red rated recommendation on the SBS audit report. <p><u>Research governance – amber/green.</u></p> <ul style="list-style-type: none"> • There has been a great deal of work that has gone in to this area in the last 12 months and this is starting to pay dividends. • A lot of the governance is concentrated on people and so needs to be formalised into process. • It is also critical that the right level of board oversight is in place. • The timescales for completion of recommendations are challenging but it is important to keep momentum going in this area. • Intellectual property is an issue that has a potential impact in a number of areas and is due to come back to the strategy committee for further discussion. • NH thanked KPMG for the work they have done over the years and the perspective they have brought in terms of assisting the trust to make such good progress. <p><u>Annual report and accounts 2020/21</u></p> <ul style="list-style-type: none"> • The report sets out the major variances and year on year moves. These relate to impairments on property expenses, the Claremont transaction and revaluation of estate. • There has been significant capital expenditure in year which has already been reported through the board. • There has been an increase in land values back to pre-pandemic levels and minor impairment on buildings. • In terms of current assets there is a significant cash uplift of £16m, partially due to the change in financial regime and reduced debt balances year on year. • There has been an increase in liabilities, particularly in relation to creditors, with a small move in non-creditor liabilities and a minor uplift in provisions. • The assessment of going concern is that there is an assumption that health bodies will continue to be a going concern, and that liquidity reserves are sufficient. • Discussion took place about the position on public dividend capital and the treatment that makes it a debtor and how the March cash receipt will offset that position.

	<ul style="list-style-type: none"> The main provision item relates to SciPharm which is heading for trial in July Pensions elements are calculated on a rolling basis. The additional £752k (other) relates to clinical pensions tax provision and other payroll type expenditure such as medical increments. The trust no longer has CCG debts but has sundry balances with a reconciliation exercise to come to an agreement as to what is payable. <p><u>External audit review of the annual accounts 2020/21</u></p> <ul style="list-style-type: none"> It has been another unusual year with similar challenges for audit as were seen in the previous year. The NAO has put back the deadline for producing the auditor’s annual report to 20 September although the plan is to publish as soon as possible after issuing the audit opinion. The audit is in the last stages with the vast majority of fieldwork done and going through review. The key findings relate to bad debt provision and expected credit loss for NHS bodies which technically would not normally be included. However this is approximately £1m, so not material and would not prevent GT from issuing an opinion. Leave accrual is another issue where NHS bodies have rewarded staff with additional annual leave which has an impact. Again, this is a non-material impact of £0.5m. There are no significant concerns or anything that is likely to materially affect the position. A report will be provided ahead of the board meeting. The letter of representation was noted and it was agreed that it should be signed. The issues of annual leave accrual and expected credit loss may appear as unadjusted misstatements. The committee agreed to recommend the approval of the annual report and accounts 2020/21 to the board of directors. <p><u>Counter fraud report</u></p> <ul style="list-style-type: none"> A number of indicators are amber and red due to the fact that these are new standards, an action plan is set out for how the trust can take those forward. Changes are applied retrospectively to the start of the year. An individual will be identified to take forward the new actions and standards. <p><u>Comment from accounting officer</u></p> <ul style="list-style-type: none"> DP advised that he was comfortable with the issues as raised by IM and JW and thanked the team for their hard work and continued commitment to achieving such a high standard. It is a particularly positive set of audit results providing good assurance and completed actions.
Key concerns	<ul style="list-style-type: none"> No significant concerns raised
Items for discussion outside of committee	<ul style="list-style-type: none"> R&D governance – discussion to take place with audit chair and QSC chair about how to manage going forward.
Date of next meeting	<ul style="list-style-type: none"> 12 July 2021

The Audit Findings for Moorfields Eye Hospital NHS Foundation Trust

Year ended 31 March 2021

Moorfields Eye Hospital NHS
Foundation Trust

9 June 2021



Contents



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Foundation Trust or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Moorfields Eye Hospital NHS Foundation Trust ('the Trust') and the preparation of the Trust's financial statements for the year ended 31 March 2021 for those charged with governance.

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

- the Trust's financial statements give a true and fair view of the financial position of the Trust and its income and expenditure for the year; and
- The Trust's financial statements have been properly prepared in accordance with the Department of Health and Social Care (DHSC) group accounting manual 2020/21 (GAM)
- The Trust's Remuneration and Staff reports are prepared in accordance with the Foundation Trust Annual Reporting Manual 2020/21.

We are also required to report whether other information published together with the audited financial statements in the Annual Report, is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our audit work was completed on remotely during April-June. Our findings are summarised on pages 5 to 18. We have not identified any adjustments to the financial statements which have resulted in an adjustment to the Trust's retained surplus position. Audit adjustments are detailed in Appendix C. We have also raised recommendations for management as a result of our audit work in Appendix A. Our follow up of recommendations from the prior year's audit are detailed in Appendix B.

Our work is substantially complete and there are no matters of which we are aware that would require modification of our audit opinion [Appendix E] or material changes to the financial statements, subject to the following outstanding matters;

- receipt of management representation letter – see appendix F; and
- review of the final set of financial statements.
- Substantive work outstanding as at 3 June is detailed on page 5.

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisation and the financial statements we have audited.

Our anticipated audit report opinion will be unmodified.

1. Headlines

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Trust has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. **Auditors are now required to report in more detail on the Trust's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.**

Auditors are required to report their commentary on the Trust's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

While we have undertaken a significant proportion of the work in relation to VFM, it is not yet complete, and we are not in a position to issue our Auditor's Annual Report. An audit letter explain the reasons for this delay will be shared with TCWG. We expect to issue our Auditor's Annual Report by July 2021. This is in line with the National Audit's revised deadline of 20 September.

As required by the revised Code, we considered whether there were any risks of significant weakness in the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources, financial sustainability or governance arrangements. Our work has not identified any risks of significant weakness in the Trust's arrangements at this stage.

As detailed in our Audit Plan, we identified four specific areas of focus which were deemed as being significant to the trust from both a strategic and operational perspective. These were: The business case and governance arrangements of Project Oriel, Moorfields long term strategic direction including growth of commercial services, the trust's role in wider system working including through the North Central London ICS and the Trust's plans to return to business as usual in the medium term.

Key elements of our work performed to date includes:

- Assessing and documenting the trust's arrangements with a particular focus paid to the governance arrangements in place to oversee Project Oriel and commercial services.
- Holding discussions with senior personal including: Chief Finance Officer, Chief Operating Officer (arranged) and Project Leads within Project Oriel.
- Performing document reviews of relevant documents and strategies to corroborate that processes are operating in line with our developed expectation.

Statutory duties

The National Health Service Act 2006 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We have completed the majority of work under the Code and expect to be able to certify the completion of the audit when issue our Auditor's Annual Report. As noted above, the Auditor's Annual report will be reported in July 2021.

Significant Matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff amidst the pressure they were under during these unprecedented times.

2. Financial Statements

Overview of the scope of our audit

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents will be discussed with management and the Audit Committee.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the group's business and is risk based, and in particular included:

- An evaluation of the group's internal controls environment, including its IT systems and controls;
- An evaluation of the components of the group based on a measure of materiality considering each as a percentage of the group's gross operating costs to assess the significance of the component and to determine the planned audit response. From this evaluation we determined that only specific procedures were required for Moorfields Eye Hospital Ventures LLP. In addition, we have assessed the treatment of the purchase of the Claremont Clinic for reasonableness.
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, we anticipate issuing an unqualified audit opinion following the Audit Committee meeting on 8 June 2021, as detailed in Appendix E. These outstanding items include:

- An overview of work outstanding as at 3 June is including on the following page.
- receipt of management representation letter; and
- review of the final set of financial statements.
- final review of completed work.

2. Financial Statements

As the Audit Findings Report is produced and shared while the audit remains on-going . At the time of preparing this report on the 9 June the following work is still be completed by the team. The vast majority of our work has been completed and the list below is not deemed to be high risk to the delivery of this audit.

List of work to in progress or to be performed as at 9 June:

- Agreement of balances- finalising audit procedures
- Remuneration Report- finalising audit procedures
- Final senior management quality assurance reviews

2. Financial Statements

	Group Amount (£)	Trust Amount (£)	Qualitative factors considered
Materiality for the financial statements	4,500,000	4,450,000	This is set based on forecast expenditure (2%) due to the nature of the trust and the readers key focus being on how the trust spends its resources.
Performance materiality	3,400,000	3,350,000	Set as 75% of headline in line with prior year as no significant control issues identified during planning.
Trivial matters	225,000	225,000	Set as 5% of headline and in line with GAM requirements.
Remuneration Report	100,000	100,000	Deemed material by nature to reader of the accounts.



Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Materiality levels remain the same as reported in our audit plan on issued to the Audit Committee in April.

We detail in the table to the right our determination of materiality for Moorfields Eye Hospital NHS Foundation Trust.



2. Financial Statements - Significant risks

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

This section provides commentary on the significant audit risks communicated in the Audit Plan.

Risks identified in our Audit Plan

Commentary

Management override of controls

Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Trust faces external pressures to meet agreed financial performance and this could potentially place management under undue pressure in terms of how they report performance.

We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk.

Audit work performed to address the risk identified included:

- evaluated the design effectiveness of management controls over journals
- analysed the journals listing and determined the criteria for selecting high risk unusual journals
- identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration to appropriate support evidence
- gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness



2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Valuation of Land & Buildings (Alternative Site for MEA Valuations)

The trust re-values its land and buildings annually to ensure that carrying value is not materially different from the fair value. This constitutes a significant estimate made by management in the financial statements. A full desktop valuation is being carried out in 2020/21.

As a result of the potential unknown impacts of the pandemic on property valuations Gerald Eve included a 'material valuation uncertainty' in relation to the property valuation in 2019/20. With the impact of the pandemic now more known this could result in significant valuations movements in 2020/21.

Commentary

As documented within the Trust's financial statements the valuation of the trust's estate is considered to be a source of estimation uncertainty which could result in a significant risk of material adjustment. To gain appropriate assurance that the valuation of the trust's estate was appropriate we performed the following substantive audit procedures:

- Assessed the expertise and independence of the trust's valuer Gerald Eve
- Assessed the sourced data provided to the valuer to perform the valuation as at 31 March 2021 to confirm the completeness and accuracy of this data.
- Compared valuation movements in the trust's estate against relevant property indices and followed up to challenge differences
- Confirmed that valuation movements charged to the revaluation reserve and statement of comprehensive income were correct based on historic movements.
- Considered the material uncertainty disclosure included in the prior year and the evidence to support the removal of this for the year end 31 March 2021.

Our audit work has not identified any issues in respect of the valuation of land and buildings. See slide 12 for additional information on this key judgement.

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Commentary

ISA 240- Revenue Recognition Risk

Due to this funding change, In 2020-21 there will be no revenue relating to contract variations or PSF income from NHS Improvement. We have rebutted the presumed risk of revenue recognition for all NHS & STP revenue in 2020-21.

Moorfields have other revenue streams which we have not rebutted including significant private patient care income both in the UK and the UAE and research and development income.

As per our audit plan the risk of improper revenue recognition was rebutted due to the changes in the funding regime. The following substantive work was performed to gain assurance over the material accuracy and occurrence of revenue:

- evaluated the Trust's accounting policy for recognition income from patient care activities and other operating revenue for appropriateness and compliance with the DHSC Group Accounting Manual 2020/21;
- updated our understanding of the Trust's system for accounting for income from patient care activities including the new funding arrangements implemented in response to the pandemic and other operating revenue and evaluated the design of the associated controls;
- Confirmed M1-M6 and M7- M12 Health Care Revenue to third party notifications.
- Substantively tested all other income which includes private patient care revenue and vouched to the bank statements to confirm occurrence of revenue.
- Substantively test commercial revenue received from operations in Dubai to invoices and bank receipts in AED and confirmed that translation to GBP was correctly calculated.
- Performed audit procedures to test cash received pre and post year end to confirm revenue has been recognised in the correct financial year.

Through our work performed above we have gained sufficient assurance that the revenue recognised by the Trust in 2020/21 is not materially misstated.

Fraud Risk in the recognition of expenditure and associated payables (practice note 10)

Practice Note 10 outlines that for public sector bodies fraud related to expenditure recognition may be greater than the risk of revenue recognition. As we have noted on the previous page, the opportunity for the Trust to fraudulently recognise revenue has reduced in the year due to the block funding arrangements implemented in response to the covid-19 pandemic.

Therefore, we consider that this change now increases the risk that expenditure is manipulated to improve the financial position

In response to the risk identified in our audit plan we have performed the following procedures to gain appropriate audit assurance that over the completeness of expenditure and associated payables and accruals:

- Developed and understanding of the Trust's system for accounting for non-pay expenditure, walked through these controls and concluded that that the design of the associated controls was appropriate.
- Obtained a list of all sales invoices recognised in April and May 2021 and performed sample testing to confirm these were recognised in the correct financial year.
- Obtained bank statements for April and May 2021 and selected a sample of payments to trace to supporting information to confirm payments were correctly recognised against the cut-off assertion.
- Substantively tested manual accruals recognised by the Trust to supporting workings and post year end payments to confirm liabilities are appropriately stated as at 31 March 2021.

Through our work performed above we have gained sufficient assurance that expenditure and associated payables recognised by the trust in 2020/21 are not materially misstated.

2. Financial Statements – Other risks

Risks identified in our Audit Plan

Covid-19

While the outbreak of the covid-19 pandemic began during the 2019-20 financial year the impact will be most significant during 2020-21. Covid-19 has had a significant impact on levels of activity performed at the Trust and the trust has had to adapt quickly to changing operational demands.

There have also been changes to the funding regime to address the impact of covid-19 and there has been significant direct expenditure incurred by the trust in their response to the pandemic in 2020-21. These pressures in conjunction with increased remote working may have impacts on the financial information produced and the evidence we can obtain to verify this information is accurate.

Commentary

The outbreak of the pandemic has had a significant impact on the Trust's operations so it was deemed appropriate to include an audit risk in response to these changes. As outlined in the audit plan we performed the following procedures to address the risk presented by Covid-19.

- We have worked with the Trust's finance department to ensure we can obtain sufficient appropriate audit evidence while performing the audit remotely.
- We have evaluated the disclosures in the financial statements and the annual report to ensure these are appropriate in light of the pandemic and are not materially inaccurate.
- We have reviewed management's assumptions to ensure that judgements remain appropriate and the impact of covid has been adequately considered (e.g. Allowance for credit losses).

Through the processes noted above we have been able to gain sufficient assurance to mitigate the potential risk posed by Covid-19.

2. Financial Statements - matters discussed with management

This section provides commentary on the significant matters we discussed with management during the course of the audit.

Significant matter	Commentary	Auditor view
<u>The Impact of the Pandemic on Annual Leave Accrual</u>	<p>Across the NHS it has been seen that the severe pressure the health system has been placed under has resulted in staff having significantly increased accrued annual leave balances.</p> <p>As MEH is not an acute trust this has not had as a significant impact as other trusts but has resulted in an increased accrual carried forward in 2020/21 of £2.601m from £1.927m in the prior year. This also includes £532k which relates to an additional annual leave day gifted to staff in March 2021.</p>	<p>We are of the view that as the additional wellbeing day was approved on the 16th of March 2021, this did not provide sufficient time for this leave to be taken in 2020/21. As such, we are of the opinion that this wellbeing day is more aligned to an additional day for 2021/22 and the expense should be recognised in this period.</p> <p>The value of this element is £532k which is significantly below our materiality threshold and has been taken to our unadjusted misstatements. See page 26.</p>
<u>Purchase of London Claremont Clinic in 2020/21</u>	<p>In October 2020, MEH agreed to buy 100% of the issued share capital of LCC for £1.7m. As is standard during business combinations the price paid was greater than the net book value of assets purchased. This resulted in goodwill arising on acquisition of £636k.</p> <p>Management made the decision that to avoid an annual exercise to consider if these assets were impaired it was prudent to write this goodwill on acquisition of as an expense in 2020/21.</p>	<p>We have held discussions with management throughout the financial year to understand this acquisition and have considered this in more detailed through our VfM work.</p> <p>We are satisfied that this treatment is appropriate and as this is significantly below our performance materiality threshold have no concerns with this goodwill being written off in 2020/21.</p>

2. Financial Statements – key judgements and estimates

This section provides commentary on key estimates and judgements inline with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations – £68.028m	<p>The Trust revalue their assets base as at 31 of March using an expert which reduces the level of estimation uncertainty relating to the year end valuation of land and buildings.</p> <p>Other land and buildings comprises £68m of specialised assets with the Trust's main site at City Road being the most significant asset (46%). The valuation performed in 2020/21 covered the vast majority of the Trust's estate (96%) and all assets revalued were valued at depreciated replacement cost (DRC), on a modern equivalent asset basis.</p> <p>Management have determined the amount of space and location required for ongoing service delivery in the light of their current and projected service needs and have instructed the valuer accordingly. The remaining assets not revalued were immaterial to the Trust (£2.4m).</p> <p>The Trust engaged Gerald Eve to complete the valuation of properties as at 31 March 2021. Gerald Eve performed a full site valuation in the prior year and completed a desktop-based valuation in the current year in line with the Trust's valuation cycle. The revaluation of properties has resulted in a decrease of £5.8m to the land and building balance at 31 March 2021.</p> <p>The Trust liaise with the valuer in advance of the year end to agree the scope of the work and to provide all relevant information including capital additions in the year to ensure the valuation provided is accurate. Management also challenge the valuer on specific movements to ensure these can be supported.</p> <p>The Trust have included in their accounting policies that the valuation of the estate contains estimation uncertainty to ensure this point is emphasised to the reader.</p>	<p>Through our substantive audit work performed we have arrived at the conclusion that the valuation of the Trust's estate as at 31 March 2021 is not materially misstated. Work performed included:</p> <ul style="list-style-type: none"> Assessed the competence, capability and objectivity of the management expert Tested the completeness and accuracy of the underlying information used to determine the estimate Consider the reasonableness of general trends in valuation movements and challenge those which are not in line with expectations Test the consistency of the estimate against other available market information Confirm the valuation movements were correctly recognised in the revaluation reserve and I&E. 	

Assessment

- [Purple] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Blue] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Light Purple] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

2. Financial Statements - other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Audit Committee We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We have assessed the adequacy of the trust's related party disclosures and are satisfied that there are no omitted related parties or related party transactions.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work. This has also been supported by confirmation from the Trust's legal representatives.
Written representations	A letter of representation has been requested from the Trust which is has been included as an appendix to this report. See Appendix F.

2. Financial Statements - other communication requirements



Issue	Commentary
Confirmation requests from third parties	We requested from management permission to send confirmation requests to all of the Trust's bankers This permission was granted and the requests were sent and all of these requests were returned with positive confirmation.
Accounting practices	We have evaluated the appropriateness of the Trust's accounting policies, accounting estimates and financial statement disclosures. Our review found no material omissions in the financial statements.
Audit evidence and explanations/ significant difficulties	Management provided the draft financial statements and supporting working papers on the date agreed. Management responded to queries promptly and provided sufficient audit evidence . We do not have any issues to raise in relation to audit evidence and are thankful to everyone involved in the audit process for their cooperation.

2. Financial Statements - other communication requirements



Our responsibility

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management’s use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity’s ability to continue as a going concern” (ISA [UK] 570).

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <p>Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:</p> <ul style="list-style-type: none"> the use of the going concern basis of accounting is not a matter of significant focus of the auditor’s time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity’s services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Trust’s financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. <p>Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Trust meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul style="list-style-type: none"> the nature of the Trust and the environment in which it operates the Trust’s financial reporting framework the Trust’s system of internal control for identifying events or conditions relevant to going concern management’s going concern assessment. <p>On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul style="list-style-type: none"> a material uncertainty related to going concern has not been identified management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>No inconsistencies have been identified. We plan to issue an unmodified opinion in this respect. See appendix E for our audit opinion for 2020/21.</p>
Auditable elements of Remuneration Report and Staff Report	<p>We are required to give an opinion on whether the parts of the Remuneration Report and Staff Report subject to audit have been prepared properly in accordance with the requirements of the Act, directed by the Secretary of State with the consent of the Treasury.</p> <p>As noted previously, the substantive work relating to the Remuneration Report and Staff Report, as required by the Code. Remains on-going but at this stage we have not identified any issues and we propose to issue an unqualified opinion.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> - the Annual Governance Statement does not meet the disclosure requirements set out in the NHS foundation Trust Annual reporting manual 2020/21 is misleading or inconsistent with the information of which we are aware from our audit - the information in the annual report is materially inconsistent with the information in the audited financial statements or apparently materially incorrect based on, or materially inconsistent with, our knowledge of the Group acquired in the course of performing our audit, or otherwise misleading. - if we have applied any of our statutory powers or duties. - where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. <p>We have nothing to report on these matters.</p>



2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Review of accounts consolidation schedules and specified procedures on behalf of the group auditor	<p>We are required to give a separate audit opinion on the Trust accounts consolidation schedules and to carry out specified procedures (on behalf of the NAO) on these schedules under group audit instructions. In the group audit instructions the Trust was selected as a non-sampled component.</p> <p>There are no unadjusted inconsistencies between the financial statements and the accounts consolidation schedules which we are required to report in our opinion on the consolidation schedules.</p>
Certification of the closure of the audit	<p>We intend to delay the certification of the closure of the 2020/21 audit of Moorfields Eye Hospital NHS Foundation Trust in the audit report, as detailed in Appendix G, this is due to the enhanced VfM requirements and the deadline for this being pushed back to 20 September by the National Audit Office.</p>



3. Value for Money arrangements

Revised approach to Value for Money work for 2020/21

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which comes into effect from audit year 2020/21. The Code introduced a revised approach to the audit of Value for Money. (VFM)

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria.
- Auditors undertaking sufficient analysis on the Trust's VFM arrangements to arrive at far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)



Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

3. VFM - our procedures and conclusions

We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. An audit letter explaining the reasons for the delay is attached in the Appendices to this report. We expect to issue our Auditor's Annual Report by July 2021. This is in line with the National Audit Office's revised deadline of 20 September.

As part of our work, at the planning stage we performed a high level assessment as to whether there were any risks of significant weakness in the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources. As no such risks were identified our strategy was to developed to assess the trust's arrangement in delivering against four key strategic objectives.

Key Areas of Focus

Work performed to date

Project Oriel	Held discussions with senior personnel to understand the drivers behind this project and the developments of the project in the financial year. Documenting the governance arrangements including with the partner organisation UCL Ophthalmology and the risk management processes currently in place.
Moorfield's long term strategic direction including growth of commercial services	Considering the documented rationale for the purchase of the Claremont Clinic in 2020/21 and the processed followed to agree this acquisition. Held discussions with senior management to understand how this purchase fits in with the wider strategic objectives of the trust including with the international commercial services offered in Dubai & Abu Dhabi.
The Trust's role in wider system working including through North Central London ICS	Obtained an understanding through discussions and the document review to understand the integration up to the end of 2020/21 and the expected direction of travel in the short and medium term. We will need to consider the ways in which this integration can deliver efficiencies for the health economy.
Plans to address the backlog of patients	Considered the expectations from the centre to understand the expectations for trusts to deliver against the backlog. Understood at a high level the process the trust have followed to plan to address this backlog. Further work to be performed to consider the detailed assumptions and the potential Vfm impact.

5. Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in December 2019 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed in Appendix D

Audit and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the group. No non-audit services were identified which were charged from the beginning of the financial year to June 2021.

Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see [Transparency report 2020 \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2020)

Appendices

A. Action plan – Audit of Financial Statements

We have identified 1 of recommendations for the Trust as a result of issues identified during the course of our audit. We have agreed our recommendations with management and we will report on progress on these recommendations during the course of the 2021/22 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
	<p>Significant number of assets with NBV of nil</p> <p>As part of our review of the fixed asset register, we identified 780 assets with a nil Net Book Value (NBV) that had a historic cost of £30.2m with an offsetting balance within accumulated depreciation.</p> <p>Your depreciation policy would indicate that the assets held at nil NBV are no longer in use. However, through discussions with finance during the audit it was indicated that most of these assets remain in use.</p>	<p>IAS 16.51 states that 'the residual value and UEL of an asset should be reviewed at least each financial year end and, if expectations differ from previous estimates, any change is accounted for prospectively as a change in estimate under IAS 8'.</p> <p>We recommend that the trust review these assets to consider if these remain in use and to consider the appropriateness of the depreciation policy.</p> <p>Management response</p> <p>the Trust will review these assets and undertake a verification exercise to identify those assets no longer in use and remove them from the fixed asset register. Those in use will be accounted for prospectively as a change in estimate.</p>

Controls

- High – Significant effect on control system
- Medium – Effect on control system
- Low – Best practice

B. Follow up of prior year recommendations

We identified the following issues in the audit of Moorfields Eye Hospital NHS Foundation Trust's 2019/20 financial statements, which resulted in one recommendation being reported in our 2019/20 Audit Findings report. We are pleased to report that management have implemented our recommendation raised in the prior financial year.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	<p><u>Review of accounting treatment for the impairment of receivables:</u> Through our work performed in the prior year it was identified that the trust did not factor in expected credit losses (ECL) when accounting for the impairment of receivables.</p> <p>It is a requirement of IFRS 9 that ECL is factored into the assessment based on the default rate percentages from the Trust historical credit loss experience adjusted for forward looking assumptions.</p> <p>We raised a recommendation in 2019/20 to ensure that ECL was factored into this assessment in future years.</p>	<p>Moorfields made appropriate amendments to the financial statements in 2019/20 to ensure ECL was factored in.</p> <p>Through our review of financial statements and the bad debt provision in 2020/21 we confirmed that this recommendation was implemented satisfactorily by the trust.</p>

Assessment

- ✓ Action completed
- X Not yet addressed

B. Audit Adjustments



Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2020/21 audit which have not been made within the final set of financial statements. The Integrated Audit Committee is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Statement of Comprehensive Net Income £'000	Statement of Financial Position £'000	Impact on adjusted net surplus/ (deficit) £'000	Reason for not adjusting
Wellbeing Leave Accrual	(£532k)	£532k	£532k	Explained below
Allowance for Credit Losses	(£1,055k)	£1,055k	£1,055k	Explained below
Overall impact	(£1,587k)	£1,587k	£1,587k	Significantly below PM

Wellbeing Leave Accrual: On 16th of March 2021, the Executive Team agreed to provide a days additional leave to all staff in recognition for hard work undertaken during the Covid pandemic. The trust considered this email to be a contractual commitment made in 2020/21 and have calculated an accrual and provided for the cost of the wellbeing day in 2020/21 expenditure.

We are of the opinion the wellbeing day is more aligned to an additional day for staff on their 2021/22 leave entitlement and the expense should be recognised in this period.

Allowance for Credit Losses: Through the trust's processes for calculating the Expected Credit Loss for receivables the trust calculate and provide for a percentage of all debts due to the trust for NHS bodies. While we can understand that management are taking a prudent approach in providing for this debt the GAM states that these debts should not be provided for by Trusts. As a result we are reporting this as an unadjusted misstatement.

C. Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

Through our audit work we have not identified any adjusted or unadjusted misstatements above our trivial threshold which are required to be reported to the Audit Committee.

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure omission	Auditor recommendations	Adjusted?
Agency costs classified as permanent staff costs.	Through audit work it was identified that £1.44m had been classified as permanent staff costs rather than agency costs. Management response Revised for the final financial statements.	✓
Credit balance held within debtors.	Through audit work performed it was identified that a £1.6m credit balance was incorrectly reducing the debtor balance and required to be moved to payables. Management response Revised for the final financial statements.	✓

D. Fees

We confirm below our final fees charged for the audit and there are no fees relating to the provision of non-audit services.

Audit fees	Proposed fee	Final fee
Trust Audit	£85,500	£85,500
Uplift due to enhanced VfM requirements from 2020/21	£11,500	£11,500
Total audit fees (excluding VAT)	£96,500	£96,500

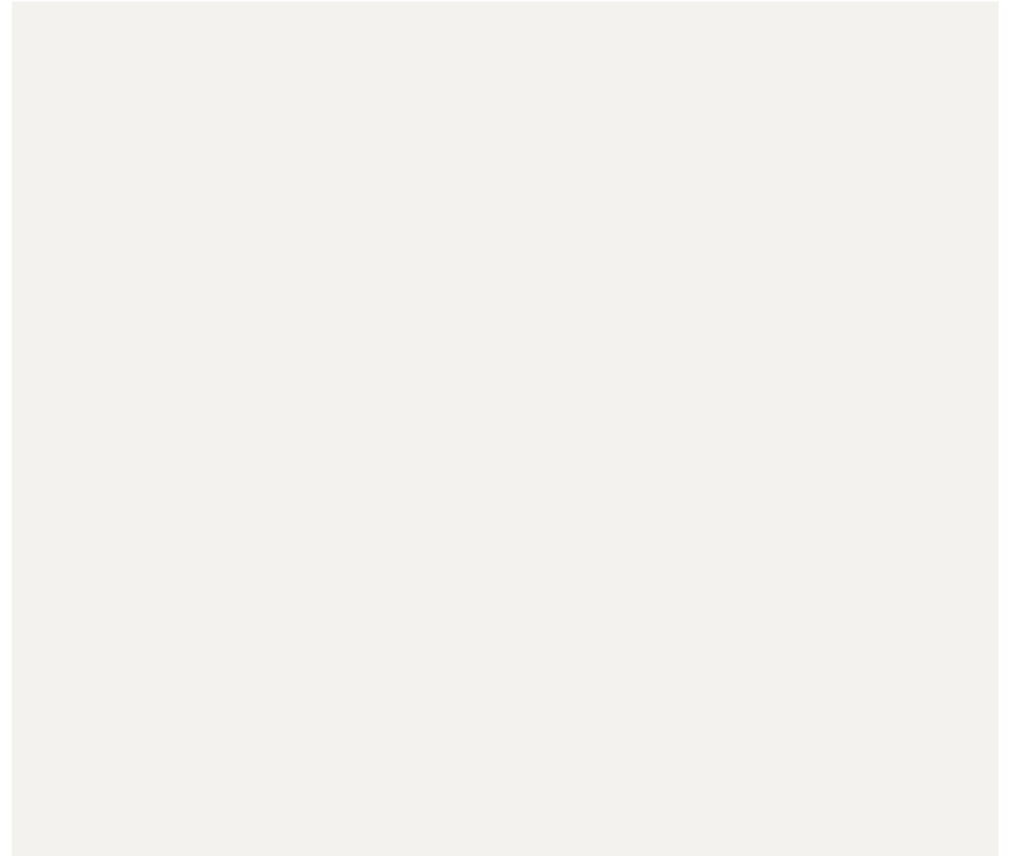
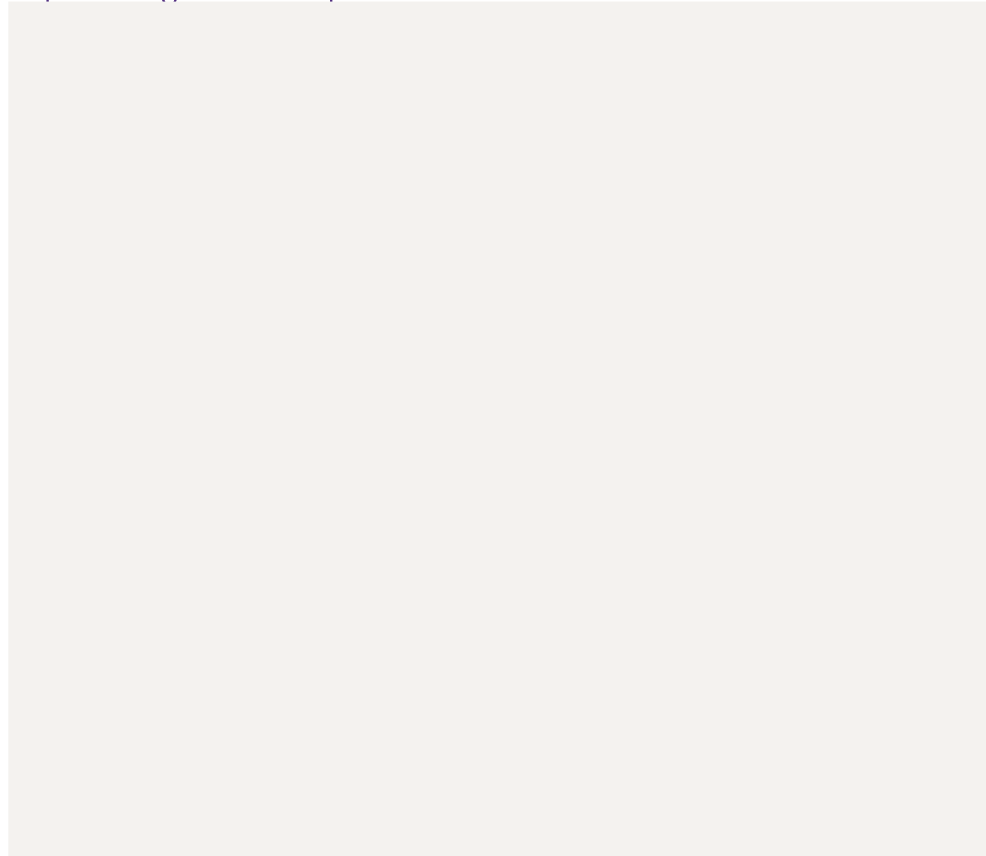
There are no variations from the final fees to those proposed per the audit plan.

The fees reconcile to the financial statements.

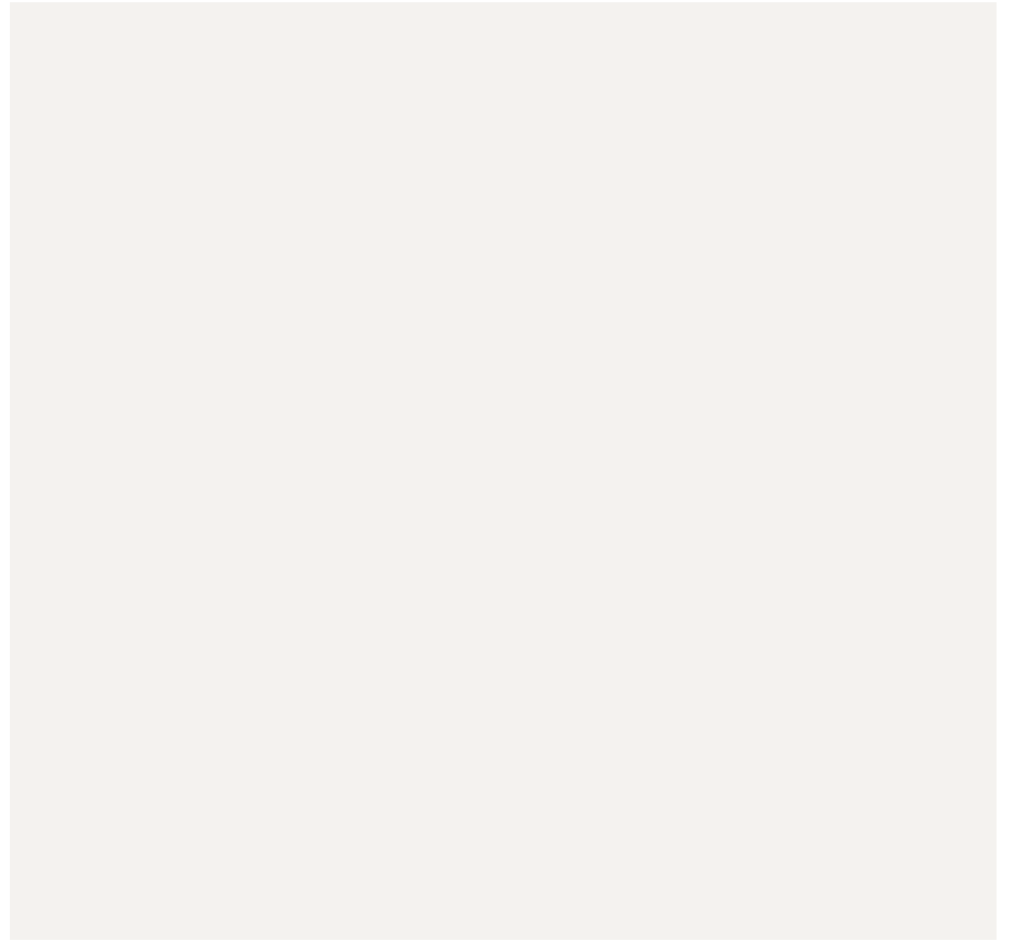
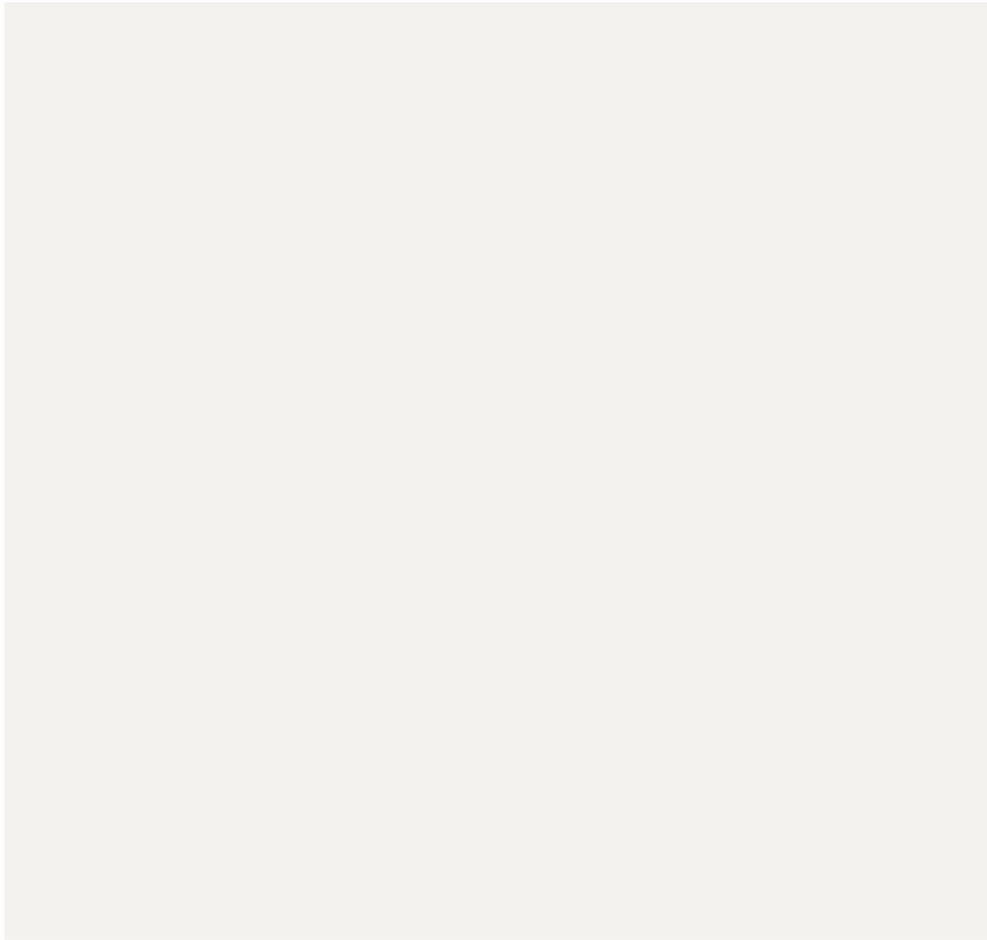
E. Draft Audit opinion

For the audit of the financial statements for the year ended 31 March 2021 the National Audit Office (NAO) have confirmed we are not required to produce an Enhanced Audit Report. Our audit opinion is included below.

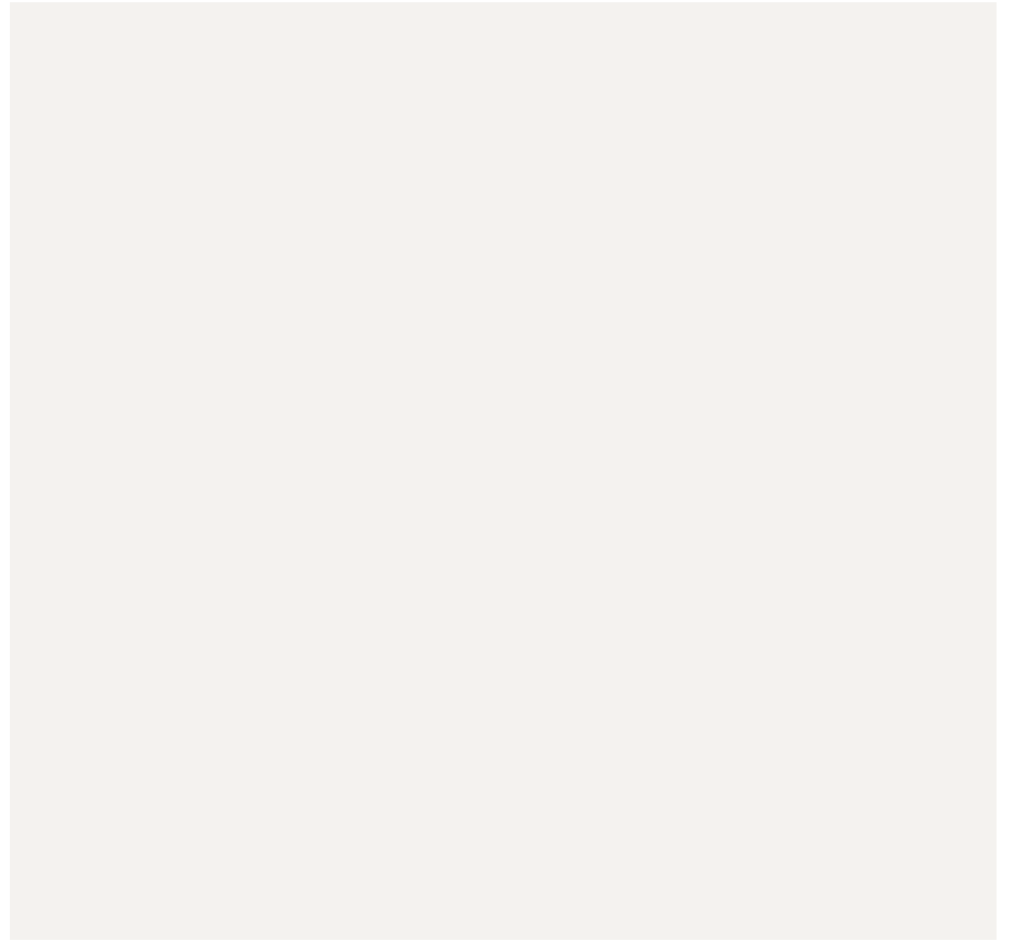
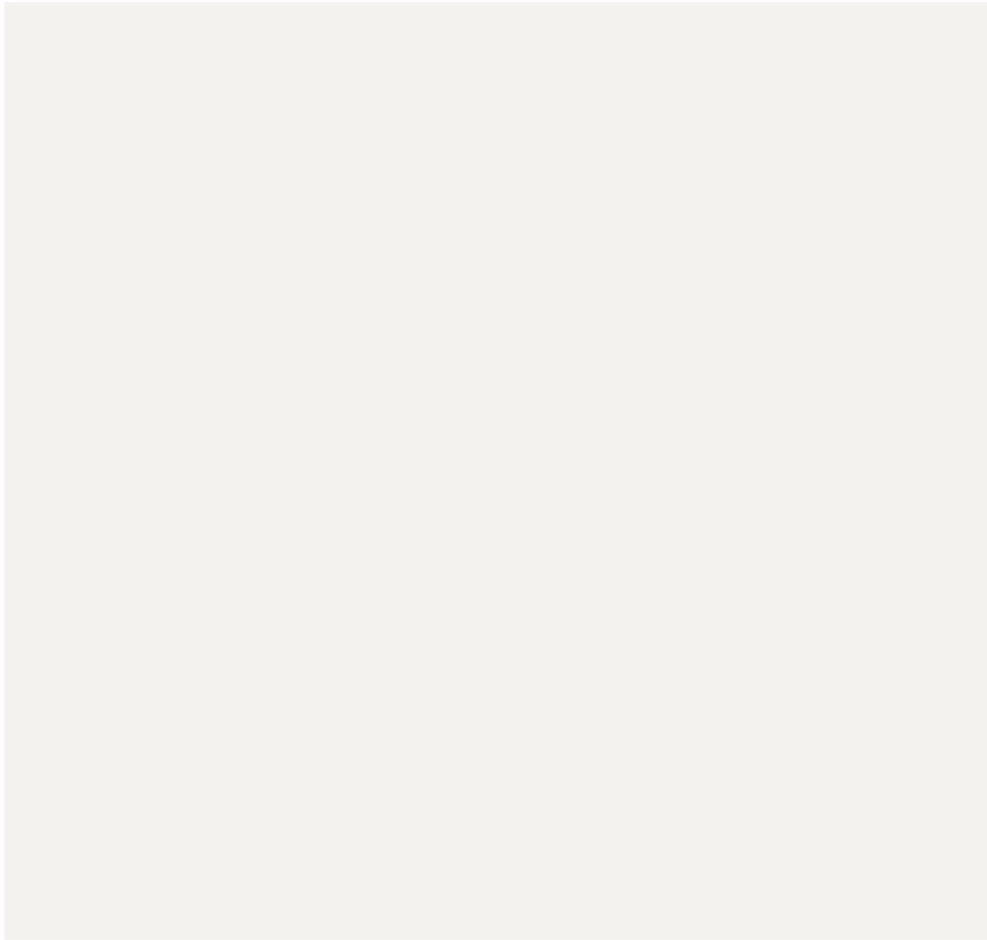
We anticipate we will provide the group with an unmodified audit report. A draft version of the opinion will be provided separately to this report.



