

## **Independent auditor's certificate of completion of the audit to the board of governors and board of directors of Royal Berkshire NHS Foundation Trust**

### **Issue of opinion on the audit of the financial statements**

In our audit report for the year ended 31 March 2025 issued on 30 June 2025 we reported that, in our opinion, the financial statements of Royal Berkshire NHS Foundation Trust (the 'foundation trust') and its subsidiaries ('the group'):

- gave a true and fair view of the state of the group's and the foundation trust's affairs as at 31 March 2025 and of the group's and foundation trust's income and expenditure for the year then ended;
- have been properly prepared in accordance with the accounting requirements of the Department of Health and Social Care Group Accounting Manual, as directed by NHS England; and
- had been prepared in accordance with the requirements of the National Health Service Act 2006.

### **Foundation trust's arrangements for securing economy, efficiency and effectiveness in its use of resources**

In our audit report for the year ended 31 March 2025 issued on 30 June 2025, we were required to report to you if we had not been able to satisfy ourselves that the foundation trust had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. In that opinion, we reported an ongoing significant weakness in the foundation trust's arrangements to secure financial sustainability. The significant weakness reported was in how the foundation trust identifies and manages risks to financial resilience such as from unplanned cost pressures, plans to bridge its funding gaps and identify achievable savings. The Trust has made improvements in how it identifies achievable savings, however, the other elements of the weakness identified have not yet been addressed. We made the following additional recommendations in the year ended 31 March 2025:

- Improve contract management procedures to prevent future unplanned shortfalls, including proactive monitoring, agreeing and finalising contractual arrangements early, regular reviews with the counterparties, and clear escalation pathways for addressing potential issues;
- Develop more accurate and detailed cost forecasts, incorporating realistic assumptions and contingency planning for unforeseen circumstances. Implement enhanced monitoring mechanisms to track actual costs against budget throughout the year, enabling timely intervention and corrective action; and
- Develop a funding strategy to reduce reliance on short-term funding solutions and work towards developing a medium-term plan that shows a Trust that is self-sustainable, not requiring additional liquidity funding from other NHS bodies – sometimes on a short notice basis.

### **Certificate of completion of the audit**

In our audit report for the year ended 31 March 2025 issued on 30 June 2025, we explained that we could not formally conclude the audit on that date until we had received confirmation from the National Audit Office that the audit of the NHS group consolidation was complete. We have now received that confirmation.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave our opinion.

We certify that we have completed the audit of Royal Berkshire NHS Foundation Trust in accordance with requirements of Chapter 5 of Part 2 of the National Health Service Act 2006 and the Code of Audit Practice issued by the Comptroller & Auditor General.

A handwritten signature in black ink, appearing to read 'Stephen Turner'.

Stephen Turner  
For and on behalf of Deloitte LLP  
Appointed Auditor  
London, United Kingdom  
11 December 2025