Health Services Safety Investigations Body

Annual Report and Accounts 2025/26

HC 248

Health Services Safety Investigations Body

Annual Report and Accounts 2025/26

For the year ending 31 March 2026

Presented to the Parliament pursuant to Schedule 13, paragraphs 19 (3) (b) and 20 (4) of the Health and Care Act 2022

Ordered by the House of Commons to be printed on 16 July 2026

HC 248

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ISBN 978-1-5286-6320-5

E03565962 06/26

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

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Performance Report

Performance overview

This section describes the role and remit of the Health Services Safety Investigations Body (HSSIB). It explains what we do, highlights our priorities and sets out our achievements and performance progress in the last year (1 April 2025 to 31 March 2026).

Chair's foreword

Dr Ted Baker, Chair

It is a privilege to introduce this annual report for the Health Services Safety Investigations Body (HSSIB). I want to begin by thanking HSSIB colleagues for the quality and commitment of their work. Delivering national safety investigations whilst developing as an organisation requires persistence, discipline and care. Our colleagues have shown all three.

I also want to thank the many people and organisations who have worked with us this year. That includes patients, families and carers who have shared what happened to them, often in painful circumstances; NHS staff and leaders who have spoken candidly about the conditions in which care is delivered; and national bodies, professional groups, charities and academic partners who have engaged constructively with our findings and recommendations.

Our work this year

HSSIB continued to publish evidence-based investigations addressing both longstanding and emerging safety risks: temporary care environments, workforce fatigue, digital safety, and high-risk areas of care where systems fail under pressure. Our work has consistently highlighted a central truth: harm is rarely the result of a single mistake by a single person. More often it arises from everyday conditions, workload, design, handovers, workarounds and assumptions, interacting in ways that only become visible after the event.

This year has also been an important stage in HSSIB's development. We have strengthened governance, improved how we deliver investigations, and sharpened our focus on impact: not just what we publish, but what changes as a result. A clear example is our contribution to improving diagnosis and survival of acute aortic dissection, with three hundred additional patients each year now accessing life-saving treatment.

A major milestone was approval of our education strategy, Building Investigation Excellence. Its message is clear: there is significant investigation activity across healthcare, but what is needed is deeper expertise, stronger methodology grounded in human factors, and more consistent systems thinking applied across

the whole system. Safe care does not happen by chance. It is built intentionally, through systems that support learning, honest conversations about risk, and the ability to see weak signals before harm repeats.

Safety is progressing, but it is fragile

Over the last decade there has been genuine progress in how patient safety is understood. There is broader acceptance that learning requires curiosity, systems thinking and psychological safety, and that blame is a poor foundation for improvement. But progress is not linear and it is never guaranteed. Under stress, systems revert to old patterns. Organisations seek reassurance rather than insight. They count incidents instead of understanding risk. They look for closure rather than learning. This is where danger lies.

Central to this fragility is a persistent confusion about the relationship between safety and quality. They are inseparable, but they are not the same. Good outcomes do not mean safe systems. Outcomes tell us what has already happened; safety is about what could happen next, especially when conditions change. In other safety-critical industries that distinction is established. In healthcare, we too often reassure ourselves with performance data while risks remain hidden beneath the surface. That reassurance can be comforting. It can also be perilous.

That is why suggestions that healthcare has been too focused on safety and should now seek balance by trading safety against other aims, represent a serious misjudgement. Safety is not one tradeable priority among many. It is the foundation on which everything else is built. Treat it as negotiable under operational pressure, and harm becomes normalised while learning becomes performative.

The importance of independence

If safety is fragile under pressure, then the conditions for learning matter more, not less. Independence is one of those conditions.

HSSIB's role is to investigate without apportioning blame or liability, and to speak with clarity about system risks. That requires independence as a practical safeguard, not a slogan. It enables us to follow evidence where it leads, challenge assumptions, and focus on system design rather than individual fault. Our statutory safe space is equally vital. It protects the integrity of learning by creating conditions for candour, free from fear of recrimination. Without it, the most important evidence remains unspoken, and the system learns the wrong lessons.