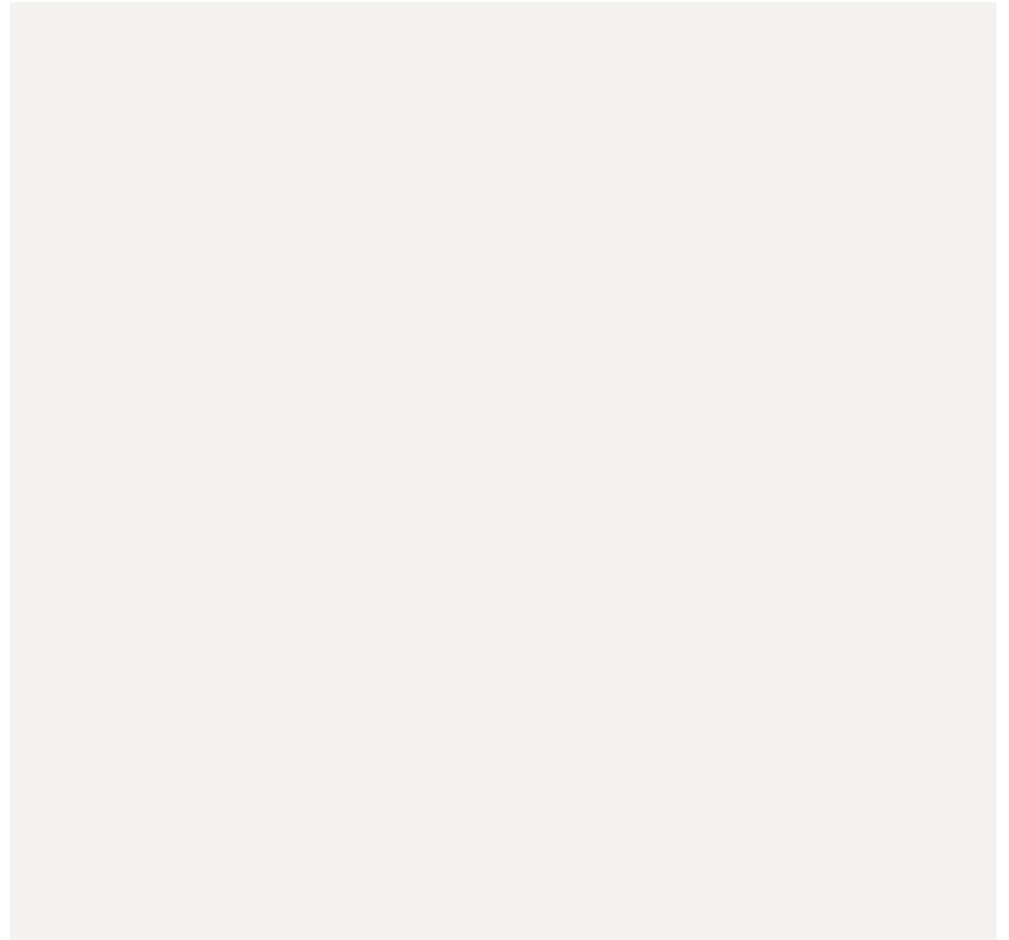
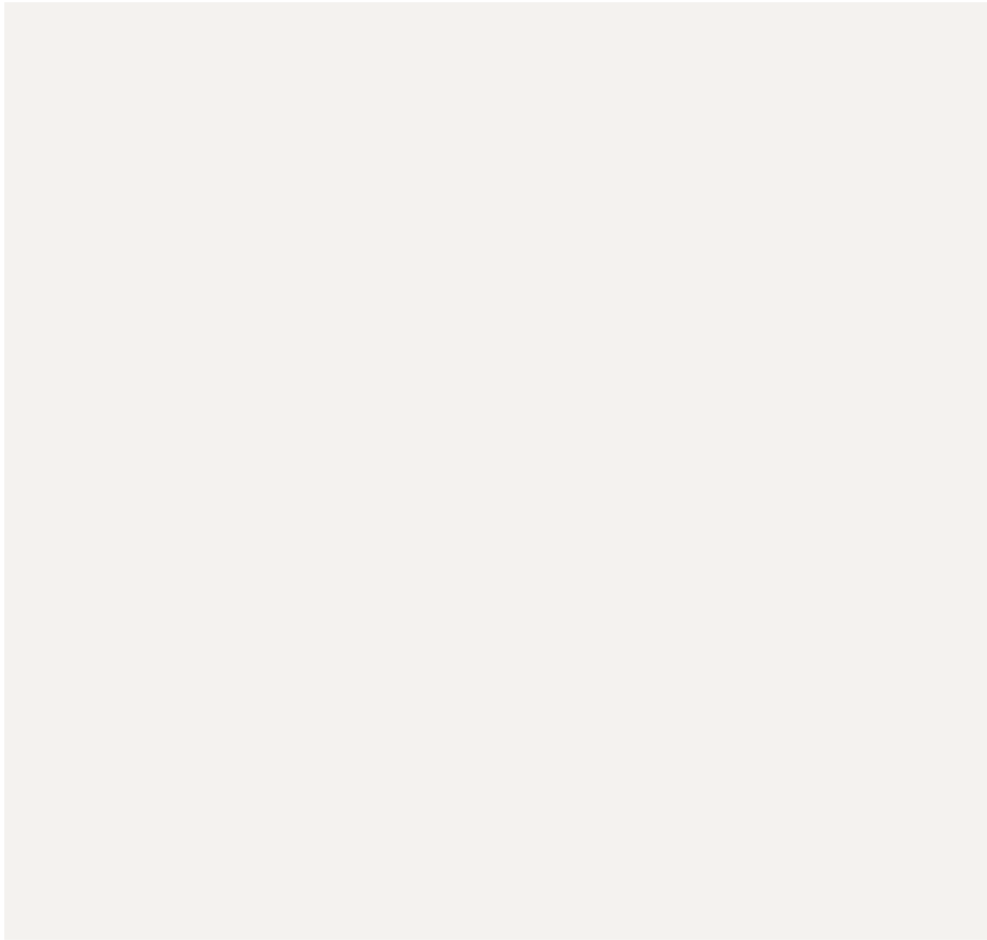
E. Audit opinion



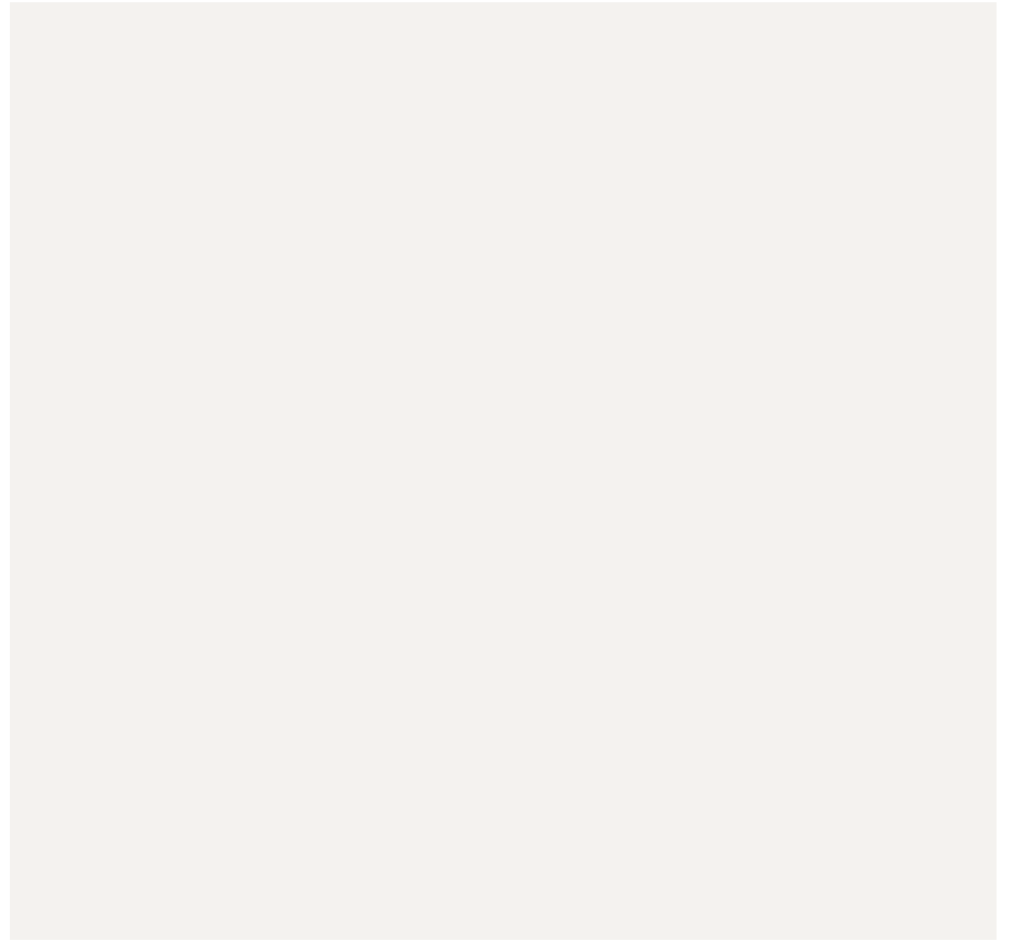
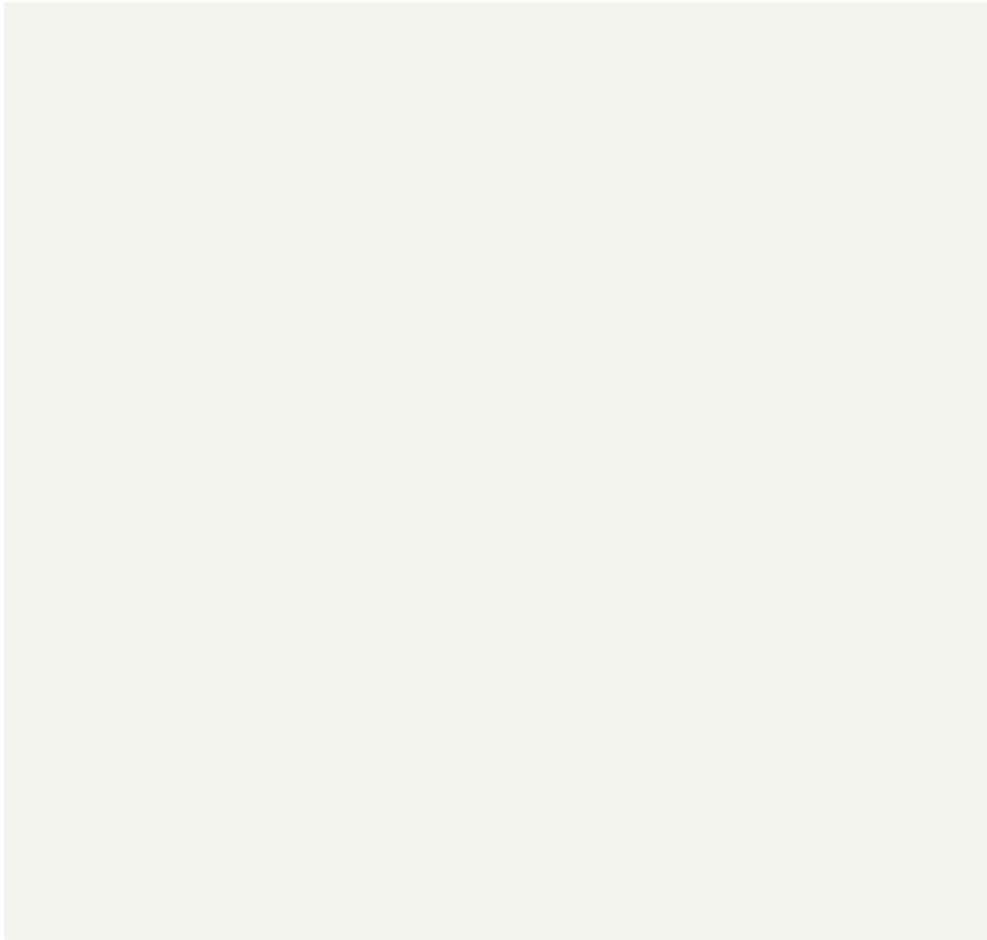
E. Audit Opinion



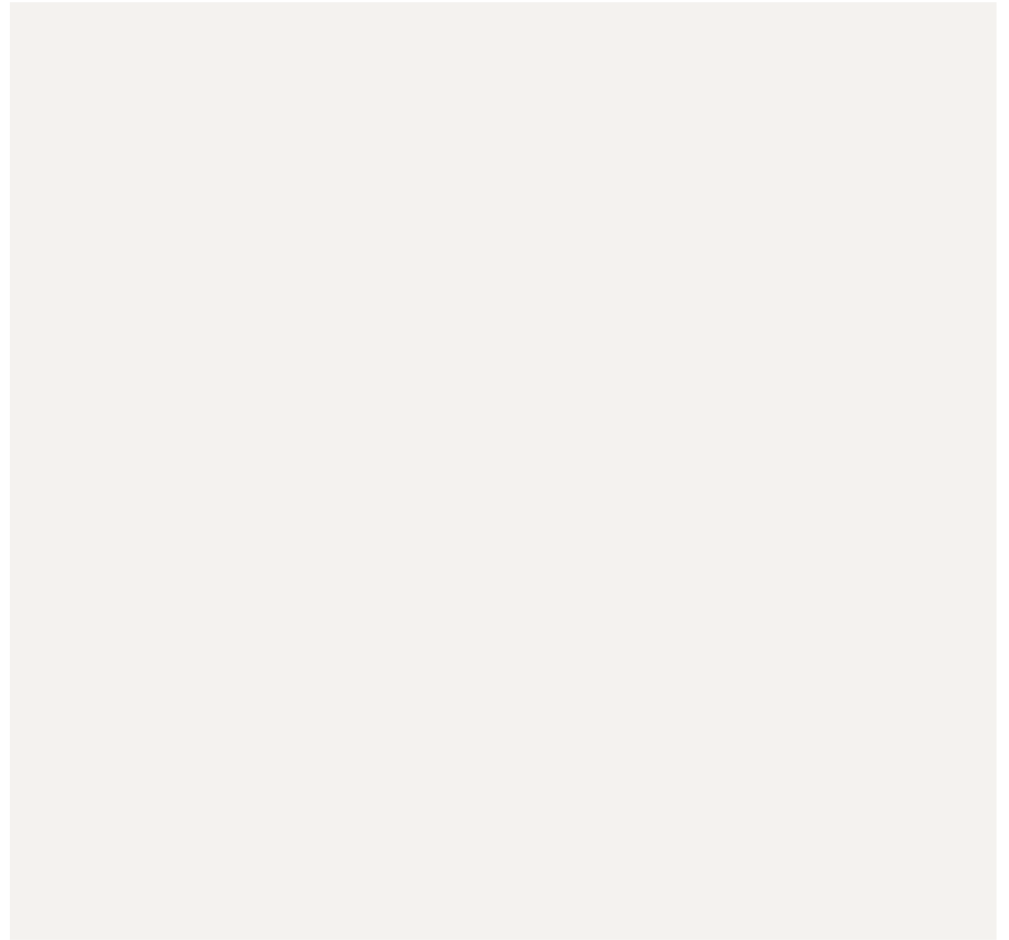
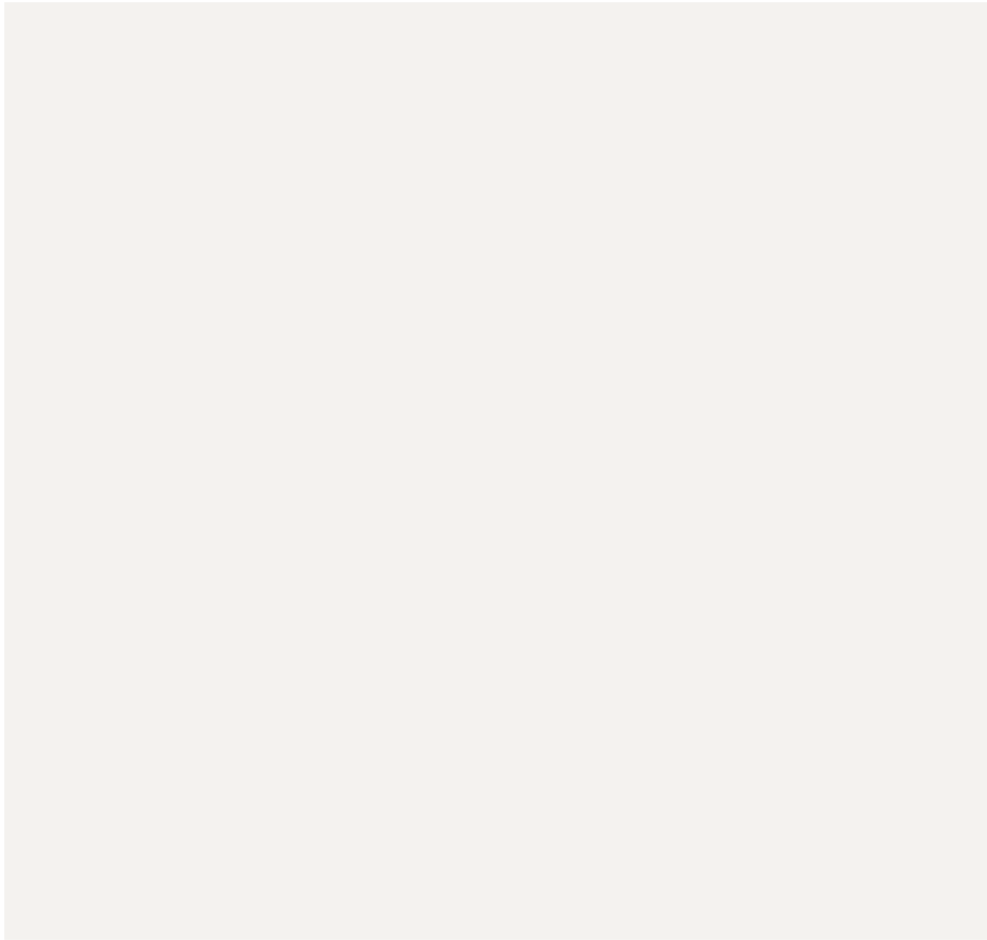
E. Audit Opinion



E. Audit Opinion



E. Audit Opinion



F. Management Letter of Representation

Dear Sirs

Moorfields Eye Hospital NHS Foundation Trust

Financial Statements for the year ended 31 March 2021

This representation letter is provided in connection with the audit of the financial statements of Moorfields Eye Hospital NHS Foundation Trust and its subsidiary undertakings, Moorfields Eye Hospital Ventures LLP & London Claremont Clinic Limited for the year ended 31 March 2021 the purpose of expressing an opinion as to whether the group and Trust financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards, the NHS Foundation Trust Annual Reporting Manual and the Department of Health and Social Care Group Accounting Manual 2020/21 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the group and Trust's financial statements in accordance with International Financial Reporting Standards, the NHS Foundation Trust Annual Reporting Manual and the Department of Health and Social Care Group Accounting Manual 2020/21 ("the GAM"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and Trust and these matters have been appropriately reflected and disclosed in the financial statements.

iii. The Trust has complied with all aspects of contractual agreements that could have a material effect on the group and Trust financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include [...] We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the GAM and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the GAM and adequately disclosed in the financial statements.

vi. In calculating the amount of income to be recognised in the financial statements from other NHS organisations we have applied judgement, where appropriate, to reflect the appropriate amount of income expected to be derived by the group and Trust in accordance with the International Financial Reporting Standards and the GAM. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with International Financial Reporting Standards and the GAM, and adequately disclosed in the financial statements. There are no other material judgements that need to be disclosed.

F. Management Letter of Representation

- i. We acknowledge our responsibility to participate in the Department of Health and Social Care's agreement of balances exercise and have followed the requisite guidance and directions to do so. We are satisfied that the balances calculated for the Trust ensure the financial statements and consolidation schedules are free from material misstatement, including the impact of any disagreements.
- i. Except as disclosed in the group and Trust financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the [group and] Trust has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- ii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the GAM.
- iii. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the GAM require adjustment or disclosure have been adjusted or disclosed.
- iv. We have only accrued for items received before the year-end.

We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The group and Trust financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions

xiii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.

xiv. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

xv. We have updated our going concern assessment and cashflow forecasts in light of the Covid-19 pandemic. We continue to believe that the group and Trust's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that current and future sources of funding or support will be more than adequate for the Trust's needs. We believe that no further disclosures relating to the group and Trust's ability to continue as a going concern need to be made in the financial statements.

Information Provided

- i. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the group and Trust's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Trust via remote arrangements, in compliance with the nationally specified social distancing requirements established by the government in response to the Covid-19 pandemic. from whom you determined it necessary to obtain audit evidence.

F. Management Letter of Representation

- i. xvii. We have communicated to you all deficiencies in internal control of which management is aware.
- ii. xviii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- iii. xix. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- iv. xx. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and Trust, and involves:
 - v. a. management;
 - vi. b. employees who have significant roles in internal control; or
 - vii. c. others where the fraud could have a material effect on the financial statements.
- viii. xxi. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- ix. xxii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- x. xxiii. We have disclosed to you the identity of the group and Trust's related parties and all the related party relationships and transactions of which we are aware.

xxiv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

xxv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Trust's risk assurance and governance framework, and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Annual Report

xxvi. The disclosures within the Annual Report fairly reflect our understanding of the group and Trust's financial and operating performance over the period covered by the financial statements.

Approval

The approval of this letter of representation was minuted by the Trust's Audit Committee at its meeting on 8th of June 2021.





**Moorfields
Eye Hospital**
NHS Foundation Trust



Annual report and accounts 2020/21
Extraordinary board of directors
10 June 2021



Report title	Review of 2020/21 Annual Accounts and Assessment of Going Concern
Report from	Jonathan Wilson (Chief Financial Officer)
Prepared by	Lubna Dharssi (Head of Financial Control)
Link to strategic objectives	We will have a sustainable financial model.

Executive Summary							
<i>Annual Report</i>							
Paragraph 26 of Schedule 7 to the NHS Act 2006 requires NHS Foundation Trusts to prepare and annual report in a form decided by NHS Improvement. The report has been prepared in accordance with the latest guidance.							
<i>Annual Accounts</i>							
The accounts have been prepared in accordance with paragraphs 24 and 25 of Schedule 7 to the NHS Act 2006. This paper provides a summary of the main points of the Annual Report and Annual Accounts, including as well as an assessment that preparing the accounts on the Going Concern basis remains appropriate.							
All documents are subject to external audit, the results of which will be discussed at the Audit Committee of 8 June 2021, with an extraordinary Trust Board meeting on the 10 June 2021 to approve the Annual Accounts.							
Quality implications							
Patient safety has been considered in the allocation of budgets.							
Financial implications							
Delivery of the financial control total will result in the Trust being able to support its future development.							
Risk implications							
Potential risks have been considered within the reported financial position and the financial risk register is discussed at the Audit Committee.							
Action Required/Recommendation							
The Board is requested to review the major themes within the 2020/21 Accounts and Going Concern assessment.							
For Assurance		For decision		For discussion	✓	To note	✓

2020-21 Review of the Annual Accounts

Summary

This paper is intended to supplement the Annual Report and Annual Accounts to provide commentary to the Board on the major items of note in the 2020/21 Annual Accounts. This covers the primary statements of the accounts and any other material points. A full set of the Annual Accounts are provided in Appendix A.

Statement of Comprehensive Income

This Statement of Comprehensive Income (SOI) reports the high level summary of income and expenses for the year, along with interest charges and dividends. In addition, it shows property revaluation impacts that do not flow directly to the bottom line surplus of the Trust.

A summary of the surplus for the year is shown below.

Consolidated Statement of Comprehensive Income

	Group	
	2020/21	2019/20
	£000	£000
Operating income from patient care activities	217,903	227,732
Other operating income	26,065	25,060
Operating expenses	(237,679)	(251,908)
Operating surplus from continuing operations	6,289	884
Finance income	-	327
Finance expenses	(1,023)	(1,089)
PDC dividends payable	-	(872)
Net finance costs	(1,023)	(1,634)
Other gains	-	30
Share of profit / (losses) of associates / joint arrangements	108	(75)
Surplus / (deficit) for the year	5,374	(795)
Other comprehensive income		
Will not be reclassified to income and expenditure:		
Impairments	(2,232)	-
Revaluations	1,712	1,849
Foreign exchange (losses) / gains recognised directly in OCI	(477)	274
Total comprehensive income for the period	4,377	1,328

Major points to Note

Area	Full Year	Description
Total comprehensive income for the year	£4.4m	This is the figure shown after the impact of property revaluation gains and losses and certain exchange rates gains and losses, where these items impact the Revaluation Reserve and Other Equity reserve in the Statement of Financial Position, and do not flow directly to the bottom line surplus. These items show a net loss of £1.0m for the year, which when added to the surplus of £5.4m brings Total Comprehensive Income for the year to £4.4m.
Total income	£244.0m	Total income has reduced by £8.3m to £244.0m in 2020/21 from £252.8m in 2019/20. This is largely due to reductions in private patient income as a result of COVID accounting for £6.5m.
Total expenses before impairment	£236.7m	Total expenses before impairment have reduced by £13.4m to £236.7m in 2020/21, from £250.1m in 2019/20. Pay costs reduced by £3.3m and non-pay costs by £10.1m.
Interest payable and Public Dividend Capital dividends	£1.0m	Interest payable is £1.0m for the year, a reduction of £0.1m from last year. Public Dividend Capital (PDC) payments at nil were a reduction of £0.9m due to both high average cash balances, and reductions in the average of the adjusted opening and closing assets employed that are used to calculate the PDC dividend payment.

Statement of Financial Position

The Statement of Financial Position (SOFP) reports a snapshot of the Trust's assets and liabilities at the 31st March 2021.

Area	Full Year	Description
Non-Current Assets	£102.5m	<p>Intangible assets: increased by £0.4m to £3.6m reflecting capital expenditure in IT infrastructure offset by depreciation.</p> <p>Property plant and equipment: increased by £6.9m to £96.9m due to capital expenditure partially offset by depreciation and revaluation. Major movements are:</p> <ul style="list-style-type: none">• New additions of +£14.7m• Depreciation of -£6.8m• Impairments charged to operating expenses - £1.0m• Net impairments charged to revaluation reserve £0.5m
Current Assets	£90.6m	<p>Trade and other receivables reduced by £2.6m from 2019/20, and improved debt collection in 2020/21. Provisioning against debt remains prudent but reduced from the prior year due to lower levels of aged debt.</p> <p>Cash and Cash Equivalents were £68.4m at the end of the financial year, an increase of £15.9m compared to 2019/20. This is due to improved cash collection and the new financial regime which has resulted in block contracts and prompter payments.</p>
Current Liabilities	£60.6m	<p>Current trade and other payables increased by £14.6m due to an increased holiday pay provision (impact of COVID-19) of £0.7m, £0.9m provisions, £4.1m trade, capital and other payables, £5.6m accruals and £3.9m increase in deferred income.</p>
Non-Current Liabilities	£36.0m	<p>Borrowings due after more than one year are £31.9m, reducing in line with agreed payment terms.</p> <p>Provisions for liabilities have increased by £0.4m to £3.0m relating to dilapidation provision (£0.3m) and an increase in the national clinician pension tax provision (£0.1m).</p>
Taxpayers Equity	£96.6m	<p>Public Dividend Capital: increased by £2.2m to £29.7m due to additional PDC funding in relation to COVID.</p> <p>Revaluation Reserve: decreased by £0.5m to £7.8m reflecting revaluation losses in year.</p> <p>Other Reserve: decreased by £0.5m to £0.7m reflecting changes in exchange rate on translation of MEH UAE from AED to GBP.</p> <p>Income and Expenditure Reserve: increased to £58.4m, reflecting the flow through of surplus for the year.</p>

Assessment of Going Concern

1. Introduction

International Financial Reporting Standards (IFRS) require the Trust's Directors to assess and satisfy themselves that it is appropriate to prepare financial statements on a going concern basis.

Where management are aware of material uncertainties in respect of events or conditions that cast significant doubt upon the going concern ability of the trust, these should be disclosed.

The Department of Health Group Accounting Manual provides the following interpretation of the going concern requirements set out in IAS1:

"The anticipated continuation of the provision of a service in the future, as evidenced by inclusion of financial provision for that service in published documents is normally sufficient evidence of going concern".

The Foundation Trust Annual Reporting Manual (FTARM) further states that there is no presumption of going concern status for NHS foundation trusts. Directors must decide each year whether or not it is appropriate for the NHS foundation trust to prepare its accounts on the going concern basis.

Recent guidance has been issued by NHSE/I attached (Appendix B), and updates within the FTARM which sets out how trusts should assess going concern and associated uncertainties for this, and future year ends. This updated approach has been agreed with the audit firms.

The FTARM states the following:

An NHS foundation trust's assessment of whether the going concern basis is appropriate for its accounts should therefore only be based on whether it is anticipated that the services it provides will continue to be provided with the same assets in the public sector. This is expected to be the case for NHS foundation trusts unless exceptional circumstances indicate otherwise; these should be discussed with NHS England and NHS Improvement. Where the continued provision of services in the public sector is anticipated to apply, there will not be any material uncertainties over going concern requiring disclosure.

This means that, for the 2020/21 year end onwards, while management in NHS bodies will still need to document their basis for adopting the going concern basis, this assessment should solely be based on the anticipated future provision of services in the public sector. This means that it is highly unlikely that NHS organisations would have any material uncertainties over going concern to disclose.

2. Access to Funding / Liquidity

Whilst no longer required under the FTARM the Trust has considered it has adequate resources to continue in operational existence for the foreseeable future.

The Trust's banking is conducted primarily through the Government Banking Service (GBS). A weekly cash flow forecast is used to aid cash management; and cash forecasts for the full financial year are reported to the Trust Board on a monthly basis. The Trust's cash position during 2020/21 has been consistently above plan and stood at £64.7 million at the end of April 2021 – equating to liquidity days of 97.

The 2021/22 plan forecasts a healthy cash balance with reserves being used to fund carry forward capital and the Oriel redevelopment. The current plan gives closing cash balance of £51.1m with no requirements for external funding. This is a draft assessment which will be updated with more information as it becomes available and a detailed cash flow forecast for the next 12 months is shown in Appendix C.

3. Recommendation

The Trust Board is required to consider if the following statement applies:

The going concern basis is appropriate for the trust's accounts and this assessment is based on the services it provides continuing to be provided with the same assets in the public sector.

The following statement will be included in the Annual Report and Accounts:

“After making enquiries, the directors have a reasonable expectation that the services provided by the NHS foundation trust will continue to be provided by the public sector for the foreseeable future. For this reason, the directors have adopted the going concern basis in preparing the accounts, following the definition of going concern in the public sector adopted by HM Treasury’s Financial Reporting Manual.”



**Moorfields
Eye Hospital**
NHS Foundation Trust



Moorfields Eye Hospital NHS Foundation Trust

2020/21 Annual Report and Accounts

Draft V8.0 (08 June 2021)

Moorfields Eye Hospital NHS Foundation Trust

2020/21 Annual Report and Accounts

Presented to Parliament pursuant to Schedule 7, paragraph 25 (4) (a) of the National Health Service Act 2006.

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Welcome from the chair and chief executive

The last year has presented us with challenges that have stretched and tested us on a scale we could never have anticipated. It gives us immense pride to reflect on how our teams have tirelessly responded to the changes in circumstances, maintaining the highest standards of care throughout the year for those in need of urgent and emergency care and developing innovative ways of working for the pandemic period that will stand the test of time beyond the pandemic.

At the start of the year, we developed one of the first-ever ophthalmic video consultations for A&E application. This has been invaluable both to staff and our patients, with around 80% being saved a trip into central London, and has also enabled us to offer numerous video clinics across our services. We were able to convert our Purley site into a medical retina injection centre in just eight days.

Many of our staff volunteered to support the wider NHS, with redeployment to NHS Nightingale and a wide range of local providers to support the demands of both frontline and more administrative services. The national outpouring of support for the NHS was exemplified by Moorfields patient Ken Essex, following in the footsteps of Sir Tom Moore to raise thousands for Moorfields Eye Charity as he reached his hundredth birthday.

When we were able to increase the volume of appointments to patients in the summer, we established a cataract drive which allowed us to complete a remarkable 725 operations in just one week by turning eight City Road theatres (including private theatres) over to NHS cataract surgery. This has been repeated across network sites to attempt to manage the backlog of patients and minimise the impact of the pandemic on people's conditions.

During the second lockdown, the team completed a project to deliver the Hoxton diagnostic hub, allowing us to test patients more quickly and freeing up consultant time to see patients who need their care most. Less waiting time and being taken through tests in turn by a single team member are new, improved ways of working that also help keep patients and staff safer.

Redeployment during this period was more systematic, with more frontline staff supporting more local trusts than in the first wave. We also collaborated with other London trusts to help reduce the capital's waiting list, especially for those at greatest risk of losing their sight. Several of our senior team took on a London-wide or national responsibility, including pandemic planning, national roll-out of digital initiatives and integrating innovations and learning from the pandemic into national pathways.

As we write, more appointments are being opened up, and staff are once again seeing more people, still within the constraints of social distancing and with a wide range of safety measures in place to protect both themselves and their patients.

We continue to be incredibly impressed with the professionalism, dedication and outstanding commitment of colleagues, and have been truly humbled to be part of the NHS, Moorfields and wider effort to keep people safe. We look forward to 2021/22, with some trepidation due to so many unknowns, but in the knowledge that the spirit, determination and ingenuity of our staff, together with their dedication to the best possible care, will guide us as we continually challenge ourselves to deliver the best for our patients.

Tessa Green
Chairman

David Probert
Chief executive

1. Performance report

Who we are

Moorfields Eye Hospital NHS Foundation Trust is the leading provider of eye health services in the UK and a world-class centre of excellence for ophthalmic research and education. Our reputation for providing the highest quality of ophthalmic care has developed over 200 years. The trust has 2,465 (full-time and part-time) staff who are committed to sustaining and building on our pioneering history, and ensuring we remain at the cutting edge of developments in ophthalmology.

We were one of the first trusts to become a Foundation Trust in 2004 and are a founder member of UCL Partners, one of the UK's first academic health science centres. Moorfields is one of only 20 sites nationally that has National Institute of Health Research (NIHR) Biomedical Research Centre (BRC) status, providing us with the infrastructure to support major innovative research initiatives and enabling us to fast-track projects to benefit patients more quickly.

We have a network of over 25 NHS sites in London and the south east of England, and provide private services both in England and internationally. We are registered without conditions and with an overall rating of 'Good' with the Care Quality Commission (CQC).

What we do

We provide a wide range of ophthalmic services, caring for patients with routine medical needs as well as those with rare and complex conditions. We serve the NHS and private sectors in the UK, and deliver care through our international services. In partnership with the UCL Institute of Ophthalmology and other strategic partners, we conduct world-leading research and play a leading role in the training and education of eye care clinicians.

We have a unique patient case mix and more detail on our services can be found at the following link: <https://www.moorfields.nhs.uk/listing/services>

How we are structured

Moorfields North runs a number of network and partnership units across the division. We run a district hub from Bedford Hospital and this service is also responsible for activity in our community clinic at Bedford Enhanced Services Centre. We provide a number of services in East London, including a local surgical centre at St Ann's Hospital in Tottenham and community clinics at Barking Community Hospital and the Sir Ludwig Guttmann Health and Wellbeing Centre in Stratford, as well as our partnership based at the Homerton Hospital in Hackney.

We provide a number of services for patients in North West London from our district hubs at Ealing Hospital and Northwick Park Hospital. We also provide services at our local surgical centre at Potters Bar. We have two local partnerships: one in Watford and one in Wealdstone, Harrow.

In the **Moorfields South** division we run a district hub from St George's Hospital in Tooting and this includes responsibility for the management of four other locations in south west London, our surgical centre at Queen Mary's Hospital, Roehampton and our community clinic at Nelson Health Centre in Merton. We also run a district hub from Croydon University Hospital and a community clinic at Purley War Memorial Hospital.

Moorfields City Road City Road is managed as a unified division and comprises outpatient services from all sub-specialities (including many referrals from highly specialised services), clinical support services, A&E, a dedicated paediatric centre and comprehensive surgical facilities. Other specialty services at City Road include adnexal, cataract, corneal, general ophthalmology, glaucoma, ocular oncology, medical retina, uveitis, strabismus, vitreo-retinal, neuro and genetics. The division is also responsible for our joint working arrangements with Barts Health, Guy's and St Thomas' hospitals, and Great Ormond Street Hospital for Children.

Each division is supported by a range of corporate services covering quality and safety, human resources, governance, strategy and business development and finance. Our Access directorate is responsible for business continuity and emergency preparedness for the Trust and also includes the Trust's Outpatient booking centre, health records department, medical secretaries, referral to treatment (RTT) team and diabetic retinal screening team.

Moorfields Private is our private patient unit in London comprising the Moorfields Private Outpatient and Diagnostic Centre, providing consulting and diagnostic facilities for both general ophthalmology and refractive laser services, together also with a dedicated pharmacy service, minor procedures room and injection suite.

Ward facilities stretch across three separate locations on the fourth floor of the hospital accommodating up to 27 patients in individual rooms at any one time. The Refractive Laser Surgery Suite is also located on this floor. Two theatres in the main theatre department are dedicated to Moorfields Private.

In December 2020 Moorfields acquired the London Claremont Clinic in central London, a dedicated Ophthalmology outpatient facility. The 8 consulting rooms in New Cavendish St replace the two consulting rooms previously available in Upper Wimpole St. It is anticipated that the increased presence in the Harley St area will attract further business, particularly from the international market.

In 2020/21, Moorfields Private fulfilled over 20,000 outpatients appointments, completed laser procedures on over 1,200 patients and admitted approximately 3,300 patients for surgical procedures. These figures were significantly down on the previous year due to the disruption caused by Covid-19, when Moorfields Private facilities were used for NHS services.

The year saw the consolidation of our thirteenth year of operations in **Moorfields Eye Hospital Dubai** and the completion of four years of operations in Moorfields Eye Hospital Centre in Abu Dhabi, where 20% of the Dubai facility patient base resides. Despite this, MEH Dubai has seen around 235,000 patients and performed over 19,000 surgeries since inception.

The healthcare market in the UAE continues to be dynamic. Throughout the year we focused on contracts beneficial to increasing the patient flow, developing our market share and increasing awareness of our services within the United Arab Emirates and Gulf Cooperation Council. We also added targeted marketing and advertising resulting in a higher percentage of new to returning patient ratio than in previous years, in addition to more corporate and healthcare referral agreements which maintain and further grow the Moorfields brand as much as we could, given this exceptional year and given the changes in regulations due to COVID-19.

Moorfields Eye Hospital Centre Abu Dhabi officially opened in 2016 at Abu Dhabi Marina Village and is the first joint venture of Moorfields in the Middle East in partnership with United Eastern Medical Services – a local healthcare operator and investment group.

We have been very active in the media and in negotiations with insurance companies to facilitate access for Abu Dhabi residents to our facility. Since the commencement of operations in Abu Dhabi, we have seen around 79,000 patients and performed around 3,000 surgical procedures.

Our strategy

We launched our five-year strategy in July 2017 with a new purpose, 'working together to discover, develop and deliver the best eye care'.

- **Working together** means we collaborate with one another as individuals, with our patients and with other organisations.
- **Discover the best eye care** means we will focus on setting the agenda, being at the forefront for others to follow.

- **Develop the best eye care** means we will practically apply our discoveries to benefit our patients, staff and the services we provide.
- **Deliver the best eye care** means we will consistently provide an excellent, globally-recognised service.

Corporate objectives for 2020/21

Over the year Covid brought about many changes and innovations to service delivery, such as online consultations, diagnostic hubs and high volume surgical centres as mentioned elsewhere in this report. The last year was also an opportunity to consider how Moorfields provides specialty and system leadership in the new context of integrated care systems and greater system-wide collaboration. We are considering how these innovations and our offer to the system can be taken forward in the next iteration of our strategy.

Oriel

This year has been an exciting year for Oriel, despite the challenges presented to the programme by the ongoing pandemic. The partners agreed to continue with the engagement of planners and wider stakeholders to develop the planning application. This involved extensive public consultation, the focus of which was on our proposed designs of the new facility, for example, building height and façade, location on the site and accessibility. In line with social distancing requirements and prioritisation of safety, our engagement methods have been virtual, including public events run through Microsoft Teams, and promotion through social media and our websites. The planning application was submitted to London Borough of Camden in October 2020, and it is hoped that the planning committee will shortly reach a decision.

The next stage of engagement with staff, patients and partners involves addressing in detail the design of the building's interior, specifically the atrium, lighting and acoustics. Feedback from previous engagement has indicated that these elements are of particular importance to patients' experience of the new building.

A marketing exercise got under way on Thursday 4 February 2021 for the sale of the City Road and Bath Street sites that are currently home to Moorfields and the UCL Institute of Ophthalmology. As part of our extensive public consultation during 2019 we explained that selling the current hospital and Institute sites is a key part of our funding strategy for the new centre. Independent analysis of the survey results told us that 73% of over 1,500 respondents supported the need for a new centre and 73% agreed with St Pancras as the preferred location.

All proceeds of the sale will be reinvested in the new centre to secure the long-term future of world-leading eye care, research and education, in a way that represents value for money. It is hoped that the new centre will contain a dedicated exhibition space on the ground floor and we would like to use part of it to help preserve the heritage of our hospital and the important part the City Road site has played in our history.

A going concern disclosure

After making enquiries, the directors have a reasonable expectation that the services provided by the NHS foundation trust will continue to be provided by the public sector for the foreseeable future. For this reason, the directors have adopted the going concern basis in preparing the accounts, following the definition of going concern in the public sector adopted by HM Treasury's Financial Reporting Manual.

Key issues and risks

The trust's board assurance framework includes the high level risks to the organisation. These are rated depending on the level and potential impact of risk, with red being the highest. A summary following a review in March 2021 is included in the Annual Governance Statement at section **XX**.

The year at Moorfields

Covid-19

This year has been particularly challenging, and for the NHS in particular. A huge focus of our work this year has been inevitably linked to the Covid-19 pandemic, making sure we continue to see the patients

with conditions that put them at the highest risk of sight loss first. In March 2020 we made the difficult but necessary decision to stop elective non-urgent activity and to close a number of network sites, focusing on delivery from City Road and other emergency hubs.

Those sites that remained open were subject to advanced infection control measures, including triage screening and temperature monitoring. The trust also implemented new ways of working to support staff and patients in delivering and accessing care, such as the Attend Anywhere video consultation platform used by A&E which allows patients to receive consultations via smart phones, laptops or iPads.

We also sought to reduce the number of non-clinical staff coming in to the trust by enabling remote working for as many as possible, and undertook risk assessments to establish those staff most at risk, putting in place measures to protect the vulnerable.

We provided support to NHS London during the pandemic, with around 200 clinical and non-clinical staff trained and deployed to the Nightingale Hospital and local host sites in the first wave, and over 150 deployed to hospitals most in need of staff during the second wave. Collaboration and the provision of mutual aid have been incredibly important during the pandemic, and the trust is proud to have been a support to NHS colleagues.

As the prevalence of Covid-19 has reduced across the London region, focus has moved on to supporting the recovery of clinical services, booking elective patients back into clinics in order of clinical priority and referral date, and in particular those that have waited over 52-weeks.

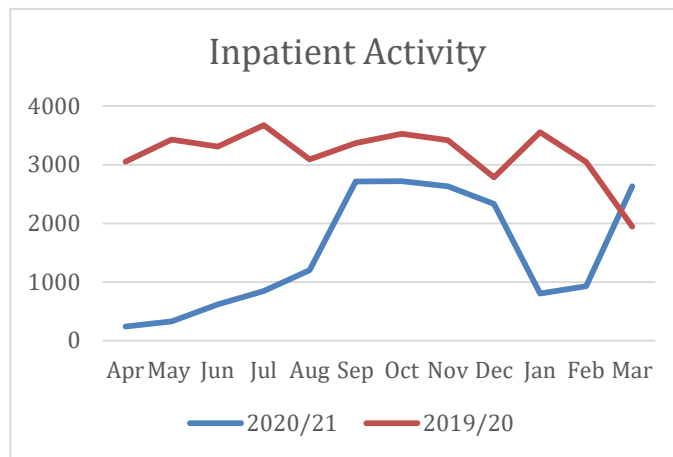
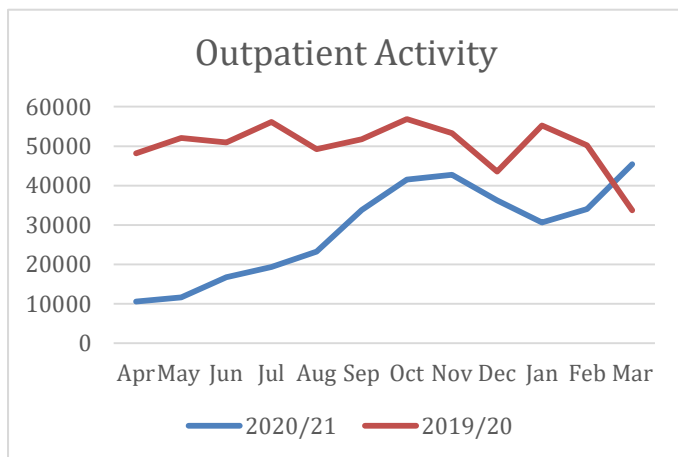
To support recovery, we opened the Hoxton Diagnostic Hub in February 2021, which provides elective ophthalmic diagnostics for glaucoma and medical retina patients in a community setting. Patients are stratified onto specified diagnostic pathways and the new site provides high volume technician-led clinics for digital data collection with an asynchronous clinical review. Diagnostic data is then reviewed by a team of ophthalmologists, graders and optometrists. Over 2000 patients have been seen at Hoxton so far and the trust is continuing to look at ways of improving the flow and experience for patients.

Patient activity

Moorfields’ NHS patient activity and the total volume of Moorfields’ NHS activity in 2020/21 are shown in the table below, with figures from 2018/19 and 2019/20 for comparison. As can be clearly seen, the impact on activity of the Covid-19 pandemic has been stark when compared to the levels of activity for the previous two years.

Point of delivery	Activity Totals		
	2018/19	2019/20	2020/21
A&E	97,222	95,523	61,173
Inpatient day case	37,787	40,383	15,999
Inpatient elective (planned)	1,142	1,582	704
Inpatient non-elective (unplanned)	2,630	2,957	1,244
Outpatient	644,196	643,343	340,180
Grand total	782,977	783,788	419,300

This activity profile across the year has also followed the national response to the pandemic with falls and rises in activity levels that mirror the timelines of government guidance and legislation. As can be seen in the graphs below the trusts response to bringing services back to ‘business as usual’ was progressing well, and achieved just short of 84% of the previous year’s activity levels prior to the December Covid-19 wave.



Performance analysis 2020/21

The Integrated Performance Report (IPR) provides the Board with in depth information on the performance of Moorfields. Each month, the performance and information department report on the following areas:

- operational measures such as A&E measures, attendance rates, theatres utilisation and waiting time;
- workforce measures such as staff vacancy rate;
- quality and safety measures such as rates of infection;
- research and development measures such as number of studies closed;
- finance measures such as variance from financial plan; and
- commercial and private patient measures.

This reporting year we have refined the IPR to reflect a balanced scorecard approach that also takes into account the Trust Objectives. The report gives both an overview and detailed performance for each individual metric, comparing this month’s performance to previous months and the target. A red, amber or green rating method shows whether a target is achieved, with green indicating performance is on target. Importantly, the report also identifies additional information and remedial action plans for any metrics which are rated red or amber. The report is shared with internal and external stakeholders.

18-weeks referral to treatment (RTT) standard

Indicator	Target	2018/19	2019/20	2020/21
18-weeks RTT incomplete – all pathways	≥ 92%	94.5%	94.1%	59.7%
18-weeks RTT incomplete – pathways with DTA*	n/a	87.9%	83.9%	50.9%
New RTT periods all patients	n/a	143,420	144,338	74,001

**decision to admit*

In line with the national picture, performance for the measure retained as the primary key performance indicator (18-weeks referral to treatment incomplete) has reduced significantly compared to previous years and has understandably not achieved the annual target of 92%.

A&E

Indicator	Target	2018/19	2019/20	2020/21
A&E four-hour performance	≥ 95%	98.40%	98.50%	99.98%
Total number of arrivals in A&E	N/A	97,221	95,523	61,173
Time to treatment in A&E department – median	≤ 60 mins	127	126	85
Time to assessment in A&E department – median	≤ 15mins	15	18	10

Compared to 2019/20 the number of A&E patients has decreased by over one-third, again directly influenced by the Covid-19 pandemic. However, as mentioned elsewhere in this Annual Report, considerable innovation has taken place to develop working practices to enable patients to engage A&E services remotely via video consultations.

The national requirement is to report the proportion of attendances lasting fewer than four hours from arrival to admission, transfer or discharge in A&E. This has a minimum target of 95% which we have consistently exceeded and improved upon – in the total of 61,000 patients only 13 exceeded the four hour threshold.

Cancer waiting times

Indicator	Target	2018/19	2019/20	2020/21
Cancer two week waits – first appointment urgent GP referral	≥ 93%	94.30%	96.40%	97.80%
% cancer 14-day target – NHS England referrals (ocular oncology)	≥ 93%	76.90%	91.10%	94.50%
Cancer 31-day waits – diagnosis to first appointment	≥ 96%	97.60%	99.20%	100%
Cancer 31-day waits – subsequent treatment	≥ 94%	100%	100%	100%
Cancer 62-days from urgent GP referral to first definitive treatment	≥ 85%	100%	85.70%	100%
28-day Faster Diagnosis Standard	≥ 85%	n/a	n/a	87.2%

Cancer waiting times performance has improved in all measures this year and the national targets for these metrics have been exceeded. This includes the new '28-day' Faster Diagnosis Standard, which requires patients to be informed about their diagnosis within 28 days from urgent GP referral for suspected cancer. For this new metric the trust adopted a 'stretch' target of 85% rather than the national target of 75% and it is pleasing to note that this has been achieved.

Cancer targets are challenging and the relatively low number of patients makes performance percentages fluctuate. Performance can be influenced by patient choice or the fitness of the patient to undergo surgery, much of which is outside of the control of the trust. Despite this and the societal issues experienced during the year, the trust has continued to ensure that Cancer patients receive exceptional service.