These two things, independence and safe space, are not procedural niceties. They are the architecture of learning. Weakening either would discourage openness, narrow the flow of safety intelligence, and increase the risk of repeating harm that could have been prevented. Leaders across the system have

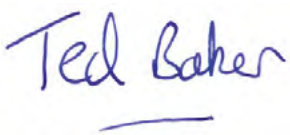
a shared responsibility to protect these conditions, particularly when pressure is highest and the temptation to revert to defensive, compliance-driven responses is greatest.

Looking ahead

The year ahead will continue to be challenging. But challenge is not a reason to retreat from a safety science approach. It is precisely when pressure is highest that we most need to hold firm: to resist simplistic narratives, to model learning in public, and to treat safety as the foundation of quality rather than a negotiable trade-off.

HSSIB will continue to deliver independent investigations and share learning that supports improvement. We will take forward our strategy to build investigation excellence across the system, in collaboration with partners, and always with people affected by harm at the centre of our work.

I close by repeating my thanks to HSSIB colleagues, to those who work with us, and to those who have raised concerns and reported risks. Your openness makes learning possible. The case for safety is not difficult to make in the abstract; the harder task is sustaining it when systems are under pressure and the temptation to cut corners is real. That is the work ahead. HSSIB will play its part, but safer care is built collectively, and the choices made in the coming year will shape whether progress continues or stalls.



Dr Ted Baker
Chair

Chief Executive's perspective

Dr Rosie Benneyworth, Interim Chief Executive

This year's annual report is published at a time of profound and continuing change across the health and care system. I'm extremely proud to serve as Interim Chief Executive of the Health Services Safety Investigations Body (HSSIB) and to work alongside colleagues who remain relentlessly focused on improving patient safety.

The NHS in England is operating in an exceptionally challenging context. Demand continues to rise, workforce capacity is stretched and the financial environment remains highly constrained. These pressures are not abstract. They shape everyday work for NHS staff, influence decisions and alter the conditions in which care is delivered to patients. They also shape safety risk. A central message from our work this year is that safety cannot be managed effectively unless we fully understand and respond to these conditions.

This is why the health and care system needs a different approach to managing safety – one that goes beyond reacting to incidents after harm has occurred and instead focuses on how risk is created, managed and mitigated on the frontline. Our patient safety investigations consistently show that harm rarely stems from a single failure. It emerges from systems under pressure, from decisions that make sense locally, and from cumulative compromises made in a challenging operating environment.

Investigating complex challenges

Over the past year, our patient safety investigations have examined some of the most pressing and complex challenges facing the NHS in England. Our work on temporary care environments (often referred to as corridor care) is one clear example. This investigation was not about individual decisions or isolated practices. It focused on how operational pressure, capacity constraints and system-wide flow problems combine to create environments that were never designed for care, yet are increasingly relied upon to deliver it. The risks associated with these settings are now well recognised, but the investigation showed how quickly workarounds can become normalised, even when they

expose patients and staff to harm. Importantly, it also demonstrated that timely, system-aware learning can support organisations to reduce risk, even in highly constrained circumstances.

Digital transformation is another area where ambition and risk are closely intertwined. The NHS continues to pursue large-scale digital change, with the promise of safer, more efficient and more integrated care. Our investigations and thematic work in this area highlight that digital systems can improve safety, but only when they are designed, implemented and used with a deep understanding of clinical work. Failures in digital communication, data visibility or system interoperability continue to contribute to missed, delayed or incorrect care. These are not technology problems alone; they are system design problems, shaped by procurement decisions, implementation pressures, and limited opportunities for learning once systems go live.

A further theme running through our work this year is the need for more integrated care. Patients do not experience services in organisational silos, yet risk often accumulates at the boundaries between teams, services and providers. Whether at discharge, during transfers, or across long and complex care pathways, safety depends on how well those boundaries are managed. Our investigations show that fragmentation makes risk harder to see and harder to manage, particularly when services are under pressure and accountability is dispersed.

Despite these challenges, there are strong reasons to be hopeful. This year's report shows what is possible when safety is approached as a system. We have seen tangible changes resulting from our investigations, including improvements in clinical pathways, national guidance, and the management of high-risk conditions. We have also continued to strengthen our education offer, supporting thousands of healthcare professionals to develop investigation skills grounded in systems thinking and human factors.

Impact on staff

Alongside these structural challenges, we continue to hear powerful accounts from NHS staff about the emotional and moral toll of working in stretched systems. Moral injury – when people feel unable to provide the care they believe is right – has emerged as a significant risk to both staff wellbeing and patient safety. It is not a problem of individual resilience, but a signal that systems are asking people to carry risks they cannot control. Addressing this requires a system-level response.

In this context, I am immensely proud of the dedication and professionalism shown by HSSIB staff throughout the year. This has been demanding work, both because of the complexity and sensitivity of the issues we examine and because of the wider pressures facing the health and care system within which our work sits.

HSSIB staff have approached this challenge with our values front and centre, making a positive difference through inclusion, collaboration and integrity. Whether undertaking detailed system-focused investigations, supporting patients, families and healthcare staff through distressing experiences, or delivering education and insight, colleagues have demonstrated a deep commitment to learning and to patient safety.

I am particularly proud of the way staff have upheld our no-blame, trauma-informed principles while engaging openly with some of the most difficult safety challenges facing the NHS. The credibility and impact of HSSIB's work rests squarely on the professionalism of its people.

New approaches to patient safety

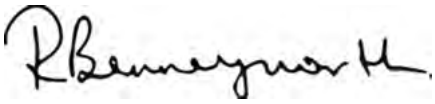
Safety in healthcare is not a static goal. The work captured in this annual report reflects our belief that even under intense pressure, the healthcare system can learn and make care safer for patients and more sustainable for the people who deliver it.

Looking ahead, our strategy for Building Investigation Excellence sets out how we will continue to support the system at a time when learning is more important than ever. By strengthening investigation capability, promoting high-quality methods and supporting proactive approaches to risk, we aim to contribute to a more resilient and safer health and care system.

Internally, HSSIB has continued to develop as an organisation. We have strengthened our investigation methodologies, invested in our people and maintained financial discipline while delivering an ambitious programme of work. Like the wider system, we operate within clear financial limits, and we remain focused on ensuring that public funds are used responsibly and transparently to achieve maximum impact.

Whether as a standalone organisation, or a discrete specialist unit within the Care Quality Commission (as proposed in the government's 'Review of patient safety across the health and care landscape'), HSSIB will continue to be a centre of excellence for patient safety investigations in an ever-shifting landscape.