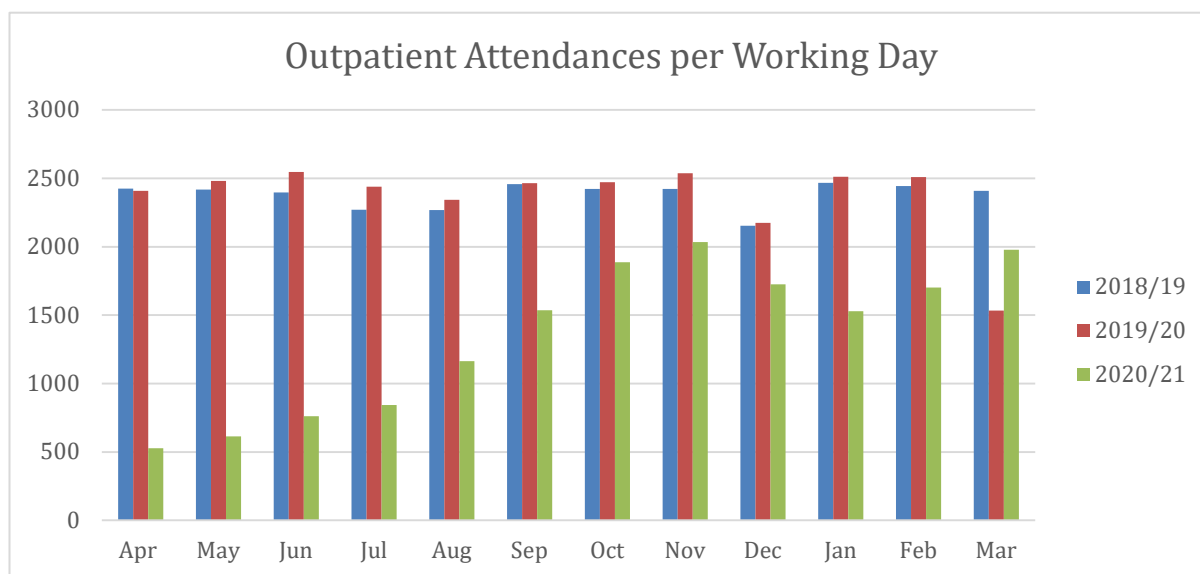
Access

Indicator	Target	2018/19	2019/20	2020/21
Diagnostic waiting times – six weeks	≥ 99%	100%	100%	64.4%
Percentage of GP referrals from electronic booking	100%	86.0%	97.3%	96.2%

Diagnostic waiting times have again been significantly longer than the target, again impacted by the pandemic. However, for the second half of the year performance has returned to near normal operating levels with above 95% now regularly being seen within the six week period.

The electronic GP referral is short of target but reflects the Trusts commitment to patient safety whereby patients are not disadvantaged if their referral comes via an alternative, non-electronic route. Actual GP referrals have been considerably fewer in number this year, dropping from 145,000 in 2019/20 to just over 80,250 this year.

Outpatient activity



This table shows all activity for Moorfields systems, not including Bedford.

Indicator	2018/19	2019/20	2020/21
Outpatient total attendances – first appointment	136,396	132,821	67,421
Outpatient total attendances – follow up appointments	465,715	467,400	278,644
Outpatient cancellations (hospital cancellations)	3.52%	4.6%	28.4%
Outpatient DNA* rate – first appointment	11.6%	11.8%	13.3%
Outpatient DNA* rate – follow up appointment	10.4%	10.5%	14.45

Perhaps more than any other statistics, the figures in the table above show impact the pandemic has had on trust activity. The number of first appointments has been approximately 50% of the previous year while follow-up appointments are at a little under 60%. The Outpatient Cancellation rate is perhaps the most striking of all and reflects the large volume of patients that had to be cancelled at the start of the financial year.

Safety

Indicator	Target	2018/19	2019/20	2019/20
Number of MRSA cases	0	0	0	0
Number of Clostridium difficile cases	0	0	0	0
Venous thromboembolism (VTE) screening	≥ 95%	98.2%	98.5%	97.5%
Mixed sex accommodation	0	0	0	0

Performance within the safety arena has been strong with all key targets met.

Service delivery measures

Ward staffing levels are calculated for those wards with inpatient beds, which for Moorefield's include the Observation unit and Francis Cumberlege wing at City Road and Duke Elder Ward at St George's Hospital. The data included reflects the national methodology which requires trusts to publish fill rates for both registered nursing staff and care staff separated into day and night periods. This data is shown in the table below.

Designation	Percentage fill rate 2019/20
Registered nurses – day	96.3%
Registered nurses – night	107.2%
Care staff – day	95.2%
Care staff – night	129.8%
Total fill rate	99.1%

Financial report

2020/21 was an exceptional period as a result of COVID-19 and transitional funding structures within the NHS. During the financial period the Trust reported a surplus of £5.4m compared to a deficit of £0.8 million in 2019/20, predominantly as a result of receiving block funding income based on historical activity levels, whilst performing reduced activity during the emergency phases of the COVID pandemic.

Statement of comprehensive income

Income for the year was £244.0 million (2019/20: £252.7 million) with reductions in private patient income as a result of COVID accounting for £6.5m.

Income and expenditure

All figures in £'million	2020/21	2019/20
Income		
Income from activities		
NHS income	193.6	196.9
Private patient income	24.3	30.8
Total income from activities	217.9	227.7
NHS Improvement Provider Sustainability Fund	0.0	2.0
Other operating income	26.1	23.0

Total other operating income	26.1	25.0
Total income	244.0	252.7
Expenses		
Pay costs	132.9	135.6
Non-pay costs	96.2	109.2
Depreciation and amortisation	8.6	7.1
Total operating expenses	237.7	251.9
Operating surplus	6.3	0.8
Interest and dividends	(1.0)	(1.6)
Other one-off gains for disposal of assets and share of JV profit / (loss)	0.1	(0.0)
Surplus for the year	5.4	(0.8)

Income from our Private and Overseas Patient activities in London and United Arab Emirates reduced during the year by £6.6 million (21.4%) to £24.3 million (2019/20: £30.9 million) as a consequence of the COVID pandemic.

Other operating income including Research and Development, Education and Training, Charitable Income, and Other Income, increased by £3.1 million (13.5%), to £26.1 million (2019/20: £23.0 million) respectively.

Operating expenditure excluding impairments reduced in-year by £13.4 million (5.4%) to £236.7 million (2019/20: £250.1 million).

Pay costs reduced by £2.7 million (2.0%) to £132.9 million (2019/20: £135.6 million), and non-pay costs reduced by £13.0 million (11.9%) to £96.2 million (2019/: £109.2 million) with reductions in pay and particularly non-pay costs primarily due to undertaking reduced activity during the year, in part offset by increased costs directly as a result of COVID.

Income disclosures

Section 43(2A) of the NHS Act 2006 (as amended by the Health and Social Care Act 2012) requires that the income from the provision of goods and services for the purposes of the health service in England must be greater than its income from the provision of goods and services for any other purposes.

The trust met this requirement. In 2020/21, 11.3% of income from provision of goods and services was derived from non-NHS income (2019/20 13.1%).

Section 43(3A) of the NHS Act 2006 requires NHS foundation trusts to provide information on the impact that other income it has received has had on its provision of goods and services for the purposes of the health service in England.

Surpluses from other income the Trust received have been used to support the provision of goods and services for the purposes of the health service in England.

Statement of financial position

Total assets have increased by £6.5m million to £96.6 million as at 31 March 2020 (2019/20: £96.1 million). Non-current assets increased by £6.3 million to £102.5 million (2019/20: £96.2 million).

Current assets reduced by £13.5 million to £90.6 million (2019/20: £77.1 million), as an increase in cash balances was offset by reduced debtor balances.

Current liabilities have increased by £14.6m at £60.6million (2019/20: £46.0 million) due to an increase in provisions and accruals. Non-current liabilities reduced by £1.2 million to £36.0 million (2019/20: £37.2 million) primarily as a result of loan repayments made during the financial year.

Taxpayers' equity increased by £6.5 million during the year.

Statement of cash flows

The trust generated a net cash in-flow of £33.1 million from operations in 2020/21. The net cash surplus from operations was used to internally fund capital expenditure of £16.2 million (2019/20: £13.4 million) and loan repayment, net interest and Public Dividend Capital (PDC) payments of £3.0 million (2019/20: £3.7million)

The trust ended the year with an improved level of cash at £68.4 million (2019/20 £52.4 million) an increase of £16 million as a result of increased debt collection during the year.

Counter-fraud arrangements

The trust has established a counter-fraud policy and response plan to minimise the risk of fraud or corruption. The trust's local counter-fraud specialist (LCFS) reports to the chief financial officer and performs a programme of work designed to provide assurance to the board in regard to fraud and corruption. The LCFS also gives regular fraud awareness sessions for Moorfields' staff and investigates concerns reported by staff. If these are substantiated, the trust takes appropriate criminal, civil or disciplinary measures.

Political donations

The trust made no political donations during 2020/21 (2019/20: nil).

Commissioning arrangements

During 2020/21 transitional funding flows were implemented to reimburse organisations on a block contract value basis to provide certainty during the emergency response to COVID.

Further information on the trust's financial position can be found in the annual accounts.

Better payment practice code

The better payments practice code requires the trust to aim to pay all undisputed invoices by the due date or within 30 days of receipt of goods or a valid invoice, whichever is later.

The trust achieves the aims of the better payment practice code in the majority of cases, and works with staff and suppliers throughout the year to minimise the remaining cases.

	2020/21 Number	2020/21 £000	2019/20 Number	2019/20 £000
Non NHS				
Total bills paid in the year	23,762	125,291	40,078	137,732
Total bills paid within target	19,497	103,515	34,724	121,308
Percentages of bills paid within target	82%	83%	87%	88%
NHS				
Total bills paid in the year	1,736	13,063	2,228	19,441
Total bills paid within target	1,012	5,180	1,274	9,253
Percentages of bills paid within target	58%	40%	57%	48%
Total				
Total bills paid in the year	25,498	138,354	42,306	157,173
Total bills paid within target	20,509	108,695	35,998	130,561
Percentages of bills paid within target	80%	79%	85%	83%

Single oversight framework and finance and use of resources

During the COVID Pandemic the 'single oversight framework' and 'finance and use of resources' reporting was suspended.

The trust has complied with all cost allocation and charging guidance issued by HM Treasury.

The trust has no income generating schemes with an individual cost exceeding £1m.

Equality, diversity and inclusion

The Trust's aspiration for equality, diversity and inclusion (ED&I) is a culture that supports staff in realising their potential while helping patients in realising the best possible health outcomes.

Our equality, diversity and human rights policy sets out how we ensure that neither patients nor staff are treated differently because of any protected characteristic they may have. For new joiners, this is supported by a comprehensive recruitment policy and training for managers in managing equality, diversity and inclusion.

In 2020, an Equality, Diversity and Human Rights Steering Group, chaired by the CEO, was set up with a strong governance oversight and representation from staff, ED&I Leads, patient governor and executive sponsors.

The steering group has set 4 objectives for building a programme of work in 2021/22 as follows:

- 1) Supporting career progression for staff from ethnic minorities background (previously BAME backgrounds)
- 2) Understanding patient population demographic and accessing language services
- 3) Investing in infrastructure to support the capability and maturity of staff Networks
- 4) Reducing Bullying & Harassment

Further progress has been made against additional objectives to include recruitment of an organisational development consultant role and establishing an engagement officer role to drive forward our inclusion and diversity agenda. The Trust intends to revisit the bullying and harassment pathway to relaunch with alternative pre-intervention support. We are also accredited with the 'two ticks' status, which guarantees people with a disability an interview if they meet the minimum criteria for a role.

A business case for additional resources is being developed to create a resource of ED&I expertise for the Trust on Equality, Diversity and Inclusion matters, researching and keeping up to date with all legislative requirements, best practice and NHS specific initiatives to support the Trust to be at the forefront of ED&I issues. This resource

will provide strategic and operational leadership, coordination and support for delivering ambitious workforce equality, diversity and inclusion programme for staff and patients at Moorfields.

Our equality objectives

To improve the equality outcomes for patients, carers and visitors, we are committed to:

- improving the experience of people identified by the protected characteristics when waiting for their appointment
- making information more accessible and specific to patients who have a clinical need.

To improve the equality outcomes for our staff we are committed to:

- increasing the diversity of people in leadership and management roles
- continuing to build a strong and positive culture of inclusion
- improving our collection of equality data.
- sharing our leadership of inclusion across our community
- broadening our reach to voluntary partners to gain different perspectives.

Modern Slavery and human trafficking

The Modern Slavery Act 2015 establishes a duty for commercial organisations with an annual turnover in excess of £36 million to prepare an annual slavery and human trafficking statement. This organisation takes the following steps during the financial year to ensure that slavery and human trafficking is not taking place in any of its supply chains or in any part of its own business.

- Identifies and mitigate the risks of modern slavery and human trafficking in our own business and our supply chain the trust:
- Adheres to the national NHS employment checks/standards (this includes employees UK address, right to work in the UK and suitable references);
- follows NHS Agenda for Change terms and conditions to ensure that staff receive fair pay rates and contractual terms;
- consults Trade Unions on any proposed changes to employment terms and conditions;
- has systems to encourage the reporting of concerns and the protection of whistle blowers;
- purchases a significant number of products through NHS Supply Chain, whose 'supplier code of conduct' includes a provision around forced labour. Other contracts are governed by standard NHS terms and conditions;
- upholds professional practices relating to procurement and supply, and ensures procurement staff attend regular training on changes to procurement legislation;
- ensures the majority of our purchases utilise existing supply contracts or frameworks which have been negotiated under the NHS standard terms and conditions of contract, which all have the requirement for suppliers to have modern slavery and human trafficking policies and processes in place; and
- requests all suppliers comply with the provisions of the Modern Slavery Act (2015), through agreement of our 'supplier code of conduct', purchase orders and tender specifications.

Further information on policies and procedures and training can be found here: [Modern slavery and human trafficking statement | Moorfields Eye Hospital NHS Foundation Trust](#)

Improved facilities and sustainability

We have undertaken a limited number of **improved facilities and sustainability** projects as a result of the Covid pandemic taking precedence. However we were able to create the new innovation hub on the second floor of City Road. Originally aimed at providing a flexible multi-use space suitable for digital and physical transformation activity, it was put to good use as part of the recovery programme by adapting it into a 'pop-up' transformational clinical space, used to trial improvements to patient flow through diagnostic hubs.

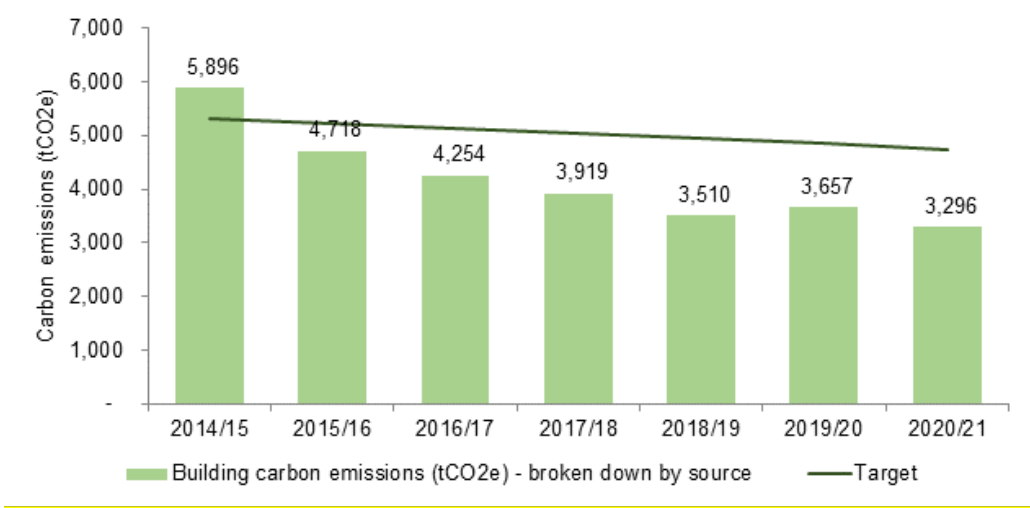
The learning from this was used to good measure when designing additional diagnostic clinic space which opened in Hoxton in 2021. Using the ‘pop-up’ approach to create a clinically safe and flexible facility, it allows for a better patient experience with minimal waiting and more efficient diagnostic journey. The team took advantage of a quieter time over the Christmas break to carry out the majority of the construction works allowing a timely opening in February.

Our ongoing commitment to enhancing the patient and staff experience whilst improving the hospital continued with the backlog and life cycle maintenance programme leading to projects being undertaken in 2020/21, including roofing and external fabric repairs, heating, ventilation and cooling systems upgrades. Additional staff welfare facilities to enable social distancing were quickly created throughout the MEH estate to provide respite for our staff in a safe and suitable manner as befitting the requirements brought about by the pandemic.

As an NHS organisation, and as a spender of public funds, we have an obligation to work in a way that has a positive effect on our communities. **Sustainability** means spending public money well, the smart and efficient use of natural resources and building healthy, resilient communities. By making the most of social, environmental and economic assets we can improve health both in the immediate and long term even in the context of rising cost of natural resources. Demonstrating that we consider the social and environmental impacts ensures that the legal requirements in the Public Services (Social Value) Act (2012) are met. We acknowledge this responsibility to our patients, local communities and the environment by working hard to minimise our carbon footprint.

Moorfields embeds sustainability through the use of a *SDMP* or sustainable development management plan. We have a board approved SDMP which we use as the basis for managing our sustainability obligations. As recommended by the NHS Sustainable Development Unit, our SDMP uses the Sustainable Development Assessment Tool (SDAT). The main goal is to achieve a sustainable, low carbon organisation that is managed effectively and efficiently, achieving value for money with a reduced environmental impact.

The 2014-2020 ambition was to reduce the carbon footprint of the NHS by 28%. Moorfields has supported this ambition as follows:



The above graph identifies the emissions controlled directly through Moorfields procured energy supplies within its own managed properties. The 44% reduction in our carbon footprint across the period 2014/15 to 2020/21 clearly demonstrates Moorfields approach to sustainability through investment in environmental management has a significant effect on our contribution towards the NHS and national targets to drive down the impact of climate change.

As part of the 2020 Greener NHS programme, “*Delivering a Net Zero Health Service*” sets a clear ambition and target for the NHS. It describes the considerable advances that the NHS has already made in responding to climate change, and lays out the direction, scale, and pace of change needed as we move forward.

The programme set two targets:

- For the emissions controlled directly (the NHS Carbon Footprint), we will reach net zero by 2040, with an ambition to reach an 80% reduction by 2028 to 2032;
- For the emissions we can influence (our NHS Carbon Footprint Plus), we will reach net zero by 2045, with an ambition to reach an 80% reduction by 2036 to 2039.

Moorfields overachieved against the original 2014 target and with the plans for a new sustainably constructed and operated healthcare facility in the foreseeable future, Moorfields will continue to contribute towards the next targets within the NHS carbon reduction objective.

Emergency planning, preparedness and resilience (EPPR)

Each year the trust undertakes an EPPR process review, the aim of which is to assure NHS England that the trust is prepared to respond to an emergency, and has the resilience in place to continue to provide safe patient care during a major incident or business continuity event. The most recent rating saw the trust awarded a green rating with full compliance in all standards.

3.9 Chief executive's statement on performance 2020/21

As previously described, 2020/21 has been demanding from both an operational and financial perspective but this is something that all NHS organisations are facing in light of what has truly been an unprecedented year.

Despite these challenges, providing safe and effective services for patients continues to underpin everything we do and we strive to maintain high levels of patient feedback in order to continually improve services according to the needs of our patients and carers. This year our 2020/21 national friends and family test stated that 93.5% of respondents would recommend us to their friends and family.

In 2020/21, we had 419,300 patient appointments across our sites, down from 750,000 in 19/20. We were pleased to be able to maintain some of our key targets in 2020/21, namely the A&E maximum four-hour waits (99.98%) and cancer 62-day waits (100%). Inevitably some targets were not achieved, namely the referral to treatment target (59.7%) and diagnostic six-week wait target (64.4%). As the trust continues to recover however, focus is on making sure these targets are met and that we are able to achieve the high standards set in previous years.

In the year we saw 61,173 visits in A&E, down from 95,000 in 19/20. Our clinical outcomes and safety record remain excellent, with ophthalmic clinical outcomes evidenced amongst the best in the world. Once again, our Infection Control team have excelled and in 2020/21 we have had no cases of MRSA or Clostridium difficile.

2020/21 was an exceptional period as a result of COVID-19 and transitional funding regime for the NHS. During the financial period, the Trust reported a surplus of £5.4m compared to a deficit of £0.8 million in 2019/20, predominantly as a result of a largely elective organisation receiving funding income based on historical activity levels, whilst performing reduced activity during the emergency phases of the COVID pandemic.

The Trusts capital programme also supported the COVID emergency response, and total capital expenditure for the year was £17.5 million (2019/20 £13.4m). With cautious management of working capital this enabled the Trust to manage our cash reserves to £68.4 million (2019/20 £53.4m) and maintain a level of liquidity in order to respond to evolving external circumstances.

David Probert
Chief Executive
25 June 2020

4. Accountability report

4.1 Directors' report

The board of directors holds overall accountability for the organisation and is responsible for strategic direction and the high-level allocation of resources. It delegates decision making for the operational running of the trust to the chief executive. The board of directors is accountable, via the chair and non-executive directors, to the membership council who represent the public, patients and staff.

The directors are additionally responsible for preparing the annual report and accounts. Taken as a whole, they consider these are fair, balanced and understandable and provide the information necessary for patients, regulators and other stakeholders to assess Moorfields' performance, business model and strategy.

The board comprises 15 members, nine non-executive directors (including the chairman, and eight of whom are considered to be independent, the ninth being a representative of the UCL Institute of Ophthalmology as defined in the trust's constitution) and seven executive directors.

Non-executive directors, including the chairman, are appointed by the membership council following recommendations from the remuneration and nomination committee for non-executive directors. Executive directors are appointed by the remuneration and nomination committee of the board.

The board of directors believes it has the appropriate balance and completeness in its composition to meet the requirements of an NHS foundation trust. As at 31 March 2021, the following individuals comprised the voting members of the board of directors (expiry of terms of office for non-executive directors are listed):

Tessa Green – chairman (F) (3 years – 31.08.2022)

David Probert – chief executive (M)

Rosalind Given-Wilson – vice chairman and senior independent director (F) (1 year – 30.04.22)

Vineet Bhalla – independent non-executive director (M) (3 years – 15.03.23)

Professor Andrew Dick – non-executive director (M) (3 years – 30.09.22)

Nick Hardie – independent non-executive director (M) (3 years – 31.12.22)

David Hills – independent non-executive director (M) (3 years – 31.03.23)

Richard Holmes – independent non-executive director (M) (3 years – 15.03.23)

Sumita Singha – independent non-executive director (F) (1 year – 21.04.22)

Adrian Morris – independent non-executive director (M) (3 years – 28.02.24)

Jonathan Wilson – chief financial officer (M)

Louisa Wickham – medical director (F)

Tracy Lockett – director of nursing and allied health professions (F)

Professor Sir Peng Tee Khaw – director of research & development (M)

Jon Spencer – chief operating officer (M)

Johanna Moss – director of strategy and partnerships (F) (voting member from 1 March 2021)

The non-voting directors listed below attend board meetings, but do not have voting rights:

Nick Roberts – chief information officer (M)

Ian Tomblason – director of quality & patient safety (M)

Sandi Drewett – director of workforce & OD (F)

Kieran McDaid – director of estates, capital and major projects (M)

Full profiles of all board members can be found here: <https://www.moorfields.nhs.uk/content/trust-board>

2020/21 attendance record – voting board of directors

Name	Apr 20	May 20	Jun 20	Jul 20	Sept 20	Oct 20	Nov 20	Jan 21	Feb 21	Mar 21	Total
Tessa Green	√	√	√	√	√	√	√	√	√	√	10/10
David Probert	√	√	√	√		√	√	√	√	√	9/10
Steve Williams	√	√		√	√	√	√	√	√	*	8/9
Vineet Bhalla	√	√	√	√	√	√	√	√	√	√	10/10
Andrew Dick	√	√			√		√	√	√	√	7/10
Ros Given-Wilson	√	√	√	√	√	√	√	√	√	√	10/10
Nick Hardie	√	√	√	√	√	√	√	√	√	√	10/10
David Hills	√	√	√	√	√	√	√	√		√	9/10
Richard Holmes	√	√	√	√	√	√		√	√	√	9/10
Sumita Singha	√	√	√		√	√	√	√	√	√	9/10
Adrian Morris	*	*	*	*	*	*	*	*	*	√	1/1
Jonathan Wilson	√	√	√	√	√	√	√	√	√	√	10/10
Nick Strouthidis	√	√	√	√	√	√	√	*	*	*	7/7
Tracy Lockett	√	√	√	√	√		√	√	√	√	9/10
Peng Tee Khaw	√	√	√	√	√	√	√	√	√	√	10/10
John Quinn	√	√	√	√	√	√	√	*	*	*	7/7
Jon Spencer	*	*	*	*	*	*	*	*	√	√	2/2
Louisa Wickham	*	*	*	*	*	*	*	√	√	√	3/3
Alex Stamp+	*	*	*	*	*	*	*	√	*	*	1/1
Johanna Moss		√	√	√	√	√	√	√		√	8/10

* Not in post

+ Acting role

The **register of interests** of individual directors is available to the public on request and also via the trust's website via <https://www.moorfields.nhs.uk/content/trust-board>. Please write to: company secretary, Moorfields Eye Hospital NHS Foundation Trust, 162 City Road, London EC1V 2PD, email: foundation@moorfields.nhs.uk or phone: 020 7566 2490.

Audit and risk committee

The board is required to maintain a sound system of internal control to safeguard its NHS clinical services, assets, and non-NHS commercial services and investments. The audit and risk committee provides assurance to the board about the adequacy and effectiveness of the trust's systems of internal control, its governance processes, service quality and economy, efficiency and effectiveness (value for money). The committee also recommends to the board the approval of the trust's annual accounts and financial statements, management letter of representation and annual governance statement. Together with the quality and safety committee, the audit and risk committee recommend to the board the approval of the trust's annual quality report.

In carrying out its duties, the audit and risk committee draws on, but is not limited to, the work of internal and external audit, the local counter-fraud specialist, financial, performance and other evidenced assurance reports from management.

The audit and risk committee provides written activity reports following each committee meeting. These reports increase the visibility of the audit process to stakeholders.

The audit and risk committee assists the board in fulfilling its oversight responsibilities in respect of the integrity of the trust's accounts, risk management and internal control arrangements, compliance with legal and regulatory requirements, the performance, qualifications and independence of the external auditors and the performance of the internal audit function.

Management supplies the audit and risk committee with the information necessary for the performance of its duties. The internal auditors, the local counter-fraud specialist and the external auditors have direct access to the committee chairman and members separately from management.

The audit and risk committee comprises three non-executive directors, including the quality and safety committee chair. The board has satisfied itself that all the members of the committee are competent in financial matters. The chair has recent and relevant financial experience. The committee's meetings are attended by the chief financial officer, internal auditors, local counter-fraud specialist, external auditors and others as required. The chief executive has a standing invitation to attend the committee on an annual basis.

During 2020/21, the audit committee met as follows:

Members/ dates	07.04.20	11.06.20	07.07.20	06.10.20	12.01.21	Total
Nick Hardie (chair)	√	√	√	√	√	5/5
Ros Given-Wilson	√	√	√	√	√	5/5
David Hills	√	√	√	√	√	5/5
Total	3	3	3	3	3	

The audit and risk committee work plan covers a wide range of issues and reports were received during from a number of sources. Key areas and issues that were considered include core financial systems, clinical audit, managing conflicts of interest, cost reduction, research governance, quality governance, recruitment and SBS contract management and the DSP Toolkit. This work plan was reduced following agreement to suspend all internal audit activity for the first quarter of the year due to the Covid-19 pandemic.

The trust's **internal audit** function is performed by KPMG LLP. The role of internal audit is to focus on reviewing areas that either complement or underpin delivery of the trust's strategy, based on risk assessment. KPMG provide written updates on progress against an annual internal audit work plan and any recommendations made to management. This enables the committee to track both the timely completion of the work plan and the implementation of recommendations by management.

Where internal audit reviews indicate a material, significant or repeated theme of concern, the committee also makes recommendations for the board to assess and seek adequate assurance from executive management as necessary.

Moorfields' **external auditor** is Grant Thornton LLP. The trust and Grant Thornton have safeguards in place to avoid the possibility that the external auditors' objectivity and independence could be compromised. The audit and risk committee reviews the annual report from the external auditors and actions they take to comply with professional and regulatory requirements and best practice designed to ensure their independence from the trust.

The audit and risk committee also reviews the statutory audit and other services (as relevant) provided by Grant Thornton, and compliance with the trust's policy which describes in detail the types of services which the external auditors can and cannot provide. The services provided by Grant Thornton relate to:

- external audit
- other audit services, for example work that regulators require the auditors to undertake, such as on behalf of a regulator

All engagements with the external auditors over a specified amount require the advance approval of the chair of the audit and risk committee. The policy is regularly reviewed and where necessary is amended in the light of internal developments, external requirements and best practice.

So far as the directors are aware, there is no relevant audit information of which the auditors are unaware and the directors have taken all the steps they should in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Recommendations from the audit and risk committee to the membership council

Following completion of the work of the external auditors, the audit and risk committee did not identify any matters where it considered that action or improvement needed to be reported to the membership council. The committee made a positive report to the governors which included that the external audit was of a sufficiently high standard and the fees were reasonable and in line with the agreed contract.

Remuneration and nomination committee

The remuneration and nominations committee is responsible for two key areas:

- Setting the pay and terms of employment of executive directors and other board-level posts, as well as taking an overview of performance reward strategy in the trust; and
- Making recommendations to the board about the appointment of executive and other director positions.

A rigorous selection process took place during 202/21 to recruit a new chief operating officer and a new medical director. The process for the recruitment of a new chief executive also commenced in February 2021.

The committee is chaired by the trust's chairman and comprises all independent non-executive directors. The chief executive and the director of workforce and organisation development attend meetings of the remuneration and nominations committee in an advisory capacity. The committee's decisions are informed by benchmarking information from published reward research, such as the NHS boardroom pay report, and surveys of other trusts' remuneration for similar posts.

During 2020/21, the remuneration and nominations committee met as follows (the meeting originally scheduled for 26 March 2020 was cancelled due to the Covid-19 pandemic):

Members / dates	24.09.20	28.01.21	12.02.21	Totals
Tessa Green	√	√	√	3/3
Steve Williams	√	√	√	3/3
Ros Given-Wilson	√	√	√	3/3
Nick Hardie	√	√	√	3/3
David Hills	√	√	√	3/3
Sumita Singha		√	√	2/3
Vineet Bhalla		√	√	2/3
Richard Holmes		√	√	2/3
Totals	5	8	8	

**Not in post*

Accounting policies for pensions and other retirement benefits are set out in note XX. Details of employee costs can be found in note XX in the annual accounts.

Performance evaluation

Executive directors each undergo formal annual appraisals led by the chief executive which are considered further by the board's remuneration committee. The Chairman appraises the performance of all non-executive, and discusses the outcome of these meetings with the Governor's remuneration & nominations committee with a particular focus on those up for reappointment. The vice-chairman of the board discussed the chairman's performance with non-executive directors. The outcomes of these discussions were taken to the remuneration and nominations committee of the membership council.

The following non-statutory committees have also been established by the board of directors:

Strategy and commercial committee

The purpose of the committee is to review, on behalf of the board, the following key areas;

- the development of strategic plans and in particular the network strategy
- the development of business cases and investment proposals, including the approval of business cases within the limits set in SFIs
- oversight of the research strategy carried out by and for the trust
- oversight of the education strategy carried out by and for the trust
- oversight of all commercial activity and areas of income generation

Quality and Safety committee

The purpose of the committee is to review, on behalf of the board, the following key areas;

- to provide oversight and board assurance about the quality and safety aspects of clinical services
- to provide assurance about legal compliance with health and safety and related legislation
- to steer the quality elements of the trust's strategy
- to support the implementation of the quality strategy and quality improvement plan
- to oversee the development and implementation of the quality account

People and culture committee

The purpose of the committee is to review, on behalf of the board, the following key areas:

- the recruitment, retention, management and development of the trust's workforce
- The workforce strategy of the trust and its implementation
- the education strategy of the trust and its implementation
- the trust's obligations under the public sector equality duty

Finance committee

The purpose of the committee is to review, on behalf of the board, the following key areas;

- financial policies and strategy
- financial performance and delivery of the trust budget

Capital scrutiny committee

The purpose of the committee is to provide advice and scrutiny to the trust board on all capital investment projects above £1m.

The committee is led by a property professional able to advise and challenge the executive responsible for the trust's capital programme (currently the director of estates, capital and major projects).

Recovery oversight committee

This year the board also established a new committee with a specific remit to provide oversight and scrutiny of the trust recovery process following the Covid-19 pandemic, and in particular assurance around quality and safety, finance, strategic alignment and operational delivery for both NHS and private services.

All subcommittees of the board are chaired by non-executive directors and, with the exception of the audit and risk and remuneration and nominations committees which comprise non-executive directors only, the membership and quorum is made up of both non-executive and executive directors.

Membership report

The **membership council** has a duty under the NHS Act 2006 to represent the interests of NHS foundation trust members and the public and trust staff in the governance of an NHS foundation trust. The membership council includes elected and nominated governors as shown in the table overleaf and has decision-making powers defined by statute. These powers are described in the constitution and are mainly concerned with holding to account the non-executive directors individually and collectively for the performance of the trust board; the appointment, removal and remuneration of the chairman and non-executive directors; the appointment and removal of our external auditors; the provision of views on strategic plans; and representing the views of members.

The council formally met four times during 2020/21 to discuss a wide range of subjects, including the trust's response to the Covid-19 pandemic, patient engagement and communication, digital governance, Oriel user engagement, system-wide plans for the provider alliance, strategy development and patient empowerment through education. These meetings were held virtually.

This year has been a particular challenge for governors, being unable to come in to the hospital and engage with members in the way they usually would. Therefore, the council has had to review its approach to membership engagement and holding NEDs to account for the performance of the board.

Governors receive a copy of the public board papers and are actively encouraged to attend the meetings. This year we have seen almost half our governors in attendance at each board meeting which is an extremely positive step and allows them to gain assurance that the trust continues to work well under considerable pressure. Feedback from membership council meetings is provided at the next available board meeting. Governors are encouraged to provide as much feedback to membership council meetings as possible, and this includes reporting from their established subgroups and any courses they attend.

We continue to schedule sessions for governors on specific topics, and in December 2020 we invited governors and non-executive directors to attend sessions with each of the divisions. These sessions involved the divisional management teams and staff from all professions and bands, and provided an opportunity for staff to feed back their experiences of working at Moorfields during the pandemic, and also the experience of being redeployed to other hospitals or to the Nightingale.

Although operational planning has been postponed this year, governors have been involved in the development of the new trust strategy as well as holding a farewell session with Steve Williams, senior independent director and vice-chair, so that he could give them his impression of the way the trust has changed and improved over the last decade. Governors also met with Vineet Bhalla and Richard Holmes, our newest non-executive directors, to get a view of their perception of the trust over the first six-months of their tenure. Sessions between non-executive director committee chairs and governors are part of an annual plan of committee briefings to provide assurance.

The process for resolving any dispute between the membership council and the board of directors is described in the constitution (paragraph 17).

Membership Council composition and attendance report 2020/21

Name and constituency	May 20	July 20	Oct 20	Feb 21	Subgroup representation
Jane Bush (NCL)	√	√	√	√	RNC
Andrew Clark (Beds and Herts)	√	√	√	√	External audit panel
John Sloper (Beds and Herts)	√	√	√	√	GDG
Kimberley Jackson (SWL)	√	√	√	√	GDG
Roy Henderson (patient)	√	√	√	√	GDG RNC
Rob Jones (patient)	√	√	√	√	Chair, RNC Chair, GDG
Allan MacCarthy (SEL)	√	√	√	√	Vice-chair GDG RNC
Ian Wilson (NWL)	√	√	√	√	
Paul Murphy (NCL)	√	√	√	√	Lead governor GDG
Naga Subramanian (SEL)	√	√	√	√	RNC
Manzur Ahmed (NEL and Essex)					
John Russell (NEL and Essex)			√	√	
Richard Collins (patient)	√	√	√	√	GDG, RNC
Brian Watkins (NWL)	√	√	√	√	

Modupe Gisanrin (staff: network sites)					
Amit Arora (staff: City Road)	√	√	√	√	RNC, GDG
Remija Mponzi (staff: network sites)		√	√	√	
Ella Preston (staff: City Road)	√	√	√	√	
Una O'Halloran, London Borough of Islington	*	*	√	√	
Ian Humphreys, College of Optometrists	√	√	√	√	
David Shanks, University College London	√	√	√	√	
Tricia Smikle, Royal National Institute for the Blind	√	√	√	√	RNC

GDG	Governance development group
RNC	Remuneration and nominations committee
√	Present
*	Not in post

Elected governors usually hold their positions for three years. Nominated governors are proposed by their host organisation and hold the position until a new nomination is made.

The council has one formal committee and one subgroup:

The **remuneration committee and nominations committee** of the membership council met twice in 2020/21. This committee is established to ensure that the selection and appointment process for non-executive directors is robust, and to regularly review non-executive director remuneration levels to ensure an appropriate balance between value for money and attracting candidates of sufficient calibre.

During 2020/21, the remuneration and nominations committee considered and recommended the reappointment of two non-executive directors for additional one year terms of office. The committee also recommended the appointment of a new independent non-executive director to the board of directors following a full shortlisting and interview process.

The **governance development group** is established to propose and carry out initiatives that will improve the role of the membership council in the governance of the trust and the development of governors individually and collectively. In 2020/21 the group was largely focused on how best to engage with membership and the board during the pandemic, governor induction and training, the membership magazine, mapping governor involvement in the trust and developing mechanisms for gaining assurance from the NEDs.

The **register of interests** of individual governors on the membership council is available to the public on request. Please write to: company secretary, Moorfields Eye Hospital NHS Foundation Trust, 162 City Road, London EC1V 2PD, email: foundation@moorfields.nhs.uk or phone: 020 7566 2490.

Our membership

The trust has approximately 18,500 members, including 2,000 staff members.

Membership numbers in each public constituency reflect to some degree the size of the service provision in the area. For example, North West and North East London have the greatest number of members because they include some of our largest locations. North Central London includes the main City Road site. The patient constituency is the largest constituency overall with members from across all services and geographical locations.

All members are invited to the AGM, which took place virtually in September this year. The breakdown of our membership between constituencies is as follows:

Constituency	Number of members
Patient constituency	10,417
Bedfordshire and Hertfordshire public constituency	412
North central London public constituency	1,169
North east London and Essex public constituency	1,646
North west London public constituency	1,984

South east London public constituency	420
South west London public constituency	610
Staff constituencies	2,000
TOTAL	18,658

Representing our membership

Members are represented by elected patient, public and staff governors on the membership council which meets at least four times a year. Governors participate in a range of activities, such as membership development and engagement, conducting site visits, reviewing quality initiatives and attending recruitment panels for non-executive appointments.

We draw our public membership from six geographic constituencies, set out in the table above. Any member of the public who lives in one of these areas and is aged 16 years or over can join as a public member. Any patient aged 16 years or over can join the wider patient constituency. Eligible staff will be automatically registered as members, and are able to opt out. A member of the trust may cease their membership at any time via the contact below.

Members who want to contact their representative governor or a member of the board should write to: company secretary, Moorfields Eye Hospital NHS Foundation Trust, 162 City Road, London, EC1V 2PD, email: foundation@moorfields.nhs.uk. This information is also available on the trust's website: www.moorfields.nhs.uk/membership.

Elections

Elections were held in March 2021. The constituencies and outcomes are set out below.

Date	Constituency	Number of seats	Successful candidate(s)
March 2021	Patient	2	Rob Jones Marcy Ferrer
	Staff: City Road	1	Vijay Tailor
	Public: NWL	1	Vijay Arora
	Public: NCL	1	Paul Murphy
	Public: NEL & Essex	1	Richard Collins
	Public: SEL	1	Naga Subramanian

If a successfully elected governor is unable or ineligible to take up their role at the start of their term of office, the vacancy is offered to the next placed candidate.

Full details of the composition of the membership council from 1 April 2021 and of election results are posted on our website at www.moorfields.nhs.uk/membership.

All elections are held in accordance with the election rules set out in the constitution. This has been confirmed by the returning officer for the elections held during 2020/21.

Compliance with the foundation trust code of governance

Moorfields Eye Hospital NHS Foundation Trust has applied the principles of the NHS foundation trust code of governance on a 'comply or explain' basis. The NHS foundation trust code of governance was revised in July 2014 and is based on the principles of the UK corporate governance code issued in 2012. The Board of Directors support and agree with the principles set out in the NHS foundation trust code of governance. The following areas have been identified as non-compliant with the code, or are in the process of being implemented:

Areas of non-compliance

The code refers to the appointment of executive directors that should be on fixed term arrangements and reviewed every five years. All executive directors have permanent contracts of employment which cannot be changed without agreement by both parties.

Signed

David Probert
Chief executive
25 June 2021

Remuneration report

The trust's remuneration committee makes decisions in relation to directors' pay in light of benchmarking information derived from published research on reward, such as the NHS Providers remuneration survey, and surveys of other trust's remuneration for similar posts. In 2020/21 existing directors received a cost of living increase in line with guidance from NHSEI. No other uplifts were agreed, although performance and appraisals of all executives were discussed at the remuneration committee. Details of the remuneration committee can be found on page X.

Remuneration is not split into different elements. The committee is always mindful of the national NHS pay uplift for staff and the system within which staff are remunerated, including restraints that apply to trusts and foundation trusts in special measures, when considering each individual. The final determination of the pay level for any individual is based on an assessment of performance. All contracts are open ended. As at 31 March 2021, all trust executive directors are on a six month notice period. There is no termination payment built into the contract and there are no contractual provisions for early retirement beyond that required by the law. In certain circumstances an individual may benefit from the provisions of the NHS pension scheme. The trust does not provide any non-cash benefits within the remuneration package.

Accounting policies for pensions and other retirement benefits are set out on page XX. Details of the board of directors' remuneration can be found on page XX, and details of employee costs can be found in note X in the annual accounts. Information relating to off-payroll arrangements is included in the staff report.

Acting on the recommendations of the Hutton review of fair pay and the reporting requirements of HM Treasury, the trust makes the following declarations [these declarations are subject to audit]:

- The range of staff remuneration is £18,005 - £212,163.
- The median remuneration of staff employed at the trust during the 2020/21 financial year was £36,738 (2019/20: £36,134). The calculation is based on full-time equivalent staff of the reporting entity at the reporting period end date on an annualised basis.
- The mid-point of the banded remuneration of the highest paid director of the trust for the sample period 2020/21 was £212,500 (2019/20: £212,500) – only those directors whose remuneration the trust is directly able to determine are included in this calculation.
- The ratio of the two amounts was 5.78:1 in 2020/21 (2019/20: 5.88:1) – that is, the mid-point of the banded remuneration of the highest paid director of the trust was 5.78 times that of the median remuneration for all staff employed at the trust.
- No payments for compensation for loss of office were made during 2020/21.

As required by section 156(1) of the Health and Social Care Act 2012, I declare that the total out-of-pocket expenses paid to governors of the trust in 2020/21 was £49 (2019/20: £2,061), and that total out-of-pocket expenses paid in 2020/21 to the directors was £322 (2019/20 £3,808).

David Probert
Chief executive
25 June 2021

Salary entitlements of the board of directors [the following table is subject to audit]

2020/21				
Name and Title	Executive Salary (bands of £5,000) £'000s	Clinical / Research Salary (bands of £5,000) £'000s	Pension-Related Benefits (bands of £2,500) £'000s	Total Entitlement (bands of £5,000) £'000s
Mr D Probert - Chief Executive	210 - 215	-	47.5 - 50.0	260 - 265
Mr J Wilson - Chief Financial Officer	145 - 150	-	10.0 - 12.5	155 - 160
Prof P Khaw - Research Director	30 - 35	200 - 205	0.0 - 2.5	235 - 240
Ms T Lockett - Director of Nursing & Allied Health Professions	120 - 125	-	0.0 - 2.5	120 - 125
Mr J Quinn - Chief Operating Officer (end date 21.12.2020)	95 - 100	-	35.0 - 37.5	130 - 135
Mr N Strouthidis - Medical Director (end date 31.12.2021)	45 - 50	80 - 85	47.5 - 50.0	180 - 185
Ms L Wickham - Medical Director (start date 04.01.2021)	15 - 20	30 - 35	20.0 - 22.5	65 - 70
Ms J Moss Director of Strategy & Buisness Development (start date 01.03.2021)	10 - 15	-	2.5 - 5.0	15 - 20
Mr J Spencer - Chief Operating Officer (start date 01.03.2021)	10 - 15	-	2.5 - 3.0	15 - 20
Mr A Stamp - Acting Chief Operating Officer (start date 21.12.2021 to end date 28.02.2021)	20 - 25	-	10.0 - 12.5	30 - 35
Ms T Green - Chairman	45 - 50	-	-	45 - 50
Mr S Williams - Non-Executive Director (end date 15.03.2021)	15 - 20			15 - 20
Ms R Given-Wilson - Non-Executive Director	15 - 20	-	-	15 - 20
Ms S Singha - Non-Executive Director	15 - 20	-	-	15 - 20
Mr A Dick - Non-Executive Director	10 - 15	-	-	10 - 15
Mr A Morris (start date 01.03.2021)	0 - 5			0 - 5
Mr N Hardie - Non-Executive Director	15 - 20	-	-	15 - 20
Mr D Hills - Non-Executive Director	15 - 20	-	-	15 - 20
Mr V Bhalla - Non-Executive Director	10 - 15	-	-	10 - 15
Mr R Holmes - Non-Executive Director	10 - 15	-	-	10 - 15

2019/20				
Name and Title	Executive Salary (bands of £5,000) £'000s	Clinical / Research Salary (bands of £5,000) £'000s	Pension-Related Benefits (bands of £2,500) £'000s	Total Entitlement (bands of £5,000) £'000s
Mr D Probert - Chief Executive	210 - 215	-	65.0 - 67.5	275 - 280
Mr J Wilson - Chief Financial Officer	145 - 150	-	-	145 - 150
Prof P Khaw - Research Director	30 - 35	200 - 205	-	235 - 240
Ms T Lockett - Director of Nursing & Allied Health Professions	120 - 125	-	0.0 - 2.5	120 - 125
Mr J Quinn - Chief Operating Officer	125-130	-	20.0 - 22.5	150 - 155
Mr N Strouthidis - Medical Director	95 - 100	65 - 70	-	165 - 170
Ms T Green - Chairman	45 -50	-	-	45 -50
Mr S Williams - Non-Executive Director	15 - 20	-	-	15 - 20
Ms R Given-Wilson - Non-Executive Director	15 - 20	-	-	15 - 20
Ms S Singha - Non-Executive Director	15 - 20	-	-	15 - 20
Mr A Dick - Non-Executive Director	10 - 15	-	-	10 - 15
Mr N Hardie - Non-Executive Director	15 - 20	-	-	15 - 20
Mr D Hills - Non-Executive Director	15 - 20	-	-	15 - 20
Mr V Bhalla - Non-Executive Director (start date 16.03.2020)	0-5	-	-	0-5
Mr R Holmes - Non-Executive Director (start date 16.03.2020)	0-5	-	-	0-5

Pension-related benefits are intended to show the notional increase or decrease in the value of directors' pensions assuming the pension is drawn for 20 years after retirement. It is calculated as 20 x annual pension increase + lump sum increase, adjusted for inflation, less employees' pension contributions paid in the year.

Four members of the Board were paid more than the threshold of £150,000 per annum used in the Civil Service for approval by the Chief Secretary of the Treasury, which equates to the Prime Minister's ministerial and parliamentary salary. We are mindful of our responsibility in ensuring value for money. Nevertheless we have an obligation to secure suitable individuals, and therefore the trust's Remuneration Committee agreed the salaries in excess of the threshold following benchmarking and market testing.