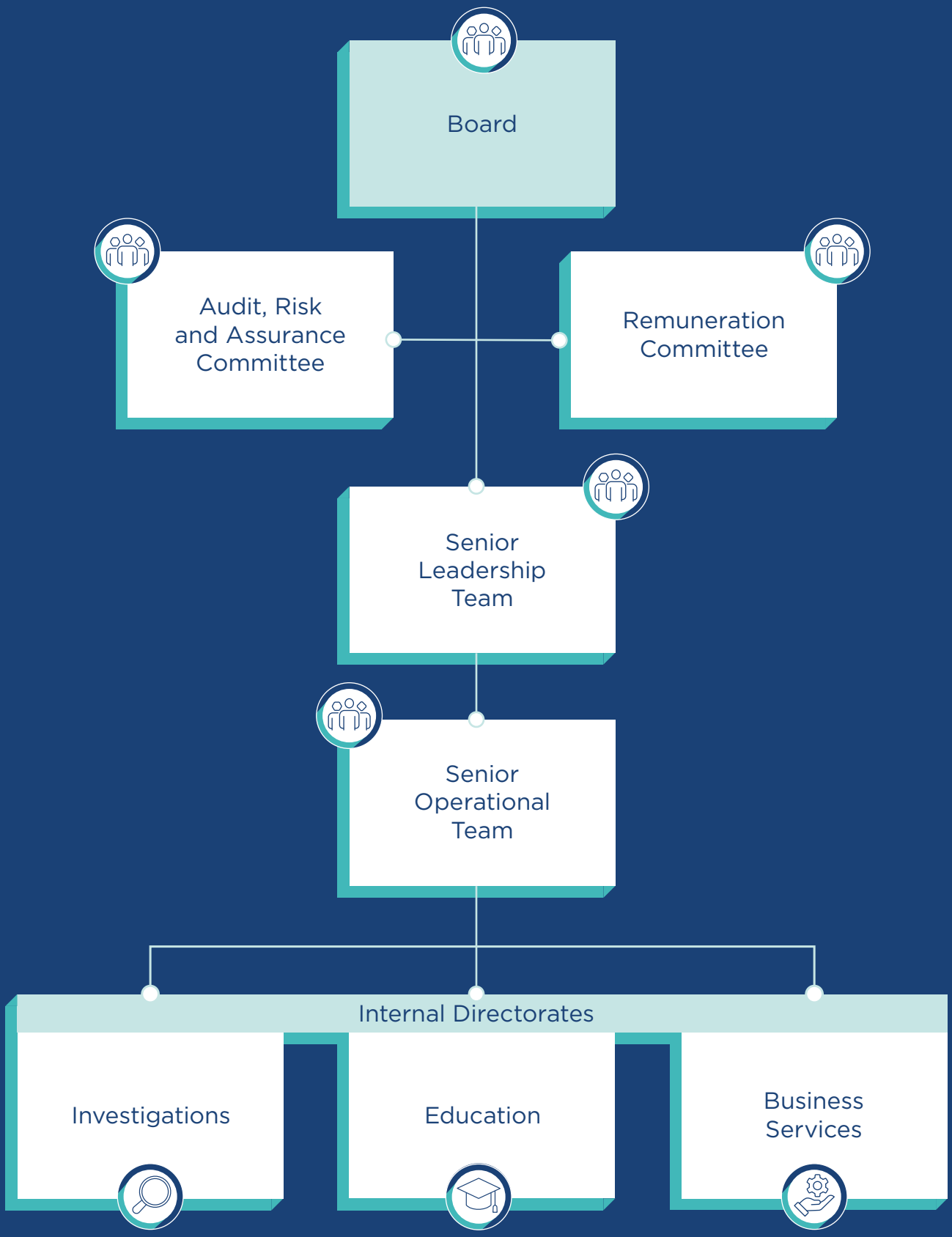
I am proud of what HSSIB has achieved this year, and deeply grateful to our colleagues and partners, and to the patients, families and staff who have shared their experiences with us. As we look to the future, our commitment remains clear: to support a new way of managing safety in healthcare – where HSSIB continues to be a strong, independent and inclusive voice for patient safety.



Dr Rosie Benneyworth
Interim Chief Executive

Who we are and what we do

Our structure



Who we are and what we do

We are the Health Services Safety Investigations Body (HSSIB), a fully independent arm's length body of the Department of Health and Social Care. We came into operation on 1 October 2023.

We investigate patient safety concerns across the NHS in England and in independent healthcare settings where learning could also help to improve NHS care. Our core role is to carry out independent patient safety investigations that do not find blame or liability with individuals or organisations. We share safety learning from our investigations to support healthcare staff to improve patient safety in their own organisations.

Our work aims to reduce patient harm by:

- supporting the involvement of patients, families and carers in healthcare.
- supporting healthcare staff to carry out their roles and care for patients safely.
- creating safer healthcare environments and processes.
- making healthcare services more efficient.
- sharing best practice and innovations in patient care.

Performance summary

During the year, we have continued to mature as a fully established organisation, strengthening our impact on patient safety through systemic improvement. Our investigation, education and engagement activity has demonstrated how high-quality independent investigations can translate into actionable outcomes and meaningful change.

We have delivered timely, evidence-based investigations that addressed both longstanding and emerging safety risks, from diagnostic pathways and workforce fatigue to digital safety and temporary care environments. Our work has shaped national guidance, informed policy development, and strengthened frontline practice. At the same time, new approaches and partnerships evidence our commitment to remaining adaptable and responsive, especially during a time of significant change across the healthcare system.

People remained at the heart of HSSIB's work. A trauma-informed approach, strengthened safeguarding arrangements and a focus on workforce wellbeing ensured that the voices and experiences of patients, families and staff are shaping safety learning across healthcare. Through education, HSSIB supported healthcare professionals to build investigation capability and apply systems thinking in practice. The organisation also continued to act as a strong, inclusive voice for patient safety, partnering nationally and internationally to share expertise, address health inequalities and influence system-wide improvement. Internally, investment in culture, governance and collaboration reinforced HSSIB's resilience and readiness for the future, underpinned by the launch of our new strategy, focused on building investigation excellence.