Pension benefits of directors [the following table is subject to audit]

Name and title	Value of accrued pension at 31 March 2020	Value of accrued pension at 31 March 2021	Real increase in year in the value of accrued pension
	(bands of £5,000)	(bands of £5,000)	(bands of £2,500)
	£'000s	£'000s	£'000s
Mr D Probert - Chief Executive	55 - 60	60 - 65	2.5 - 5.0
Mr J Wilson - Chief Financial Officer	25 - 30	25 - 30	0.0 - 2.5
Ms L Wickham - Medical Director	35 - 40	40 - 45	2.5 - 5.0
Ms J Moss Director of Strategy & Buisness Development	30 - 35	35 - 40	2.5 - 5.0
Mr J Spencer - Chief Operating Officer	25 - 30	25 - 30	0.0 - 2.5
Mr A Stamp - Acting Chief Operating Officer	10 - 15	15 - 20	2.5 - 5.0
Mr N Strouthidis - Medical Director	25 - 30	30 - 35	2.5 - 5.0
Ms T Lockett - Director of Nursing & Allied Health Professions	45 - 50	50 - 55	0.0 - 2.5
Mr J Quinn - Chief Operating Officer	40 - 45	45 - 50	2.5 - 5.0
Name and title	Value of automatic lump sums at 31 March 2020	Value of automatic lump sums at 31 March 2021	Real increase in year in the value of automatic lump sums
	(bands of £5,000)	(bands of £5,000)	(bands of £2,500)
	£'000s	£'000s	£'000s
Mr D Probert - Chief Executive	110 - 115	115 - 120	0.0 - 2.5
Mr J Wilson - Chief Financial Officer	80 - 85	85 - 90	0.0 - 2.5
Ms L Wickham - Medical Director	75 - 80	85 - 90	5.0 - 7.5
Ms J Moss Director of Strategy & Buisness Development	60 - 65	60 - 65	0.0 - 2.5
Mr J Spencer - Chief Operating Officer	50 - 55	55 - 60	0.0 - 2.5
Mr A Stamp - Acting Chief Operating Officer	0 - 5	0 - 5	0.0 - 2.5
Mr N Strouthidis- Medical Director	55 - 60	60 - 65	2.5 - 5.0
Ms T Lockett - Director of Nursing & Allied Health Professions	145 - 150	150 - 155	0.0 - 2.5
Mr J Quinn - Chief Operating Officer	90 - 95	90 - 95	0.0 - 2.5

Name and title	Cash equivalent transfer value at 31 March 2020	Cash equivalent transfer value at 31 March 2021	Real increase in cash equivalent transfer value in 2020/21
	(bands of £1,000) £'000s	(bands of £1,000) £'000s	(bands of £1,000) £'000s
Mr D Probert - Chief Executive	842 - 843	918 - 919	30 -31
Mr J. Wilson - Chief Financial Officer	503 - 504	536 - 537	16 -17
Ms L Wickham - Medical Director	593 - 594	690 - 691	82 - 83
Ms J Moss Director of Strategy & Buisness Development	436 - 437	476 - 477	30 - 31
Mr J Spencer - Chief Operating Officer	384 - 385	421 - 422	30 -31
Mr A Stamp - Acting Chief Operating Officer	108 - 109	136 - 137	24 - 25
Mr N Strouthidis- Medical Director	427 - 428	483 - 484	37 -38
Ms T Lockett - Director of Nursing & Allied Health Professions	1077 - 1078	1136 - 1137	22 -23
Mr J Quinn - Chief Operating Officer	844 - 845	912 - 913	39 -40
Prof P Khaw is not a member of the NHS Pension Scheme.			
Non-executive directors do not receive pensionable remuneration.			
A cash equivalent transfer value (CETV) is the actuarially assessed capital value of the pension scheme benefits accumulated by a member at a particular point in time. The benefits valued are the member's accumulated benefits and any contingent spouse's pension payable from the scheme. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.			
The real Increase in CETV reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the year.			
The value of trust contributions to the NHS Pension Scheme in 2020/21 in respect of executive directors was £89k (2019/20: £79k).			
During the year, the Government announced that public sector pension schemes will be required to provide indexation on the Guaranteed Minimum Pension element of the pension. NHS Pensions has updated the methodology used to calculate CETV values as at 31 March 2021. The impact of the change in methodology is included within the reported real increase in CETV for the year.			

4.3 Staff report

Staff sickness absence		
Average full time equivalent (FTE)	FTE days lost	Average sick days per FTE
0.89	30030.14 (12 months)	8.4

Staffing WTE 2020	
Permanently employed Staff with a permanent (UK) employment contract directly with the entity	Other Staff that do not have a permanent (UK) employment contract with the entity.
2000	331

The following figures show our staffing breakdown by staff group, age, gender, ethnicity, disability and sexual orientation, as at 31st March 2021.

Workforce by staff group			
Add Prof Scientific and Technic - 279	Additional Clinical Services - 317	Administrative and Clerical - 804	Allied Health Professionals - 39
Estates and Ancillary - 37	Healthcare Scientists - 42	Medical and Dental - 355	Nursing and Midwifery Registered - 458
Students – 8			
Workforce by ethnicity			
Asian - 553	Black - 420	Chinese - 38	Mixed - 88
Not Stated - 259	Other BME - 123	White - 850	
Workforce by sexual orientation			
Bisexual - 19	Gay or Lesbian - 38	Heterosexual or Straight - 1390	Not Stated - 868
Unspecified – 16			
Workforce by disability status			
No - 2172	Yes - 49	Not Declared - 74	Prefer Not to Answer - 19
Unspecified – 17			
Workforce by gender			
Female - 1609	Male - 722		
Workforce by age			
-20 - 7	21-25 - 114	26-30 - 256	31-35 328
36-40 - 327	41-45 - 302	46-50 - 311	51-55 - 287
56-60 - 217	61-65 - 125	66-70 - 38	71+ - 20

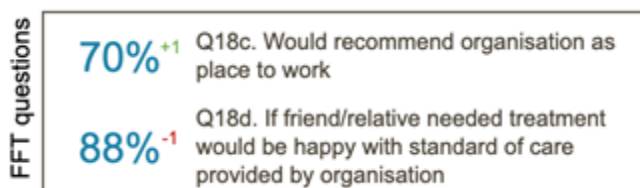
Note: All figures above are based on a snapshot as at 31 March 2021.

[Analysis of staff numbers and staff costs is subject to audit]

Staff friends and family test (FFT)

Due to the COVID-19 Pandemic, The FFT was suspended and therefore staff survey numbers have been used for the period.

	2019/20				2020/21
	Q1	Q2	Q3	Q4	Staff Survey Results
% staff recommending Moorfields as a place for treatment	(92.95) 93	(94.8) 95	89	No Survey	88% (Q18d.)
% staff recommending Moorfields as a place to work	(57.96) 58	(54.7) 55	69	No Survey	77% (Q18c.)



Data for the period April 2020 – March 2021

Table 1 – Relevant union officials

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
	9.45

Table 2 – Percentage of time spent on facility time

Percentage of time	Number of employees
0%	0
1-50%	10

Table 3 – Percentage of pay bill spent on facility time

	£
Provide the total cost of facility time	105,987
Provide the total pay bill	501,761
Provide the percentage of the total pay bill spent on facility time, calculated as: (total cost of facility time ÷ total pay bill) x 100	21.12%

Table 4 – Paid trade union activities

Time spent on paid trade union activities as a percentage of total paid facility time hours calculated as:	100%
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(total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100	
--	--

Staff exit packages 2020/21 [this information is subject to audit]

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	-	5	5
£10,001 – £25,000	-	2	2
£25,001 – £50,000	-	1	1
£50,001 - £100,000	-	2	2
Total number of exit packages by type	-	10	10
Total resource cost £000s	-	230	230

Exit packages - non-compulsory departure payments	Agreements Number	Total Value of Agreements £000s
Voluntary redundancies including early retirement contractual costs	8	212
Mutually agreed resignations (MARS) contractual costs	-	-
Early retirements in the efficiency of the service contractual costs	-	-
Contractual payments in lieu of notice	2	18
Exit payments following employment tribunals or court orders	-	-
Non-contractual payments requiring HMT approval (special severance payments)*	-	-
Total	10	20
Of which: non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months' of their annual salary	-	-

Staff exit packages 2019/20

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	-	1	1
£10,001 – £25,000	-	2	2
£25,001 – £50,000	-	1	1
£50,001 - £100,000	-	1	1
Total number of exit packages by type	-	5	5
Total resource cost £000s	-	161	161

	Agreements Number	Total Value of Agreements £000s
Exit packages - non-compulsory departure payments		
Voluntary redundancies including early retirement contractual costs	1	85
Mutually agreed resignations (MARS) contractual costs	-	-
Early retirements in the efficiency of the service contractual costs	-	-
Contractual payments in lieu of notice	4	70
Exit payments following employment tribunals or court orders	1	6
Non-contractual payments requiring HMT approval (special severance payments)*	-	-
Total	5	161
Of which: non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months' of their annual salary	-	-

Off payroll engagements

For all off-payroll engagements as of 31 Mar 2021, for more than £245 per day and that last for longer than six months	2020/21 Number
No. of existing engagements as of 31 Mar 2021	
Of which, the number that have existed:	
for less than one year at the time of reporting	5
for between one and two years at the time of reporting	2
for between 2 and 3 years at the time of reporting	
for between 3 and 4 years at the time of reporting	
for 4 or more years at the time of reporting	

For all new off-payroll engagements, or those that reached six months in duration, between 01 Apr 2020 and 31 Mar 2021, for more than £245 per day and that last for longer than six months	2020/21 Number
Of which:	
No. assessed as caught by IR35	
No. assessed as not caught by IR35	7
Number engaged directly (via PSC contracted to trust) and are on the trust's payroll	
Number of engagements reassessed for consistency/assurance purposes during the year	
Number of engagements that saw a change to IR35 status following the consistency review	

For any off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 Apr 2020 and 31 Mar 2021	2020/21 Number
Number of off-payroll engagements of board members, and/or senior officers with significant financial responsibility, during the financial year.	0

Total no. of individuals on payroll and off-payroll that have been deemed “board members, and/or, senior officials with significant financial responsibility”, during the financial year. This figure must include both on payroll and off-payroll engagements.	20
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Statement of the chief executive's responsibilities as the accounting officer of Moorfields Eye Hospital NHS Foundation Trust

The National Health Service Act 2006 states that the chief executive is the accounting officer of the NHS foundation trust. The relevant responsibilities of the accounting officer, including their responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper accounts, are set out in the NHS Foundation Trust Accounting Officer Memorandum issued by NHS Improvement.

NHS Improvement, in exercise of the powers conferred on Monitor by the NHS Act 2006, has given Accounts Directions which require Moorfields Eye Hospital NHS foundation trust to prepare for each financial year a statement of accounts in the form and on the basis required by those Directions. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Moorfields Eye Hospital NHS Foundation Trust and of its income and expenditure, other items of comprehensive income and cash flows for the financial year.

In preparing the accounts and overseeing the use of public funds, the accounting officer is required to comply with the requirements of the Department of Health Group Accounting Manual and in particular to:

- observe the accounts direction issued by NHS Improvement, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state if applicable accounting standards as set out in the NHS Foundation Trust Annual Reporting Manual (and the Department of Health Group Accounting Manual) have been followed, and disclose and explain any material departures in the financial statements
- ensure that the use of public funds complies with the relevant legislation, delegated authorities and guidance
- prepare the financial statements on a going concern basis and disclose any material uncertainties over going concern

The accounting officer is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the NHS foundation trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned Act. The accounting officer is also responsible for safeguarding the assets of the NHS foundation trust and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

As far as I am aware, there is no relevant audit information of which the foundation trust's auditors are unaware, and I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in the NHS Foundation Trust Accounting Officer Memorandum.

David Probert
Chief executive
25 June 2021

Annual governance statement

Scope of responsibility

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

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the policies, aims and objectives of Moorfields Eye Hospital NHS Foundation Trust, to evaluate the likelihood of those risks being realised and the impact should they be realised, to manage them efficiently, effectively and economically. The system of internal control has been in place in Moorfields Eye Hospital NHS Foundation Trust for the year ended 31 March 2021 and up to the date of approval of the annual report and accounts.

Capacity to handle risk

The board of directors is responsible for ensuring that a system of internal control is in place. As accounting officer I have overall accountability for risk management in the trust and chair the management executive, through which executive responsibility for risk management is exercised. The control of risk is embedded in the roles of executive directors through to the managerial staff within the organisation.

The risk management strategy of the organisation is to maintain systematic and effective arrangements for identifying and managing risk to an acceptable level which fits within the trust's risk appetite. The strategy provides a framework for managing risk across the organisation which is consistent with best practice and Department of Health guidance. The director of quality & safety has responsibility for the design, development and maintenance of operational risk systems, policies and processes. Divisional and directorate governance arrangements implement and maintain risk management processes, including the maintenance of risk registers. The day-to-day working of risk systems is therefore managed through the trust's operational and departmental teams. The risk strategy provides a clear, systematic approach to the identification and assessment of risks to ensure that risk management is an integral part of clinical, managerial and financial processes across the organisation. The audit and risk committee, comprising non-executive directors, oversees the system of internal control and overall assurance processes associated with managing risk.

The director of quality & safety chairs the risk and safety committee, which provides additional support to ensure that risk management processes are working effectively. The committee reviews themes and trends in risk and incident management and shares and encourages best practice across the trust's network. As well as having individual and team responsibilities for policies, the risk and safety committee also supports divisions and directorates in ensuring policies are kept up to date and compliance is maintained.

The board of directors routinely receives updates from board committees. The board receives assurance from the medical director and director of nursing and allied health professions, through comprehensive quality and safety reports, about the management of "never events", serious incidents, complaints, claims, revalidation and incidents. The trust originally planned to undertake an externally assessed well-led review in 2020 but this was postponed. An initial assessment has been completed and will be finalised by the end of the calendar year. In 2020/21 the trust also received further assurance following internal audits of its incident and risk management systems.

Risk management training is provided through the induction programme for new staff and this is supplemented by local induction organised by managers. This includes the induction of junior doctors in relation to key policies, standards and practices in clinical areas. Staff are required to undertake and maintain mandatory training in a number of areas relating to risk management. Examples of this are safeguarding of children and adults, fire, general health and safety, infection control and risk and safety management. Different roles and responsibilities have associated training requirements; for example, those staff who work most closely with children are required to have a higher level of safeguarding, whilst all staff are required to have a minimum of level one training.

The risk and control framework

The trust has a risk management strategy and policy that has been updated to ensure that it remains relevant and fit for purpose. Levels of accountability and responsibility for risk are set out within this document. The trust has risk management systems in place for identifying, evaluating, monitoring, controlling and recording risk. The management of risk is embedded in management roles at all staff levels, and primary control for risk management takes place through divisions, departments and frontline teams. All risk registers have been migrated onto our risk management module of our Safeguard system which enables a more robust and consistent system of reviewing risks.

The principles of risk management are core to the organisation's business. The first stage of the risk process is the systematic identification of risks via structured risk assessments. Risks that are identified are documented on risk registers. These risks are analysed in order to determine their relative importance using a risk scoring matrix. Where relevant, risks are managed and mitigated locally. However where they cannot be resolved, systems exist, and are described in the policy, to progressively escalate risks to higher level risk registers. Achieving control of the higher scoring risks is given priority over lower scoring risks. Key Performance Indicators (KPIs) related to risks are identified to improve board assurance and compliment risk management process.

Incident reporting is openly encouraged through the trust's policies on incident reporting, being open and duty of candour, and staff training. The trust has an open culture which is demonstrated through staff survey results and reporting rates which increase year-on-year.

Divisional operational and quality dashboards are available for monitoring many types of performance activity, both clinical and non-clinical. The Board Assurance Framework (BAF) has been developed using the trust's corporate risk register and is linked to monitoring the trust's annual corporate priorities. The BAF details the principal strategic risks to the organisation and how those risks are being mitigated. The BAF and corporate risk register were reviewed during the year by the management executive, audit and risk committee and the board of directors.

The organisation continues to have a low appetite for risk in relation to patient safety and aims to minimise avoidable risk – this approach is built into all our risks systems although it recognises that healthcare is not without risk. The trust has a higher risk appetite in respect of developing its commercial divisions of which it has two, Moorfields Private and Moorfields United Arab Emirates.

The trust has a range of quality governance systems including a quality governance framework in place which have been proactively developed over the previous three years and include systems for collecting, assessing and presenting quality and safety information from operational to trust board level. Oversight and scrutiny of these governance arrangements is provided by the quality and safety committee which is a committee of the board.

A programme of annual health and safety assessments is in place led by the risk and safety department. In areas where this process has matured sufficiently, self-assessments take place. These reviews are complemented by a programme of patient safety data reviews which consider data and information about patient safety including trends and the need for any remedial action.

The trust is registered and is fully compliant with the Care Quality Commission's (CQC) registration requirements. Systems exist to ensure compliance with the CQC's fundamental standards.

Quality and safety performance is monitored through a range of quality reports that are provided to the trust management committee, the quality and safety committee and trust board. These reports are structured

around the three Darzi themes of patient experience, patient safety and clinical effectiveness and the CQC domains. The organisation also uses various dashboards to review both operational performance as well as quality indicators. These dashboards enable divisions and services to scrutinise data in a timely manner to drive improvements and share learning across the network.

The board assurance framework includes the high level risks to the organisation. These are rated dependent on the level and potential impact of risk with red being the highest. A summary is included below.

Seven risks were rated as red:

- If the key assumptions behind **Oriel** are not achieved then there may be insufficient capital and resources available leading to a failure to be able to deliver a new facility that is fit for purpose and improves the patient and staff experience.
- If the **growth in commercial activity** is not to plan then there will not be sufficient revenue generated leading to pressure on trust finances elsewhere and a lack of ability to effectively compete in the market and to continue to provide high quality NHS services to patients, as well having an impact on the assumptions for Oriel.
- **Future funding models** are now being provided under a 'system by default' approach which marks a significant shift from payment by results and on to block funding, and a high level of uncertainty within the ICS, and providers as to performance and mechanisms of control. There are still risks to be assessed that relate to the delivery of the draft white paper and future revenue and capital allocations.
- If the trust does not have a **robust workforce plan** in place then there will be staff shortages and skill gaps leading to insufficient numbers of staff available in key areas and a subsequent impact on the quality of patient care, pressure on staff and a decrease in morale which will affect both the staff and patient experience.
- If the trust cannot attract sufficient **research funding** to maintain its position then its capacity to conduct appropriate research will diminish leading to an inability to compete effectively for funding and a significant risk to the trust brand and reputation in the field.
- If there is a successful **cyber-attack** then the trust may suffer from a loss of service and/or corruption of data leading to poor patient care or experience, loss of income and damage to reputation.
- If the trust's **digital infrastructure** fails to provide robust resilience and adequate performance, then treatment of patients may be compromised through either a lack of access to digital patient and administrative data, or a slowness of information delivery that reduces patient throughput enough that some patients may need to re-book and return for their treatment.

A further four risks on the board assurance framework are rated as amber. :

- If the trust is unable to appropriately manage the impact of the **Covid-19** virus during the second wave there will be an impact in a number of areas including significant harm to staff and patients, significant financial risk both in the short and long term, reputational risk, workforce impact and system working risk.
- If the **recovery of clinical services** post-COVID does not ensure timely access to ophthalmic care for both new and existing patients then this may lead to patient harm reputational risk and potential financial risk through litigation.
- If the trust fails to put in place sufficient support for staff and processes/procedures to manage **staff health and wellbeing**, both during and after the pandemic, then this will lead to increased stress and sickness absence, poor staff engagement with the organisation, poor recruitment and retention and a significant impact on staff morale.
- If a 'no deal' **Brexit** comes into force then there will be a significant impact in a number of areas, leading to a reduction in the ability to attract the best talent to the trust from a global market, risk to the continued availability of drugs and supplies from European Union based companies and our ability to attracting research funding.

The board has oversight of the board assurance framework and receives an update twice a year. This is supported by reviews by the relevant board committee, for example workforce risks are reviewed by the people

committee. The level of board assurance in relation to individual risks forms part of the corporate risk register. Day-to-day management of corporate risks is the responsibility of directors with review by the management executive. Each risk has a linked mitigation plan led by the respective director, and the corporate risk register contains an assessment of how mitigations aim to reduce overall risk scores.

Moorfields has excellent engagement with its host commissioner, NHS Islington Clinical Commissioning Group. The commissioner-led, joint clinical quality review meeting provides a regular forum to raise risks and issues and the corporate risk register is also reviewed at these meetings with a focus on quality.

The Moorfields board has seen some change within the year with a new medical director starting in January 2021 and a new chief operating officer starting in February 2021. The chairman and seven of the non-executive directors have been in place for the full year and one new non-executive director was appointed in March 2021. The trust published on its website an up-to-date register of interests for decision-making staff (as designed by the trust with reference to the guidance) within the past twelve months as required by the *Managing Conflicts of Interest in the NHS* guidance.

As an employer with staff entitled to membership of the NHS pension scheme, control measures are in place to ensure compliance with all employer obligations contained within the scheme. This includes ensuring that deductions from salary, employer's contributions and payments into 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.

Control measures are in place to ensure compliance with all the organisation's obligations under equality, diversity and human rights legislation.

The trust has undertaken risk assessments and has a sustainable development management plan in place which takes account of UK Climate Projections 2018 (UKCP18). The trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with. The board has a nominated executive level Senior Responsible Officer, and an identified operation lead.

The foundation trust is fully compliant with the registration requirements of the Care Quality Commission. The trust received an overall rating of 'Good' in its last CQC inspection in 2018/19.

Review of economy, efficiency and effectiveness of the use of resources

The trust's annual plan, which contains the financial plan, is approved by the board and submitted to NHS Improvement although planning has been delayed in 2020/21. The board receives monthly financial reports. The trust's resources are managed via financial controls set out in the standing financial instructions, and on a day-to-day basis local financial and performance controls are in place in divisions and departments. Financial governance arrangements are supported by internal and external audit to ensure economic, efficient and effective use of resources.

Information governance (IG)

Information Governance at Moorfields is overseen by the Information Governance Committee which reports to the Quality and Safety Committee. The Information Governance Committee is chaired by the Senior Information Risk Owner (SIRO) who is the Director of Quality and Safety; membership includes the Caldicott Guardian, Deputy Caldicott Guardian, Chief Information Officer and Head of Information Governance who is also the Trust's Data Protection Officer.

The information governance agenda is driven by key standards set down in the NHS Operating Framework and measured by compliance with the Data Security and Protection Toolkit (DSPT - which replaced the former Information Governance Toolkit from April 2018).

The Trust is required to process information (personal and corporate) in line with the standards set out in statute, regulation and guidance. Information Governance at Moorfields includes strategy, policy and procedures that enable staff to handle information in line with these requirements. Annual data security

awareness training is mandatory for all staff. During 2020/21 (as in previous years) Moorfields achieved more than 95% of staff completing their training, a leading national performance.

The DSPT annual submission is used to demonstrate compliance with IG standards and the national Data Security Standards. For 2020/21 the date of the annual submission has changed nationally from 30 April to 30 June 2021. The DSPT internal audit commenced in the week beginning 10 May 2021.

The trust reported two personal data related incidents to the Information Commissioner's Office (ICO) within the year. These related to failure of a server storing ophthalmology images, leading to the deletion of some historical images, and the discovery of loose filing. Both incidents have been closed by the ICO and no regulatory action was taken against the trust. Recommendations were made and progress against these recommendations is monitored by the Serious Incident panel.

Workforce

The board receives regular reports on staffing issues, such as the guardian of safe working report, WRES/WDES and the staff survey. Safer staffing levels are also reported through the monthly integrated performance report. The board has a workforce strategy that includes short, medium and long term objectives.

Data quality and governance

The trust has a comprehensive data quality assurance framework which reviews organisational data capture processes and identifies any issues. The data covered includes the trust's key indicators and those that are included in the quality report. The framework works as an integral part of the Trusts data quality policy and strategy and is underpinned by an audit function for ensuring compliance with national data completeness targets, an area in which the trust performs extremely well. Process audits, which utilise ISO9000 methodology, are also undertaken to ensure the compliance with standard operating procedures for the collection, collation and submission of data and these audits are currently being expanded across the trust. Similar audits are also undertaken by a dedicated RTT team to specifically ensure the accuracy of patient waiting times and reduce risks to patients. All of this activity is overseen by the Information Management and Data Quality Group which reports to the Information Governance Committee.

Review of effectiveness

As accounting officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, clinical audit and the executive managers and clinical leads within the NHS foundation trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information available to me. My review is also informed by comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the board, the audit and risk committee and the quality and safety committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

My review of the effectiveness of the systems of internal controls has been informed by the outputs and the outcomes of the systems themselves and also by the executive directors and managers within the organisation. Internal audit provides me with an opinion about the effectiveness of the assurance framework and the internal audit plan. Work undertaken by internal audit is reviewed by the audit and risk committee.

The process that has been applied in maintaining and reviewing the effectiveness of the system of internal controls has involved:

- the trust board's work programme which includes ensuring that the key compliance and regulatory requirements are reported and reviewed, and that the key risks are considered which are collated through the board assurance framework

- the audit and risk committee providing the board with independent review of financial controls. There has been a programme of internal audit to review the systems, controls and processes and the outcomes of these reports have been reviewed by the audit and risk committee.
- review of progress in meeting the Care Quality Commission's standards by divisional teams and the trust management committee
- review of serious untoward and other incidents by the board and the quality and safety committee

The overall opinion from the Head of Internal Audit for the period 1 April 2020 – 31 March 2021 is that of 'Significant assurance with minor improvement opportunities'. Our work has confirmed that there is generally a sound system of internal control which is designed to meet the Trust's objectives and that controls in place are being consistently applied in all key areas reviewed.

This opinion covers the period 1 April 2020 to 31 March 2021 inclusive, and is based on the seven audits that were completed in this period.

The design and operation of the Assurance Framework and associated processes

The Trust's Assurance Framework does reflect the Trust's key objectives and risks and is regularly reviewed by the Board. The Audit and Risk Committee and executive reviews the Assurance Framework on a quarterly basis and the Audit and Risk Committee provide reviews as to whether the Trust's risk management procedures are operating effectively.

The range of individual opinions arising from risk-based audit assignments, contained within our risk-based plan that have been reported throughout the year

Conclusion

The board has a wide range of governance assurance systems in place. These include an effective incident reporting system and systems for the identification and control of risk through the board assurance framework. Internal and external audit reviews, audits and inspections and walkabouts provide sufficient evidence that no significant internal control issues have been identified during 2020/21 and that control systems are fit for purpose with potential areas for improvement set out.

David Probert
Chief executive
25 June 2021



Moorfields
Eye Hospital
NHS Foundation Trust



Moorfields Eye Hospital NHS Foundation Trust

Annual Accounts for the year ended 31 March 2021

Foreword to the accounts

These accounts, for the year ended 31 March 2021, have been prepared by Moorfields Eye Hospital NHS Foundation Trust in accordance with paragraphs 24 & 25 of Schedule 7 within the National Health Service Act 2006.

Signed

David Probert
Chief Executive
10 June 2021

Consolidated Statement of Comprehensive Income

	Note	Group	
		2020/21	2019/20
		£000	£000
Operating income from patient care activities	3	217,903	227,732
Other operating income	4	26,065	25,060
Operating expenses	6, 8	(237,679)	(251,908)
Operating surplus from continuing operations		6,289	884
Finance income	11	-	327
Finance expenses	12	(1,023)	(1,089)
PDC dividends payable		-	(872)
Net finance costs		(1,023)	(1,634)
Other gains	13	-	30
Share of profit / (losses) of associates / joint arrangements	20	108	(75)
Surplus / (deficit) for the year		5,374	(795)
Other comprehensive income			
Will not be reclassified to income and expenditure:			
Impairments	7	(2,232)	-
Revaluations	19	1,712	1,849
Foreign exchange (losses) / gains recognised directly in OCI		(477)	274
Total comprehensive income for the period		4,377	1,328

The notes on pages x to xx form part of these accounts.

Statements of Financial Position

	Note	Group		Trust	
		31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Non-current assets					
Intangible assets	14, 15	3,964	3,602	3,964	3,602
Property, plant and equipment	16, 17	96,894	90,026	96,658	90,026
Investments in associates and joint ventures	20	780	752	-	-
Investments in subsidiaries	21	-	-	3,384	2,272
Receivables	22	895	1,784	895	1,784
Total non-current assets		102,532	96,164	104,900	97,684
Current assets					
Inventories	21	3,440	3,298	3,413	3,298
Receivables	22	20,486	21,387	18,226	21,387
Cash and cash equivalents	23	68,385	52,444	67,074	52,444
Total current assets		92,311	77,128	88,713	77,129
Current liabilities					
Trade and other payables	24	(50,431)	(39,001)	(47,730)	(39,001)
Borrowings	26	(1,893)	(1,898)	(1,893)	(1,898)
Provisions	27	(2,762)	(1,859)	(2,762)	(1,859)
Other liabilities	25	(7,181)	(3,252)	(7,181)	(3,252)
Total current liabilities		(62,267)	(46,010)	(59,566)	(46,010)
Total assets less current liabilities		132,576	127,282	134,047	128,803
Non-current liabilities					
Trade and other payables	24	(1,048)	(862)	(1,048)	(862)
Borrowings	26	(31,908)	(33,731)	(31,908)	(33,731)
Provisions	27	(3,006)	(2,615)	(2,934)	(2,615)
Total non-current liabilities		(35,962)	(37,207)	(35,890)	(37,208)
Total assets employed		96,614	90,075	98,157	91,595
Financed by					
Public dividend capital		29,693	27,531	29,693	27,531
Revaluation reserve		7,813	8,333	7,813	8,333
Other reserves		701	1,178	701	1,178
Income and expenditure reserve		58,407	53,033	59,950	54,553
Total taxpayers' equity		96,614	90,075	98,157	91,595

The notes on pages X to X form part of these accounts.

Name
Position
Date

10 June 2021

Consolidated Statement of Changes in Equity for the year ended 31 March 2021

Group	Public dividend	Revaluation	Other	income and	Total
	capital	reserve	reserves	expenditure	
	£000	£000	£000	reserve	£000
Taxpayers' and others' equity at 1 April 2020 - brought forward	27,531	8,333	1,178	53,033	90,075
Surplus for the year	-	-	-	5,374	5,374
Impairments	-	(2,232)	-	-	(2,232)
Revaluations	-	1,712	-	-	1,712
Foreign exchange losses recognised directly through OCI	-	-	(477)	-	(477)
Public dividend capital received	2,162	-	-	-	2,162
Taxpayers' and others' equity at 31 March 2021	29,693	7,813	701	58,407	96,614

Consolidated Statement of Changes in Equity for the year ended 31 March 2020

Group	Public dividend	Revaluation	Other	income and	Total
	capital	reserve	reserves	expenditure	
	£000	£000	£000	reserve	£000
Taxpayers' and others' equity at 1 April 2019 - brought forward	27,355	6,484	904	53,828	88,571
Deficit for the year	-	-	-	(795)	(795)
Revaluations	-	1,849	-	-	1,849
Foreign exchange gains recognised directly through OCI	-	-	274	-	274
Public dividend capital received	176	-	-	-	176
Taxpayers' and others' equity at 31 March 2020	27,531	8,333	1,178	53,033	90,075

Consolidated Statement of Changes in Equity for the year ended 31 March 2021

Trust	Public dividend	Revaluation	Other	income and	Total
	capital	reserve	reserves	expenditure	
	£000	£000	£000	reserve	£000
Taxpayers' and others' equity at 1 April 2020 - brought forward	27,531	8,333	1,178	54,553	91,595
Surplus for the year	-	-	-	5,397	5,397
Impairments	-	(2,232)	-	-	(2,232)
Revaluations	-	1,712	-	-	1,712
Foreign exchange losses recognised directly through OCI	-	-	(477)	-	(477)
Public dividend capital received	2,162	-	-	-	2,162
Taxpayers' and others' equity at 31 March 2021	29,693	7,813	701	59,950	98,157

Consolidated Statement of Changes in Equity for the year ended 31 March 2020

Trust	Public dividend	Revaluation	Other	Income and	Total
	capital	reserve	reserves	expenditure	
	£000	£000	£000	reserve	£000
Taxpayers' and others' equity at 1 April 2019 - brought forward	27,355	6,484	904	55,273	90,016
Deficit for the year	-	-	-	(720)	(720)
Revaluations	-	1,849	-	-	1,849
Foreign exchange gains recognised directly through OCI	-	-	274	-	274
Public dividend capital received	176	-	-	-	176
Taxpayers' and others' equity at 31 March 2020	27,531	8,333	1,178	54,553	91,595

Information on reserves

Public dividend capital

Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. Additional PDC may also be issued to trusts by the Department of Health and Social Care. A charge, reflecting the cost of capital utilised by the trust, is payable to the Department of Health as the public dividend capital dividend.

Revaluation reserve

Increases in asset values arising from revaluations are recognised in the revaluation reserve, except where, and to the extent that, they reverse impairments previously recognised in operating expenses, in which case they are recognised in operating income. Subsequent downward movements in asset valuations are charged to the revaluation reserve to the extent that a previous gain was recognised unless the downward movement represents a clear consumption of economic benefit or a reduction in service potential.

Financial assets reserve

This reserve comprises changes in the fair value of financial assets measured at fair value through other comprehensive income. When these instruments are derecognised, cumulative gains or losses previously recognised as other comprehensive income or expenditure are recycled to income or expenditure, unless the assets are equity instruments measured at fair value through other comprehensive income as a result of irrevocable election at recognition.

Other reserves

Exchange gains or losses on non-monetary assets and liabilities, including on revaluation, are recognised in other reserve under equity

Income and expenditure reserve

The balance of this reserve is the accumulated surpluses and deficits of the trust.

Statements of Cash Flows

	Note	Group		Trust	
		2020/21 £000	2019/20 £000	2020/21 £000	2019/20 £000
Cash flows from operating activities					
Operating surplus		6,289	884	6,420	884
Non-cash income and expense:					
Depreciation and amortisation	6.1	8,630	7,055	8,582	7,055
Net impairments	/	1,017	1,816	1,017	1,816
Income recognised in respect of capital donations	4	(44)	(48)	(44)	(48)
Decrease in receivables and other assets		1,948	8,310	4,208	8,310
Increase in inventories		(142)	(359)	(115)	(359)
Increase in payables and other liabilities		14,154	3,153	11,053	3,153
Increase in provisions		1,294	2,636	1,222	2,636
Net cash flows from operating activities		33,145	23,447	32,342	23,447
Cash flows from investing activities					
Interest received		-	327	-	327
Purchase of investments		-	-	(1,428)	-
Purchase of intangible assets		(2,820)	(1,453)	(2,181)	(1,453)
Purchase of PPE and investment property		(13,350)	(11,954)	(13,069)	(11,954)
Sales of PPE and investment property		15	47	15	47
Receipt of cash donations to purchase assets		44	48	44	48
Net cash flows used in investing activities		(16,111)	(12,985)	(16,619)	(12,985)
Cash flows from financing activities					
Public dividend capital received		2,162	176	2,162	176
Movement on loans from DHSC		(1,823)	(1,823)	(1,823)	(1,823)
Interest on loans		(1,028)	(1,084)	(1,028)	(1,084)
PDC dividend paid		(158)	(784)	(158)	(784)
Cash flows used in other financing activities		-	(42)	-	(42)
Net cash flows used in financing activities		(847)	(3,557)	(847)	(3,557)
Increase in cash and cash equivalents		16,187	6,905	14,876	6,905
Cash and cash equivalents at 1 April - brought forward		52,444	45,252	52,444	45,252
Unrealised (losses) / gains on foreign exchange		(246)	287	(246)	287
Cash and cash equivalents at 31 March	23	68,385	52,444	67,074	52,444

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

NHS Improvement, in exercising the statutory functions conferred on it, has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2020/21 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts.

Accounting convention

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

Note 1.2 Going concern

These accounts have been prepared on a going concern basis. The financial reporting framework applicable to NHS bodies, derived from the HM Treasury Financial Reporting Manual, defines that the anticipated continued provision of the entity's services in the public sector is normally sufficient evidence of going concern. The directors have a reasonable expectation that this will continue to be the case.

Note 1.3 Interests in other entities

Subsidiary entities are those over which the Trust has the power to exercise control or a dominant influence so as to gain economic or other benefits. The income, expenses, assets, liabilities, equity and reserves of subsidiaries are consolidated in full into the appropriate financial statement lines. The capital and reserves attributable to minority interests are included as a separate item in the Statement of Financial Position.

The Trust established MEH Ventures LLP during 2013/14 as a wholly-owned subsidiary. The Trust is able to exert control over this entity and accordingly the transactions of MEH Ventures LLP have been consolidated into the Moorfields Eye Hospital NHS Foundation Trust accounts. The Trust includes within its financial statements its share of the assets, liabilities, income and expenses.

On 04 December 2020, the Trust acquired 100% of the issued share capital and voting interests in London Claremont Clinic Limited ("LCC") for a total consideration of £1.829m, recognising net acquired asset of £1.192m. LCC is a multispecialty clinic located near Harley Street, in the heart of central London's renowned private medical community, and this site replaces the previous trust location on Wimpole Street. The Trust is able to exert control over this entity and accordingly the transactions of LCC have been consolidated into the Moorfields Eye Hospital NHS Foundation Trust accounts. The Trust includes within its financial statements its share of the assets, liabilities, income and expenses.

The exemption to exclude the Trust's Statement of Comprehensive Income as allowed by DHSC GAM 2020/21 has been applied by the directors. All notes in the accounts refer to the Group. The Trust notes are included only where they are deemed to be materially different.

In 2020/21 the Trust reported a surplus of £5,397k (2019/20 loss of £720k).

Note 1.4 Revenue from contracts with customers

Where income is derived from contracts with customers, it is accounted for under IFRS 15. The GAM expands the definition of a contract to include legislation and regulations which enables an entity to receive cash or another financial asset that is not classified as a tax by the Office of National Statistics (ONS).

Revenue in respect of goods/services provided is recognised when (or as) performance obligations are satisfied by transferring promised goods/services to the customer and is measured at the amount of the transaction price allocated to those performance obligations. At the year end, the Trust accrues income relating to performance obligations satisfied in that year. Where the Trust's entitlement to consideration for those goods or services is unconditional a contract receivable will be recognised. Where entitlement to consideration is conditional on a further factor other than the passage of time, a contract asset will be recognised. Where consideration received or receivable relates to a performance obligation that is to be satisfied in a future period, the income is deferred and recognised as a contract liability.

Revenue from NHS contracts

The accounting policies for revenue recognition and the application of IFRS 15 are consistently applied. The contracting arrangements in the NHS changed between 2019/20 and 2020/21 affecting the application of the accounting policy under IFRS 15. This difference in application is explained below.

2020/21

The main source of income for the Trust is contracts with commissioners for health care services. In 2020/21, the majority of the trust's income from NHS commissioners was in the form of block contract arrangements. During the first half of the year the trust received block funding from its commissioners. For the second half of the year, block contract arrangements were agreed at a Integrated Care System level. The related performance obligation is the delivery of healthcare and related services during the period, with the trust's entitlement to consideration not varying based on the levels of activity performed.

The Trust has received additional income outside of the block and system envelopes to reimburse specific costs incurred and other income top-ups to support the delivery of services. Reimbursement and top-up income is accounted for as variable consideration.

Comparative period (2019/20)

In the comparative period (2019/20), the trust's contracts with NHS commissioners included those where the trust's entitlement to income varied according to services delivered. A performance obligation relating to delivery of a spell of health care was generally satisfied over time as healthcare was received and consumed simultaneously by the customer as the Trust performed it. The customer in such a contract was the commissioner, but the customer benefited as services were provided to their patient. Even where a contract could be broken down into separate performance obligations, healthcare generally aligned with paragraph 22(b) of the Standard entailing a delivery of a series of goods or services that were substantially the same and had a similar pattern of transfer. At the year end, the Trust accrued income relating to activity delivered in that year, where a patient care spell was incomplete. This accrual was disclosed as a contract receivable as entitlement to payment for work completed was usually only dependent on the passage of time.

Revenue is recognised to the extent that collection of consideration is probable. Where contract challenges from commissioners are expected to be upheld, the Trust reflects this in the transaction price and derecognises the relevant portion of income.

In 2019/20, the Provider Sustainability Fund and Financial Recovery Fund enabled providers to earn income linked to the achievement of financial controls and performance targets. Income earned from the funds is accounted for as variable consideration.

The Trust receives income from commissioners under Commissioning for Quality and Innovation (CQUIN) schemes. The Trust agrees schemes with its commissioner but they affect how care is provided to patients. That is, the CQUIN payments are not considered distinct performance obligations in their own right; instead they form part of the transaction price for performance obligations under the contract.

For 2020/21 and 2019/20

As per paragraph 121 of the Standard the Trust does not disclose information regarding performance obligations part of a contract that has an original expected duration of one year or less. The GAM does not require the Trust to disclose information where revenue is recognised in line with the practical expedient offered in paragraph B16 of the Standard where the right to consideration corresponds directly with value of the performance completed to date.

Revenue from research contracts

Where research contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For some contracts, it is assessed that the revenue project constitutes one performance obligation over the course of the multi-year contract. In these cases it is assessed that the Trust's interim performance does not create an asset with alternative use for the Trust, and the Trust has an enforceable right to payment for the performance completed to date. It is therefore considered that the performance obligation is satisfied over time, and the Trust recognises revenue each year over the course of the contract. Some research income alternatively falls within the provisions of IAS 20 for government grants and income is recognised in line with expenditure which meets the conditions set out in the grant documents.

Revenue from Private Patients

The Trust generates income from providing healthcare to private patients. A performance obligation relating to delivery of a spell of health care is generally satisfied over time as healthcare is received and consumed simultaneously by the customer as the Trust performs it. The customer in such a contract is the private patient, but the customer benefits as services are provided to their patient. Even where a contract could be broken down into separate performance obligations, healthcare generally aligns with paragraph 22(b) of the Standard entailing a delivery of a series of goods or services that are substantially the same and have a similar pattern of transfer.

Note 1.5 Other forms of income

Grants and donations

Government grants are grants from government bodies other than income from commissioners or trusts for the provision of services. Where a grant is used to fund revenue expenditure it is taken to the Statement of Comprehensive Income to match that expenditure. Where the grants is used to fund capital expenditure, it is credited to the consolidated statement of comprehensive income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

The value of the benefit received when accessing funds from the Government's apprenticeship service is recognised as income at the point of receipt of the training service. Where these funds are paid directly to an accredited training provider from the Trust's Digital Apprenticeship Service (DAS) account held by the Department for Education, the corresponding notional expense is also recognised at the point of recognition for the benefit.

Note 1.6 Expenditure on employee benefits

Short-term employee benefits

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

Pension costs

NHS Pension Scheme

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

Note 1.7 Expenditure on other goods and services

Expenditure on goods and services is recognised when, and to the extent that they have been received, and is measured at the fair value of those goods and services. Expenditure is recognised in operating expenses except where it results in the creation of a non-current asset such as property, plant and equipment.

Note 1.8 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised where:

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

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

Subsequent expenditure

Subsequent expenditure relating to an item of property, plant and equipment is recognised as an increase in the carrying amount of the asset when it is probable that additional future economic benefits or service potential deriving from the cost incurred to replace a component of such item will flow to the enterprise and the cost of the item can be determined reliably. Where a component of an asset is replaced, the cost of the replacement is capitalised if it meets the criteria for recognition above. The carrying amount of the part replaced is de-recognised. Other expenditure that does not generate additional future economic benefits or service potential, such as repairs and maintenance, is charged to the Statement of Comprehensive Income in the period in which it is incurred.

Measurement

valuation

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

Assets are measured subsequently at valuation. Assets which are held for their service potential and are in use (ie operational assets used to deliver either front line services or back office functions) are measured at their current value in existing use. Assets that were most recently held for their service potential but are surplus with no plan to bring them back into use are measured at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Current values in existing use are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost on a modern equivalent asset basis.

For specialised assets, current value in existing use is interpreted as the present value of the asset's remaining service potential, which is assumed to be at least equal to the cost of replacing that service potential. Specialised assets are therefore valued at their depreciated replacement cost (DRC) on a modern equivalent asset (MEA) basis. An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided. Assets held at depreciated replacement cost have been valued on an alternative site basis where this would meet the location requirements.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees and, where capitalised in accordance with IAS 23, borrowings costs. Assets are revalued and depreciation commences when the assets are brought into use.

IT equipment, transport equipment, furniture and fittings, and plant and machinery that are held for operational use are valued at depreciated historic cost where these assets have short useful lives or low values or both, as this is not considered to be materially different from current value in existing use.

Depreciation

Items of property, plant and equipment are depreciated over their remaining useful lives in a manner consistent with the consumption of economic or service delivery benefits. Freehold land is considered to have an infinite life and is not depreciated.

Property, plant and equipment which has been reclassified as 'held for sale' cease to be depreciated upon the reclassification. Assets in the course of construction and residual interests in off-Statement of Financial Position PFI contract assets are not depreciated until the asset is brought into use or reverts to the trust, respectively.

Revaluation gains and losses

Revaluation gains are recognised in the revaluation reserve, except where, and to the extent that, they reverse a revaluation decrease that has previously been recognised in operating expenses, in which case they are recognised in operating expenditure.

Revaluation losses are charged to the revaluation reserve to the extent that there is an available balance for the asset concerned, and thereafter are charged to operating expenses.

Gains and losses recognised in the revaluation reserve are reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

Impairments

In accordance with the GAM, impairments that arise from a clear consumption of economic benefits or of service potential in the asset are charged to operating expenses. A compensating transfer is made from the revaluation reserve to the income and expenditure reserve of an amount equal to the lower of (i) the impairment charged to operating expenses; and (ii) the balance in the revaluation reserve attributable to that asset before the impairment.

An impairment that arises from a clear consumption of economic benefit or of service potential is reversed when, and to the extent that, the circumstances that gave rise to the loss is reversed. Reversals are recognised in operating expenditure to the extent that the asset is restored to the carrying amount it would have had if the impairment had never been recognised. Any remaining reversal is recognised in the revaluation reserve. Where, at the time of the original impairment, a transfer was made from the revaluation reserve to the income and expenditure reserve, an amount is transferred back to the revaluation reserve when the impairment reversal is recognised.

Other impairments are treated as revaluation losses. Reversals of 'other impairments' are treated as revaluation gains.

De-recognition

Assets intended for disposal are reclassified as 'held for sale' once the criteria in IFRS 5 are met. The sale must be highly probable and the asset available for immediate sale in its present condition.

Following reclassification, the assets are measured at the lower of their existing carrying amount and their 'fair value less costs to sell'. Depreciation ceases to be charged and the assets are not revalued, except where the 'fair value less costs to sell' falls below the carrying amount. Assets are de-recognised when all material sale contract conditions have been met.

Property, plant and equipment which is to be scrapped or demolished does not qualify for recognition as 'held for sale' and instead is retained as an operational asset and the asset's useful life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

Donated and grant funded assets

Donated and grant funded property, plant and equipment assets are capitalised at their fair value on receipt. The donation/grant is credited to income at the same time, unless the donor has imposed a condition that the future economic benefits embodied in the grant are to be consumed in a manner specified by the donor, in which case, the donation/grant is deferred within liabilities and is carried forward to future financial years to the extent that the condition has not yet been met.

The donated and grant funded assets are subsequently accounted for in the same manner as other items of property, plant and equipment.

In 2020/21 this includes assets donated to the trust by the Department of Health and Social Care as part of the response to the coronavirus pandemic. As defined in the GAM, the trust applies the principle of donated asset accounting to assets that the trust controls and is obtaining economic benefits from at the year end.

Useful lives of property, plant and equipment

Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	Max life Years
Land	-	-
Buildings, excluding dwellings	5	77
Plant & machinery	3	25
Transport equipment	7	7
Information technology	4	11
Furniture & fittings	5	10

Finance-leased assets (including land) are depreciated over the shorter of the useful life or the lease term, unless the trust expects to acquire the asset at the end of the lease term in which case the assets are depreciated in the same manner as owned assets above.

Note 1.9 Intangible assets Recognition

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of the trust's business or which arise from contractual or other legal rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to, the trust and where the cost of the asset can be measured reliably.

Internally generated intangible assets

Software

Software which is integral to the operation of hardware, eg an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software which is not integral to the operation of hardware, eg application software, is capitalised as an intangible asset.

Measurement

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating. Revaluations gains and losses and impairments are treated in the same manner as for property, plant and equipment. An intangible asset which is surplus with no plan to bring it back into use is valued at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Intangible assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell.

Amortisation

Intangible assets are amortised over their expected useful lives in a manner consistent with the consumption of economic or service delivery benefits.

Useful lives of intangible assets

	Min life Years	Max life Years
Information technology	5	8
Websites	5	8
Software licences	5	8
Licences & trademarks	5	8

Note 1.10 Inventories

Inventories are valued at the lower of cost and net realisable value. The cost of inventories is measured using the weighted average cost method.

In 2020/21, the Trust received inventories including personal protective equipment from the Department of Health and Social Care at nil cost. In line with the GAM and applying the principles of the IFRS Conceptual Framework, the Trust has accounted for the receipt of these inventories at a deemed cost, reflecting the best available approximation of an imputed market value for the transaction based on the cost of acquisition by the Department.

Note 1.11 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the Trust's cash management. Cash, bank and overdraft balances are recorded at current values.

Note 1.12 Financial assets and financial liabilities

Recognition

Financial assets and financial liabilities arise where the Trust is party to the contractual provisions of a financial instrument, and as a result has a legal right to receive or a legal obligation to pay cash or another financial instrument. The GAM expands the definition of a contract to include legislation and regulations which give rise to arrangements that in all other respects would be a financial instrument and do not give rise to transactions classified as a tax by ONS.