Progress in practice: our achievements at a glance

1st April 2025 – 1st March 2026

Investigations:

16 investigation reports published

We have made **20** safety recommendations to **10** organisations

16 new investigations launched

Education:

We continued to see strong support for our education programmes

7,869
NHS staff learners enrolled

87
NHS staff completed our advanced level 'SEIPS in Action' course

Communications and Engagement:

Our website pages have been viewed over **209,053** times – with most interest being in our education course pages, our individual investigation pages and our about us pages

In the time period our website users totalled over **95,633**

Performance analysis

This section is a more detailed exploration of HSSIB's performance against our five strategic themes. It also sets out our risk profile, and covers key areas such as equality, diversity and inclusion, financial best practice, and our future priorities.

Our strategy

Our vision: safe healthcare for everyone.

Our mission: to lead and promote healthcare safety excellence and learning through investigation, education and collaboration.

Five strategic themes

1. Deliver high-quality, impactful, independent safety investigations.

2. Place people at the core of our work.

3. Be a strong, inclusive voice for patient safety across healthcare.

4. Promote and professionalise healthcare investigations.

5. Embed a compassionate, inclusive culture across our organisation.

Strategic theme 1: Delivering high-quality, impactful, independent safety investigations

Delivering high-quality, impactful, independent investigations is not defined solely by publication output, but by the degree to which our work meaningfully shapes safer systems. This year, we continued to move from setting organisational foundations to testing, refining and evidencing the impact from our investigative approach and maturing as a fully-fledged organisation that is having visible impact on safety.

Impact spotlight

Improving diagnosis and survival of acute aortic dissection

Five years after HSIB* investigated the death of a 50-year-old man, Richard, from an acute aortic dissection, the impact of that work is clear: it has contributed to substantial national improvements in diagnosis, transfer and access to life-saving surgery.

The investigation led directly to the first-ever joint national guidance on diagnosing thoracic aortic dissection, jointly published by the Royal College of Emergency Medicine and the Royal College of Radiologists in 2021 and updated in 2024. This guidance is now the definitive source of national best practice in diagnosis of an acute aortic dissection. HSSIB's safety recommendation to update the Manchester Triage System to include 'aortic pain' was also implemented, strengthening early clinical recognition.

Highlighting the human factors involved in missed or delayed diagnosis, and the inclusion of the 'THINK AORTA' poster in our report, helped to embed the campaign from Aortic Dissection Awareness UK & Ireland, giving credibility to the approach to educate clinicians on diagnosing the condition.

National audit data now shows the impact. The 2023 and 2024 National Adult Cardiac Surgery Audit reports demonstrated a sustained rise in emergency aortic surgery. The 2024 report found an 82% increase in cases over a 10-year period, which equates to more than 300 additional patients each year accessing life-saving treatment. Auditors noted that improved recognition, supported by campaigns like THINK AORTA and HSIB/HSSIB's work, is the likely cause.

A second investigation into the transfer of critically ill adults also delivered major change. Patients with acute aortic dissection are now eligible for critical care ambulances, improving safety during transfer to hospital. The subsequent TRAVERSING study, developed by Aortic Dissection Awareness, with clinicians and academics, produced national consensus guidance on safe transfer. Collectively, this work has contributed to saving hundreds of lives every year—a powerful example of HSSIB's impact on patient safety.

* The Healthcare Safety Investigation Branch (HSIB) was HSSIB's predecessor organisation.

Consistent delivery against Key Performance Indicators (KPIs)

This year, we published 16 of our 18 planned investigations. This is due to three members of the investigation team being seconded to the Department of Health and Social Care (DHSC) to support the urgent national maternity review led by Baroness Amos. We also met our target of delivering every investigation on time, as planned at the outset, and achieved our goal of following up 90% of safety recommendations within the timeframes agreed through our recommendations grading meetings. Together, this demonstrates that our approaches to selection, scoping, resource allocation and project management are well embedded and operating as intended. We take a proactive approach to our investigations and provide external stakeholders with consistent, reliable reports that are a trusted source of patient safety learning.

Impact in practice

In 2024/25 we launched an impact evaluation pilot which sampled 11 investigation reports considering 49 safety recommendations made to 20 national organisations. The learning began to be embedded early last year – the pilot gave us an opportunity to trial both qualitative and quantitative approaches in understanding our impact. This was further expanded on with a 'deep dive' on one safety recommendation in September 2025. We were able to track changes to national guidance (National Institute for Health and Care Excellence clinical guideline (CG98) – Jaundice in newborn babies under 28 days) in response to a recommendation issued in an HSIB report titled ''Detection of jaundice in newborn babies'

The impact evaluation tracked the change in guidance down to the frontline delivery of care in maternity units. For example, it was noted that one trust had implemented an automatic laboratory request (via its electronic patient record system) to test for jaundice for all neonatal blood samples, regardless of clinical indication, through electronic systems. During the trial phase, the automatic lab process detected results outside expected ranges in 72 babies before a jaundice test was requested by clinicians. The learning gained in the pilot and the 'deep dive' has informed how we refine the way we capture the impact of our reports in future, and how safety recommendations have affected the care received by patients.

New and innovative ways of addressing emerging safety risks

Last year we developed a 'rapid response protocol' and have since undertaken a successful pilot focused on regional care pathways, working in collaboration with providers and an integrated care board (ICB). We were able to test the rapid response approach and get feedback on our learning – the pilot investigation was able to share areas for improvement within 10 weeks, highlighting our adaptability. Later this year, we will publish the outcomes of our work on regional care pathways and how HSSIB's work on safety management systems feeds into this and continues to be important in understanding how we provide safe care across organisational boundaries.

Artificial intelligence (AI) is being adopted rapidly across healthcare, and the NHS 10 Year Health Plan promotes the use of technology to support safer care. Our work in this area demonstrates HSSIB's growing expertise in understanding emerging technologies and our progress in anticipating and responding to system level patient safety risks.

We are working with Professor Macrae, Professor of Organisational Behaviour and Psychology at the University of Nottingham, on a research project titled 'Building a learning infrastructure for systemic AI safety: developing processes for investigating and learning from systemic AI safety incidents'. HSSIB is a key contributor, and the project uses a simulation based model informed by the HSSIB investigation process. The research is expected to report by mid 2026. This work will strengthen our ability to consider safety when AI technologies have been a factor in patient safety incidents, with a particular focus on system wide risks associated with technologies such as ambient voice technologies.

We have also been invited to contribute to an AI research project led by the University of York, which is examining the potential for AI tools to reduce administrative burden and improve efficiency in primary care. The anticipated outputs include a report on the available evidence and an interactive evidence and gap map.

Impact spotlight

Moving at an accelerated pace to share vital learning on temporary care environments

In January 2026, we published an investigation focused on temporary care environments, commonly known as 'corridor care' at a time when many hospitals are relying on these spaces daily. With growing national concern and heightened winter pressures, HSSIB moved at pace to deliver timely learning that could support frontline teams managing increasingly challenging conditions.

Using an accelerated investigation model, we rapidly gathered insights from clinical settings, identified the risks associated with providing care in temporary spaces, and highlighted practical mitigation actions organisations can take when these environments are unavoidable. The investigation gained strong media attention and positive support from national bodies, ICBs and trusts, who valued its clarity and relevance. Internally, the approach provided important learning about resourcing and the impact on wider work, helping shape how these investigations could be used in future.

The investigation highlighted how HSSIB could adapt to an evolving national challenge by delivering vital safety learning at speed. By pioneering an accelerated investigation model, we not only provided timely support to frontline services during a period of intense pressure, but also shone a light on its capacity to respond rapidly to future safety risks across the health and care system.

Tackling health inequalities

Addressing health inequalities continues to be a key consideration of our investigations. Over the past year, our work has continued to shine a light on health inequalities and drive meaningful change. Our series of five mental health inpatient reports highlighted significant disparities in care and made several safety recommendations to address these. A key example was our investigation into out of area placements, which recommended that the Mental Health Bill require patients', families' and carers' wishes and preferences to be formally documented so they are considered when decisions about care are made. This safety recommendation was made after the investigation identified the choices of that patients, families and carers are often not considered when sending someone to an out of area placement. When the Bill was introduced to Parliament, it incorporated several provisions ensuring that patient and carer voices play a central role in decision making. As a result, our work has directly influenced what is now the Mental Health Act 2025, helping to reduce inequalities by strengthening safeguards for some of the most vulnerable people receiving inpatient mental health care.