This includes the purchase or sale of non-financial items (such as goods or services), which are entered into in accordance with the Trust's normal purchase, sale or usage requirements and are recognised when, and to the extent which, performance occurs, ie, when receipt or delivery of the goods or services is made.

Classification and measurement

Financial assets and financial liabilities are initially measured at fair value plus or minus directly attributable transaction costs except where the asset or liability is not measured at fair value through income and expenditure. Fair value is taken as the transaction price, or otherwise determined by reference to quoted market prices or valuation techniques.

Financial assets or financial liabilities in respect of assets acquired or disposed of through finance leases are recognised and measured in accordance with the accounting policy for leases described below.

Financial assets are classified as subsequently measured at amortised cost.

Financial liabilities classified as subsequently measured at amortised cost.

Financial assets and financial liabilities at amortised cost

Financial assets and financial liabilities at amortised cost are those held with the objective of collecting contractual cash flows and where cash flows are solely payments of principal and interest. This includes cash equivalents, contract and other receivables, trade and other payables, rights and obligations under lease arrangements and loans receivable and payable.

After initial recognition, these financial assets and financial liabilities are measured at amortised cost using the effective interest method less any impairment (for financial assets). The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability.

Interest revenue or expense is calculated by applying the effective interest rate to the gross carrying amount of a financial asset or amortised cost of a financial liability and recognised in the Statement of Comprehensive Income and a financing income or expense. In the case of loans held from the Department of Health and Social Care, the effective interest rate is the nominal rate of interest charged on the loan.

Financial assets measured at fair value through other comprehensive income

A financial asset is measured at fair value through other comprehensive income where business model objectives are met by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest. Movements in the fair value of financial assets in this category are recognised as gains or losses in other comprehensive income except for impairment losses. On derecognition, cumulative gains and losses previously recognised in other comprehensive income are reclassified from equity to income and expenditure, except where the Trust elected to measure an equity instrument in this category on initial recognition.

Financial assets and financial liabilities at fair value through income and expenditure

Financial assets measured at fair value through profit or loss are those that are not otherwise measured at amortised cost or at fair value through other comprehensive income. This category also includes financial assets and liabilities acquired principally for the purpose of selling in the short term (held for trading) and derivatives. Derivatives which are embedded in other contracts, but which are separable from the host contract are measured within this category. Movements in the fair value of financial assets and liabilities in this category are recognised as gains or losses in the Statement of Comprehensive income.

Impairment of financial assets

For all financial assets measured at amortised cost including lease receivables, contract receivables and contract assets or assets measured at fair value through other comprehensive income, the Trust recognises an allowance for expected credit losses.

The Trust adopts the simplified approach to impairment for contract and other receivables, contract assets and lease receivables, measuring expected losses as at an amount equal to lifetime expected losses. For other financial assets, the loss allowance is initially measured at an amount equal to 12-month expected credit losses (stage 1) and subsequently at an amount equal to lifetime expected credit losses if the credit risk assessed for the financial asset significantly increases (stage 2).

For financial assets that have become credit impaired since initial recognition (stage 3), expected credit losses at the reporting date are measured as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

Expected losses are charged to operating expenditure within the Statement of Comprehensive Income and reduce the net carrying value of the financial asset in the Statement of Financial Position.

Derecognition

Financial assets are de-recognised when the contractual rights to receive cash flows from the assets have expired or the Trust has transferred substantially all the risks and rewards of ownership.

Financial liabilities are de-recognised when the obligation is discharged, cancelled or expires.

Note 1.13 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The trust as a lessee

Finance leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the trust, the asset is recorded as property, plant and equipment and a corresponding liability is recorded. The value at which both are recognised is the lower of the fair value of the asset or the present value of the minimum lease payments, discounted using the interest rate implicit in the lease. The implicit interest rate is that which produces a constant periodic rate of interest on the outstanding liability.

The asset and liability are recognised at the commencement of the lease. Thereafter the asset is accounted for an item of property plant and equipment.

The annual rental charge is split between the repayment of the liability and a finance cost so as to achieve a constant rate of finance over the life of the lease. The annual finance cost is charged to finance costs in the Statement of Comprehensive Income.

Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially in other liabilities on the statement of financial position and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land component is separated from the building component and the classification for each is assessed separately.

The trust as a lessor

Finance leases

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

Operating leases

Rental income from operating leases is recognised on a straight-line 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.

Note 1.14 Provisions

The Trust recognises a provision where it has a present legal or constructive obligation of uncertain timing or amount; for which it is probable that there will be a future outflow of cash or other resources; and a reliable estimate can be made of the amount. The amount recognised in the Statement of Financial Position is the best estimate of the resources required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using HM Treasury's discount rates effective for 31 March 2021:

		Nominal rate
Short-term	Up to 5 years	Minus 0.02%
Medium-term	After 5 years up to 10 years	0.18%
Long-term	Exceeding 10 years	1.99%

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective 31 March 2020:

	Inflation rate
Year 1	1.20%
Year 2	1.60%
Into perpetuity	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's pension discount rate of minus 0.95% in real terms.

Clinical negligence costs

NHS Resolution operates a risk pooling scheme under which the trust pays an annual contribution to NHS Resolution, which, in return, settles all clinical negligence claims. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the Trust. The total value of clinical negligence provisions carried by NHS Resolution on behalf of the trust is disclosed at note 27.3 but is not recognised in the Trust's accounts.

Non-clinical risk pooling

The trust participates in the Property Expenses Scheme and the Liabilities to Third Parties Scheme. Both are risk pooling schemes under which the trust pays an annual contribution to NHS Resolution and in return receives assistance with the costs of claims arising. The annual membership contributions, and any excesses payable in respect of particular claims are charged to operating expenses when the liability arises.

Note 1.15 Contingencies

Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the entity's control) are not recognised as assets, but would be disclosed in a note to the accounts where an inflow of economic benefits is probable. Contingent liabilities are not recognised, but would be disclosed as a note to the accounts, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

- possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or
- present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

Note 1.16 Public dividend capital

Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. HM Treasury has determined that PDC is not a financial instrument within the meaning of IAS 32.

The Secretary of State can issue new PDC to, and require repayments of PDC from, the trust. PDC is recorded at the value received.

A charge, reflecting the cost of capital utilised by the trust, is payable as public dividend capital dividend. The charge is calculated at the rate set by HM Treasury (currently 3.5%) on the average relevant net assets of the trust during the financial year. Relevant net assets are calculated as the value of all assets less the value of all liabilities, with certain additions and deductions as defined by the Department of Health and Social Care. This policy is available at <https://www.gov.uk/government/publications/guidance-on-financing-available-to-nhs-trusts-and-foundation-trusts>.

In accordance with the requirements laid down by the Department of Health and Social Care (as the issuer of PDC), the dividend for the year is calculated on the actual average relevant net assets as set out in the "pre-audit" version of the annual accounts. The dividend calculated is not revised should any adjustment to net assets occur as a result the audit of the annual accounts.

Note 1.17 Value added tax

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

Note 1.18 Climate change levy

Expenditure on the climate change levy is recognised in the Statement of Comprehensive Income as incurred, based on the prevailing chargeable rates for energy consumption.

Note 1.19 Foreign exchange

The functional and presentational currency of the trust is sterling with the exception of operations in the United Arab Emirates (Dubai and Abu Dhabi). The functional currency operations in Dubai and Abu Dhabi is United Arab Emirates dirhams and the presentational currently is Sterling.

A transaction which is denominated in a foreign currency is translated into the functional currency at the spot exchange rate on the date of the transaction.

Where the trust has assets or liabilities denominated in a foreign currency at the Statement of Financial Position date:

- monetary items are translated at the spot exchange rate on 31 March
- non-monetary assets and liabilities measured at historical cost are translated using the spot exchange rate at the date of the transaction and
- non-monetary assets and liabilities measured at fair value are translated using the spot exchange rate at the date the fair value was determined.

Exchange gains or losses on monetary items (arising on settlement of the transaction or on re-translation at the Statement of Financial Position date) are recognised in income or expense in the period in which they arise.

Exchange gains or losses on non-monetary assets and liabilities are recognised in the same manner as other gains and losses on these items.

Note 1.20 Third party assets

Assets belonging to third parties in which the Trust has no beneficial interest (such as money held on behalf of patients) are not recognised in the accounts. However, they are disclosed in a separate note to the accounts in accordance with the requirements of HM Treasury's *FReM*.

Note 1.21 Losses and special payments

Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled. Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis.

The losses and special payments note is compiled directly from the losses and compensations register which reports on an accrual basis with the exception of provisions for future losses.

Note 1.22 Gifts

Gifts are items that are voluntarily donated, with no preconditions and without the expectation of any return. Gifts include all transactions economically equivalent to free and unremunerated transfers, such as the loan of an asset for its expected useful life, and the sale or lease of assets at below market value.

Note 1.23 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been early adopted in 2020/21.

Note 1.24 Standards, amendments and interpretations in issue but not yet effective or adopted

IFRS 16 Leases

IFRS 16 Leases will replace *IAS 17 Leases*, *IFRIC 4 Determining whether an arrangement contains a lease* and other interpretations and is applicable in the public sector for periods beginning 1 April 2022. The standard provides a single accounting model for lessees, recognising a right of use asset and obligation in the statement of financial position for most leases: some leases are exempt through application of practical expedients explained below. For those recognised in the statement of financial position the standard also requires the remeasurement of lease liabilities in specific circumstances after the commencement of the lease term. For lessors, the distinction between operating and finance leases will remain and the accounting will be largely unchanged.

IFRS 16 changes the definition of a lease compared to IAS 17 and IFRIC 4. The trust will apply this definition to new leases only and will grandfather its assessments made under the old standards of whether existing contracts contain a lease.

On transition to IFRS 16 on 1 April 2022, the trust will apply the standard retrospectively with the cumulative effect of initially applying the standard recognised in the income and expenditure reserve at that date. For existing operating leases with a remaining lease term of more than 12 months and an underlying asset value of at least £5,000, a lease liability will be recognised equal to the value of remaining lease payments discounted on transition at the trust's incremental borrowing rate. The trust's incremental borrowing rate will be defined by HM Treasury. Currently this rate is 0.91% but this may change between now and adoption of the standard. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments. For existing peppercorn leases not classified as finance leases, a right of use asset will be measured at current value in existing use or fair value. The difference between the asset value and the calculated lease liability will be recognised in the income and expenditure reserve on transition. No adjustments will be made on 1 April 2022 for existing finance leases.

For leases commencing in 2022/23, the trust will not recognise a right of use asset or lease liability for short term leases (less than or equal to 12 months) or for leases of low value assets (less than £5,000). Right of use assets will be subsequently measured on a basis consistent with owned assets and depreciated over the length of the lease term.

Due to the need to reassess lease calculations, together with uncertainty on expected leasing activity in from April 2021 and beyond, a quantification of the expected impact of applying the standard in 2021/22 is currently impracticable. However, the trust does expect this standard to have a material impact on non-current assets, liabilities and depreciation.

Other standards, amendments and interpretations

IFRS 14 Regulatory Deferral Accounts Not EU-endorsed. Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable to DHSC group bodies.

IFRS 17 Insurance Contracts Application required for accounting periods beginning on or after 1 January 2021, but not yet adopted by the FRoM which is expected to be from April 2023: early adoption is not therefore permitted.

Note 1.25 Critical judgements in applying accounting policies

The following are the judgements, apart from those involving estimations (see below) that management has made in the process of applying the trust accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Consolidation of charitable funds

The trust has assessed its relationship to the charitable fund and determined that it is not a subsidiary. This is because the trust has no power to govern the financial and operating policies of the charitable fund so as to obtain the benefits from its activities for itself, its patients or its staff.

Note 1.26 Sources of estimation uncertainty

The following are assumptions about the future and other major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

Provisions

Provisions have been made for legal and constructive obligations of uncertain timing or amount as at the reporting date. These are based on estimates using relevant and reliable information as is available at the time the financial statements are prepared. These provisions are estimates of the actual costs of future cash flows and are dependent on future events. Any difference between expectations and the actual future liability will be accounted for in the period when such determination is made. Amounts of provisions are detailed in note 27 to the accounts.

Valuation of Land and Buildings

In line with this policy specialised assets are valued using the Modern Equivalent Asset (MEA) approach. Both physical and functional obsolescence is applied to buildings, to reflect their actual characteristics and value. Gerald Eve provided the trust with a valuation of land and building assets (estimated fair value and remaining useful life). The valuation, based on estimates provided by a suitably qualified professional in accordance with HM Treasury Guidance, leads to revaluation adjustments as described in note 17 to the accounts. Future revaluations of property may result in further changes to the carrying values of non-current assets.

Impairment of Receivables

The trust reviews all receivables and impairs at rates determined by the age and recoverability of the debt as per IFRS 9. Amounts impaired are disclosed in note 22.2 to the accounts.

Note 2 Operating Segments

The trust reports results by two segments - NHS and Commercial.

	Group		
	NHS (1)	Commercial (2)	Total
2020/21	£000	£000	£000
Income by segment			
Income from activities	193,560	24,343	217,903
Other operating income	24,518	1,547	26,065
	<u>218,078</u>	<u>25,890</u>	<u>243,968</u>
Operating and other expenditure	(210,432)	(27,145)	(237,577)
Impairment of non-current assets	(1,017)	-	(1,017)
Surplus /(Deficit) for the year	<u>6,629</u>	<u>(1,255)</u>	<u>5,374</u>
	NHS	Commercial	Total
2019/20	£000	£000	£000
Income by segment			
Income from activities	196,878	30,854	227,732
Other operating income	24,950	110	25,060
	<u>221,828</u>	<u>30,964</u>	<u>252,792</u>
Operating and other expenditure	(225,269)	(26,502)	(251,771)
Impairment of non-current assets	(1,816)	-	(1,816)
(Deficit)/Surplus for the year	<u>(5,257)</u>	<u>4,462</u>	<u>(795)</u>

(1) NHS Income includes PSF and FRF funding of £2.0m in 2019/20.

(2) Commercial includes results for Moorfields Private and Moorfields UAE and London Claremont Clinic (2020/21 only).

Moorfields UAE includes the impact of foreign exchange fluctuations in its overall results, arising from the conversion of transactions in its functional currency (United Arab Emirates dirhams) to sterling. The net assets of Moorfields UAE are restated on a monthly basis for exchange rate fluctuations, with movements expressed as unrealised gains or losses in other reserve. Moorfields UAE includes the operations of Moorfields Dubai and the share of surplus/deficit of Moorfields Eye Centre Abu Dhabi.

London Claremont Clinic was acquired by the Trust on 4th December 2020 and its results are included within numbers above.

Note 3 Operating income from patient care activities (Group)

All income from patient care activities relates to contract income recognised in line with accounting policy 1.4

Note 3.1 Income from patient care activities (by nature)	2020/21	2019/20
	£000	£000
Block contract / system envelope income*	181,081	126,497
High cost drugs income from commissioners (excluding pass-through costs)	580	38,575
Other NHS clinical income	-	16,658
Community services income from CCGs and NHS England	-	195
Private patient income	24,341	30,854
Additional pension contribution central funding**	4,867	4,685
Other clinical income	7,034	10,268
Total income from activities	217,903	227,732

*As part of the coronavirus pandemic response, transaction flows were simplified in the NHS and providers and their commissioners moved onto block contract payments at the start of 2020/21. In the second half of the year, a revised financial framework built on these arrangements but with a greater focus on system partnership and providers derived most of their income from these system envelopes. Comparatives in this note are presented to be comparable with the current year activity. This does not reflect the contracting and payment mechanisms in place during the prior year.

**The employer contribution rate for NHS pensions increased from 14.3% to 20.6% (excluding administration charge) from 1 April 2019. Since 2019/20, NHS providers have continued to pay over contributions at the former rate with the additional amount being paid over by NHS England on providers' behalf. The full cost and related funding have been recognised in these accounts.

Note 3.2 Income from patient care activities (by source)

Note 3.2 Income from patient care activities (by source)	2020/21	2019/20
	£000	£000
Income from patient care activities received from:		
NHS England	24,826	27,779
Clinical commissioning groups	162,464	158,985
Department of Health and Social Care	-	8
Other NHS providers	5,930	9,534
Non-NHS: private patients	24,341	30,854
Non-NHS: overseas patients (chargeable to patient)	67	145
Injury cost recovery scheme	40	-
Non NHS: other	235	427
Total income from activities	217,903	227,732

Note 3.3 Overseas visitors (relating to patients charged directly by the provider)

	2020/21	2019/20
	£000	£000
Income recognised this year	67	145
Cash payments received in-year	64	129
Amounts added to provision for impairment of receivables	7	23
Amounts written off in-year	19	-

Note 4 Other operating income (Group)

	2020/21		
	Contract income	Non-contract income	Total
	£000	£000	£000
Research and development	6,259	6,466	12,725
Education and training	3,771	-	3,771
Reimbursement and top up funding	1,834	-	1,834
Receipt of capital grants and donations	-	44	44
Charitable and other contributions to expenditure	-	1,679	1,679
Rental revenue from operating leases	-	371	371
Other income	5,641	-	5,641
Total other operating income	17,505	8,560	26,065

	2019/20		
	£000	£000	£000
Research and development	6,959	7,031	13,990
Education and training	4,347	-	4,347
Provider sustainability fund (2019/20 only)	658	-	658
Financial recovery fund (2019/20 only)	1,430	-	1,430
Receipt of capital grants and donations	-	48	48
Rental revenue from operating leases	-	420	420
Other income	4,167	-	4,167
	17,561	7,499	25,060

Note 5.1 Additional information on contract revenue (IFRS 15) recognised in the period

	2020/21	2019/20
	£000	£000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end	-	3,267

Note 5.2 Income from activities arising from commissioner requested services

Under the terms of its provider licence, the trust is required to analyse the level of income from activities that has arisen from commissioner requested and non-commissioner requested services. Commissioner requested services are defined in the provider licence and are services that commissioners believe would need to be protected in the event of provider failure. This information is provided in the table below:

	2020/21	2019/20
	£000	£000
Income from services designated as commissioner requested services	193,560	196,878
Income from services not designated as commissioner requested services	50,408	55,914
Total	<u>243,968</u>	<u>252,792</u>

Note 6.1 Operating expenses (Group)

	2020/21	2019/20
	£000	£000
Purchase of healthcare from NHS and DHSC bodies	2,108	2,652
Staff and executive directors costs	124,242	127,577
Remuneration of non-executive directors	183	151
Supplies and services - clinical (excluding drugs costs)	15,994	20,770
Supplies and services - general	11,413	10,269
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	30,321	36,126
Inventories written down	11	-
Consultancy costs	2,204	3,852
Establishment	6,163	6,183
Premises	6,133	5,861
Transport (including patient travel)	2,374	2,844
Depreciation on property, plant and equipment	6,799	5,927
Amortisation on intangible assets	1,831	1,128
Net impairments	1,017	1,816
Movement in credit loss allowance: contract receivables / contract assets	(986)	2,509
Change in provisions discount rate(s)	15	33
Audit fees payable to the external auditor		
audit services- statutory audit	96	85
other auditor remuneration (external auditor only)	-	8
Internal audit costs	111	114
Clinical negligence	309	289
Legal fees	962	1,617
Insurance	574	457
Research and development	16,363	13,231
Education and training	2,166	2,086
Rentals under operating leases	5,555	5,137
Redundancy	325	40
Car parking & security	487	253
Losses, ex gratia & special payments	168	134
Other services, eg external payroll	93	96
Other	648	663
Total	237,679	251,908

Note 6.2 Other auditor remuneration (Group)

	2020/21	2019/20
	£000	£000
Other auditor remuneration paid to the external auditor:		
Assurance services relating to the Quality Accounts	-	8
Total	<u>-</u>	<u>8</u>

Note 6.3 Limitation on auditor's liability (Group)

The limitation on auditor's liability for external audit work is £140 thousand (2019/20: £140 thousand).

Note 7 Impairment of assets (Group)

	2020/21	2019/20
	£000	£000
Net impairments charged to operating surplus / deficit resulting from:		
Over specification of assets*	636	-
Abandonment of assets in course of construction**	-	1,145
Changes in market price***	381	671
Total net impairments charged to operating surplus / deficit	<u>1,017</u>	<u>1,816</u>
Impairments charged to the revaluation reserve	2,232	-
Total net impairments	<u>3,249</u>	<u>1,816</u>

* This relates to a fair value assessment of the purchase of the London Claremont Clinic

**The Trust has ceased the continuation of development for its Electronic Medical Records upgrade resulting in an impairment of £1.145m

*** The impairment recognised above in relation to changes in market price arose as a result of the revaluation exercise undertaken in the year, as described in note 19.

Note 8 Employee benefits (Group)

	2020/21	2019/20
	Total	Total
	£000	£000
Salaries and wages	99,202	93,601
Social security costs	10,026	9,785
Apprenticeship levy	448	437
Employer's contributions to NHS pensions	15,991	15,407
Pension cost - other	10	8
Termination benefits	-	46
Temporary staff (including agency)	7,650	16,631
Total staff costs	<u>133,327</u>	<u>135,915</u>
Of which		
Costs capitalised as part of assets	91	302

Note 8.1 Retirements due to ill-health (Group)

During 2020/21 there were no early retirements from the trust agreed on the grounds of ill-health (none in the year ended 31 March 2020). The estimated additional pension liabilities of these ill-health retirements is £0k (£0k in 2019/20).

Note 9 Pension costs

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2021, is based on valuation data as at 31 March 2020, updated to 31 March 2021 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the Schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 at 20.6%, of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018). The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

Note 10 Operating leases (Group)

Note 10.1 Moorfields Eye Hospital NHS Foundation Trust as a lessor

This note discloses income generated in operating lease agreements where Moorfields Eye Hospital NHS Foundation Trust is the lessor.

The trust receives income from rental of building space to external parties.

	2020/21	2019/20
	£000	£000
Operating lease revenue		
Minimum lease receipts	371	420
Total	371	420
	31 March	31 March
	2021	2020
	£000	£000
Future minimum lease receipts due:		
- not later than one year;	371	420
- later than one year and not later than five years;	1,680	1,262
- later than five years.	-	420
Total	2,051	2,102

Note 10.2 Moorfields Eye Hospital NHS Foundation Trust as a lessee

This note discloses costs and commitments incurred in operating lease arrangements where Moorfields Eye Hospital NHS Foundation Trust is the lessee.

At the date the Statement of Financial Position has been presented, the Trust had costs and outstanding commitments for future minimum lease payments for buildings under non-cancellable operating leases, which fall due as follows:

	2020/21	2019/20
	£000	£000
Operating lease expense		
Minimum lease payments	5,555	5,137
Total	5,555	5,137
	31 March	31 March
	2021	2020
	£000	£000
Future minimum lease payments due:		
- not later than one year;	5,555	4,538
- later than one year and not later than five years;	20,845	16,474
- later than five years.	11,389	7,293
Total	37,789	28,305
Future minimum sublease payments to be received	-	-

Note 11 Finance income (Group)

Finance income represents interest received on assets and investments in the period.

	2020/21	2019/20
	£000	£000
Interest on bank accounts	-	327
Total finance income	<u>-</u>	<u>327</u>

Note 12.1 Finance expenditure (Group)

Finance expenditure represents interest and other charges involved in the borrowing of money or asset financing.

	2020/21	2019/20
	£000	£000
Interest expense:		
Loans from the Department of Health and Social Care	1,023	1,081
Total interest expense	<u>1,023</u>	<u>1,081</u>
Unwinding of discount on provisions	-	8
Total finance costs	<u>1,023</u>	<u>1,089</u>

Note 12.2 The late payment of commercial debts (interest) Act 1998 / Public Contract Regulations 2015 (Group)

	2020/21	2019/20
	£000	£000
Total liability accruing in year under this legislation as a result of late payments	-	-
Amounts included within interest payable arising from claims made under this legislation	-	-
Compensation paid to cover debt recovery costs under this legislation	-	-

Note 13 Other gains (Group)

	2020/21	2019/20
	£000	£000
Gains on disposal of assets	-	30
Total gains on disposal of assets	<u>-</u>	<u>30</u>

Note 14.1 Intangible assets - 2020/21

Group	Software licences	Internally generated information technology	Goodwill	Websites	Intangible assets under construction	Total
	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2020 - brought forward	7,358	4,976	-	66	209	12,609
Additions	1,577	-	636	66	541	2,820
Impairments	-	-	(636)	-	-	(636)
Reclassifications	66	-	-	(66)	-	-
Remeasurements - retranslation losses on foreign operations	(64)	-	-	-	-	(64)
Disposals / derecognition	(2,912)	-	-	-	-	(2,912)
Valuation / gross cost at 31 March 2021	6,025	4,976	-	66	750	11,817
Amortisation at 1 April 2020 - brought forward	4,022	4,976	-	9	-	9,007
Provided during the year	1,809	-	-	22	-	1,831
Reclassifications	9	-	-	(9)	-	-
Remeasurements - retranslation losses on foreign operations	(73)	-	-	-	-	(73)
Disposals / derecognition	(2,912)	-	-	-	-	(2,912)
Amortisation at 31 March 2021	2,855	4,976	-	22	-	7,853
Net book value at 31 March 2021	3,169	-	-	44	750	3,964
Net book value at 1 April 2020	3,335	-	-	57	209	3,602

Note 14.2 Intangible assets - 2019/20

Group	Software licences	Internally generated information technology	Goodwill	Websites	Intangible assets under construction	Total
	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2019 - as previously stated	6,143	4,976	-	-	1,186	12,305
Additions	1,218	-	-	66	169	1,453
Impairments	-	-	-	-	(1,145)	(1,145)
Remeasurements - retranslation losses on foreign operations	(4)	-	-	-	-	(4)
Valuation / gross cost at 31 March 2020	7,358	4,976	-	66	209	12,609
Amortisation at 1 April 2019 - as previously stated	2,910	4,976	-	-	-	7,886
Provided during the year	1,119	-	-	9	-	1,128
Remeasurements - retranslation losses on foreign operations	(7)	-	-	-	-	(7)
Amortisation at 31 March 2020	4,022	4,976	-	9	-	9,007
Net book value at 31 March 2020	3,335	-	-	57	209	3,602
Net book value at 1 April 2019	3,233	-	-	-	1,186	4,419

Note 15.1 Intangible assets - 2020/21

Trust	Software licences	Internally generated information technology	Websites	Intangible assets under construction	Total
	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2020 - brought forward	7,358	4,976	66	209	12,609
Additions	1,577	-	66	541	2,184
Reclassifications	66	-	(66)	-	-
Remeasurements - retranslation losses on foreign operations	(64)	-	-	-	(64)
Disposals / derecognition	(2,912)	-	-	-	(2,912)
Valuation / gross cost at 31 March 2021	6,025	4,976	66	750	11,817
Amortisation at 1 April 2020 - brought forward	4,022	4,976	9	-	9,007
Provided during the year	1,809	-	22	-	1,831
Reclassifications	9	-	(9)	-	-
Remeasurements - retranslation losses on foreign operations	(73)	-	-	-	(73)
Disposals / derecognition	(2,912)	-	-	-	-
Amortisation at 31 March 2021	2,855	4,976	22	-	10,765
Net book value at 31 March 2021	3,169	-	44	750	3,964
Net book value at 1 April 2020	3,335	-	57	209	3,602

Note 15.2 Intangible assets - 2019/20

Trust	Software licences	Internally generated information technology	Websites	Intangible assets under construction	Total
	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2019 - as previously stated	6,143	4,976	-	1,186	12,305
Additions	1,218	-	66	169	1,453
Impairments	-	-	-	(1,145)	(1,145)
Remeasurements - retranslation losses on foreign operations	(4)	-	-	-	(4)
Valuation / gross cost at 31 March 2020	7,358	4,976	66	209	12,609
Provided during the year	1,119	-	9	-	1,128
Remeasurements - retranslation losses on foreign operations	(7)	-	-	-	(7)
Amortisation at 31 March 2020	1,112	-	9	-	1,121
Net book value at 31 March 2020	6,246	4,976	57	209	11,488
Net book value at 1 April 2019	6,143	4,976	-	1,186	12,305

Note 16.1 Property, plant and equipment - 2020/21

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2020 - brought forward	21,288	51,539	5,212	35,863	5	12,832	2,027	128,766
Additions	-	1,863	3,741	7,667	-	1,235	236	14,742
Impairments	-	(5,887)	-	-	-	-	-	(5,887)
Reversals of impairments	671	-	-	-	-	-	-	671
Revaluations	1,712	-	-	-	-	-	-	1,712
Retranslation gains on foreign operations	-	(236)	(40)	(358)	-	(117)	(29)	(780)
Disposals / derecognition	-	(61)	-	(1,653)	-	(14)	(8)	(1,736)
Valuation/gross cost at 31 March 2021	23,671	47,218	8,913	41,519	5	13,936	2,226	137,488
Accumulated depreciation at 1 April 2020 - brought forward	-	2,660	-	24,163	5	10,218	1,693	38,739
Provided during the year	-	2,913	-	2,713	-	1,077	96	6,799
Impairments	-	(2,603)	-	-	-	-	-	(2,603)
Retranslation gains on foreign operations	-	(194)	-	(322)	-	(103)	(1)	(620)
Disposals / derecognition	-	(61)	-	(1,645)	-	(8)	(7)	(1,721)
Accumulated depreciation at 31 March 2021	-	2,715	-	24,909	5	11,184	1,781	40,594
Net book value at 31 March 2021	23,671	44,503	8,913	16,610	-	2,751	446	96,894
Net book value at 1 April 2020	21,288	48,879	5,212	11,700	-	2,613	335	90,027

As at 31 March 2021 £8,811k of assets under construction relate to Project Oriol. Oriol is a partnership between Moorfields Eye Hospital, UCL and Moorfields Eye Charity, working to relocate all services at Moorfields Eye Hospital on City Road and the UCL Institute of Ophthalmology on Bath Street, to a new, integrated facility at our preferred site at St Pancras Hospital. Capitalised costs to date represent Moorfields share of design costs for this new facility.

Note 16.2 Property, plant and equipment - 2019/20

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2019 - as previously stated	23,665	46,831	1,197	34,272	5	11,661	1,990	119,621
Additions	-	3,066	4,390	3,444	-	1,166	39	12,105
Impairments	(671)	-	-	-	-	-	-	(671)
Revaluations	(1,706)	1,206	-	-	-	-	-	(500)
Reclassifications	-	375	(375)	-	-	-	-	-
Retranslation gains on foreign operations	-	61	-	115	-	5	2	183
Disposals / derecognition	-	-	-	(1,969)	-	-	(4)	(1,972)
Valuation/gross cost at 31 March 2020	21,288	51,539	5,212	35,863	5	12,832	2,027	128,766
Accumulated depreciation at 1 April 2019 - as previously stated	-	2,396	-	23,595	5	9,369	1,554	36,919
Provided during the year	-	2,570	-	2,386	-	840	131	5,927
Revaluations	-	(2,349)	-	-	-	-	-	(2,349)
Retranslation gains on foreign operations	-	43	-	134	-	9	11	197
Disposals / derecognition	-	-	-	(1,952)	-	-	(3)	(1,955)
Accumulated depreciation at 31 March 2020	-	2,660	-	24,163	5	10,218	1,693	38,739
Net book value at 31 March 2020	21,288	48,879	5,212	11,700	-	2,613	335	90,027
Net book value at 1 April 2019	23,665	44,435	1,197	10,677	-	2,291	436	82,702

Note 16.3 Property, plant and equipment financing - 2020/21

Group	Buildings						Total £000
	Land £000	excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Information technology £000	Furniture & fittings £000	
Net book value at 31 March 2021							
Owned - purchased	23,671	35,386	8,913	15,672	2,739	425	86,806
Owned - donated/granted	-	9,117	-	938	12	21	10,088
NBV total at 31 March 2021	23,671	44,503	8,913	16,610	2,751	446	96,894

Note 16.4 Property, plant and equipment financing - 2019/20

Group	Buildings						Total £000
	Land £000	excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Information technology £000	Furniture & fittings £000	
Net book value at 31 March 2020							
Owned - purchased	21,288	38,900	5,212	10,383	2,584	325	78,692
Owned - donated/granted	-	9,979	-	1,317	29	10	11,335
NBV total at 31 March 2020	21,288	48,879	5,212	11,700	2,613	335	90,027

Note 17.1 Property, plant and equipment - 2020/21

Trust	Buildings							Total £000
	Land	excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	
	£000	£000	£000	£000	£000	£000	£000	
Valuation/gross cost at 1 April 2020 - brought forward	21,288	51,539	5,212	35,863	5	12,832	2,027	128,766
Additions	-	1,705	3,741	7,579	-	1,213	229	14,467
Impairments	-	(5,887)	-	-	-	-	-	(5,887)
Reversals of impairments	671	-	-	-	-	-	-	671
Retranslation gains on foreign operations	-	(236)	(40)	(358)	-	(117)	(29)	(780)
Disposals / derecognition	-	(61)	-	(1,653)	-	(14)	(8)	(1,736)
Valuation/gross cost at 31 March 2021	23,671	47,060	8,913	41,431	5	13,914	2,219	137,213
Accumulated depreciation at 1 April 2020 - brought forward	-	2,660	-	24,163	5	10,218	1,693	38,739
Provided during the year	-	2,901	-	2,691	-	1,074	94	6,760
Impairments	-	(2,603)	-	-	-	-	-	(2,603)
Retranslation gains on foreign operations	-	(194)	-	(322)	-	(103)	(1)	(620)
Disposals / derecognition	-	(61)	-	(1,645)	-	(8)	(7)	(1,721)
Accumulated depreciation at 31 March 2021	-	2,703	-	24,887	5	11,181	1,779	40,555
Net book value at 31 March 2021	23,671	44,357	8,913	16,544	-	2,732	441	96,658
Net book value at 1 April 2020	21,288	48,879	5,212	11,700	-	2,613	335	90,027

Note 17.2 Property, plant and equipment - 2019/20

Trust	Buildings							Total £000
	Land	excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	
	£000	£000	£000	£000	£000	£000	£000	
Valuation / gross cost at 1 April 2019 - as previously stated	23,665	46,831	1,197	34,272	5	11,661	1,990	119,621
Additions	-	3,066	4,390	3,444	-	1,166	39	12,105
Impairments	(671)	-	-	-	-	-	-	(671)
Revaluations	(1,706)	1,206	-	-	-	-	-	(500)
Reclassifications	-	375	(375)	-	-	-	-	-
Retranslation gains on foreign operations	-	61	-	115	-	5	2	183
Disposals / derecognition	-	-	-	(1,969)	-	-	(4)	(1,972)
Valuation/gross cost at 31 March 2020	21,288	51,539	5,212	35,863	5	12,832	2,027	128,766
Accumulated depreciation at 1 April 2019 - as previously stated	-	2,396	-	23,595	5	9,369	1,554	36,919
Provided during the year	-	2,570	-	2,386	-	840	131	5,927
Revaluations	-	(2,349)	-	-	-	-	-	(2,349)
Retranslation gains on foreign operations	-	43	-	134	-	9	11	197
Disposals / derecognition	-	-	-	(1,952)	-	-	(3)	(1,955)
Accumulated depreciation at 31 March 2020	-	2,660	-	24,163	5	10,218	1,693	38,739
Net book value at 31 March 2020	21,288	48,879	5,212	11,700	-	2,613	335	90,027
Net book value at 1 April 2019	23,665	44,435	1,197	10,677	-	2,291	436	82,702

Note 17.3 Property, plant and equipment financing - 2020/21

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Net book value at 31 March 2021							
Owned - purchased	23,671	35,240	8,913	15,606	2,720	420	86,570
Owned - donated / granted	-	9,117	-	938	12	21	10,088
NBV total at 31 March 2021	23,671	44,357	8,913	16,544	2,732	441	96,658

Note 17.4 Property, plant and equipment financing - 2019/20

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Net book value at 31 March 2020							
Owned - purchased	21,288	38,900	5,212	10,383	2,584	325	78,692
Owned - donated / granted	-	9,979	-	1,317	29	10	11,335
NBV total at 31 March 2020	21,288	48,879	5,212	11,700	2,613	335	90,027

Note 18 Donations of property, plant and equipment

During the year £42k was donated by Friends of Moorfields for minor refurbishment works.

Note 19 Revaluations of property, plant and equipment

Valuations were carried out on properties at 162 City Road, the Richard Desmond Children's Eye Centre, Cayton Street, Northwick Park and Kemp House in 2020/21. The valuation was carried out by Gerald Eve, an external firm of chartered surveyors, with the basis of valuation being Modern Equivalent Asset.

The valuation exercise was carried in March 2021 with a valuation date of 31 March 2021. In applying the Royal Institute of Chartered Surveyors (RICS) Valuation Global Standards 2020 ('Red Book').

The valuation included downwards (impairments), and upwards (gains) valuation movements. Land was revalued up by £2,383k and buildings impaired up by £3,283k. Impairments are taken to the revaluation reserve to the extent that there is a revaluation surplus for that land or property. Any impairments over and above the revaluation surplus are charged to operating expenses. Revaluation gains are taken to the revaluation reserve.

Note 20.1 Investments in associates and joint ventures

	Group	
	2020/21	2019/20
	£000	£000
Carrying value at 1 April - brought forward	752	785
Share of profit / (loss)	108	(75)
Other equity movements	(80)	42
Carrying value at 31 March	780	752

MEH Ventures LLP, Trust's wholly owned subsidiary, incorporated in the UK holds a 49% stake in a joint venture - Moorfields Eye Centre Abu Dhabi, incorporated in UAE. The investment has been valued on an equity basis in accordance with the accounting policies for investments in joint ventures and associates.

Note 20.2 Investments in subsidiaries

	Trust	
	31 March 2021	31 March 2020
	£000	£000
Carrying value at 1 April - brought forward	2,272	2,230
Other equity movements	(80)	42
Purchase of new investment	1,192	-
Carrying value at 31 March	3,384	2,272

MEH Ventures LLP, Trust's wholly owned subsidiary, incorporated in the UK holds a 49% stake in a joint venture - Moorfields Eye Centre Abu Dhabi, incorporated in UAE. The investment has been valued on an equity basis in accordance with the accounting policies for investments in joint ventures and associates.

On 04 December 2020, the Trust acquired 100% of the issued share capital and voting interests in London Claremont Clinic Limited ("LCC") for a total consideration of £1.829m, recognising net acquired asset of £1.192m. LCC is a multispecialty clinic located near Harley Street, in the heart of central London's renowned private medical community, and this site replaces the previous trust location on Wimpole Street. The Trust is able to exert control over this entity and accordingly the transactions of LCC have been consolidated into the Moorfields Eye Hospital NHS Foundation Trust accounts.

Note 21 Disclosure of interests in other entities

Note 21 Inventories

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Drugs	1,585	1,624	1,558	1,624
Consumables	1,146	1,045	1,146	1,045
Energy	18	11	18	11
Other	690	617	690	617
Total inventories	3,440	3,298	3,413	3,298
of which:				
Held at fair value less costs to sell	-	-	-	-

Inventories recognised in expenses for the year were £39,453k (2019/20: £45,837k). Write-down of inventories recognised as expenses for the year were £11k (2019/20: £0k).

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2020/21 the Trust received £1,679k of items purchased by DHSC.

These inventories were recognised as additions to inventory at deemed cost with the corresponding benefit recognised in income. The utilisation of these items is included in the expenses disclosed above.

Note 22.1 Receivables

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Current				-
Contract receivables	19,745	23,265	19,686	23,265
Allowance for impaired contract receivables / assets	(3,869)	(5,280)	(3,867)	(5,280)
Prepayments (non-PFI)	2,966	2,760	2,671	2,760
PDC dividend receivable	199	41	199	41
VAT receivable	622	415	622	415
Other receivables	823	186	596	186
Total current receivables	20,486	21,387	19,907	21,387
Non-current				
Prepayments (non-PFI)	204	1,195	204	1,195
Other receivables	691	589	691	589
Total non-current receivables	895	1,784	895	1,784
Of which receivable from NHS and DHSC group bodies:				
Current	8,824	14,603	8,824	14,603
Non-current	691	589	691	589

Note 22.2 Allowances for credit losses - 2020/21

	Group	Trust
	Contract receivables and contract assets	Contract receivables and contract assets
	£000	£000
Allowances as at 1 Apr 2020 - brought forward	5,280	5,280
New allowances arising	485	485
Reversals of allowances	(1,416)	(1,418)
Utilisation of allowances (write offs)	(425)	(425)
Foreign exchange and other changes	(55)	(55)
Allowances as at 31 Mar 2021	3,869	3,867

Allowances for credit losses have been calculated against each class of receivable using specific knowledge, age of receivable and past experience.

Note 22.3 Allowances for credit losses - 2019/20

	Group	Trust
	Contract receivables and contract assets	Contract receivables and contract assets
	£000	£000
Allowances as at 1 Apr 2019 - as previously stated	3,290	3,290
New allowances arising	2,509	2,509
Utilisation of allowances (write offs)	(519)	(519)
Allowances as at 31 Mar 2020	5,280	5,280

Note 23.1 Cash and cash equivalents movements

Cash and cash equivalents comprise cash at bank, in hand and cash equivalents. Cash equivalents are readily convertible investments of known value which are subject to an insignificant risk of change in value.

	Group		Trust	
	2020/21	2019/20	2020/21	2019/20
	£000	£000	£000	£000
At 1 April	52,444	45,252	52,444	45,252
Net change in year	15,941	7,191	14,630	7,191
At 31 March	68,385	52,444	67,074	52,444
Broken down into:				
Cash at commercial banks and in hand	5,129	2,183	3,818	2,183
Cash with the Government Banking Service	63,256	50,260	63,256	50,260
Total cash and cash equivalents as in SoFP	68,385	52,444	67,074	52,444
Total cash and cash equivalents as in SoCF	68,385	52,444	67,074	52,444

Note 23.2 Third party assets held by the trust

Moorfields Eye Hospital NHS Foundation Trust held cash and cash equivalents which relate to monies held by the Trust on behalf of patients or other parties. This has been excluded from the cash and cash equivalents figure reported in the accounts.

	Group and Trust	
	31 March 2021	31 March 2020
	£000	£000
Bank balances	48	41
Total third party assets	48	41

Note 24.1 Trade and other payables

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Current				
Trade payables	14,906	11,320	14,093	11,320
Capital payables	5,443	4,051	5,443	4,051
Accruals	24,251	16,959	24,237	16,959
Receipts in advance and payments on account	13	13	13	13
Social security costs	1,418	1,393	1,401	1,393
VAT payables	10	-	-	-
Other taxes payable	1,198	1,179	1,254	1,179
Other payables	3,192	4,086	2,970	4,086
Total current trade and other payables	50,431	39,001	49,411	39,001
Non-current				
Other payables	1,048	862	1,048	862
Total non-current trade and other payables	1,048	862	1,048	862
Of which payables from NHS and DHSC group bodies:				
Current	8,551	4,697	8,551	4,697

Note 24.2 Early retirements in NHS payables above

There were no early retirement payables due in either year.

Note 25 Other liabilities

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Current				
Deferred income: contract liabilities	7,181	3,252	7,181	3,252
Total other current liabilities	7,181	3,252	7,181	3,252

Note 26 Borrowings

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Current				
Loans from DHSC	1,893	1,898	1,893	1,898
Total current borrowings	1,893	1,898	1,893	1,898
Non-current				
Loans from DHSC	31,908	33,731	31,908	33,731
Total non-current borrowings	31,908	33,731	31,908	33,731

Note 26.1 Reconciliation of liabilities arising from financing activities (Group and Trust)

	Loans from DHSC £000
Group and Trust - 2020/21	
Carrying value at 1 April 2020	35,629
Cash movements:	
Financing cash flows - payments and receipts of principal	(1,823)
Financing cash flows - payments of interest	(1,028)
Non-cash movements:	
Application of effective interest rate	1,023
Carrying value at 31 March 2021	<u>33,801</u>
Group and Trust- 2019/20	
Carrying value at 1 April 2019	37,455
Cash movements:	
Financing cash flows - payments and receipts of principal	(1,823)
Financing cash flows - payments of interest	(1,084)
Non-cash movements:	
Application of effective interest rate	1,081
Carrying value at 31 March 2020	<u>35,629</u>

Note 27.1 Provisions for liabilities and charges analysis (Group)

Group	Pensions: early departure				Total
	costs	Legal claims	Redundancy	Other	
	£000	£000	£000	£000	£000
At 1 April 2020	305	1,161	132	2,876	4,474
Change in the discount rate	15	-	-	-	15
Arising during the year	7	469	195	752	1,423
Utilised during the year	(27)	(102)	-	-	(129)
Reversed unused	-	-	-	(15)	(15)
At 31 March 2021	300	1,528	327	3,613	5,768
Expected timing of cash flows:					
- not later than one year;	24	1,528	327	883	2,762
- later than one year and not later than five years;	106	-	-	2,039	2,145
- later than five years.	170	-	-	691	861
Total	300	1,528	327	3,613	5,768

Staff pensions are calculated using a formula supplied by the NHS Pensions Agency. These pensions are the costs of early retirement of staff resulting from reorganisation.

Legal claims relate to an action against the trust which is not covered by the NHS Litigation Authority. IAS 37 allows for the non-disclosure of further information which may prejudice the outcome of litigation.

Redundancy claims relate to staff that are at risk on the redeployment register.

Other provisions includes sums held in respect of additional charges arising from Clinicians pension tax scheme, dilapidations associated with leases and other contractual challenges. No further information has been disclosed as IAS 37 allows the withholding of information which may seriously prejudice the trust.

Note 27.2 Provisions for liabilities and charges analysis (Trust)

Trust	Pensions: early departure				Total
	costs	Legal claims	Redundancy	Other	
	£000	£000	£000	£000	£000
At 1 April 2020	305	1,161	132	2,876	4,474
Change in the discount rate	15	-	-	-	15
Arising during the year	7	469	195	680	1,351
Utilised during the year	(27)	(102)	-	-	(129)
Reversed unused	-	-	-	(15)	(15)
At 31 March 2021	300	1,528	327	3,541	5,696
Expected timing of cash flows:					
- not later than one year;	24	1,528	327	883	2,762
- later than one year and not later than five years;	106	-	-	1,967	2,073
- later than five years.	170	-	-	691	861
Total	300	1,528	327	3,541	5,696

Note 27.3 Clinical negligence liabilities

At 31 March 2021, £4,479k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Moorfields Eye Hospital NHS Foundation Trust (31 March 2020: £3,123k).

Note 28 Contractual capital commitments

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Property, plant and equipment*	2,982	9,220	2,982	9,220
Intangible assets	983	221	983	221
Total	3,965	9,441	3,965	9,441

* within this amount £1,846k relates to Project Oriel commitments.

Note 29 Financial instruments

Note 29.1 Financial risk management

IFRS 7 Financial Instruments Disclosures, 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.

Because of the continuing service-provider relationship that the foundation trust has with clinical commissioning groups, and the way those bodies are financed, the foundation trust is not exposed to the degree of financial risk faced by other business entities. Also, 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.

The foundation trust has power to borrow in accordance with its provider licence issued by the independent regulator for foundation trusts. Financial assets and liabilities generated by day-to-day operational activities are not held to change the risks facing the foundation trust in undertaking its activities.

Liquidity risk

A large proportion of the foundation trust's net operating costs are incurred under annual service agreements with clinical commissioning Groups, which are financed from resources voted annually by Parliament. Capital expenditure has been financed from internal funds and donations. The trust has substantial cash balances and is not currently exposed to any liquidity risk associated with inability to pay creditors.

Currency risk and interest rate risk

The foundation trust has a branch in the United Arab Emirates (Dubai and Abu Dhabi), with transactions conducted in United Arab Emirates dirhams. The branch accounts are consolidated into the overall trust accounts, converted using spot and average exchange rates as appropriate, with exchange gains or losses reported in other equity reserve. Due to the size of the operation, and the fact that the majority of cost and income are denoted in local currency, the trust has limited exposure to currency exchange fluctuations.

The trust is not exposed to changes in interest rates as all borrowings have been taken out at fixed rates for a fixed period from Independent Trust Financing Facility.

Credit risk

As majority of the trust's income comes from legally binding contracts with other government departments and NHS bodies, the trust is not exposed to major concentrations of credit risk.