More recently, we published an investigation examining how vulnerable patient groups can be supported to self administer insulin safely. This included people in the community who face some of the deepest health inequalities. Our first report also drew attention to type 1 diabetes and disordered eating, an area of concern that requires more recognition and understanding across the healthcare community. The report received strong support from charities such as Breakthrough T1D and Diabetes UK. Building on this, in 2026/27 we will publish further work on safety risks for people with cognitive difficulties, including those with learning disabilities.

> We also appreciated that the report's conclusions and recommendations took into consideration all aspects of the issue at hand without bias or favour. It will prove to be another invaluable addition to the cumulative evidence we are compiling in our personal campaigning, and we thank the investigators for providing an authentic account of the impact a system in urgent need of reform has on service users. The recognised gap between mental and physical health resources has to be addressed not only in the area of the report's remit but other conditions that require properly integrated services.
>
> **Parents with lived experience commenting on our report 'Insulin: supporting safe self-administration for patients in the community with a mental health problem'**

In 2025, NHS England launched a new community language translation and interpreting services framework. This was developed from a strategic review informed by an HSIB investigation into booking system failures affecting people who rely on written communications in community languages. The framework is designed to support equitable access to healthcare for diverse communities.

Impact spotlight

Joint event on health inequalities and safety investigations

Last November we joined the Race and Health Observatory in hosting a roundtable discussion focusing on recognising and addressing bias in patient safety investigations. It was a powerful platform to highlight the impact of bias and how this can be tackled to ensure that patient safety investigations do not perpetuate health inequalities and become a force for promoting equity of care for all. We shared our insight into how we are aiming to reduce inequalities through our investigation work. We will continue to collaborate with the Race and Health Observatory on sharing learning and briefings on this topic with the wider healthcare system.

Partnering to understand system safety concerns

As part of our aim to partner with experts and safety leaders to ensure we are addressing risk effectively, we have launched a new project to help better understand the patient safety concerns shared across the healthcare system. This will then help us identify areas where investigation may have the greatest impact. To support this, we have engaged a wide range of national stakeholders – including NHS and independent healthcare organisations, regulators, staff groups, and representatives of patient and family experiences – to share their priorities for improving patient safety across the system.

Alongside this engagement, we have committed to reviewing and updating our knowledge base to reflect concerns highlighted in recent publications from national stakeholders. By bringing together these insights, we will strengthen our understanding of the most pressing safety issues and use this evidence to inform the launch of new investigations later this year.

Reports

Our reports between 1 April 2025 and 31 March 2026

- Workforce and patient safety: primary and community care co-ordination for people with long-term conditions
- The impact of staff fatigue on patient safety
- Mental health inpatient settings: overarching report of investigations directed by the Secretary of State for Health and Social Care
- Sepsis: a patient with abdominal pain
- Sepsis: a patient with a urine infection
- Sepsis: a patient with diabetes and a foot infection
- Workforce and patient safety: electronic communications on patient discharge from acute hospitals
- Healthcare provision in prisons: data sharing and IT systems
- Medication not given: discharge from an acute hospital to the community
- Summary report : An exploratory review of maternity and neonatal services
- Investigating under the Patient Safety Incident Response Framework (PSIRF): sharing HSSIB learning for future development
- 12-lead electrocardiograms (ECGs) in ambulance services: diagnosis of suspected ST elevation myocardial infarction (STEMI)
- Patient safety issues associated with electronic patient record (EPR) systems – a thematic review
- Patient care in temporary care environments
- Insulin: supporting safe self-administration for patients in the community with a mental health problem
- Insulin: supporting safe administration in inpatient settings

Strategic theme 2: Placing people at the core of our work

> Thank you for truly listening to our story and giving us time, space and a sense that our daughter mattered – she really did matter – you coming to our home at a time suitable for us means so much. I truly hope your work makes a difference
>
> **Parents who shared experiences with an HSSIB mental health investigation**

Protecting wellbeing during investigations

Ensuring that the voice and experience of people affected by patient safety incidents is not just a strategic measure, but something deeply embedded through our organisation. The trauma-informed approach which we have adopted continues to ensure that we can help reduce the negative impact of traumatic experiences and ensure the emotional safety of those involved in HSSIB investigations. Our investigation team are now certified in trauma informed practice and members of other teams have taken part in training, reinforcing our commitment to the approach.