Note 29.2 Carrying values of financial assets (Group)

	Held at amortised cost
	£000
Carrying values of financial assets as at 31 March 2021	
Trade and other receivables excluding non financial assets	15,018
Other investments / financial assets	780
Cash and cash equivalents	68,385
Total at 31 March 2021	<u>84,183</u>

	Held at amortised cost
	£000
Carrying values of financial assets as at 31 March 2020	
Trade and other receivables excluding non financial assets	18,171
Other investments / financial assets	752
Cash and cash equivalents	52,444
Total at 31 March 2020	<u>71,367</u>

Note 29.3 Carrying values of financial assets (Trust)

	Held at amortised cost
	£000
Carrying values of financial assets as at 31 March 2021	
Trade and other receivables excluding non financial assets	14,734
Other investments / financial assets	3,384
Cash and cash equivalents	67,074
Total at 31 March 2021	<u>85,192</u>

	Held at amortised cost
	£000
Carrying values of financial assets as at 31 March 2020	
Trade and other receivables excluding non financial assets	18,171
Other investments / financial assets	752
Cash and cash equivalents	52,444
Total at 31 March 2020	<u>71,367</u>

Note 29.4 Carrying values of financial liabilities (Group)

	Held at amortised cost
	£000
Carrying values of financial liabilities as at 31 March 2021	
Loans from the Department of Health and Social Care	33,801
Trade and other payables excluding non financial liabilities	47,159
Provisions under contract	300
Total at 31 March 2021	81,260

	Held at amortised cost
	£000
Carrying values of financial liabilities as at 31 March 2020	
Loans from the Department of Health and Social Care	35,629
Trade and other payables excluding non financial liabilities	37,277
Provisions under contract	305
Total at 31 March 2020	73,211

Note 29.5 Carrying values of financial liabilities (Trust)

	Held at amortised cost
	£000
Carrying values of financial liabilities as at 31 March 2021	
Loans from the Department of Health and Social Care	33,801
Trade and other payables excluding non financial liabilities	46,156
Provisions under contract	300
Total at 31 March 2021	80,257

	Held at amortised cost
	£000
Carrying values of financial liabilities as at 31 March 2020	
Loans from the Department of Health and Social Care	35,629
Trade and other payables excluding non financial liabilities	37,277
Provisions under contract	305
Total at 31 March 2020	73,211

Note 30 Maturity of financial liabilities

The following maturity profile of financial liabilities is based on the contractual undiscounted cash flows. This differs to the amounts recognised in the statement of financial position which are discounted to present value.

	Group		Trust	
	31 March 2021	31 March 2020 restated*	31 March 2021	31 March 2020 restated*
	£000	£000	£000	£000
In one year or less	49,076	39,208	48,073	39,208
In more than one year but not more than five years	7,399	7,421	7,399	7,421
In more than five years	24,785	26,583	24,785	26,583
Total	81,260	73,213	80,257	73,213

* This disclosure has previously been prepared using discounted cash flows. The comparatives have therefore been restated on an undiscounted basis.

Note 31 Losses and special payments

Group and trust	2020/21		2019/20	
	Total number of cases Number	Total value of cases £000	Total number of cases Number	Total value of cases £000
Losses				
Cash losses	45	154	2	4
Fruitless payments and constructive losses	170	170	173	140
Bad debts and claims abandoned	807	98	3,138	515
Total losses	1,022	422	3,313	659

The trust had no special payments in either year.

Note 30.3 Related parties

Moorfields Eye Hospital NHS Foundation Trust is a public benefit corporation established under the Health and Social Care (Community Health and Standards) Act 2003.

During the year none of the board members or members of the key management staff, or parties related to them, has undertaken any material transactions with Moorfields Eye Hospital NHS Foundation Trust other than their employment remuneration where applicable.

Certain clinical staff are employed by the trust and also engage in work for Moorfields Private, a commercial division of Moorfields Eye Hospital NHS Foundation Trust. These engagements are undertaken on an arms-length basis separately from their direct employment with the trust.

The Department of Health and Social Care is regarded as controlling party. During the year Moorfields Eye Hospital NHS Foundation Trust has had a significant number of material transactions with the Department, and with other entities for which the Department is regarded as the parent company.

Related party transactions were made on terms equivalent to those that prevail in an arm's length transaction.

The trust has also had a significant number of transactions with University College London, the Friends of Moorfields and the Moorfields Eye Charity.

The trust had revenue transactions of £1,820k with University College London (UCL) and expenditure transactions of £7,837k during 2020/21. Amounts receivable from UCL as 31st March 2021 were £793k and amounts payable to UCL were 2k.

Friends of Moorfields directly paid £312k (2019/20: £286k) to Moorfields Eye Hospital in income/donations. Income/donations for the year from Moorfields Eye Charity was £517k (2019/20: £458k).

The table on the next page shows other significant related parties (individually > 1% of revenue), their relationship to the trust and the nature of the transactions entered into.

Note 30.3 Related parties (continued)

Name of related party	Nature of relationship to the trust
NHS England	Central funding for a variety of purposes
NHS North London CCG	Patients of NHS body treated by the trust
NHS Croydon CCG	Patients of NHS body treated by the trust
NHS Ealing CCG	Patients of NHS body treated by the trust
Department of Health and Social Care	Research & development and Afc pay award funding
Bedford Hospital NHS Trust	Patients of NHS body treated by the trust (Income) / Costs of operating satellite site at NHS body (Expenditure)
NHS Harrow CCG	Patients of NHS body treated by the trust
NHS City and Hackney CCG	Patients of NHS body treated by the trust
NHS Wandsworth CCG	Patients of NHS body treated by the trust
NHS Newham CCG	Patients of NHS body treated by the trust
NHS Redbridge CCG	Patients of NHS body treated by the trust
NHS Tower Hamlets CCG	Patients of NHS body treated by the trust
NHS East and North Hertfordshire CCG	Patients of NHS body treated by the trust
NHS Herts Valleys CCG	Patients of NHS body treated by the trust
NHS Merton CCG	Patients of NHS body treated by the trust
NHS Enfield CCG	Patients of NHS body treated by the trust
NHS Brent CCG	Patients of NHS body treated by the trust
Health Education England	Education, training and personal development of NHS staff
NHS Waltham Forest CCG	Patients of NHS body treated by the trust
NHS Dartford, Gravesham and Swanley CCG	Patients of NHS body treated by the trust
NHS Camden CCG	Patients of NHS body treated by the trust
NHS Barking and Dagenham CCG	Patients of NHS body treated by the trust
NHS Havering CCG	Patients of NHS body treated by the trust
NHS Lambeth CCG	Patients of NHS body treated by the trust
NHS Bromley CCG	Patients of NHS body treated by the trust
NHS Greenwich CCG	Patients of NHS body treated by the trust
NHS Hounslow CCG	Patients of NHS body treated by the trust
NHS Pension Scheme	Employer pension contributions
HM Revenue & Customs	Employer NI contributions & Apprenticeship levy
Croydon Health Services NHS Trust	Costs of operating satellite site at NHS body (Expenditure)

Note 31 Events after the reporting date

There were no events that occurred between the end of the reporting period and the date that the financial statements were authorised for issue.



**Moorfields
Eye Hospital**
NHS Foundation Trust



Quality Account/report 2020/21
Extraordinary board of directors
10 June 2021



Report title	Quality Account/report 2020/21
Report from	Ian Tombleson, Director of Quality and Safety
Prepared by	Quality and Safety team
Previous committees	Quality and Safety
Attachments	None
Link to strategic objectives	We will have an infrastructure and culture that supports innovation We will attract, retain and develop great people We will pioneer patient-centred care with exceptional clinical outcomes and excellent patient experience

<p>Executive summary</p> <p>Each year Trusts are required to produce a quality account and usually this forms part of the Trust main accounts but not this year by exception due to Covid.</p> <p>There has been substantial consideration at NHSE/I about the process for the Quality Account and this has just concluded. We are required to follow 2019/20 guidance. All requirements for external assurance have been removed both in terms of assurance for 2020/21 and planning for 2021/22. Governor input remains important for the Quality Account (whilst noting that Governors do not 'agree' the Quality Account as part of their responsibilities). The timetable has been shortened by more than a month against previous expectations; Quality Accounts must be published by 30 June 2021. We have had to bring forward our production timetable. To summarise:</p> <ol style="list-style-type: none"> 1) The Quality Account/report has been produced largely following the process of previous years but the process has not been continuous due to Covid lockdowns and their impact. 2) All external assurance mechanisms have been removed. That is, there is no auditor input. 3) The Quality and Safety Committee has reviewed the quality account. 4) Governors have been asked for their input and feedback. Due to compressed timescales this will be available for the Board closer to the meeting. 5) A final statement of support is being prepared by Islington CCG as our host commissioners. 6) There are minor presentation adjustments required and a final read by the communications team. 			
<p>Quality implications</p> <p>Moorfields strategy, our vision of excellence, seeks to discover, develop and deliver world beating eye care and this is expanded within our quality and patient involvement strategies.</p> <p>The Quality Account is an important mechanism for combining our quality achievements and future priorities in one place. It also reflects progress against the trust Strategy and the Quality Strategy.</p>			
<p>Financial implications</p> <p>There are no direct financial implications arising from this report.</p>			
<p>Risk implications</p> <p>Moorfields needs to maintain a good reputation for delivering all aspects of care and treatment. The Quality Account provides assurance to the Board about delivery of our quality of care, our quality objectives as well as more broadly across the quality domains of patient safety, experience and clinical outcomes.</p>			
<p>Action Required/Recommendation</p> <ol style="list-style-type: none"> 1) The Quality and Safety Committee recommends that the Quality Account is agreed. 2) It is recommended that the acceptance of Islington's statement of support by delegated to the chair of the quality and safety committee who is also the senior independent director. 			
For assurance	✓	For decision	✓
		For discussion	
			To note



**Moorfields
Eye Hospital**
NHS Foundation Trust



Quality Account 2020/21

Our commitment to quality excellence

DRAFT v1.11 (Trust Board version)

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Part 1: Statement on quality

1.1 Statement on quality from the Chief Executive

This year has been one of tremendous challenge due to the Covid-19 pandemic; probably the most challenging in the history of the NHS. Moorfields has risen to this challenge admirably and has been resilient in the face of huge adversity. We were able to continue to operate many services and our A&E has been open 24/7 every day. Our teams have been focused on prioritizing care for those most at risk of sight loss or serious disease. Our services have shown great innovation through the use of technology which provides remote access routes. I have no doubt this has provided care for thousands of patients who might not otherwise have been able to access it and this will remain in use going forwards. During all of this our infection control team have maintained very high safety standards, helping manage access to Moorfields facilities and ensuring social distancing and the use of face masks to limit the spread of Covid-19.

As is often the case through very challenging circumstances the pandemic has driven rapid change. As mentioned above thousands of patients have now been seen remotely thanks to advances in technology. Moorfields is leading the way across ophthalmology and the NHS driving changes to our clinical pathways. We have set up diagnostic hubs across our network which offer rapid access to diagnostics for large numbers of patients each day, in a way that until very recently was not even envisaged. Our ambition is to combine fast and smooth treatment with excellent outcomes and a high quality experience which we are monitoring through our quality priorities.

Throughout 2020/21 we have once again achieved excellent clinical outcomes. A great achievement given the pandemic. Also the integrity of our quality governance has been maintained which provides the organisation with solid assurance over our three key quality areas of patient safety, clinical effectiveness and patient experience.

Our quality account reflects our quality performance in 2020/21. Overall we have made good progress with many of our indicators. Others have performed less well and we will restore performance in those areas as we continue to recover from the pandemic.

Very importantly we remain committed to being a learning organisation. This is demonstrated very clearly through our learning from the pandemic and how this has very rapidly translated into improvements in clinical care.

None of this would have been possible without the dedicated and committed staff of Moorfields of whom I am so very proud. Hundreds of our staff have been redeployed during the various lockdowns and they have served, and in some cases continue to serve, the wider health community. Staff well-being is a top priority at Moorfields and it is only through caring for our staff that we can continue to provide such excellent ophthalmic care.

In terms of the future we look to refreshing our trust strategy early in the year with a clear focus on excellence, equity and kindness as the NHS continues to manage the pandemic and its impact.

David Probert
Chief Executive

1.2 Introduction to the Quality Account 2020/21

Quality Accounts help NHS trusts improve public accountability for the quality of care they provide. The Quality Account is a key mechanism to provide demonstrable evidence of improving the quality of the trust's services. The Quality Account also describes the organisation's quality priorities and aims for the coming year.

The Quality Account incorporates the relevant requirements of the Quality Accounts Regulations as well as those of NHS Improvement's (NHSI) additional reporting requirements. The purpose of the account is to:

- promote quality improvement across the NHS
- increase public accountability
- enable the trust to review its services
- demonstrate what improvements are planned
- respond and involve external stakeholders' to gain their feedback including patients and the public.

Our Quality Account provides an appraisal of achievements against our priorities and goals set for 2020/21.

At Moorfields the quality of the services provided has always been at the heart of decisions taken by the Board. Our quality strategy draws on everyone to make a difference and be part of Moorfields journey from Good to Outstanding. Underpinned by the three key drivers for quality, the trust's quality structures create robust arrangements for driving improvement and providing a clear and accountable process for scrutiny and assurance for delivery of the Quality Account.

1.3 Moorfields Hospital approach to improving quality

At Moorfields our core belief is 'people's sight matters' and our purpose is 'working together to discover, develop and deliver the best eye care'. We define quality as 'providing safe care, outstanding outcomes, and positive experience and involvement for all our patients'.

Quality is our core philosophy, and at the heart of every decision we make. In a time of rapid technological advances, Moorfields' expertise, reputation and network places us in a unique position to lead the way in delivering quality eye care. We want to harness all of our skills and enthusiasm for learning and sharing to deliver excellent clinical care and world-leading research, so that we deliver the outstanding quality our patients deserve, and to live up to our name as a world-leading organisation.

Our priorities are consistent with the objectives set out in our quality strategy and form an important part of its implementation. It is both ambitious and aspirational by design. Throughout the document, Moorfields sets out its priorities under the three well established headings of Patient Safety, Patient Experience and Clinical Effectiveness.

2020/21 has been dominated by the Covid 19 pandemic, and this has had an impact on the majority of the KPIs both locally and nationally within this report. This includes 2021/22 quality priorities where the organisation may need to change its priorities as a result of the continuing Covid 19 situation and our Covid 19 recovery response. Moorfields will continue following advice and guidance from NHS Improvement and NHS England to ensure patients continue to receive high quality care. NHS Improvement/NHS England has confirmed that NHS providers

are no longer expected to obtain assurance from their external auditor on their quality account /quality report for 2020/21. Also there has been no requirement to consider indicators or metrics via external assurance for 2021/22.

The Quality and Safety Committee on behalf of the Board takes responsibility for the overview and scrutiny of the development and delivery of the Quality Account and quality priorities.

For information on this quality account report please contact Ian Tombleson, Director of Quality and Safety (i.tombleson@nhs.net).

Part 2: Priorities for improvement and statements of assurance from the Board

2.1 Progress with 2020/21 priorities

We set ambitious priorities to drive high quality care and respond to the challenge of meeting the health needs of our diverse community. Moorfields identified six priority areas for 2020/21. We developed these with patients, staff, and host commissioners, NHS Islington Clinical Commissioning group and supported by the membership council. Trust's governors have also considered the contents of the quality report and were supportive of the quality priorities. The rationale behind the priorities was based on the progress made with the 2019/20 priorities as well as other key drivers such as staff and patient feedback. The quality priorities were approved by the trust board. The identified six priorities were based on three domains of quality: Patient Safety, Clinical Effectiveness and Patient Experience.

Having set ambitious targets, the trust has demonstrated progress across them all. In some areas full achievement has not always been possible and this has been explained in the text.

As a result, some priorities will continue into 2021/22, please see a list of 2021/22 priorities from page XX onwards.

Summary of the 2020/21 quality priorities:

Domain	No	Description	Priority continued from 2019/2020
Safety	1	To support safer care for patients undergoing invasive procedures through developing LOCSSIPs according to National recommendations (NATSSIPs)	Continued from 2019/2020
	2	Continue improving systems and processes through a learning framework to share and embed learning	Continued from 2019/2020
Effectiveness	3	3a: Continue providing reasonable adjustments to deliver person centred care by improving the use of helping hands stickers for vulnerable patients with additional support needs 3b: Improve patient care by embedding the use of the pain assessment tool for all patients who are known to have cognitive impairment and communication difficulties	New
	4	Improve staff access to health and wellbeing initiatives and increase the number of staff using Moorfields Health & Wellbeing initiatives	New
Patient Experience	5	Improving the experience of our patients through improved customer care - <i>Pilot at Private division</i>	New
	6	Improve overall patient call response time to improve patient experience	Continued from 2019/2020

Quality Priorities for Improvement in 2020/21

<p>Quality Domain: Safety</p> <p>Priority 1: <i>To support safer care for patients undergoing invasive procedures through developing LOCSSIPs according to National recommendations (NATSSIPs)</i></p> <p>Priority Lead: Andy Dwyer/Divisions</p>	
<p>Our priority for 20/21 is to:</p> <p><i>To support safer care for patients undergoing invasive procedures through developing LOCSSIPs according to National recommendations (NATSSIPs)</i></p>	<ul style="list-style-type: none"> 1.1 Undertake a review of the list of invasive procedures compiled in 2019/20, in conjunction with clinical divisions and clinical services, to ensure that it is compliant with all NatSSIPs. This will include identification of relevant LocSSIPs and their associated LocSSIPs owners (Q1) 1.2 Complete a review of the abbreviated surgical safety checklist, which is used outside the theatre environment, to ensure that it is compliant with NatSSIPs (Q1) 1.3 Implement the revised abbreviated surgical safety checklist, where amendments have been made (Q2) 1.4 Audit/re-audit of all LocSSIPs to assess compliancy to be undertaken (Q2-Q4) and be included in the annual audit planner. 1.5 Annual activity summary and thematic review of audit findings to be completed, the outcome of which will inform the annual work plan 2021/22.
<p>Background</p> <p>An initial review of NatSSIPs and LocSSIPs in 2019 identified there was likely to be a number of local invasive procedures across the trust that would require review and standardisation. One of these included the delivery and standardisation of Intravitreal Injections where an initial trust wide audit undertaken in 2019 had identified variability across all sites.</p> <p>What did we achieve to date?</p> <p><i>1.1 Review list of invasive procedures</i></p> <p>A list of 1867 procedures combining all procedures undertaken across all sites (and outside theatre settings) was reviewed and was shortlisted to 33 procedures considered to be invasive procedures against national standards.</p> <p>These 33 were grouped into categories of: injections (7); Minor Ops (6); Outpatient Laser (6); Refractive Laser (10); and Other (4). A working group for each of the 5 categories is being created to review the checking processes within all relevant procedures. There has been some delay to their establishment due to COVID-19.</p> <p><i>1.2 Complete a review of the WHO Surgical Safety Checklist to ensure compliance with NatSSIPs</i></p> <p>An initial review of the Surgical Safety Checklist identified that the process and checklist was compliant with NatSSIPs. A separate quality improvement project at City Road undertaken by Quality Partners examined ways to improve compliance with the team brief and debrief in theatres, and focused on empowering staff to improve their communicate skills. Focus groups and human factors simulation training was developed for theatre staff to attend.</p> <p><i>1.3 implement the revised amendments to Surgical Safety Checklist</i></p> <p>An initial focus has been placed on review and standardisation of the processes for Intravitreal Injections as a pilot. A working group was established in Q2 including advanced nurse practitioners from Moorfields North, South and City Road divisions, a medical and pharmacy lead and members of the central quality team. The working group assessed the patient pathway for Intravitreal Injections and the use of paper and electronic health records. An</p>	

agreed style of checklist was of a similar design to the sign in, time out, and sign out steps of the WHO Surgical Safety Checklist and will form the basis for the development of other checklist developments across the trust. Essential data and the wording of safety measures were agreed and an accompanying standard operating procedure (SOP) was developed in Q3. The SOP was agreed at Clinical Governance Committee and ratified and published in Q4. Once embedded, an audit of compliance against the agreed processes within the SOP will take place.

1.4 Audit/re-audit of all LocSSIPs

An initial audit of intravitreal injection was completed in 2019 to determine gaps in the procedure. In 2021/22 after the SOP processes have been embedded, a re-audit of the intravitreal injection process and use of the checklist will be undertaken. The agreed Intravitreal Injection checklist design will form the blueprint for the development of checklists required within the other categories of invasive procedures.

1.5 Annual activity summary and thematic review of audit findings in 2021-22.

A review of findings from the development and audit of LocSSIP procedures will be undertaken in 2021/22 and these audits will be included in trust wide audit planner.

What are the gaps in delivery if any?

Good progress has been made on this despite the pandemic. All divisions have been included in discussions and review of current surgical checklists and further support and engagement is needed to ensure standardisation of surgical procedures across all sites.

What will we do in 2021-22 to continue with progress?

2021-22 will see the development of working groups for each of the grouped categories of relevant surgical safety procedures to oversee the development of standardised checklists within each.

Quality Domain: Safety

Priority 2: *Continue improving systems and processes through a learning framework to share and embed learning*

Priority Lead: Julie Nott/Divisions

Our priority for 20/21 is to :

Continue improving systems and processes through a learning framework to share and embed learning

- 2.1 Launch the learning framework across the organisation, for implementation by all staff at all locations (Q1);
- 2.2 Develop the learning and improvement following events (LIFE) hub on the intranet, as a repository for shared learning and learning materials (LIFE hub) (Q1/Q2);
- 2.3 Ensure that all clinical divisions routinely produce quarterly newsletters (Q1-Q4);
- 2.4 Continue the annual programme of executive (listening, learning and sharing) walkabouts and develop the ways in which thematic feedback can be shared across the organisation (Q1-Q4);

Background

Moorfields has a number of well established ways it identifies and shares learning, including weekly Serious Incident (SI) panel and monthly divisional quality forums and safety newsletters. We will continue to ensure that ways to learn from patient safety incidents and other safety events are clearly defined and embedded in systems and processes, and clearly communicated to staff. This priority has been a continuation from last year to ensure we

continue developing systems to capture and disseminate learning across our organisation.

What did we achieve to date?

During the year good progress was made to formalise the ways by which learning is shared throughout the organisation. Below is a summary of the achievements recognising that it has not possible to embed processes as robustly as originally anticipated as a consequence of the pandemic:

- A Learning Framework (LF) has been developed, which describes the opportunities for all staff, across the whole network and in all locations, to learn from events that may have resulted in harm, as well as those events that have gone well. This is available on the trust intranet.
- LIFEhub, which is a central repository on the trust intranet (eyeQ) for sharing learning, is now live and is in the process of being populated with relevant information. The central quality team and UAE have continued to produce quarterly newsletters. All divisions have been asked to share regular newsletters with their teams but it is noted that the routine production of these has been impacted by the pandemic, in particular the redeployment of staff.
- A dedicated bulletin, LIFEline, is routinely produced to support the shared learning associated with all serious incident and never event investigations. Divisions and clinical services cascade these to their teams. The full investigation reports are shared at SI panel, clinical governance committee and at relevant divisional quality forums.
- SI panel routinely receives and reviews the findings and shared learning from all root cause analysis (RCA) investigations and a number of after action review (AAR) findings. This means that the findings translate to shared learning across the divisions, with adaptations to ensure applicability.
- SI panel produces an escalation summary for bi-monthly clinical governance committee, highlighting key learning, areas of concern and a summary of activity.
- The introduction of daily team safety huddles provided the opportunity for specific, team-based learning to be shared quickly and easily.
- Internal audit undertook a review of methods and feedback mechanisms by which we gather feedback from patients, learns lessons from feedback and evaluate the effectiveness of their responses. The rating received was significant assurance with minor improvement opportunities.

What are the gaps in delivery if any?

- Good progress has been made with this priority and both central team and the divisions will monitor progress through quality forums.
- There was a hiatus in the production of divisional newsletters as a consequence of the pandemic, although quality forums continued to function when it was possible to do so.
- A formal launch of the Learning Framework will take place in 2021/22 and further development and promotion of LIFEhub is required, to ensure that it is most effective.
- The last scheduled executive (listening, learning and sharing) walkabout took place in February 2020 and the programme was suspended because of the pandemic. The programme recommenced in Q1 2021/22.

What will we do in 2021-22 to continue with progress?

- LIFEhub will continue to be populated with shared learning, to ensure that it is readily accessible by staff.
- In 2021/22, there will be a formal launch of LIFEhub and the Learning Framework.
- The formal programme of executive walkabouts recommenced in 2021/22.

Quality Domain: Effective

Priority 3a: *Further provision of reasonable adjustments to deliver person centred care by improving the use of helping hands stickers for vulnerable patients*

Priority Lead: Lucy Howe/Divisions

Our priority for 20/21 is to :

Further provision of reasonable adjustments to deliver person centred care by improving the use of helping hands stickers for vulnerable patients with additional support needs

3a.1 An information sticker to record individual need and reasonable adjustments inside patient records will have been developed and commissioned by Q2.
3a.2 All network sites and City Road services will have received updated Helping Hands guidance by Q3.
3a.3 The Learning Disability Policy and the Caring for Patients with Dementia Policy, and the respective policy summaries will have been updated to reflect the new guidance and communicated to staff by Q3.
3a.4 Changes to the guidance to be reflected within corporate induction, safeguarding champions training, and bespoke learning disability and dementia training by Q3.
3a.5 All patient records with a new Helping Hands sticker will have the individual's support needs and reasonable adjustments recorded and clearly identifiable by Q4.
3a.6 An audit to review the use of Helping Hands stickers and the new guidance will have been completed by Q4

Background

Helping Hands stickers identify patients who need additional assistance or reasonable adjustments whilst attending Moorfields. Examples of this are patients with Sight/Visual impairment; Hearing Impairment; Physical disabilities and mobility impairment; Patients with Learning Disabilities and/or Autism; Patients with Dementia and Patients with cognitive impairment including stroke, Parkinsons Disease and brain injury.

Not all patients within these groups need a Helping Hands sticker which asks the question: "What can we do to make things easier/better for you during your visit/stay/appointment?"

Although Helping Hands stickers are used throughout the Trust, it is not always obvious why a sticker has been placed on the front of a patient's healthcare records, or what is needed to make reasonable adjustments to their care. To support this, an information sticker to record individual needs and reasonable adjustments will be developed to be placed inside patient healthcare records. COVID-19 has had some impact on our delivery of this priority and it has also changed how Moorfields might identify need and make reasonable adjustments for patients.

What did we achieve to date?

- An information sticker has been developed and is ready to be implemented. Due to changes in the delivery of clinical services in response to COVID-19, production of the stickers and implementation has been delayed. The use of the stickers will be reviewed following the introduction of paperless or paper lite systems in some departments. Moorfields is now undertaking more virtual appointments with patients and the types of support and reasonable adjustments required may differ as well as how they are identified. How, what and where reasonable adjustments are recorded will need to be reviewed in 2021/22.
- Development of A4 helping hands cards that accompanies paper notes was successfully piloted by Paediatric services but has not translated as effectively into adult outpatient services due to confidentiality issues and movement to paper lite and paperless systems.
- Guidance has been developed in preparation for implementation, and this will be reviewed with the introduction of paper lite systems and the development of PAS to record this information. Our guidance will be reviewed in 2021/22 in light of changes to the clinical ways of working, for example virtual appointments.
- Training will be adapted accordingly – this has been delayed due to COVID-19 restrictions - for the delivery of face-to-face training. Amendments to the e-learning training packages will be completed in 2021/22. Policies and policy summaries will also be updated.
- As part of the Clinical Audit Plan (CAP) 2020/21, the North Division carried out an audit to ensure patients with Learning Disability and/or Dementia receive reasonable adjustments to meet their care needs. The audit objective was to ensure that the 'Helping Hands' stickers are used appropriately and placed at the front of the patient's health records.
- Actions taken to raise staff awareness were:
 - Audit findings and learning were shared at Divisional Quality Forums;
 - Audit findings and learning were shared at local nursing and admin team meetings;
 - Discussions have taken place with Safeguarding champions.

A re-audit was added to the Clinical Audit Plan 2020/21, however, due to COVID-19, this audit was postponed and will be undertaken in the next few weeks.

What are the gaps in delivery if any?

The safeguarding team are committed to delivering this quality priority. There have been challenges in completing all of the planned actions due to COVID-19, redeployment and staff vacancies within the team.

Not only has COVID impacted on our ability to deliver this priority, but it has changed how Moorfields might identify need and make reasonable adjustments for patients.

What will we do in 2021-22 to continue with progress?

Plans for 2021/22:

- Review the quality priority to reflect the introduction of paperless or paper lite systems in some departments and the virtual appointments with patients. The types of support and reasonable adjustments required may differ, as well as how they are identified.

- Work closely with PAS team to support ongoing development of helping hands flags.

Quality Domain: Effective

Priority 3b: Improve patient care by embedding the use of the pain assessment tool for all patients who are known to have cognitive impairment and communication difficulties

Priority Lead: Mary Masih/Divisions

Our priority for 20/21 is to :
Improve patient care by embedding the use of the pain assessment tool for all patients who are known to have cognitive impairment and communication difficulties

3b.1 A roll out plan for the use of the pain assessment tool across the networks and City Road by Q1. The tool was originally implemented at Moorfields at Bedford following a CQC inspection in 2018.

The plan for rolling out the tool across the Trust was planned pre-COVID 19 pandemic and, due to redeployment and a pause in non-urgent surgical services, this work was unable to continue as it was difficult to test and pilot the tool.

3b.2 Update the Learning Disability Policy and the Caring for Patients with Dementia Policy to reflect the new guidance and communicated to staff via “Moorfield News”, divisional quality forums and “Safeguarding Newsletter” by Q1.

The Learning Disability and the Caring for Patients with Dementia policies are due to be reviewed at the end of May 2021 - the Pain Assessment Tool will be incorporated in the policies.

3b.3 Changes to the guidance to be reflected within bespoke learning disability and dementia training and regularly delivered to all staff involved in surgical care pathways to enable them to use the pain tool to record and respond to individual pain needs in Q1.

This bespoke learning will need to be agreed at the task an finish group and developed by the Safeguarding Team. A clear action plan will be in place to start the roll-out in some areas.

3b.4 Implementation and embedding use of the pain assessment tool will continue in Q2, Q3.

As mentioned above, due to COVID-19, the implementation and rollout of the tool was not possible. This work will be reinstated.

3b.5 An audit to review the use of the pain assessment tool across the organisation will be undertaken in Q3 and Q4.

The Pain Assessment Tool audit is part of the Clinical Audit Plan (CAP) 2021/22. This audit was also included in the Clinical Audit Plan 2020/21, however, due to the unavailability of General Anaesthetic (GA) beds in response to the pandemic, we were not able to continue with the audit as there were no patients falling into this category

	booked for surgery.
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Background

Moorfields Eye Hospital currently does not have a generic pain assessment tool for patients with a cognitive impairment who are unable to communicate their pain to staff.

This was highlighted during the CQC inspection in November 2018 where it was raised that individual pain needs were not being met in the Bedford satellite site. To address this, the local team worked closely with the host trust to improve the care that was being provided for patients who are unable to communicate their pain needs.

Nationally there are a number of tools in use: Disdat tool and Abbey pain score. Due to the complexity of these tools, the Trust adapted the Abbey Pain tool and modified it to meet the needs of patients who attend Moorfields for surgery or treatment. We aim to deliver high quality care and patient experience, ensuring that pain is assessed and managed appropriately for patients with a cognitive impairment who lack the ability to communicate.

What did we achieve to date?

- A pain tool has been developed by the Safeguarding team in conjunction with the matrons and was presented in September 2019 at the Matron’s forum so that it can be rolled out across the trust.
- A Pain Assessment Tool has been implemented at Moorfields at Bedford.
- The Quality partner from the North Division is also working on a reasonable adjustment flags project which will be piloted at the Barking and Potters Bar sites. This is a project focusing on improvements needed to improve learning disability pathways across the networks which the pain assessment tool is part of. Reasonable adjustment has also been added as an option to form part of the learning element on the safeguard system.

What are the gaps in delivery if any?

The progress of this project was affected by the COVID-19 pandemic and will now have to be relaunched for maximum impact. The role of the Safeguarding team will be crucial to the delivery of this and the communication to staff who regularly care for patients with cognitive impairment and communication difficulties.

What will we do in 2021-22 to continue with progress?

- Produce an action plan for the reintroduction of the tool outlining the training, communication and ongoing support that staff may require.
- Design a communication launch for all staff to raise awareness.
- Learning Disabilities and Dementia policies will be updated.
- Run refresher training sessions on Microsoft Teams at the Matrons forum and for a wider group, if required.
- Audit the use of the tool and make any required changes.
- Complete the roll out of the programme to all areas of the trust.
- Evaluate the use of the pain tool which will be done after 1 year by the learning

disability lead.

Quality Domain: Effective

Priority 4: Improve staff access to health and wellbeing initiatives and the number of staff using Moorfields Health & Wellbeing initiatives

Priority Lead: Denise O'Meara

Our priority for 20/21 is to :

Improve staff access to health and wellbeing initiatives and the number of staff using Moorfields Health & Wellbeing initiatives

- 4.1 Organising awareness sessions on current health and wellbeing issues such as the mental health, menopause, pensions etc. starting in Q1
- 4.2 Explore introducing Health & Wellbeing champions and Mental Health First Aiders (with clear lines of responsibility) by Q2
- 4.3 Introduce a clear platform/portal that staff can access health and wellbeing offerings by the end of Q4
- 4.4 Work towards London Healthy Workplace Award by Q4

Background

This priority was developed in response to both national and local focus on improving health and well-being of all staff across NHS organisations. The health and wellbeing of staff is one of our top priorities and there is a great emphasis on continuously developing initiatives and opportunities to ensure staff feel cared for.

The pandemic has presented the opportunity to focus more widely on health and wellbeing both in Moorfields and across the wider NHS. As a result a great wealth of resources have been made available across the network and there is collaborative work and sharing at a level which has not seen before. The central *people.nhs.uk* site houses useful tools and guides as well as access to a range of apps with free subscriptions which had not been available before for example Headspace and Sleepio. As part of the People Committee a health and wellbeing sub group has been created and will meet in Q3.

What did we achieve to date?

- A Health & Wellbeing Hub has been created on the intranet, creating a space in which all the health and wellbeing support are stored and easily accessed by staff. The information is constantly updated and highlighted as part of the EyeQ stories for staff and offerings are also referred to in the weekly CEO briefings.
- There are regular webinars on a variety of health related topics which are advertised and available to staff, these are recorded and can be listened to when convenient for staff. Topics vary under the 'Coping well during Covid' series; it covers topics including low mood, sleep, working from home and staying well, finance.
- We have our Moorfields Wellbeing Wednesday Webinars – topics range from mental health to finance and physical wellbeing. These will continue through the coming year.
- Mental health training is provided by ELFT and dates are published on Insight. We are exploring increasing the Moorfields training we offer.
- There has been access to psychotherapists on site and virtually. This is being offered

as part of the NCL health and wellbeing hub and is being reviewed for the coming year.

- Reflection sessions were offered to all staff at the end of the first pandemic wave, these will be offered again in May, along with the on-going programme of Schwartz rounds.
- A new Health and Wellbeing Officer role was appointed at the end of 2020 and is supporting the delivery of the Health Well-being agenda.
- Pastoral care has been introduced and we are seeking to develop an SLA with a larger Trust in the coming year.
- A wellbeing space has been developed at City Road and we will review the space at network sites, appreciating some of the constraints with those sites.
- A Wellbeing Guardian from the executive team has been appointed.
- As a result of the pandemic we have shown we can work more flexibly.

What are the gaps in delivery if any?

Good progress has been made with this priority. Due to pandemic restrictions HR teams have only been able to undertake limited physical activity on site, however this is improving as we continue through recovery.

What will we do in 2021-22 to continue with progress?

We are producing objectives that link to the Trust's strategic objectives along with the NHS people plan and NHS people promise. There is also a continuing 2021/22 quality priority which localizes health and well-being priorities at a divisional level. We will continue to work with the NHS health and well-being networks to understand best practice and learn from other Trusts. The pandemic has also provided an opportunity to share tools and increase the health and well-being offer to staff.

The workforce and organizational development teams aim to be visible to staff across the network to ensure that staff are aware of what support is available to them, and listen to what they want. We will refine and develop flexible and agile working approaches started as a result of the pandemic. We will complete our submission for the start of the London Healthy Workplace Award.

Quality Domain: Patient experience

Priority 5: *Improving the experience of our patients through improved customer care – Commencing a pilot within Moorfields Private division*

Priority Lead: Rachel Bainton/Ian Tombleson

<p>Our priority for 20/21 is to:</p> <p><i>Improve the experience of our patients through improved customer care – Run a pilot at Private division</i></p>	<p>5.1 To obtain and analyse baseline data about customer requirements through questionnaires (Q1)</p> <p>5.2 To develop and commence delivery of improvement plans (Q2&Q3)</p> <p>5.3 Evaluation and prepare for roll out across NHS divisions (Q4)</p>
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Background

Moorfields has committed to develop a customer care programme to deliver customer care excellence across the whole organisation. This programme is being developed with support from the Institute of Customer Services. The decision was made to start the pilot at Moorfields Private during 2020/2021 and then apply the learning across our NHS divisions.

What did we achieve to date?

- A detailed questionnaire was sent to all customer groups in early 2020 to obtain feedback about Private Patient services at Moorfields. The survey identified clear customer groups: patients/practice managers and consultants. Our monthly patient survey shows high satisfaction from patients at around 98-99% and this is the same post pandemic. A project timeline identifies three key areas of work including improvement plans: *Communication, Customer Experience and People*.
- The quality team and a quality improvement manager have been working with the Deputy Divisional Manager for Access to identify how further improvements can be made to ensure administrative processes are robust and admin staff feel supported to deliver high quality and customer care focused services. These improvements will be developed further in 2021/22 and shared across all divisions.

What are the gaps in delivery if any?

Good progress has been made with this priority in Moorfields Private and learning from private division has started to be shared with north and south divisions. The Private team has completed its structural changes, and the focus currently is on hiring the right team and responding to the changing environment we are facing.

What will we do in 2021-22 to continue with progress?

Moorfields Private are in the process of recruiting to its newly formed posts within its now full establishment, which will be pivotal in the success of the service and improvements in our customer care journey.

A quality priority has been developed for 2021/22 to develop an improved customer focus of the booking team. This priority will be supported by the learning from the customer care pilot in Moorfields Private. Customer care is forming a strategic priority within the trust strategy refresh taking place this year. There will be a number of objectives including improving sight loss awareness, education and training and breaking bad news.

Quality Domain: Patient experience

Priority 6: *Improve overall patient call response time to improve patient experience*

Priority Lead: Alex Stamp

Our priority for 20/21 is to :

Improve overall patient call response time to improve patient experience

- 6.1 Reduce the average call waiting time that a patient has to wait to speak to Moorfields Eye Hospital via the Booking/Contact Centre to 2 minutes (currently at 3 minutes) by Q3.
- 6.2 Reduce the frequency with which calls to the booking centre are abandoned to from 20% to 15% by Q3.
- 6.3 Increase the number of sites with a local call management system in place to six (currently only City Road) by Q4.
- 6.4 Reduce the volume of calls into Booking Centre by 5% through introduction of a Patient Portal by Q4.

Background

Appointments and difficulties reaching Moorfields Eye Hospital via telephone is a recurrent theme captured through complaints and PALS enquiries. Improving the responsiveness of our service and the information we give to patients remains a key priority to improve the quality of our services.

This year has been heavily impacted by the Covid-19 pandemic, which has had a subsequent effect on our services leading to a pause in elective activity in April 2020 and a restart in August 2020. This is reflected in the number of calls received by the booking centre, average waiting times and abandonment frequency. As a result of the pandemic and managing our response to it, there have been delays in moving forward with a local call management system and our new Patient Portal.

What did we achieve to date?

- 6.1 Average call waiting times: Since July 2019 the target was continuously achieved with performance around 1 min and 46 seconds until March 2020. Moorfields achieved an exceptional score of responding to calls within 40 seconds from April to June 2020 which increased in Q3 where average call response time were 3 minutes and 5 seconds. However as Covid-19 second wave progressed, we saw a marked decrease in performance within the call centre and call average times regularly failed to meet the performance targets.
- 6.2 Abandonment frequency: Target has been continuously achieved from July 2019 at around 13% with an exceptional performance from April-June 2020 where it was 2.7%. Q3 performance was 15.3% again close to the target. Unfortunately as Covid-19 second wave hit we saw a marked decrease in performance against this standard and calls were regularly exceeding the 15% abandonment rate.
- 6.3 There are discussions ongoing regarding the use of our new telephony system which will support and help organize the number of local call management systems across our sites. A timeline to support this is being agreed. This has now gone live in St George's, Croydon and St Ann's with Northwick Park and Ealing next in scope. Within City Road, we have introduced a call filtering system within the Booking Centre to give patients the option to access the call queue they would like.
- 6.4 Call volumes: Unfortunately due to the Covid-19 second wave impact, we have seen an increase in call volumes rather than a decrease as patients have been contacting the team to chase their appointment. At times we have seen 130% of call volumes against regular business as usual volumes. This has also driven the increase in average call waiting times and abandonment rates.

6.5 The Trust has commissioned Dr Doctor as our patient portal system and the system went live in March 2021 with specific messages to patients. We have now integrated the system with the Trust's PAS system to allow live, dynamic messaging for patients.

What are the gaps in delivery if any?

Main driver for gaps in delivery has been the impact of the Covid-19 second wave and an increase in call volumes which was seen on the back of this. This has had an impact on delivery against these performance standards.

What will we do in 2021-22 to continue with progress?

In 2021-22 we will:

- Continue to track the weekly performance within the Booking Centre in terms of their performance against the standards for average waiting time, volumes abandoned and calls waiting over 2 minutes.
- Continue with the full rollout of DrDoctor as a patient portal and shifting more patient communication regarding appointments on to this system.
- Develop our local monitoring of call queues at sites across our network.
- Begin to develop our customer service offering and training for staff as call volumes reduce to focus on the quality of the service being offered.

2.2 Core clinical outcomes

Progress in 2020/21

The Trust's performance against the core outcome standards demonstrates excellent clinical care, with almost every standard being met and many being far exceeded. The complete core outcome data is tabulated below. Of particular note is the fact that the majority of outcomes are for all relevant patients across the Trust over a full year. This increases the robustness of the data when compared to sample audits. From September 2020, it became mandatory for all services to collect electronic patient record (EPR) data only. Most of the services used EPR throughout 2020 facilitating analysis of larger amounts of data than is possible manually. This culture change is enabling more comprehensive data analysis. The EPR system, linked with performance and information in many cases, enables generation of core clinical outcomes, at the 'touch of a button' for Cataract, Medical Retina, Accident and Emergency, Cornea and Refractive services. Other services, such as adnexal, are looking to engage with EPR development to make routine electronic analysis of their clinical outcome data possible too. Due to Covid-19 appointment cancellations, fewer post-operative cataract patients were seen for face-to-face appointments. Instead, many who had routine cataract surgery were assessed over the telephone. This meant that less post-operative visions were recorded formally and the patients who were seen in person were those whose vision was likely to be less good. Hence a slightly lower rate of patients with good vision after cataract surgery, 89%, compared to achieving the 90% target in previous years.

The external diseases service previously circumvented delays in receiving corneal graft success rates from the NHS blood and transplant services by generating this data internally. This was possible through the establishment of a specific post-graft follow-up clinic with collaborative working to set up a database for measuring outcomes on these patients. From this year onwards, the NHS blood and transplant services (NHSBT) are hoping to provide 2 year outcome data on corneal grafts for specific conditions. Accordingly, this year, we have reported both our own internally generated data and that which has come from the national report. The internally generated data on corneal grafts is compared with the national data from

two years ago. The survival of penetrating keratoplasties (PK) at Moorfields at 82% compared to the national rate from 2 years ago of 89%. This reflects the fact that Moorfields performs penetrating keratoplasties on a greater percentage of complex, high-risk for failure cases, in particular tectonic (maintaining the integrity of the eye) grafts. When tectonic grafts are excluded, corneal graft survival rate for PKs is 90%, achieving the target. This hypothesis is backed up by the national report which only looks at PK survival for keratoconus and so eliminates tectonic grafts. Both this year and last year, Moorfields' survival rates were above those nationally. Whilst our overall DALK corneal graft survival rate exceeded the national rate from 2 years ago, we are not sure why we have a higher rejection rate for our DALK corneal grafts for keratoconus (from the NHSBT report) than expected. We have therefore reviewed our post-operative protocol for steroid drops after DALK, making it more similar to PK, which should decrease the rejection rate.

Trust core clinical outcomes 2020-2021

Specialty	Metric	Standard	2018/9	2019/20	2020/21
Cataract	Posterior capsule rupture (PCR) in cataract surgery*	<1.95%	0.95%	0.77%	1.04%
Cataract	Endophthalmitis after cataract surgery*	<0.04%	0.037%	0.025%	0%
Cataract	Biometry accuracy in cataract surgery	>85%	91%	92%	92%
Cataract	Good vision after cataract surgery*	>90%	91%	92%	89%
Glaucoma	Trabeculectomy (glaucoma drainage surgery) success	>85%	96%	100%	97%
Glaucoma	Tube (glaucoma drainage surgery) success	>90%	92.5%	89%	92.2%
Glaucoma	PCR in glaucoma patients*	<1.95%	1.56%	0.98%	0.91%
MR	Endophthalmitis after intravitreal anti-VEGF injections*	<0.05%	0.02%	0.01%	0.014%
MR	PCR in Medical retina pts*	<4%	1.2%	2.0%	1.2%
MR	Time from screening to assessment of proliferative diabetic retinopathy*	80%	90%	89%	80%
VR	Success of primary retinal detachment surgery	>75%	77%	80%	84%
VR	Success of macular hole	>80%	88%	87%	89%

	surgery*				
VR	PCR in vitrectomised eyes*	<NOD	3.2%	2.6%	3.3%
NSP	Significant complications of strabismus surgery*	<0.43%	0.26%	0.70%	0%
NSP	Premature baby eye (ROP) screening compliance	99%	99.4%	98%	99.1%
A&E	Patients seen within 4 hours*	>95%	98.4%	98.6%	100%
Ext Dis	PK corneal graft survival rate*	89%	85%	88%	82%
Ext Dis	PK corneal graft survival rate for PKs done for vision*	89%	Not reported	Not reported	90%
Ext Dis	PK for keratoconus (2-year survival from NHSBT report)*	95.6%	Not reported	97.4%	96.9%
Ext Dis	DALK corneal graft survival rate*	94%	94%	98%	98%
Ext Dis	DALK for keratoconus (2-year survival from NHSBT report)*	96.7%	Not reported	93%	94.0%
Ext Dis	DMEK corneal graft survival rate*	80%	88%	86%	90%
Ext Dis	DMEK for Fuchs' endothelial dystrophy (2-year survival from NHSBT report)*	81%	Not reported	84%	87%
Ext Dis	DMEK for pseudophakic bullous keratopathy (2-year survival from NHSBT report)*	66.6%	Not reported	71.9%	74.3%
Refractive	Accuracy LASIK (laser for refractive error) in short sight*	>85%	93.2%	92.3%	94.5%
Refractive	Loss of vision after LASIK*	<1%	0.1%	0.2%	0.74%
Refractive	Good vision without lenses after LASIK*	≥80%	90.2%	92.7%	93.3%
Adnexal	Ptosis surgery success	>85%	95%	98%	93%
Adnexal	Entropion surgery success	>95%	100%	99%	97%
Adnexal	Ectropion surgery success	>80%	95%	98%	98%

*Indicators marked with an asterisk are based on a whole year's data for all relevant cases Trustwide. All other indicators are based on a sample of cases collected over at least a 3 month period during 2020/21

2.3 Performance against key local indicators for 2019/20

This financial year has of course seen a focus on responding to the Covid-19 pandemic rather than business as usual and as such the key performance indicators that the Trust would normally strive to improve upon have been greatly affected. Whilst the tables on the following pages reflect a comparison with previous years that comparison must be viewed with caution as the operational realities for 2020/21 have been completely different to previous years.

The same is to be said when comparing actual performance to the targets for 2020/21, all of which were set without adjustments for the pandemic.

2020/21 key indicators

INDICATOR	SOURCE	2017/18 RESULT	2018/19 RESULT	2019/20 RESULT	2020/21 Target	2020/21 RESULT
PATIENT EXPERIENCE						
Reduce patient journey times in glaucoma and medical retina	Internal (QSI) programme	Indicator not in use	New=94 minutes Follow-up= 90 minutes.	New=94 minutes Follow-up= 101	New=91 minutes Follow-up= 100	New=102 minutes Follow-up= 85 minutes
Improve patient experience through digital patient check-in kiosks	Internal (QSI) programme	Indicator not in use	Indicator not in use	26.7%	60%	2.7%
Data completeness for clinic journey time (Total)	Internal (QSI) programme	Indicator not in use	46.6%	61.4%	80%	46.6%
Data completeness for clinic journey time (Glaucoma)	Internal (QSI) programme	Indicator not in use	59.9%	75.5%	80%	65.7%
Data completeness for clinic journey time (MR)	Internal (QSI) programme	Indicator not in use	55.2%	64.6%	80%	53.7%
Reduce the % of patients that do not attend (DNA) their first appointment	Internal performance monitoring	12.3%	11.6%	11.8%	≤10%	13.4%
Reduce the % of patients that do not attend (DNA) their follow up	Internal performance monitoring	Indicator not in use	10.4%	10.5%	≤10%	14.4%

appointment						
% of patients whose journey time through the A&E department was three hours or less	Internal performance monitoring	78.4%	76.6%	75.5%	≥80%	95.1%
Theatre sessions starting late*	Internal performance monitoring	Indicator not in use	33.8%	32.0%	≤32.4%	53.0%
Theatre cancellation rate (overall)	Internal performance monitoring	Indicator not in use	7.1%	6.8%	≤7.0%	6.5%
Theatre cancellation rate (non-medical cancellations)	Internal performance monitoring	Indicator not in use	0.8%	0.76%	≤0.8%	0.49%
Number of outpatient appointments subject to hospital initiated cancellations (medical and non-medical)	Internal performance monitoring	2.9%	3.52	4.58%	≤3%	28.5%
SAFETY						
% overall compliance with equipment hygiene standards (cleaning of slit lamp)	Internal performance monitoring	99.6%	99.5%	99.6%	95%	99.6%
% overall compliance with hand hygiene standards	Internal performance monitoring	95.7%	99%	99.0%	≥95%	99.5%
Number of reportable MRSA bacteraemia cases	Internal performance monitoring	0	0	0	0	0
Number of reportable clostridium difficile cases	Number of reportable clostridium difficile cases	0	0	0	0	0
Incidence of presumed endophthalmitis per 1,000	Internal performance monitoring	0.22	0.35	0.12	≤0.4	0.09

cataract cases						
Incidence of presumed endophthalmitis per 1,000 intravitreal injections for AMD	Internal performance monitoring	≤0.15	0.17	0.08	≤0.5	0.14
Incidence of presumed endophthalmitis per 1,000 Glaucoma cases	Internal performance monitoring	N/A	N/A	0.37	≤1	0
Number of serious Incidents (SIs) open after 60 days	Internal performance monitoring	N/A	N/A	0	0	2
CLINICAL EFFECTIVENESS						
% implementation of NICE guidance	Internal performance monitoring	98.7%	95.7%	100%	95%	97%
Posterior capsule rupture rate for cataract surgery (cataract service)	Internal performance monitoring	0.99%	1.13%	0.85%	≤1.95%	0.98%
Number of registered clinical audits past their deadline date	Internal performance monitoring	N/A	N/A	1.65%	≤10%	15.8%
Number of breached policies	Internal performance monitoring	N/A	N/A	6%	≤10%	3%

* A late start is a session that started more than 15 minutes later than the planned start time.

2.4 Performance against 2020/21 national performance and core indicators

Moorfields reports compliance with NHS Improvement's requirements, the NHS Constitution and NHS outcomes framework to the trust board both as part of monthly Integrated Performance Report (IPR) and as specific, issue-focused papers. Moorfields Eye Hospital NHS Foundation Trust considers that this data is as described in the sections and tables below because of our internal and external data checking and validation processes, including audits, but is subject to the caveats raised in the statement of directors' responsibilities. An integral part of the IPR process is to identify not just the performance against the numerical target but to add value to the reporting process by articulating, through the use of Remedial Action Plans, any corrective actions the Trust is taking to address areas of underperformance.

National performance data

All NHS foundation trusts are required to report performance against a set of core indicators using data made available to the trust by NHS digital. Where the required data is made available by NHS digital, a comparison has been made with the national average and the highest and lowest performing trusts. The data published is the most recent reporting period available on the NHS digital website and may not reflect the trust's current position (please note that the data period refers to the full financial year unless indicated).

National Performance measures

The Trust uses comparative data to benchmark performance. The date ranges covered vary for each measure but the latest available data has been used in the table below:

Description of target	Performance 2019/20	Target 2020/21	Performance 2020/21	Average for applicable trusts (latest)	Highest performing trust (latest)	Lowest performing trust (latest)
Infection control						
MRSA – meeting the objective ³	0	0	0	1.03	5.47	0
Clostridium difficile year on year reduction	0	0	0	n/a	n/a	n/a
Risk assessment of hospital-related venous thromboembolism (VTE) ¹	98.4%	95%	98.5%	n/a	n/a	n/a
Waiting Times						
Two-week wait from urgent GP referral for suspected cancer to first outpatient appointment ²	96.4%	93%	97.8%	88.4%	100%	50.1%
Cancer 31-day waits –diagnosis to first treatment ²	99.2%	96%	100.0%	95.0%	100.0%	84.2%
All 62 days from urgent GP referral to first definitive treatment ²	85.7%	85%	100.0%	74.3%	100.0%	42.6%
Four-hour maximum wait in A&E from arrival admission, transfer or discharge ²	98.5%	95%	99.98%	98.96%	100%	93.4%
Patients on incomplete non-emergency pathways (yet to start treatment) should have been waiting no more than 18 weeks ²	94.1%	92%	59.7%	56.8%	99.8%	29.2%
Maximum 6 week wait for diagnostic procedures ²	99.9%	99%	64.4%	62.7%	100.0%	18.0%

Description of target	Performance 2019/20	Target 2020/21	Performance 2020/21	Average for applicable trusts (latest)	Highest performing trust (latest)	Lowest performing trust (latest)
Other						
28-day Emergency readmission rate (over 16 years old) – excluding retinal detachment	2.81%	2.64%	1.74%	n/a	n/a	n/a
28-day Emergency readmission rate (over 16 years old) – retinal detachment only*	7.09%	n/a	5.33%	n/a	n/a	n/a
28-day readmission rate (0-15 years old)	3.33%	n/a	0.0%	n/a	n/a	n/a

¹ – National data collection suspended for 20/21

² – Comparison data from NHS Statistical Work Areas

³ – Comparison data from Model Health System

Referral to treatment (RTT 18 weeks) performance

The ways the trust is required to report RTT18 are:

- The incomplete standard is the sole measure of patients' constitutional right to start treatment within 18 weeks
- The Number of New Clock Starts
- The admitted and non-admitted operational standards were abolished in 2015/16, but the trust continues to report this information.

The table below identifies the performance of our full suite of RTT waiting time measures for the financial year and with a quarterly breakdown.

Measure	Target	Q1	Q2	Q3	Q4	Year end 2020/21
18-weeks referral to treatment incomplete*	92%	65.2%	37.8%	67.5%	69.0%	59.7%
18-weeks referral to treatment incomplete with DTA**	N/A	49.8%	23.8%	67.5%	67.9%	50.9%
18-weeks referral to treatment admitted*	≥ 90%	78.3%	37.3%	57.8%	66.5%	55.6%
18-weeks referral to treatment non-admitted*	≥ 95%	90.2%	57.0%	52.8%	66.1%	61.8%
New RTT periods (clock starts) all patients***	N/A	7,292	18,668	24,702	23,339	74,001

*As reported in the Integrated Performance Report (IPR) for March

**No longer a reportable KPI and removed from the IPR

***Taken from RTT weekly submission

Performance of the measure of the RTT18 incomplete pathway (the key RTT18 performance indicator) has decreased due to the effects of the Covid 19 pandemic. Performance has decreased for all pathways. However, our performance continues to recover across the course of the year. While there was a dip in performance during the second wave it was not as significant as the first due to the continuing efforts of the services to accommodate patients while adhering to Covid guidelines. The trust continues to be on course for recovery of our RTT position. There were also a significant number of checks and balances introduced that provided assurance that patients from these challenging events were not overlooked or missed, in addition to our already rigorous patient safety measures.

The measurement and reporting of performance against these targets is subject to a complex series of rules and guidance published nationally, but the complexity and range of the services offered at Moorfields means that local policies and interpretations are required, including those set out in our access policy. Moorfields is also challenged by the geographical distance between sites, as moving patients to provider care outcomes sooner is often possible, but patients are reluctant to attend a different site. This particularly affects the smaller sites, as while some have capacity issues; some have spare capacity that cannot be utilised due to the above issue. Performance has also been affected by patient's availability due to Covid restrictions.

As a tertiary provider receiving onward referrals from other trusts, a key issue is reporting pathways for patients who were initially referred to other providers. We are required to report performance against the 18-week target for patients under our care, including those referred from other providers.

Depending on the nature of the referral and whether the patient has received their first treatment, this can either 'start the clock' on a new 18-week treatment pathway, or represent a continuation of their waiting time, which began when their GP made an initial referral. To report waiting times accurately, we need other providers to share information on when each patient's treatment pathway began.

Although providing this information is required under the national RTT rules, and there is a defined inter-provider administrative data transfer minimum data set to facilitate sharing the required information, we do not always receive this information from referring providers despite extensive chasing. This means that for some patients we cannot know definitively when their treatment pathway began. The national guidance assumes that the clock start can be identified for each patient pathway and does not provide guidance on how to treat patients with unknown clock starts in the incomplete pathway metric.

While internal and external audits have shown instances of this to be markedly reducing, it is still an issue for Moorfields as a tertiary centre. Our approach for reporting the indicators is as follows:

- Incomplete: we include these patients in the calculation with some form of assumption about the start date.*
- Admitted: we exclude from the calculation and report as unknown clock starts in national data submission.
- Non-admitted: we exclude from the calculation and report as unknown clock starts in national data submissions.

*For incomplete pathways, the trust makes the performance calculation on the assumption the pathway is started on the date the referral is received by the trust. These referrals are then investigated to see whether an earlier 'clock start' date is required to measure the whole pathway. If we cannot ascertain an accurate clock start, the pathways are counted as unknown.

Performance Indicator Data Quality

A vital pre-requisite for robust governance and effective service delivery is the availability of high quality data across all areas of the organisation. This supports a number of business objectives, including safe and effective delivery of care, and the ability to accurately demonstrate the achievement of key performance indicators. The Trust Data Quality Policy sets out the specific roles and responsibilities of staff and management in ensuring that data is managed effectively from the point of collection, through its lifecycle until disposal.

The Trust continues to utilize its Data Quality Assurance Framework which has previously been identified as good practice by external auditors. This process comprises of a regular review of a range of information sources and is carried out by the Data Quality Manager on a rolling program twice yearly.

Data Quality was given a higher profile in 19/20 and this continues into 20/21 with the inclusion of a greater range of directly related Key Performance Indicators published within the Integrated Performance Report which is presented to the Board each month. These KPIs now include:

- Data Quality - Ethnicity recording (Outpatient and Inpatient)
- Data Quality - NHS Number recording (Outpatient and Inpatient)
- Data Quality - GP recording (Outpatient and Inpatient)
- Data Quality - Ethnicity recording (A&E)
- Data Quality - NHS Number recording (A&E)
- Data Quality - GP recording (A&E)

Due to the COVID 19 Pandemic, the Data Quality audit team have designed and implemented a new digital audit process for some of the audit portfolio, which they manage, this has ensured that Data Quality Auditing can still commence and is now viable in an agile working environment. The team are also moving other audit areas into a digital/virtual based platform, this will provide continued assurance to the organisation that all audit areas including data submissions to bodies such as NHS Improvement, NHS England and NHS Digital are of a continued high standard. The team continues to work closely with operational teams to develop a process which supports the Trust-wide implementation of standard operating procedures by undertaking a series of compliance audits. This will ensure that information capture processes are standardized and adhering to guidance and thus ensure accuracy and completeness. As a team we have also established and delivered an audit of paperlite documents/CITO scanning, this provides the trust assurance of a high quality electronic patient record which is usable across the organization. These audits are conducted using the BS11008 standard as guidance. There is also ongoing work with research projects to support high quality data, and this will also be supported through audit.

28 day emergency readmission rate

The information below is gathered on our internal dataset. The trust is unable to provide national comparative data for this measure due to data not being available on the NHS Digital website. The trust considers that this data is as described for the following reasons:

The trust has a robust clinical coding and data quality assurance process and readmission data is monitored through the trust management committee on a monthly basis.

	2017/18	2019/20	2020/21
28 days Readmission rate (Adult: 16+)- excluding retinal detachment	3.57%	3.98%	1.74%
28 days Readmission rate	6.27%	6.70%	5.33%

(Adult: 16+)- retinal detachment only			
28 days Readmission rate (Child: 0-15)	2.60%	0%	0.0%

Moorfields intends to/or has taken the following actions to improve these indicators and so the quality of its services by:

- improving electronic data capture using our improved electronic systems.
- continuing to audit data capture and use the results to improve data recording accuracy through monthly monitoring.
- further improving standard operating procedures and maintaining staff training programmes which is being led by the A&E service.
- using the data assurance framework to strengthen data capture across several defined criteria
- Emergency readmissions are reviewed on a monthly basis by the Deputy Clinical Director for City Road.

Our dedicated information management & data quality group which supports improvement meet on a monthly basis and will monitor readmission rates.

The trust's responsiveness to the personal needs of its patients during the reporting period (2020/21 FFT performance)

Friends and family Test (FFT)

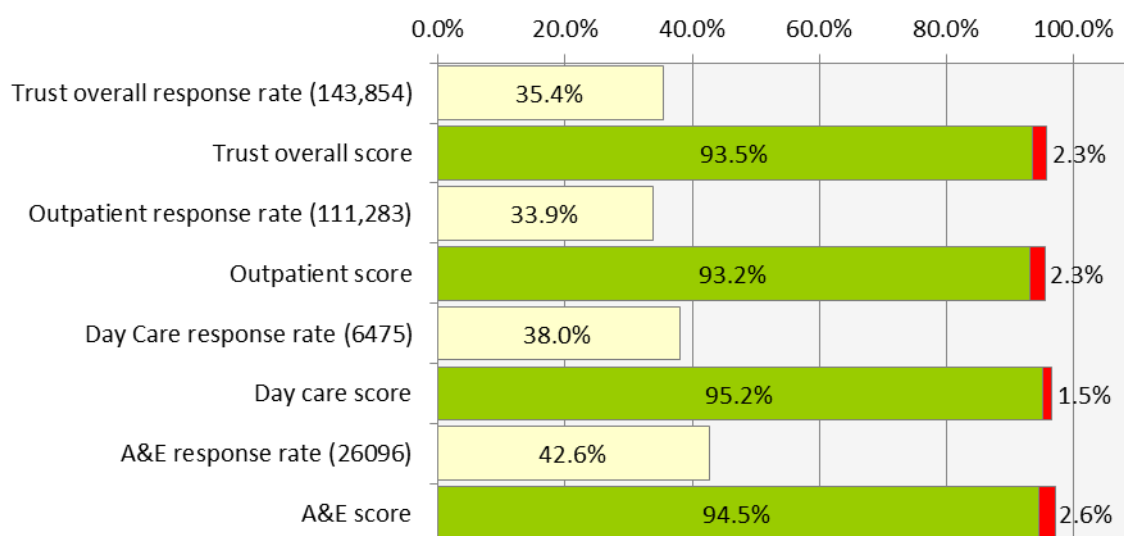
Since April 2015 all patients seen within the Moorfields network, whether they are inpatients, outpatients or attended the A&E department, have been asked to rate the care they received. They are also asked to provide feedback regarding their experiences. Following the national lockdown in March and for the majority of the year the questions asked via the FFT (by which all patients are texted following their visit) was adapted to take account of the prevailing circumstances. The question asked 'How well do you think Moorfields managed your visit today under the new Covid-19 arrangements?' for those attending for face to face appointments. For telephone and video (Attend Anywhere) consultations it was 'Please tell us about anything that would have improved your consultation?'. More recently it has been possible to score telephone and telemedicine consultations separately.

During 2020/21, 143,854 (35.4%) Moorfields patients undertook the test, the results of which are reported to NHS England monthly. There has been a high response rate through 2020/21 and the response 'scores' are detailed below (figure 1).

The comments made by respondents have overwhelmingly been positive citing not only the care, professionalism and kindness of staff, but stressing the high degree to which they felt safe and appreciating the changes made to ensure Covid-19 safety. Two further questions relating to communication and ask whether A&E patients would be happy to continue the video assessment/ advice process (as opposed to attending in person in the first instance) once the pandemic restrictions are lifted; both reported very positive scores and comments.

Fig 1.FFT by response rate and satisfaction score: 2020/21 (green=would recommend, red=would not)

KPI: Response: A&E = 20% OPD = 15% Day-care = 30% Positive satisfaction score = 90%



➤ **NHS National Surveys**

National Cancer Patient Experience Survey 2018 (published June 2020)

The national patient experience cancer survey (NPECS) is an annual survey which monitors national progress on cancer care to drive local quality improvements. The survey asked adult patients from the Moorfields oncology and adnexal oncology services a range of questions about their treatment pathway and the support they received. 41 questions were relevant to Moorfields and of these, 20 received a positive score of 80% or above. 23 of the questions scored the same or higher than the national average score. Following actions taken as a result of the 2018 NPECS, where comparisons can be made, Moorfields improved on the previous year’s survey results for 14 out of 25 questions. Areas in which Moorfields did particularly well included:

- Hospital staff telling patients who to contact if worried about a condition or treatment after leaving hospital
- Patients having confidence and trust in all the doctors treating them
- Patients being given the name of the cancer nurse specialist who would support them through their treatment
- Patients being involved as much as they wanted to be in decisions about their care and treatment
- Overall, the patient’s average rating of care out of ten (very good) was 8.7.

CQC NHS 2020 Surveys for Accident and emergency (Urgent Care) and Children and young Persons were sampled toward the latter part of 2020 and will be reported in 2021. The trust has also commissioned the Picker Institute to undertake regular surveys to see how well the trust communicates with its patients.

➤ **Patient Participation**

In 2018 Moorfield’s patient participation strategy was launched which has been promoted across the trust at meetings, clinical governance half days and divisional and quality meetings. The main element of the patient participation strategy, involving and engaging our patients across the organisation in participation activities including service reviews and

developments, has continued throughout 2020/21. Our ability to conduct regular in person reference and focus groups has been limited by Covid-19. These have however, continued in virtual meetings and these and other examples of patient participating are included below:

- Accident and emergency: In A&E, City Road, at the end of video consultations, patients were asked to go online and complete a short survey reflecting on their experience of the tele-consultation (it also asked clinicians to respond). Over 500 responses were received from patients and 27 from the clinicians. Though the results are still being analyzed the points of note are that 96% of patients agreed or strongly agreed with the statement “I was satisfied with the overall care that I received”. The majority of patients (86%) and clinicians (88%) agreed or strongly agreed that there is a role for continuing the video consultations beyond the current Covid-19 situation. Examples of issues highlighted included accessibility for elderly patients, those with severe sight loss (who may not be able to see the screen too well) and for those less adept at navigating technology. These latter issues will be explored more deeply.
- Transport: A virtual patient user forum is held on a monthly basis to discuss the transport service provided by DHL and The Royal Free. Patients and patient representative groups raise the issues they have encountered and a review of performance is presented. It provides an opportunity for Moorfields to discuss with the providers some of the themes that arise from PALS concerns and complaints. There has been a notable fall in transport complaints since the meetings started.
- Moorfields South has held several online patient focus groups via a conference call as part of a review of the cataract pathway put in place to address the waiting list caused by the lockdown and how these new arrangements have affected the service the Duke Elder Eye Unit. These have resulted in an eleven point action plan with the issues identified currently being addressed. These included, giving more information about the pathway, supporting companions whilst waiting, improving communication whilst in theatre, appointments management and ensuring that all patients are offered refreshments following surgery.
- The Retinal Therapy Unit City Road, which has maintained service throughout the summer, wished to know how effective the service was under Covid-19 restrictions. Though mostly positive, it produced a 13 point action plan including a new patient information leaflets for patients attending for the first time, advising patients they can bring their own selection of music to play during the procedure, to offer more support whilst patients are waiting, several issues regarding appointments, contact information for out of hours emergencies and setting up a generic email address.
- A children and young person’s forum was established by staff in the RDCEC, with funding from the Friends of Moorfields to engage a professional to support and facilitate sessions to be run on Saturdays when patients are more likely to be available. The first session has been completed and from it a newsletter aimed at children and young people has been produced.
- A group of patients and support groups (Healthwatch, CCG, RNIB) met to discuss and establish the trust’s quality priorities for 2021/22. The discussion focused on the three themes of safety, outcomes and patient experience. The quality priorities that the group identified are currently being formulated.
- Customer care matters programmer: This programme is designed to develop a customer service excellence culture at Moorfields, initially in MEH Private and lessons learned being implemented across the trust.

- Moorfields Access division held a session with patients to discuss the effectiveness of the Attend Anywhere online appointment sessions. It brought together patients, clinicians and a representative from NHS England overseeing the project. It produced valuable insight into how the service might improve including improving the uploading of photographs, the change of music to birdsong in the virtual waiting room and allowing patients to see how long their wait would be..
- The Sight Loss Awareness group meets monthly and consists of staff, patients and representatives from the RNIB, Guide Dogs and London Vision. It looks at ways to improve the sight loss awareness of staff through training and ways that we can support people with sight loss when coming to the trust, such as live support with wayfinding through an app linking staff and patients, and establishing QRS code information and wayfinding points throughout the trust.
- The Patient Participation and Experience Committee, is a committee, chaired by the director of quality and safety, comprising of senior divisional managers, divisional quality partners and the patient experience team. It reviews patient feedback from all sources and reviews the actions taken in response, both to specific issues and wider trust wide approaches.

Complaints and PALS concerns

Complaints and PALS concerns are a valuable source of patient feedback about services, outcomes and individual performance and provide scope for learning and service improvement. The trust received a total of 230 complaints in 2020/21, compared to the 282 received the previous year. This is up slightly when reduced trust activity is taken into account.

Complaints

Clinical concerns continue to be the cause of the majority of complaints. Concerns focus around treatment outcomes, mis-diagnosis, questioning treatment or lack of information relating to their care. All complaints responses relating to clinical care are reviewed by the Medical Director and shared with the risk and safety and safeguarding teams. Where appropriate, complaints are discussed at the trust's serious incident panel. There were 13 complaints related to Covid-19 arrangements, mainly in relation to patients not being allowed to be accompanied by companions (to ensure social distancing), being made to wear masks and Covid 19 sampling.

Complaints investigations are undertaken at divisional level and should the complainant remain unsatisfied or has remaining concerns a further review will take place. If they continue to be dissatisfied a meeting will be offered (if not done earlier) and advice given on contacting the Parliamentary and Health Service Ombudsman (PHSO) for an independent review.

PALS Concerns

PALS received 3897 enquiries in 2020/21. Of these, 81 were compliments, 2117 were requesting information and 1699 were concerns. Of the concerns the largest number related to appointments management, followed by communication issues (including telephone responses) and questions about clinical care or treatment. The large number of appointment issues were due to the much higher level of re-arranged appointments due to covid-19 clinic reduction.

Compliments

The number of compliments received by PALS is relatively low, with more being received locally by individual teams. Most patients prefer to compliment staff through the Friends and Family Test, the overwhelming majority of which are complimentary as noted above.

Fig. 2 Formal Complaints by type per quarter 2020/21.

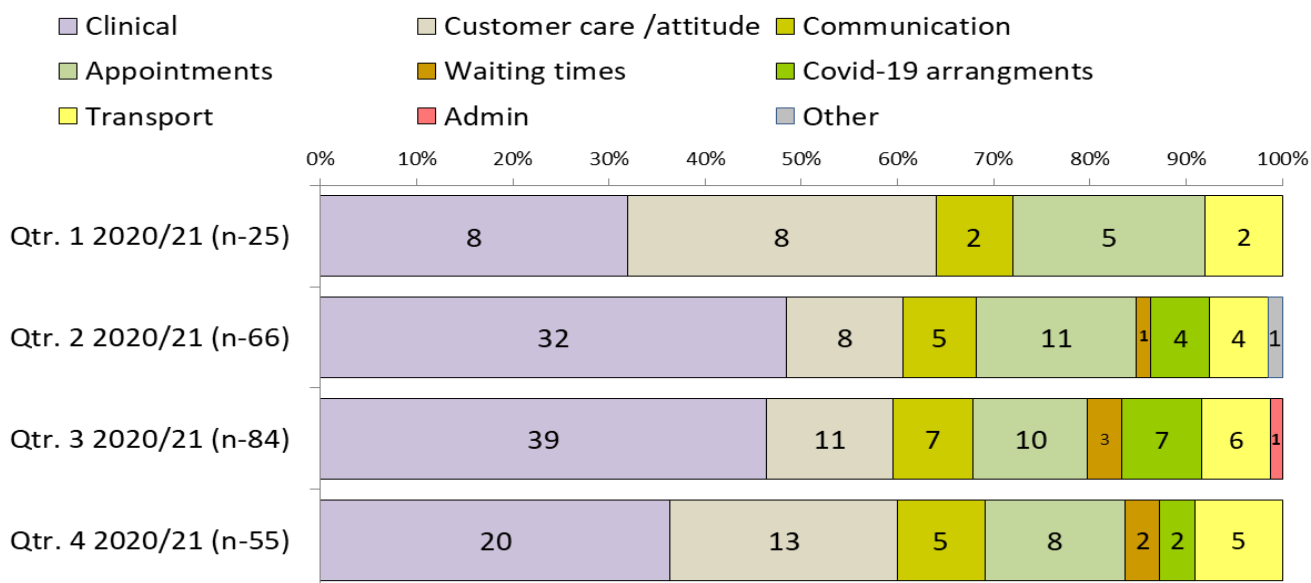


Fig. 3 Formal Complaints by type 2017/18 to 2020/21.

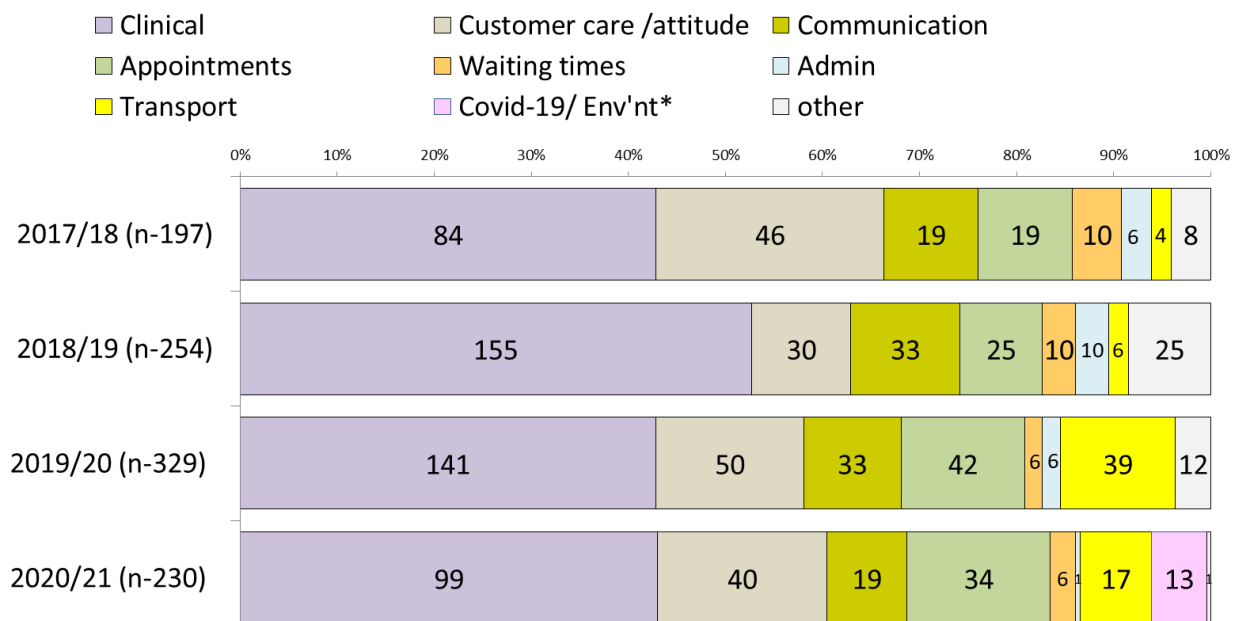


Fig.4 Key performance indicators for 2020/21:

KPI	Target	Q1 20/21	Q2 20/21	Q3 20/21	Q4 20/21
Response	80%	100%	97%	87%	80%
Acknowledgment	80%	100%	100%	100%	100%

Re-opened complaints / Ombudsman referrals

There were 33 (14%) reopened complaints in 2020/21 (normally around 10% of complainants raise further concerns).

There were six referrals to the PHSO during 2020/21 and two existing complaints are still under consideration. None were upheld.

Percentage of staff who would recommend the trust as a provider of care to their family or friends

We value the feedback that we get from our staff; we use this across the Trust to improve our staff experience by shaping our strategies and informing our plans. Previously, our staff friends and family test (FFT) was conducted quarterly with the survey sent to all staff, and the FFT questions also included in the annual national staff survey. However, during 2020/21 there was no data submission or publication due to the Covid -9 pandemic following the advice from NHS England and NHS Improvement.

Monitoring staff engagement and maintaining staff satisfaction is a key part of our strategy to attract, retain and develop great people. The staff survey asks staff to tell us whether they would recommend Moorfields as a place to receive treatment and also whether they would recommend it as a place to work. Moorfields Eye Hospital NHS Foundation Trust considers that the data in the table below is as described because we regularly review and share the results with our staff.

Moorfields Eye Hospital NHS Foundation Trust intends to improve this indicator by implementing the workforce strategy linked to the NHS people plan, particularly the 'best place to work' work-stream.

The results for the national questions show that the majority of our staff are proud to recommend Moorfields as a place for treatment and likewise as a place to work, keeping us in a good position compared to all NHS organisations. We recognise the impact of internal change and the pandemic on our staff and their perceptions of the working environment. Therefore, we are allocating some time and resources, including creating safe spaces to have meaningful conversations with staff groups through listening exercises, line management, and leadership support. The outputs from these conversations and our workforce plans will help us create measurable action targeted at improving the overall staff experience within the Trust.

	2018/19				2019/20				2020/21
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Year*
% staff recommending Moorfields as a place for treatment	97	96	90	96	(92.95) 93	(94.8) 95	89	N/A	88
% staff recommending Moorfields as a place to work	77	72	70	67	(57.96) 58	(54.7) 55	69	N/A	70
response rate/completions	n/a	n/a	48% (1008)	161	156	115	56% (1204)	N/A	54% 1184

*Following advice from NHS England and NHS Improvement and due to COVID 19 pandemic there was no data submission or publication since Q4 2019/20, and throughout 2020/21. Therefore, we are submitting the data taken from the staff survey results.

Patients admitted to hospital who were risk assessed for venous thromboembolisms (VTE)

Moorfields Eye Hospital NHS Foundation trust considers this data is as described for the following reasons:

All patients admitted for day surgery or as overnight inpatients have their nursing assessments using our Integrated Care Pathway document. 'VTE Risk Assessment and Treatment Plan' forms part of the risk assessments for all patients admitted.

The majority of ophthalmic treatment or ophthalmic surgery poses low risk for hospital acquired VTE. So far, there hasn't been any recorded incidents of hospital acquired VTE via our incident reporting systems and the incident reviewing system including Serious Incident Panel.

Moorfields Eye Hospital continues to take actions to continue to improve this indicator and so the quality of our services as below:

For those paediatric patients who are between the age of 16 and 18, and are being operated on and admitted onto the paediatric day care ward rather than admitted via adult wards, we have been carrying out VTE assessment using the the VTE Risk Assessment and Treatment Plan to risk assess paediatric patients between the age of 16 – 18 years. This has been an improvement from the last financial year.

Patient safety incidents (PSIs)

The incident reporting system continued to be effective throughout the year and was available for use by all staff at all locations, including the UAE. The COVID-19 pandemic meant that many staff were either re-deployed to provide frontline support at other NHS providers, needing to shield and/or work from home. Those staff who were required to shield and/or work from home were able to access the incident reporting system at home.

During the year there has been a considerable reduction in clinical activity, as a direct consequence of the pandemic. This reduction, as well as the associated lower patient footfall at the sites that remained open and the decrease in the number of staff working on site, has resulted in a lower number of reported incidents than would normally be expected. This is not a cause for concern as there are clear and genuine associations with the pandemic. The number of incidents reported has been monitored throughout the year, on a weekly basis, and the clinical divisions continue to demonstrate increased reporting as activity increases in 2021. Throughout the year the risk & safety team has continued to make adjustments and improvements to the system to ensure continued ease of use. During 2020/21 many of the adjustments that have been required have been in response to the pandemic and in acknowledgement of new ways of working that have been successfully established. The reporting functionality has continued to improve and divisions continue to monitor their own progress locally. The changes have been made in conjunction with service users which, in turn, encourages reporting.

The timely management of incidents, including their reporting, investigation and closure, means that the opportunities to learn and take appropriate action to minimise future reoccurrence are maximised. There has been sustained trust wide focus on the timely closure of incidents and reports have been consistently generated throughout the year, both by the central quality team and locally by divisions, providing an overview of performance and which indicate areas in which improvement is required. Bi-weekly quality and safety summary escalation reports have been provided to the executive quality and operational directors. Performance has been variable throughout the year, and this year has been affected by events

such as sick leave and re-deployment. This has further re-enforced the importance of having robust plans to ensure business continuity during staff absence. It is recognised that further improvement is needed, however this is easily achievable. This will remain a focus over the next year, in addition to ensuring that the new national requirements associated with incident reporting and management (the Patient Safety Incident Management System, PSIMS, and the Patient Safety Incident Response Framework, PSIRF) are integrated within the organisation.

In 2020/21, we declared 3 serious incidents, 2 of which were classified as never events (which are wholly preventable untoward events, which have the potential to cause serious patient harm or death, that are deemed to be serious enough that they should never occur – for example, surgery on the wrong eye muscle, implantation of the incorrect intraocular lens). Of the 3 SIs reported during 2020/21, the 2 never events were submitted on time and the 1 SI, involving the death of a patient, was formally granted an extension. Robust investigations, supported by clinical harm reviews where required, were undertaken in all 3 cases and learning from each incident has been shared across the organisation. Moorfields Eye Hospital NHS Foundation trust considers that the incident data is as described for the following reasons:

- The trust uses an electronic reporting system, which undergoes continual improvement in order to satisfy the needs of reporters and internal subject matter experts (SMEs). The incident reporting system includes a complex range of notification rules to ensure that the correct managers are notified when an incident is reported. In addition to these notification rules the risk & safety team notifies additional managers and SMEs, as required, and local teams are able to do the same.
- The trust has a weekly SI panel, chaired by a consultant ophthalmologist, which considers in detail those incidents that fall within the scope of the terms of reference (e.g. incidents, excluding complications, graded as moderate or above harm, potential never events). The terms of reference for this group were revised in March 2021, and have been updated to reflect the new ways of working that were established during the pandemic and which proved to be highly effective because of the enhanced inclusivity that a virtual meeting offers. Increased focus on shared learning and improvement has been sustained throughout 2020/21.

The trust intends to take the following actions to improve this data, and therefore the quality of its services by:

- Continued monitoring of the numbers of reported incidents, and identification of barriers to reporting.
- Seeking feedback from users regarding the barriers to reporting and identifying improvement opportunities.
- Enhanced monitoring of reporting specifically during the period of PSIMS implementation, which is expected over the next 12 months.

Summary of Serious Incidents (SIs)

Never Event title	Brief details
Incorrect site (eye) anaesthetic block	One case of a patient receiving a sub-tenons anaesthetic block to the incorrect eye
Retained foreign object following surgery	One case of a patient having a retained foreign object in the eye following glaucoma surgery

One further SI occurred during the year, as set out in the table below:

Serious Incident title	Brief details
Death of a patient within 24 hours of elective surgery	A patient underwent an elective surgical procedure to remove a tumour. The patient subsequently developed an air

	embolus, from a previously unrecognised complication, and sadly passed away.
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All completed Serious Incident investigations have associated action plans, which are formally approved by an executive panel as part of the report sign-off process. Implementation of the action plan is monitored by the central risk & safety team and the SI panel. Periodic thematic reviews of serious incidents are completed and learning is shared via various mechanisms, including at divisional quality forums, via divisional and quality team newsletters and learning and improvement following events (LIFE) bulletins (LIFELINE).

Total number of reported PSIs

The table below shows the total number of reported PSIs during the period April 2018 to March 2021, where data has been made available. The NHS Digital files are not updated when new data is released and this accounts for the discrepancy between the Moorfields local record data and that which has been published by NHS Digital for the same period. The number of PSIs reported at Moorfields has notably decreased in the financial year 2020/21, because of the reduction in patient activity during the pandemic. Reporting activity, in particular the level of reporting by clinical divisions, has been monitored on a weekly basis throughout the year.

	Reporting Period		
	2018/19	2019/20	2020/21
Moorfields (trust local record)	8600	6449	2613
Moorfields (NHS Digital)	7423	5861	Data not available
National average*	2963	3015	Data not available
Lowest performing trust**	573	753	***753
Highest performing trust**	7423	5861	***5861

*based on the average of 'Acute Specialist trusts' (NHS Digital data)

**figures available on NHS Digital

*** Benchmarking data refers to 2019/20 as no new data was available

Rate of PSIs reported

The table below presents a summary incident reporting rate for the trust, during the period April 2018 to March 2021. Because Moorfields primarily provides ambulatory care, the organisation calculates a reporting rate based on incidents per 1000 events. The reporting rates shown have been extracted from the Moorfields quality & safety dashboard. These rates are not comparable against the reporting rates published by NHS Digital, which are calculated per 1000 bed days.

	Reporting Period		
	2018/19	2019/20	2020/21
Moorfields (trust local record)	11	8.9	7.4

Number of PSIs resulting in severe harm or death

The table below presents a summary of the total number of PSIs which resulted in severe harm or death that were reported from April 2018 to March 2021. The trust has a dynamic incident reporting process and records are continually reviewed and updated.

	Reporting Period		
	2018/19	2019/20	2020/21
Moorfields (trust local record)	9	11	11

Moorfields (NHS Digital)	8	13	Data not available
National average*	3.9	3.7	Data not available
Lowest performing trust**	14	17	***17
Highest performing trust**	0	0	***0

*based on the average of 'Acute Specialist trusts' (NHS digital data)

**figures available on NHS Digital

*** Benchmarking data refers to 2019/20 as no current data available.

Percentage of PSIs resulting in severe harm or death

The table below presents a summary update of the percentage of PSIs resulting in severe harm or death. The percentage data in the table has been calculated based on the number of severe harm/death incidents as a proportion of the total number of PSIs reported during the period.

	Reporting Period		
	2018/19	2019/20	2020/21
Moorfields (trust local record)	0.10%	0.17%	0.42%
Moorfields (NHS Digital)	0.11%	0.22%	Data not available
National average*	0.13%	0.12%	Data not available
Lowest performing trust**	0.38%	0.78%	***0.78%
Highest performing trust**	0%	0%	***0%

*based on the average of 'Acute Specialist trusts' (NHS digital data)

**figures available on NHS Digital

*** Benchmarking data refers to 2019/20 as no current data available at the time of this report.

Being open with our patients - Duty of Candour (DoC)

Moorfields has continued to strengthen and promote systems to support an open and transparent culture when things go wrong and shows a willingness to report and learn from incidents. Adherence with the individual elements of the process continues to be captured within the electronic incident reporting system and the risk & safety team and divisional quality partners monitor compliance on an on-going basis. Compliance data is routinely provided to SI panel, clinical governance committee and quality & safety committee (a sub-committee of the trust board). Where potential non-compliance with requirements is identified, clinicians are challenged regarding adherence and supported to have conversations and provide documented accounts to patients. Actions are assigned by SI panel where a need for DoC is identified during the review of an incident. Individual incidents are not closed by the central team until assurance is received from clinical divisions that the DoC has been appropriately applied. This has proved to have a positive impact, although the timeliness with which action is taken could still be improved.

In 2020/21 the trust undertook a re-audit of DoC compliance and compared the results with the previous audit completed during 2019/20. DoC in relation to SIs has remained of a consistently high level. For non-SIs an overall improvement in compliance was identified; however, there remain areas in where further improvement is required, including the requirement to record apologies and explanations in respect of surgical complications in both the health record and on the incident reporting system and the timeliness with which investigation findings and lessons learned are communicated to patients.

The content of the existing e-learning package, for which compliance was noted to be 92% in mid-May 2021, will be reviewed to ensure that the improvement opportunities are adequately addressed. The training package and the DoC policy will also be reviewed in light of the updated Care Quality Commission guidance that was published in March 2021. A further re-

audit, of data covering the period 1 April 2020 to 31 March 2021, will be completed before the end of December 2021.

Learning from deaths

The trust recognises that the death of patients in our care is an extremely rare event. The scope of our learning from deaths policy is deliberately broad to make the best provision for potential learning opportunities; the scope includes not only mandatory inclusion requirements (e.g. an inpatient death, the death of an individual with a learning disability or mental health needs, the death of an infant or child) but also, for example, deaths within 48 hours of surgery, deaths of patients who are transferred from a Moorfields site and who die following admission to another hospital and deaths about which the trust becomes aware of following notification, and a request for information, by HM Coroner. In order to further encourage the internal reporting of deaths of patients, the central risk & safety team added the additional harm impact classification 'notification of a patient death received' to the incident reporting system during 2019/20. This is rarely required to be used, however it has provided the opportunity for further scrutiny when the death of a patient is identified, to evaluate whether or not the trust could have taken alternative action during the patient's care pathway. Specific review of incidents reported using this classification provides the trust with the opportunity to consider whether or not a more detailed review is warranted. The death referenced below did not occur at a Moorfields site; however it was reported, and investigated, as an SI as the patient died within 24 hours of elective surgery. The following statements meet the requirement set by NHS Improvement.

27.1 During the period 1 April 2020 to 31 March 2021, 1 of Moorfields Eye Hospital NHS Foundation Trust patients died (of which 0 were neonatal death, 0 were still births, 0 were people with learning disabilities and 0 had a severe mental illness). This comprised the following number of deaths which occurred in each quarter of that reporting period:

- o 0 in the first quarter;
- o 0 in the second quarter;
- o 1 in the third quarter;
- o 0 in the fourth quarter.

27.2 By 31 March 2021, 1 case record review and 1 investigation have been carried out in relation to the 1 death included in section 27.1. In this case the death was subjected to both a case record review and an investigation. The number of deaths in each quarter for which a case record review or an investigation was carried out was:

- o 0 in the first quarter;
- o 0 in the second quarter;
- o 1 in the third quarter;
- o 0 in the fourth quarter.

27.3 One death, representing 100% of the patient deaths during the reporting period is judged to be more likely than not to have been due to problems in the care provided to the patient. In relation to each quarter, this consisted of:

- o 0 representing 0% for the first quarter;
- o 0 representing 0% for the second quarter;
- o 1 representing 100% for the third quarter;
- o 0 representing 0% for the fourth quarter.

These numbers have been estimated using a modified version of the Royal College of Physicians Structured Judgement Review methodology, which is a retrospective case record review of the quality of clinical care provided, and a comprehensive investigation process informed, in part, by HM Coroner's investigation.

27.4 The case record review, and SI investigation, that was undertaken into the one patient death highlighted a number of learning points. The death of the patient following, what was recorded at the time to be, a successful and uncomplicated surgical procedure was completely unexpected. The reason for this is that the primary risk factor that could be associated with air embolus during the procedure, pressurised air, had been eliminated from the surgery. At the time at which the investigation report was concluded, the death of this patient was only the third case in the world of a fatality without the use of air-infusion of which the trust is aware (two cases have since been reported anecdotally but not published) and the trust is keen to participate in, if not lead, further studies. From now on all new and complex procedures that are performed within the trust must be subject to scrutiny and formal approval prior to them being scheduled, in accordance with a new governance process. Regretably, it is recognised that completion of this assurance process in this case would not have prevented the death of this patient, for the reason described. The trust will not perform this procedure again unless several precautions are in place, including inclusion of air embolus/death as a risk during the consent process, enhanced peri- and post-operative monitoring to detect air emboli. It is recognised that there would be a need for any patient undergoing this procedure to be monitored in an intensive care facility for at least 24 hours post-surgery and for there to be immediate access to extracorporeal membrane oxygenation (ECMO), neither of which are available at Moorfields.

27.5 The trust has only recently, during Q1 2021/22, concluded the investigation into the one patient death that has been recorded. An action plan has been developed to ensure that improvements are made to the processes in which weaknesses were identified. The trust took immediate action to ensure that no further procedures of this kind were performed until the reasons for the patient's death were understood. Immediate action was taken to communicate with ophthalmic colleagues across the world, as there had been no published cases of this kind.

27.6 The actions referred to in 27.5 have either only recently been completed or remain outstanding, and due for completion in 2021/22, therefore it is not possible to make an assessment of the impact of the actions.

27.7 Zero case record reviews and zero investigations completed after 31 March 2020 which related to deaths which took place before the start of the reporting period.

27.8 Zero cases, representing 0% of the patient deaths before the reporting period, are judged to be more likely than not to have been due to problems in the care provided to the patient. This number has been estimated using the internal Serious Incident investigation process.

27.9 In 2019/20, zero of the deaths reviewed or investigated during that year were judged to be more likely than not to have been due to problems in the care provided to the patient. This represented 0% of the deaths that occurred during that financial year. Zero representing 0% of the patient deaths during 2019/20 are judged to be more likely than not to have been due to problems in the care provided to the patient.

Part 3. Statements of assurance from the Board

The board receives assurance about quality and safety from the quality and safety committee which provides assurance about quality and safety activities across the trust. The quality and safety committee receives a number of annual quality and safety reports including a quarterly review of quality and safety covering the three domains of patient safety, patient experience and clinical effectiveness led by the medical director and director of nursing and allied health professions. The board receives regular briefings from the chair of the quality and safety committee. The board also receives reports about quality and safety as per its statutory responsibilities.

Review of Trust services

During 2020/21 Moorfields Eye Hospital NHS Foundation trust provided ophthalmic NHS services covering a range of ophthalmic sub-specialties (A&E, adnexal, anaesthetics, cataract, cornea and external disease, glaucoma, medical retina, neuro- ophthalmology, optometry, orthoptics, paediatrics, strabismus and vitreo-retinal).

Moorfields has reviewed all the data available on the quality of care in all the ophthalmic services that we provide. At Moorfields, we regularly review all healthcare services that we provide. During 2021/22, we will continue with our programme of reviewing the quality of care and delivery of services through our quality and service improvement and sustainability programme (QSI).

The income generated by the NHS services under review in 2020/21 represents the total income generated from the provision of NHS services.

Freedom to Speak up

All NHS trusts are required to have Freedom to Speak Up (FTSU) guardians and a policy setting out FTSU arrangements. For 2020/21 there were four FTSU guardians in place:

- Dr Ali Abbas, locum consultant, City Road, St George's and Croydon
- Carmel Brookes, leader nurse for clinical innovation and safety, City Road
- Aneela Raja, optometrist, Bedford
- Ian Tomblison, director of quality and safety (lead guardian).

If individuals are not happy to raise concerns via these guardians, or their concern is about the guardians themselves or is at trust board level, these can be raised with Adrian Morris the appointed non-executive director of the trust board responsible for FTSU. Moorfields has a FTSU policy which sets out the scope of our arrangements. FTSU has a much broader definition than the previous term 'whistleblowing', which was often only used in the most extreme of circumstances and was viewed negatively. FTSU is viewed as way to provide additional support to staff. Examples of potential FTSU concerns in the policy include, but are by no means restricted to:

- Unsafe patient care
- Unsafe working conditions
- Inadequate induction or training for staff
- Lack of, or poor, response to a reported patient safety incident
- Suspicion of fraud
- A bullying culture (usually across a team)

- A criminal offence has been committed, is being committed or is likely to be committed
- Concerns about staff well-being
- That the environment has been, is being, or is likely to be damaged.

FTSU guardians ensure that staff concerns are resolved. They also ensure that staff are supported during the period their concern is being addressed and staff can provide feedback directly to guardians about their experience of how their concern has been resolved.

FTSU guardians meet regularly to discuss the impact of their role and how to make themselves available and accessible to staff who require their services, including what communication routes should be used. Quarterly FTSU reports are produced for the trust board and data is also submitted to the National Guardian's office quarterly.

Provision of seven days services

The trust is compliant with the relevant clinical standards that apply. These include:

- Clinical standard 2 – the trust is 100% compliant with this standard, with all patients seeing a consultant level subspecialist within 14 hours of submission
- Clinical standard 5 – relates to access to diagnostic services. Services are available for microbiology, CT and ultrasound. MRI is only available on weekends via formal arrangement off-site
- Clinical standard 6 – the only element that applies is access to emergency surgery which is available on weekdays and weekends
- Clinical standard 8 – as a single specialty ophthalmology hospital we do not admit patients with high dependency needs so CS8 does not generally apply.

Relevant standards are audited as part of the clinical audit programme. The 7DS template is submitted to the board twice a year for assurance purposes.

Guardian of safe working

As per Schedule 6, paragraph 11b of the Terms and Conditions of Service (TCS) for NHS Doctors and Dentists in training (England) 2016, the board receives quarterly reports from the guardian of safe working and an annual report that provides assurance that doctors are safely rostered and their working hours are compliant with the 2016 TCS. As at the end of quarter 3 in 2020/21 and following a measured response to COVID 19 pandemic, there have been no identified gaps in the rota. Trainees who were redeployed for 6 weeks to the Royal Free Hospital during the peak of the pandemic experienced some variations from their agreed work schedules at Moorfields and are now being compensated accordingly.

Participation in clinical audits and national confidential enquiries

The national clinical audits and national confidential enquiries that Moorfields Eye Hospital NHS Foundation Trust was eligible to participate in during 2020-21 are as follows:

National Audits

National Audit of Corneal Graft Outcomes
National Ophthalmology Database (NOD) Cataract Audit

National Confidential Enquiries

No studies were undertaken that were relevant for Moorfields to participate in 2020-21.

The national clinical audits and national confidential enquiries that Moorfields Eye Hospital NHS Foundation Trust participated in, and for which data collection was completed during

2020-21, are listed below alongside the number of cases submitted to each audit or enquiry as a percentage of the number of registered cases required by the terms of that audit or enquiry.

National Audit	Numbers of cases submitted & relevant
National Audit of Corneal Graft Outcomes	1217/1734 (70%) (data from 01/04/2020-31/03/2021)
National Ophthalmology Database (NOD) Cataract Audit	*No data available

**Due to a lack of HQIP funding and plans to align with the financial year, the NOD reports have no new valid data since their previous report covering period September 2018 – August 2019*

National Confidential Enquiries	Numbers of cases submitted & relevant
Not applicable	Not applicable

There were no National Confidential Enquiries in 2020-21 whereby the trust was required to take part or submit data. Any relevant NCE studies are discussed at the bi-monthly Clinical Audit and Effectiveness Committee.

Although the Trust did not qualify for submission for any of the studies in 2020-21, a review of the *In Hospital Care of Out-of-Hospital Cardiac Arrests: "Time Matters"* study prompted discussion at Resuscitation Committee with a few actions for the trust to consider locally.

Of the 1734 ocular transplant forms received from the NHS Blood and Transplant team from 1 April 2020 – 31 March 2021, the trust completed and returned 1217 (70%) however some of the forms received are for planned appointments yet to take place. The corneal graft clinic described above (Clinic 10) will also proactively submit details to the NHS Blood and Transplant team without waiting for receipt of a form. Since 1 April 2020, the trust has also submitted a number of forms received during the previous year. In total during 2020-21, the trust submitted details of 1387 patients to the NHS Blood and Transplant team.

Unfortunately no reports have been received from the NHS Blood and Transplant service during this last year.

The NOD produced a 2020 report of data received from September 2018 – August 2019 and this was shared with Cataract Service and Medical Director.

National Audit Report	Discussed	Actions
National Ophthalmology Database Audit report 2020 (includes data from Sept 2018 – Aug 2019)	Cataract Service	Report shared with Medical Director and Cataract Service. All clinicians with data that indicated they had complications responded to the report and this information was shared with the NOD where errors were made in the original report. The report has since been updated. Findings shared at CAEC in May 2021.
None	Discussed within the clinical audit team and at the Clinical Audit and Effectiveness Committee.	The NHS Blood and Transplant team admitted in December 2019 to having outstanding transplants to include within their database, and have been unable to create or produce a report of findings since this time.

During the period 1 April 2020 to 31 March 2021, Moorfields proposed and approved 77 audits assessing national clinical standards/guidelines* (many of which have been completed or were re-audits).

*National audits are those that are registered by all trusts where benchmarking and comparisons can be made between organisations. Due to the single specialty nature of Moorfields, many national audits are not relevant. Moorfields therefore also audits against standards and guidelines set by relevant national bodies such as the Royal College of Ophthalmologists, National Institute for Health and Care Excellence (NICE) and national service frameworks. These are referred to as '*nationally derived*' audits whereby all trusts undertake them but there is no benchmarking as these are done individually by trusts.

The 77 clinical audits derived from national standards and guidelines that Moorfields proposed in from 1 April 2020 to 31 March 2021 can be summarised as:

- 4 Department of Health (DH)
- 4 National Audits (not part of the National Clinical Audit and Patient Outcomes Programme)
- 2 National Service Framework
- 2 NHS England
- 10 National Institute for health and Care Excellence (NICE)
- 6 Patient Reported Outcome Measure (PROM)
- 17 Patient Safety First
- 1 College of Optometrists
- 4 Royal College of Anaesthetists
- 20 Royal College of Ophthalmologists (RCO)
- 7 Royal College of Ophthalmologists – Modified Global Trigger Tool (RCO mGTT)

(4 proposals have since been archived)

There were 65 nationally derived audit 'reports' completed and submitted during this time, summarised as:

- 4 Department of Health (DH)
- 3 National Audits (not part of the National Clinical Audit and Patient Outcomes Programme)
- 1 National Service Framework (NSF)
- 1 NHS England
- 11 National Institute for health and Care Excellence (NICE)
- 14 Patient Reported Outcome Measure (PROM) *(all PROMs were in the service of General Ophthalmology and undertaken at various sites)*
- 9 Patient Safety First
- 2 Royal College of Anaesthetists
- 15 Royal College of Ophthalmologists (RCO)
- 5 Royal College of Ophthalmologists – Modified Global Trigger Tool (RCO mGTT).

Participation in clinical research

In late March 2020 all research studies except those involving patients at high risk of permanent sight loss were suspended in compliance with Covid-19 pandemic Government and

NIHR guidance. 77 studies were suspended while 10 studies were kept open for recruitment and follow-up appointments for patients at high risk of sight or life loss.

The number of patients recruited to studies dropped from 2485 in 2019/2020 to 1204 in 2020/2021. Follow up appointments increased from 4002 in 2019/2020 to 6263 in 2020/2021.

Moorfields Research and Development staff from nursing, technical and medical disciplines were redeployed to support non-ophthalmic Covid-19 research studies as well as clinical services at other London NHS hospitals. Members of our data management team designed and built a research database for the Royal Free Hospital (RFH) Covalent research study - a Covid-19 patients register. Our data entry staff also supported the ISARIC-CCP UK Covid-19 study at Whittington Hospital and the Janssen Covid-19 vaccine trials run by St Bartholomew's Hospital.

Moorfields with support from the NIHR, was one of the first London hospitals to reopen non-Covid studies from July 2020. These included some of our "first in man" interventional gene therapy studies. By March 2021, 88% of Moorfields' research studies were open to recruitment and follow-up; Monthly patient recruitment rates have now risen to over 100 per month. Patient visits to the Clinical Research Facility have increased to over 500 a month compared to a monthly average of 334 in 2019/2020. The SIREN study has been a major contributor to this increase. We are actively recruiting in the Diagnostic Hub at Hoxton which provides access to over 700 Moorfields patients per week to support our Covid-19 recovery and increase patient participation in our research programmes.

Moorfields maintained research activity throughout the Covid-19 pandemic and also opened 23 new studies during 2020/21. Moorfields and the UCL Institute of Ophthalmology [IoO] continue to be national and international leaders in the field of high quality ophthalmic research. Highlights during 2020/21 include:

1. INSIGHT: Health Data Research Hub for eye health

Moorfields Eye Hospital is one of seven new health data research hubs that aim to give patients across the UK faster access to pioneering new treatments. Led by Health Data Research UK, these hubs bring together different types of health data, making it more easily accessible for research, while maintaining strict controls around data privacy and consent.

INSIGHT is the Health Data Research Hub for eye health and is a partnership between Moorfields and University Hospitals Birmingham NHS Foundation Trust. We are using the power of big data and artificial intelligence to enable researchers to tackle blinding diseases, and generate new information to help treat common systemic conditions such as diabetes and dementia. INSIGHT provides a unique opportunity for discovery and innovation in eye health, and the application of eye imaging as a window to make discoveries that improve people's lives.

2. The FENETRE Study

This national multi-site prospective study led by Moorfields, is looking at the potential for using digital networks to monitor patients with stable age related macular degeneration [AMD] in the community by trained optometrists. This would reduce hospital visits and lead to a better experience and safer care for patients closer to home. This study will also provide important validation that remote monitoring in optometry premises and diagnostic hubs of patients requiring chronic disease management is safe as well as being both clinically and cost effective.

3. Predicting wet age-related macular degeneration using artificial intelligence

Published in Nature Medicine in May 2020, researchers at Moorfields and the UCL Institute of Ophthalmology reported an artificial intelligence (AI) system that can help predict whether people with age-related macular degeneration (AMD) will develop the more serious form of the condition in their “good eye”. Research led by Pearse Keane demonstrated that the AI system developed in collaboration with DeepMind and Google Health may allow more effective monitoring of patients at high risk of visual loss and potentially inform the development of new preventative treatments in the future.

This AI program outperformed ophthalmologists and optometrists in assessing patient risk, using signals within retinal images that only the AI programme can detect. This research confirms that Moorfields and the UCL IoO’s leading role, in collaboration with its research partners, in research to prevent blindness in retinal disorders.

4. The SIREN study

Moorfields is one of over 130 hospitals taking part in the SIREN (Sarscov2 Immunity & Reinfection Evaluation) study to determine whether the presence of antibody to Covid-19 (anti-SARS-COV2) is associated with a reduction in the risk of re-infection in healthcare workers. Dr. Roxanne Crosby-Nwaobi is the principal investigator in Moorfields and has recruited over 450 staff with a target of 600.

Initial results showed that most healthcare staff who have had Covid-19 are protected from reinfection for at least five months and that past infection reduces the risk of Covid reinfection by 83%.

5. ROAM - Research Opportunities at Moorfields

To drive research forward, maintain our reputation as a global research leader and improve our patients’ care, it is vital that we recruit people, patients and healthy volunteers, to our research studies. To achieve this Dr Roxanne Crosby-Nwaobi at Moorfields has led on the development of ROAM.

ROAM is an easy to use web application where people can express an interest in contributing to research at Moorfields. We use the information to identify people who are suitable to take part in the wide range of studies at Moorfields. Participants can also sign up to provide opinion on our research questions and how research is conducted at Moorfields, as part of our patient and public involvement and engagement programme.

6. Discovery of air pollution link to age-related macular degeneration

Led by Professor Paul Foster, a team of researchers from Moorfields, UCL Institute of Ophthalmology and scientists from across the UK have found an increased risk of Age-related Macular Degeneration (AMD) in areas with high levels of air pollution. AMD is the leading cause of irreversible blindness among the over-50s in high-income countries with 200 million people around the world with the condition. In the UK about 5% of people over 65 years old have the disease.

The study, published in the British Journal of Ophthalmology in January 2021, is the first to identify a connection between air pollution and age related macular degeneration. This new newly described association was derived from anonymised data on 116,000 people in the UK Biobank database. Analysis of 50,000 retinal images found that a small increase in exposure to tiny air pollution particles raised the risk of AMD by 8%. Small increases in larger pollution

particles and nitrogen dioxide were linked to a 12% higher risk of AMD. This work highlights the importance of environmental change in reducing air pollution and thus improving eye health.

Commissioning for quality and innovation (CQUIN) framework

Due to the Covid pandemic the funding arrangements for 2020/21 have meant that CQUIN schemes were suspended for this financial year. The block funding from commissioners was based on historical levels of activity and CQUIN achievement and therefore this has ensured that the Trust can meet its financial obligations.

Note: The proposal for future CQUINs funding is currently being discussed with a possibility that this will be part of the national tariff and not separately financed.

Registration with the Care Quality Commission (CQC)

Moorfields Eye Hospital NHS Foundation trust is required to be registered with the Care Quality Commission (CQC) and is currently registered without conditions. The CQC has not taken any enforcement action against Moorfields Eye Hospital NHS Foundation Trust in 2020/21, nor at any time previously. Moorfields Eye hospital NHS Foundation trust has not participated in any special reviews or investigations by the CQC during 2020/21.

The Trust’s most recent CQC inspection occurred in November 2018 at Bedford, City Road, and St George's, and was unannounced. This was followed by a Well-led assessment in December 2018. The report was published on 12 March 2019, covering:

- The trust overall;
- Bedford (Outpatients and Surgery)
- City Road (Outpatients and Surgery)
- St George’s (Outpatients only)

The trust was given an overall rating of ‘Good’, with all the services being rated as ‘Good’ or ‘Outstanding’. Effectiveness was rated as ‘Outstanding’.

Overall rating for this trust		Good ●
Are services safe?		Good ●
Are services effective?		Outstanding ☆
Are services caring?		Good ●
Are services responsive?		Good ●
Are services well-led?		Good ●

Services at City Road were rated ‘Outstanding’ overall, as were surgical services at Bedford. In addition, both Bedford and St George’s improved from ‘Requires improvement’ to ‘Good’ overall.

The rating tables for each site are below:

City Road

Ratings for Moorfields Eye Hospital - City Road

	Safe	Effective	Caring	Responsive	Well-led	Overall
Urgent and emergency services	Good Jan 2017	Good Jan 2017	Good Jan 2017	Good Jan 2017	Good Jan 2017	Good Jan 2017
Surgery	Good ↑ Mar 2019	Outstanding ↑ Mar 2019	Outstanding ↑ Mar 2019	Outstanding ↑ Mar 2019	Good ↔ Mar 2019	Outstanding ↑ Mar 2019
Services for children and young people	Good Jan 2017	Good Jan 2017	Outstanding Jan 2017	Good Jan 2017	Good Jan 2017	Good Jan 2017
Outpatients	Good Mar 2019	N/A	Good Mar 2019	Good Mar 2019	Good Mar 2019	Good Mar 2019
Overall*	Good ↑ Mar 2019	Outstanding ↑ Mar 2019	Outstanding ↔ Mar 2019	Good ↔ Mar 2019	Good ↔ Mar 2019	Outstanding ↑ Mar 2019

St George's

	Safe	Effective	Caring	Responsive	Well-led	Overall
Outpatients	Good Mar 2019	N/A	Good Mar 2019	Good Mar 2019	Good Mar 2019	Good Mar 2019
Overall*	Good Mar 2019	N/A	Good Mar 2019	Good Mar 2019	Good Mar 2019	Good Mar 2019

Bedford

Ratings for Moorfields at Bedford

	Safe	Effective	Caring	Responsive	Well-led	Overall
Surgery	Good ↑ Mar 2019	Outstanding ↑ Mar 2019	Good ↔ Mar 2019	Good ↔ Mar 2019	Good ↔ Mar 2019	Good ↔ Mar 2019
Outpatients	Good Mar 2019	N/A	Good Mar 2019	Requires improvement Mar 2019	Good Mar 2019	Good Mar 2019
Overall*	Good ↑ Mar 2019	Outstanding ↑ Mar 2019	Good ↔ Mar 2019	Requires improvement ↔ Mar 2019	Good ↔ Mar 2019	Good ↑ Mar 2019

In addition to the ratings themselves, the CQC found a number of areas of outstanding practice:

- The service was innovative in its approach to access and flow. In particular there was a highly effective pre-assessment process which included the use of telephone consultations.
- The service provided excellent emotional support and practical support to patients experiencing sight loss, providing counselling and support in registering for certification of visual impairment.
- Moorfields Eye Hospital and University College London had set up the London Project to Cure Blindness which restored the sight of the first patients receiving a new treatment derived from stem cell technology.

- Their collaborative and pioneering research study with an artificial intelligence company showed that artificial intelligence helped to diagnose eye diseases.
- The National Institute for Health Research granted a clinical trial for finger prick autologous blood (FAB) to treat severe dry eyes. The cataract and corneal services had recruited 15 patients to date.
- Know your drops service at St George's: this entails direct pharmacist support to ensure patients are able to use drops appropriately from their devices. This has been used to encourage patient engagement in treatment decisions. The initiative was showcased nationally and received several awards.

Information Governance

Information Governance (IG) at Moorfields is overseen by the Information Governance Committee which reports to the Quality and Safety Committee (a Board committee). The Information Governance Committee is chaired by the Senior Information Risk Owner (SIRO) who is the Director of Quality and Safety; membership includes the Caldicott Guardian, Deputy Caldicott Guardian, Chief Information Officer and Head of Information Governance who is also the Trust's Data Protection Officer.

The information governance agenda is driven by key standards set down in the NHS Operating Framework and measured by compliance with the Data Security and Protection Toolkit (DSPT).

The Trust is required to process information (personal and corporate) in line with the standards set out in statute, regulation and guidance. Information Governance at Moorfields includes strategy, policy and procedures that enable staff to handle information in line with these requirements. Annual data security awareness training is mandatory for all staff. Further specialist IG training has been provided to key staff on Redaction & Scrutiny, NCSC Stay Safe Online, Sharing Confidential Information & International Transfers, Requests for Information & IG Related Incidents, Freedom of Information Requests, and Subject Access Requests. The Trust has also commissioned bespoke Records Management training which should be available in 2021/22.

The DSPT annual submission is used to demonstrate compliance with IG standards and the national Data Security Standards. Due to the Covid-19 pandemic, the national deadline for the annual DSPT submission for 2020/21 has been pushed back to the end of June 2021.

Data quality & Audit

Moorfields Eye Hospital submitted records during 2020/21 to the secondary uses service for inclusion in the hospital episode statistics which are included in the latest published data (April 20 to January 21). The percentages of records in the published data, which included the patient's valid NHS number, were:

- 99.5% for admitted patient case
- 99.7% for outpatient care
- 98.2% for accident and emergency care.

The percentages of valid data which included the patient's valid general practitioner registration code were:

- 100% for admitted patient care
- 100% for outpatient care
- 100% for accident and emergency care.

This year, the Trust has not been subject to the usual Data Quality and Assurance audit carried out by KPMG. This has not been required on the basis of the 2017/18 year's audit moving from partial assurance with improvements required to significant assurance with minor improvement opportunities. There have been no other external audits carried out which have included recommendations regarding data quality related issues, during 2020/21.

The Information Management and Data Quality Working Group continues to meet every two months and discusses core data quality areas including audit results. Data Quality is also discussed in other Trust forums and evidence of Data Quality is provided for our DSPT submissions.

Clinical Coding and Payment by results

Moorfields was subject to the annual Clinical Coding audit as part of the Data Security & Protection Toolkit (DSPT) during February 2021, which this year was carried out by Maxwell Stanley Coding Consultancy Ltd. The aim of these audits is to improve the data quality of clinical record coding, which underpins hospital management and planning, commissioning of services for the population, clinical research and financial flows. The audit's objectives are to evaluate the accuracy and completeness of coded clinical data against patient case notes, or electronic patient records (EPR) and the impact of data collection procedures which underpin the coding process. This helps sustain high standards of reliable clinical information and target improvements where required.

The final report indicated there was an excellent standard of primary and secondary diagnosis and procedure coding. The accuracy rates published in the audit report were:

Audit Year	Diagnosis		Procedure	
	Primary	Secondary	Primary	Secondary
DSPT Audit 20/21	100%	97.20%	100%	100%
DSPT Audit 19/20	99.00%	97.23%	97.94%	99.54%
DSPT Audit 18/19	98.50%	98.73%	100%	99.69%
DSPT Audit 17/18	100%	98.85%	100%	100%

DSPT Standard 1 Data Quality - The Trust has achieved the following attainment level – Standards Exceeded

DSPT Standard 3 Training - The Trust has achieved the following attainment level – Standards Exceeded

It was noted that the audit confirmed an excellent standard of coding with coders adhering to the rules and conventions and national coding standards in most cases. The percentages of overall coding accuracy are much higher than national averages and the Trust was commended in demonstrating a keen interest towards improving and maintaining coding data quality. Below are the data quality related recommendations made from those audits:

- Improve the process of uploading the scanned documents on CITO in a timely manner (Source: Clinical Coding DSPT Audit – Maxwell Stanley Coding Consultancy Ltd).
- Work towards labelling/naming the scanned documents as part of the Trust's digital technology improvement strategy (Source: Clinical Coding DSPT Audit - Maxwell Stanley Coding Consultancy Ltd).

- Liaise with clinicians to provide timely and consistent documentation in the recording of relevant co-morbidities on Open Eyes e.g pre-assessment form. (Source: Maxwell Stanley Coding Consultancy Ltd).
- Provide additional training to coders to extract all relevant information within Open Eyes e.g pre-assessment form. (Source: Clinical Coding DSPT Audit - Maxwell Stanley Coding Consultancy Ltd).

3.1 Priorities for improvement in 2021/2022

The development of this quality report has been led by the director of quality and safety in close liaison with the trust's executive quality and safety leads, who are the director of nursing and allied health professions and the medical director, in consultation with the chief operating officer.

This quality report and our quality priorities have been developed from a wide range of information about quality from all parts and levels within the organisation. As part of our consultation process, a forum was arranged with our key external stakeholders including representations from patients, The Royal National Institute of Blind (RNIB), our host clinical commissioning group (CCG), Islington clinical commissioning group, Health Watch, and representations from our governors. Our staff views were also sought through a survey and the priorities continue to be influenced by CQC's inspection report findings. The membership council, our host commissioners, NHS Islington clinical commissioning group and other external bodies such as Healthwatch have also considered the contents of the quality report and were supportive of the quality priorities for 2020/21.

The identified priorities will each have specific metrics to demonstrate and measure performance throughout year. However, due to the impact of Covid 19 pandemic and any possible change of focus some/all priorities may not be achievable during 2021/22. The set measurables for each priority may also be impacted as a result of the recovery plan following the pandemic. Moorfields will continue following advice and guidance from NHS Improvement and NHS England to ensure patients continue to receive high quality care as much as possible within current limited resources and capacity which are outside organisational controls.

The Quality and Safety Committee on behalf of the Board takes responsibility for overseeing the development and delivery of the Quality Account and quality priorities.

This quality account has been reviewed by the quality and safety committee and has been finalised as a balanced representation of the trust's priorities across the three areas of patient safety, patient experience and clinical effectiveness.

Please see table below for the list of identified priorities:

Proposed Quality Account Priority	Quality Domain	Underpinning drivers					Carried over from 2019/20-Y/N
		Trust objective	Links to The Quality Strategy	National initiative	Learning from SIs/ Complaints/ feedback	Themes from patient/staff engagement	

1	Improve patient outcomes and achieve a high quality patient experience through the implementation of diagnostic hubs across the network	Safe	✓	✓	X	X	✓	N
2	Implement the NHS patient safety strategy: (https://www.england.nhs.uk/patient-safety/the-nhs-patient-safety-strategy/)		✓	✓	✓	✓	✓	N
3	Maintain patient safety during COVID 19 recovery; minimising levels of harm caused to patients during the pandemic.		✓	✓	✓	✓	✓	N
4	Improve our customer service within our telephone booking centre.	Effective	✓	✓	X	✓	✓	Y
5	In creating the best patient outcomes environment for patients, Moorfields will support and improve Health and Wellbeing of staff focussing on the additional support needed during recovery from the COVID 19 pandemic		✓	✓	X	X	✓	N
6	Improve patient appointment experience through standardisation of content and format for new and follow up patient letters	Patient experience	✓	✓	X	✓	✓	N

2021/22 Quality priorities

Due to the operational response to the Covid-19 pandemic, our priorities and their measurables may be impacted whilst the organisation is responding to the crisis and during recovery. Moorfields will continue following advice and guidance from NHS Improvement and NHS England to ensure patients continue to receive high quality care within the resources and capacity available.

Safe: Priority 1

Objective: Implement the NHS patient safety strategy

Rationale:

The new national patient safety strategy describes how the NHS will continuously improve patient safety, building on the foundations of a safer culture and safer systems. Moorfields will implement the objectives in line with national requirements.

What success will look like by the end of March 2022:

We will have implemented the requirements for the new NHS patient safety strategy by March 2022.

What we will measure and when:

- Central team will connect local systems to the new patient safety incident management system by end Q4 2021/22 (subject to local software compatibility)
- Central team to work with divisions to implement quality governance arrangements for implementation of the patient safety incident response framework by Q4 2021/22
- Working with the central team, divisions will include patient safety partners in their divisional governance arrangements by Q4 2021/22

Safe: Priority 2

Objective and Rationale: Maintain patient safety during Covid-19 recovery minimising levels of harm caused to patients during the pandemic.

What success will look like by the end of March 2022:

All divisions, services and teams aim to maximize patient safety and minimize patient harm. During Covid-19 recovery we need to be especially vigilant of any additional consequences of the pandemic on our patients to prevent harm. Services continue to lead on and develop methods of patient risk stratification. This priority focuses on divisional mechanisms to minimize harm.

What we will measure and when:

- Divisions to describe all safety risks and mitigations in risk registers by end of Q1
- Divisions to accurately record and report their safety incidents throughout the year
- Divisions will assess data/trends quarterly at divisional quality forums. Learning will be shared through all local and central routes including the LIFE hub
- Specific quarterly reviews of all triangulated data will take place at the SI panel with all divisions in attendance
- Divisions will ensure learning is clearly identified and communicated at quality forums and beyond to frontline teams
- Learning will be collated and shared quarterly at the central quality forum

Experience: Priority 3

Objective: To improve our customer service and responsiveness within our telephone booking centre.

Rationale:

We are not achieving the levels of service we wish to achieve for answering calls for our patients. Patients continue to have difficulties reaching Moorfields Eye Hospital via telephone and this is a recurrent theme captured through complaints and PALs enquiries. Improving the responsiveness of our service and the information we give to patients remains a key priority at Moorfields and this has been carried forward from 2020/21.

What success will look like by the end of March 2022:

- Patients are directed to the right place at the right time and are answered within an acceptable waiting time.
- Messaging regarding appointments are consistent and responsive.
- Less patients will have to contact the hospital for details regarding their appointments.

What we will measure and when:

- Patients will by exception wait longer than 2 minutes to speak with a Moorfields staff member.
- Less patients will have to call the hospital as they will have clear information via a patient portal system and improved correspondence via letters and text messages.
- Improved coverage and monitoring of calls across the Trust through increased system coverage.
- Reduction in complaints and PALs enquiries about appointments.

Experience: Priority 4

Objective: Improve patient appointment experience through standardisation of content and format for new and follow up patient letters

Rationale:

It is essential that our patient appointment letters are clear, easy to read and inform patients about what they need to know.

What success will look like by the end of March 2022:

- The Trust will have a clear and consistent approach to how its letters will be sent out to patients.
- All agreed changes will be implemented and live in the system.

What we will measure and when:

- A working group has been established by the Access division. Other divisions will provide representation. Measures and monitoring will be put in place.
- Scope completed by the end of Q1 (Divisions to feed in requirements)
- Templates to be agreed by the end Q2. Content to be tested.
- Pilot implementation in Q3
- Fully implement changes in Q4

Effective: Priority 5

Objective: Improve patient outcomes and achieve a high quality patient experience through the implementation of diagnostic hubs across the network

Rationale:

Diagnostic hubs are new facilities across our network performing rapid access diagnostics in new patient pathways. We are evaluating what benefits and improvements are being introduced for our patient outcomes and patient experiences as a result of these hubs.

What success will look like by the end of March 2022:

- Clinical support services will produce a diagnostic hubs patient outcomes and experience performance baseline, including supporting measures and KPIs. This forms part of a wider performance review of diagnostic hubs performance
- Each Division will compare the performance of their diagnostic hubs against this baseline.
- The information obtained will be used for further improvements.

What we will measure and when:

- During Q1 we will develop a suite of performance indicators for Hoxton
- In Q2 we will begin to measure these in Hoxton and establish a performance baseline
- In Q3 and Q4 we will ensure that all divisions have their own suite of indicators and we will have introduced measurements for all diagnostic hubs to compare against the baseline.

Effective: priority 6

Objective and rationale: In creating the best patient outcomes environment for patients, Moorfields will support and improve Health and Wellbeing of staff focussing on the additional support needed during recovery from the Covid-19 pandemic

What success will look like by the end of March 2021:

- Staff feel supported to raised health and well-being issues if they arise
- Managers feel adequately prepared to support staff with health and well-being issues
- Other teams, particularly workforce and organizational development, support the resolution of health and well-being issues by providing a range of awareness and education tools
- Other supporting structures work in combination to support staff with health and well-being issues, for example our counselling service and the freedom to speak up guardians.

What we will measure and when:

- Each Division will identify two or three health and wellbeing priorities and develop indicators to measure their success. A plan for delivery during the year should be put in place in Q1.

3.2 Key indicators for 2021/22

Moorfields Eye Hospital NHS Foundation trust monitors quality through a wide range of standards and indicators many of which support delivery of the quality priorities. These are all areas where we seek quality improvement to increase the benefits to our patients, either by improving experiences directly or by making processes more efficient and less onerous for staff and patients.

Ahead of a strategic review taking place this year the Trust has undertaken an interim review of the Integrated Performance Report which is presented to the Board each month and as a result has restructured the range of KPIs contained within that document. The range of the indicators we are focusing on in 2020/21 can be seen on the following pages, together with the list of metrics which have been discontinued or amalgamated.

Indicator	2018/19 result	2019/20 result	2020/21 target	2020/21 result	2021/22 target
Operational Metrics					
Cancer 14 Day Target - NHS England Referrals (Ocular Oncology)	94.3%	90.5%	≥93%	94.7%	≥93%
Cancer 31 day waits - Decision to Treat to Subsequent Treatment	100%	100%	≥94%	100%	≥94%
Cancer 28 Day Faster Diagnosis Standard	-	-	≥85%	87.2%	≥75%
Over 18 week pathways	-	-	-	-	> 2019/20 average
52 Week RTT Incomplete Breaches	50	1	-	-	Zero (once activity has normalised)
Average Call Waiting Time	-	-	≤ 180 Sec	618*	≤ 120 Sec
Call abandonment rate	-	-	-	-	15%
Median Clinic journey times in glaucoma and medical retina (mins)	New=94 Follow-up=90	New = 126 Follow Up = 105	New=91 Follow-up=100	New=102 Follow-up=85	New=91 Follow-up=85
Theatre cancellation rate (non-medical cancellations)	0.80%	0.76%	≤0.8%	0.49%	≤0.8%
Number of non-medical cancelled operations not treated within 28 days	16	11	-	-	Zero
Mixed Sex Accommodation Breaches	0	0	Zero Breaches	0	Zero Breaches
Percentage of Emergency re-admissions within 28 days following an elective or emergency spell at the Provider (excludes Vitreoretinal)	2.64%	3.53%*	≤ 2.67%	0%*	≤ 2.67%
VTE Risk Assessment	98.2%	98.4%	≥95%	98.5%	≥95%
Posterior capsule rupture rate for cataract surgery	1.13%	0.85%	≤1.6	0.98%	≤1.95%
Quality & Safety Metrics					
Occurrence of any Never events	2	2	Zero Events	2	Zero Events
Endophthalmitis Rates - Aggregate Score (Number of Individual Endophthalmitis measures not achieving target)	-	-	0	new	0
Escherichia coli (E. coli) bacteraemia bloodstream infection (BSI) - cases	-	0	Zero Cases	0	Zero Cases

MSSA Rate - cases	-	0	Zero Cases	0	Zero Cases
Inpatient Scores from Friends and Family Test - % positive	99.4%	98.4%	≥90%	95.2%	≥90%
A&E Scores from Friends and Family Test - % positive	93.3%	92.6%	≥90%	94.3%	≥90%
Outpatient Scores from Friends and Family Test - % positive	96.9%	95.0%	≥90%	93.2%	≥90%
Paediatric Scores from Friends and Family Test - % positive	97.9%	96.3%	≥90%	94.7%	≥90%
Summary Hospital Mortality Indicator	0	0	Zero Cases	0	Zero Cases
NHS England/NHS Improvement Patient Safety Alerts breached	-	-	Zero Alerts	0	Zero Alerts
Percentage of responses to written complaints sent within 25 days	79.5%	-	≥80%	88.1%	≥80%
Percentage of responses to written complaints acknowledged within 3 days	94.9%	-	≥80%	97.0%	≥80%
Freedom of Information Requests Responded to Within 20 Days	-	99.2%	≥90%	95.1%	≥90%
Subject Access Requests (SARs) Responded To Within 28 Days	-	98.1%	≥90%	97.9%	≥90%
Number of Serious incidents (SIs) open after 60 days	N/A	0	0	2	0
Number of Incidents (excluding Health Records incidents) remaining open after 28 days	-	-	-	86	tbc
'Enabler' Metrics					
Information Governance Training Compliance	-	-	≥95%	95.1%*	≥95%
Appraisal Compliance	-	-	≥80%	78.2%*	≥80%
Staff Turnover (Rolling Annual Figure)	-	-	≤15%	9.4%*	≤15%
Proportion of Temporary Staff	15.4%	12.4%	Data Only	6.7%	Data Only
Overall financial performance (In Month Var. £m)	-	-	-	-	≥0
Commercial Trading Unit Position (In Month Var. £m)	-	-	-	-	≥0
Research Metrics					

Total patient recruitment to NIHR portfolio adopted studies (YTD cumulative)	-	-	-	418*	≥150
Proportion of patients participating in research studies (as a percentage of number of open pathways)	-	-	-	-	≥2%
Median Time To Recruitment of First Patient (Days)	-	-	-	-	70 days
Percentage of Commercial Research Projects Achieving Time and Target	70%	61.6%	-	71.9%	≥65%

* Single month only

Local indicators

Indicator	2018/19 result	2019/20 result	2020/21 target	2020/21 result	2021/22 target
Improve patient experience through digital patient check-in	Success will be measured from April onwards once use of kiosks are embedded.	26.70%	60%	2.75	Discontinued
Data completeness for clinic journey time (Total)	46.60%	61.40%	80%	47%	Discontinued
Data completeness for clinic journey time (Glaucoma)	59.90%	75.50%	80%	66%	Discontinued
Data completeness for clinic journey time (MR)	55.20%	64.60%	80%	54%	Discontinued
Reduce the % of patients that do not attend (DNA) their first appointment	11.60%	11.80%	≤10%	13.40%	Discontinued
Reduce the % of patients that do not attend (DNA) their follow up appointment	10.40%	10.50%	≤10%	14.40%	Discontinued
% of patients whose journey time through the A&E department was three hours or less	76.60%	75.50%		95.10%	Discontinued
Theatre sessions starting late*	33.80%	32.00%	32.00%	53.00%	Discontinued

Theatre cancellation rate (overall)	7.10%	6.80%	≤7%	6.50%	Discontinued
Number of outpatient appointments subject to hospital initiated cancellations (medical and non-medical)	3.52	4.58%	≤3%	28.50%	Discontinued
% overall compliance with equipment hygiene standards (cleaning of slit lamp)	99.50%	99.60%	95%	99.60%	Discontinued
% overall compliance with hand hygiene standards	99%	99%	≥95%	99.50%	Discontinued
Incidence of presumed endophthalmitis per 1,000 cataract cases	0.35	0.16 (To Dec 2019)	≤0.6	0.09	Aggregated
Incidence of presumed endophthalmitis per 1,000 intravitreal injections for AMD	0.17	0.10 (To Dec 2019)	≤0.5	0.14	Aggregated
Incidence of presumed endophthalmitis per 1,000 Glaucoma cases	N/A	0.48 (To Dec 2019)	≤1 (MR review at end of year)	0	Aggregated
Incidence of presumed endophthalmitis per 1,000 Vitrectomy cases	0.22	0.58	0.6	n/a	Aggregated
Incidence of presumed endophthalmitis per 1,000 EK Corneal Graft cases	2.58	0	3.6	n/a	Aggregated
Incidence of presumed endophthalmitis per 1,000 PK Corneal Graft cases	0	0	1.6	n/a	Aggregated

% implementation of NICE guidance	95.70%	100%	≥95%	97%	Discontinued
Number of breached policies	N/A	6%	≤10%	3%	Discontinued

* A late start being a session that started more than 15 minutes later than the planned start time.

Statement from commissioners

NHS Islington CCG commented as follows:



To be added following Board sign off

Statement of directors' responsibilities in respect of the quality report

The directors are required under the Health Act 2009 and the National Health Service Quality Accounts Regulations to prepare quality accounts for each financial year.

For 2020/21, NHS Improvement has not issued guidance to NHS foundation trust boards on the form and content of annual quality reports. Trusts have been requested to base quality accounts on the guidance from the previous year and adapt them on the basis that all external assurance requirements have been removed.

In preparing the quality report, directors are required to take steps to satisfy themselves that:

- the content of the quality report meets the requirements set out in the *NHS foundation trust annual reporting manual 2019/20* and supporting guidance *Detailed requirements for quality reports 2019/20* whilst noting that all external assurance requirements have been removed.
- the content of the quality report is not inconsistent with internal and external sources of information including:
 - board minutes and papers for the period 1 April 2020 to 31 March 2021

- papers relating to quality reported to the board over the period 1 April 2020 to 31 March 2021
- feedback from Governors
- feedback from commissioners dated XXX June 2021
- the trust's annual complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009.
- the 2020 national staff survey
- the quality report represents a balanced picture of the NHS foundation trust's performance over the period covered.
- the contents of the report is accurate and reliable. However there are a number of limitations in the preparation of quality reports which may impact on the reliability and/or accuracy of the data reported. These include:
 - data is derived from a large number of different systems and processes. Only some of these are included in internal audit programme work each year and even fewer are subject to rigorous external assurance checks.
 - data is collected by a large number of teams across the trust alongside their main responsibilities which may lead to differences in how policies are applied or interpreted.
In many cases, data reported reflects clinical judgement about individual cases, where another clinician might have reasonably have classified as case differently.
 - national data definitions do not necessarily cover all circumstances and local interpretations may differ.
- data collection practices and data definitions are evolving, which may lead to differences over time, both within and between years. The volume of data means that, where changes are made, it is usually not practical to reanalyse historic data. The trust has sought to take all reasonable steps and exercise appropriate due diligence to ensure the accuracy of the data reported, but recognises that it is nonetheless subject to the limitations noted above.
- there are proper internal controls over the collection and reporting of the measures of performance included in the quality report, and these controls are subject to review to confirm that they are working effectively in practice.
- the data underpinning the measures of performance reported in the quality report is robust and reliable, conforms to specified data quality standards and prescribed definitions, is subject to appropriate scrutiny and review
- the quality report has been prepared in accordance with NHS improvement's annual reporting guidance (which incorporates the Quality Accounts Regulations) as well as the standards to support data quality for the preparation of the quality report.

The directors confirm to the best of their knowledge and belief they have complied with the above requirements in preparing the quality report.

By order of the board,

Date

Chairman

Date

Chief Executive

Limited assurance statement from external auditors

The latest guidance from NHS Improvement NHS England confirms that there is no requirement for a foundation trust to prepare a quality report and include it in its annual report for 2020/21. There is no requirement for a foundation trust to commission external assurance on its quality report for 2020/21.



Moorfields
Eye Hospital
NHS Foundation Trust

Agenda item 06
Annual compliance statements
Board of directors 10 June 2021



Report title	Annual compliance statements
Report from	Helen Essex, company secretary
Link to strategic objectives	The attached papers link to all strategic objectives

<p>Executive summary</p> <p><i>Self-certification</i></p> <p>The board must confirm that it is satisfied as to the following statements:</p> <ul style="list-style-type: none"> a) (G6) That the Licensee (Moorfields Eye Hospital NHS Foundation Trust) took all such precautions as were necessary in order to comply with conditions of the licence, any requirements imposed on it under the NHS Acts and have had regard to the NHS constitution; and b) (CoS7) That, subject to the explanation as detailed in the statement, the Licensee will have the required resources available to it after taking into account in particular (but without limitation) any distribution which might reasonably be expected to be declared or paid for the period of 12 months referred to in the certificate. c) (FT4) Corporate governance statement, in accordance with Foundation Trust condition 4 and certification on training of governors, in accordance with s151(5) of the Health and Social Care Act 							
<p>Quality implications</p> <p>As detailed in the compliance statements.</p>							
<p>Financial implications</p> <p>As detailed in the compliance statements.</p>							
<p>Risk implications</p> <p>There is a risk to the trust and directors as individuals for any failure to comply with statutory requirements relating to submission of the annual compliance statements, and in particular, failure to comply with the conditions of the licence.</p>							
<p>Action required/recommendation.</p> <p>The board is asked to approve the annual compliance statements.</p>							
For assurance		For decision	✓	For discussion		To note	✓

2020/21 – Board self-certification (evidence)

Condition	Evidence of compliance	Relevant committee/group
G6		
<p>The Board is satisfied that the Trust has processes and systems that:</p> <p>a. identify risks to compliance with the licence, NHS acts and the NHS Constitution</p> <p>b. guard against those risks occurring.</p>	<p>For the purposes of licence condition G6, the Board is satisfied that the Trust took all such precautions as were necessary in order to comply with the conditions of the licence, the NHS acts and Constitution. The corporate and clinical governance functions monitor compliance with all statutory and regulatory requirements and report to the Board as necessary.</p>	<p>Audit and risk committee Quality and safety committee Finance committee</p>
CoS7		
<p>After making enquiries the Directors of the Licensee have a reasonable expectation that the Licensee will have the Required Resources available to it after taking account distributions which might reasonably be expected to be declared or paid for the period of 12 months referred to in this certificate.</p>	<p>The Board and its committees, having reviewed the financial statements, are satisfied that the Trust has the required resources to fulfil the requirements of the licence, and that appropriate monitoring and escalation procedures are in place.</p>	<p>Audit and risk committee Finance committee</p>
FT4		
<p>The Board is satisfied that the Licensee applies those principles, systems and standards of good corporate governance which reasonably would be regarded as appropriate for a supplier of health care services to the NHS.</p>	<p>There are systems in place that support good governance. Assurance on this is provided through the audit and risk committee, via both internal and external audit. A detailed explanation of various corporate governance systems is set out in the Annual Governance Statement and in other areas of the annual report.</p>	<p>Audit and risk committee</p>
<p>The Board has regard to such guidance on good</p>	<p>Guidance is circulated to the board as and when it</p>	<p>All committees and the board of directors</p>

<p>corporate governance as may be issued by NHS Improvement from time to time</p>	<p>becomes available, and is also scrutinised by board subcommittees where relevant.</p>	
<p>The Board is satisfied that the Licensee has established and implements:</p> <p>(a) Effective board and committee structures;</p> <p>(b) Clear responsibilities for its Board, for committees reporting to the Board and for staff reporting to the Board and those committees; and</p> <p>(c) Clear reporting lines and accountabilities throughout its organisation.</p>	<p>The board committee structure is fit for purpose and terms of reference are reviewed on an annual basis. Committees also undertake an annual review of effectiveness. There are governance structures in place that set out reporting lines and lines of accountability. The standing orders of the board of directors and membership council are reviewed annually and in detail every three to four years. The standing financial instructions are reviewed and updated annually.</p>	<p>All committees and the board of directors</p>
<p>The Board is satisfied that the Licensee has established and effectively implements systems and/or processes:</p> <p>(a) To ensure compliance with the Licensee’s duty to operate efficiently, economically and effectively;</p> <p>(b) For timely and effective scrutiny and oversight by the Board of the Licensee’s operations;</p> <p>(c) To ensure compliance with health care standards binding on the Licensee including but not restricted to standards specified by the Secretary of State, the Care Quality Commission, the NHS Commissioning Board and statutory regulators of health care professions;</p> <p>(d) For effective financial decision-making, management and control (including but not restricted to appropriate systems and/or processes to ensure the Licensee’s ability to continue as a going concern);</p> <p>(e) To obtain and disseminate accurate,</p>	<p>Taking into account the commentary in the above points, the trust also has in place cycles of business for the board of directors, membership council and other key decision making forums.</p> <p>The board and audit committee regularly review the board assurance framework which is linked to the corporate risk register and divisional/departmental risk registers.</p> <p>The board receives regular reports on finance, operational performance, quality and strategy. The board and its subcommittees receive presentations on specific areas that allow them to assess the position and receive assurance on issues such as operational performance, opportunities for growth and risks/uncertainties.</p>	<p>All committees and the board of directors</p>

<p>comprehensive, timely and up to date information for Board and Committee decision-making;</p> <p>(f) To identify and manage (including but not restricted to manage through forward plans) material risks to compliance with the Conditions of its Licence;</p> <p>(g) To generate and monitor delivery of business plans (including any changes to such plans) and to receive internal and where appropriate external assurance on such plans and their delivery; and</p> <p>(h) To ensure compliance with all applicable legal requirements.</p>		
<p>The Board is satisfied that the systems and/or processes referred to in paragraph 4 (above) should include but not be restricted to systems and/or processes to ensure:</p> <p>(a) That there is sufficient capability at Board level to provide effective organisational leadership on the quality of care provided;</p> <p>(b) That the Board's planning and decision-making processes take timely and appropriate account of quality of care considerations;</p> <p>(c) The collection of accurate, comprehensive, timely and up to date information on quality of care;</p> <p>(d) That the Board receives and takes into account accurate, comprehensive, timely and up to date information on quality of care;</p> <p>(e) That the Licensee, including its Board, actively engages on quality of care with patients, staff and other relevant stakeholders and takes into</p>	<p>There is a succession plan in place and board development sessions for the whole board and executive directors.</p> <p>The board receives a number of reports on quality of care. A committee of the board, the quality and safety committee, is dedicated to looking in detail at quality issues and this committee reports to the board following each meeting. A six monthly report from this committee is also received by the board.</p> <p>The board also reviews the annual quality report, which forms part of the annual report and accounts.</p> <p>A number of risks on the board assurance framework and corporate risk register relate to care and are reviewed on a quarterly basis. All serious incidents and/or never events are</p>	<p>Quality and safety committee People and culture committee Audit and risk committee Remuneration and nominations committee Membership council</p>

<p>account as appropriate views and information from these sources; and</p> <p>(f) That there is clear accountability for quality of care throughout the Licensee including but not restricted to systems and/or processes for escalating and resolving quality issues including escalating them to the Board where appropriate.</p>	<p>reported to the board.</p> <p>The Board has mix of clinical, quality and performance expertise to provide leadership across the organisation and to take account of all Board accountabilities in relation to quality.</p> <p>There are regular specific reports that provide data, using a variety of sources that enable the Board to take timely and accurate account of quality of care. Other reports throughout the year provide a more comprehensive oversight of quality.</p> <p>The Board concerns itself with quality of care at each meeting and through its committee structure; The Board and committees receive intelligence on staff and patient experience via a number of routes throughout the year such as the annual staff survey, integrated performance report, complaints and serious incident reporting.</p>	
<p>The Board is satisfied that there are systems to ensure that the Licensee has in place personnel on the Board, reporting to the Board and within the rest of the organisation who are sufficient in number and appropriately qualified to ensure compliance with the conditions of its NHS provider licence.</p>	<p>All executive and non-executive director posts are occupied. There is a clear set of guidelines around ensuring those individuals comply with the fit and proper persons regulations and an annual assurance report to the board.</p> <p>The Trust has systems in place to ensure that staff employed at every level are appropriately qualified for their role. The Board and its committees receive information on workforce issues and are assured in particular through the people and culture committee.</p>	<p>Remuneration and nominations committee People and culture committee</p>

<p>The Board is satisfied that during the financial year most recently ended the Licensee has provided the necessary training to its Governors, as required in s151(5) of the Health and Social Care Act, to ensure they are equipped with the skills and knowledge they need to undertake their role.</p>	<p>The trust has a group of experienced governors that have been involved in the trust for a number of years and new governors are assigned a 'buddy' to provide them with support and assistance.</p> <p>New governors meet with the chairman and company secretary as part of their induction, and to assess any development needs.</p> <p>An induction pack has been developed that provides governors with key information about the trust, including its structure, strategy, governance and leadership. This is given to all governors.</p> <p>Governors attend regular briefing sessions on the work of the trust committees in order to bring them up to speed on the issues that are being discussed. Other ad-hoc meetings are arranged about relevant areas.</p> <p>Governors have an established governance subgroup and have access to third party expertise as and when necessary.</p> <p>Governors have access to non-executive and executive directors at every membership council meeting.</p> <p>NHS Providers (through their GovernWell arm) provide a variety of governor training courses to which all governors are invited to attend.</p>	<p>Membership Council</p>
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