The impact of using a trauma informed approach

A trauma-informed approach is at the heart of our work at HSSIB, informing our investigation plans, how we respond to patient concerns and how we engage with our stakeholders and partners. We recognise the personal impact of patient safety incidents and the human impact of harm, and place psychological safety, compassion and respect at the centre of our work.

In January/February 2026 we participated in a skills development programme, facilitated by the Trauma Action Group (TAG). This involved e-learning and in-person training, providing the opportunity to translate trauma informed theory into practice and reflect on our work at HSSIB. We were supported by an expert to review our 'trauma aware' approach and update our skills and knowledge. This ongoing review of our trauma informed practice ensures that we can continue to be as responsive as we can and prioritise psychological safety, compassion, and choice in all our engagement. We want to do the best we can with care, so people feel supported to share their experiences without fear of harm and in ways that support healing, trust and meaningful learning.

Elaine Colomberg, Engagement Lead, HSSIB

Although we do not provide direct patient care, we work closely with vulnerable individuals – patients, families and healthcare staff – throughout our investigations and through our patient and public involvement activities. Their safety, dignity and wellbeing sit at the heart of how we operate. This year we strengthened our safeguarding approach. We appointed a Safeguarding Lead, Deputy Safeguarding Lead and an Executive Lead for Safeguarding, all of whom have completed enhanced training. Our safeguarding procedure was updated in 2025, including clear role-specific training requirements for colleagues across HSSIB. Every employee now completes Level 2 Safeguarding Adults and Level

2 Safeguarding Children as part of their mandatory training, and we have developed bespoke safeguarding training with NHS England to ensure our staff are equipped to support people safely and sensitively. These measures show our commitment to protecting those we engage with and ensuring that people remain at the core of everything we do.

Strengthening patient engagement

Last year, we launched Project Safety Lens in partnership with the Patients Association, recognising the need to strengthen and broaden the patient voice at every stage of our investigations. Through this work, we engaged patients and members of the public from diverse backgrounds and communities, listening carefully to their experiences and expectations. These insights are already shaping how we communicate and engage. We have developed a clear communications delivery plan to improve how we inform and involve stakeholders, alongside more inclusive ways of working with patients, families and carers, and we are now developing a dedicated engagement plan.

Together, these changes reflect HSSIB's growing impact in placing patient voice at the heart of its work. By turning insight into meaningful improvements in how we engage, communicate and involve people, we are strengthening the inclusivity of our investigations. This will help ensure our work is informed by patients' experiences of care and safety, while enabling us to better reach and support those who are often less heard, including people from marginalised communities, those facing health inequalities, and those living in deprived areas.

Recognising the impact of workforce wellbeing on patient safety

We continued to advance work that strengthens the experience and voice of staff across the healthcare system. In September 2024 we published an investigation examining how temporary staff are integrated within healthcare providers. A key finding revealed that many temporary staff feel fearful about speaking up on patient safety concerns. In response, we recommended that the National Guardian's Office identify the barriers temporary staff face and develop mechanisms to address them. On the day the report was published, the National Guardian's Office committed to this work and will publish a national review in summer 2026 as a direct result of our work. This represents an important step toward transforming the experience of temporary staff across the NHS – ensuring their voices are heard, valued, and able to contribute to safer care for patients.

In April 2025, we published a high-profile report examining the impact of staff fatigue on patient safety. The investigation drew on the experiences of healthcare workers from across different care settings who shared their insights with us. Through this work, we highlighted that fatigue continues to be insufficiently recognised as a significant risk to patient safety. Our findings demonstrated that fatigue is frequently misunderstood and addressed primarily as a wellbeing issue, rather than as a critical patient and staff safety risk. By bringing together frontline experiences and evidence, the report raised national awareness of the safety implications of fatigue, and contributed to wider conversations across the healthcare system about the need for organisations to recognise, measure and mitigate fatigue-related risks to improve patient safety.

> We must move away from viewing fatigue as an individual issue and putting the onus on personal responsibility, and instead treat it as a system-level risk that deserves urgent attention
>
> **Saskia Fursland, Senior Safety Investigator, HSSIB**

Strategic theme 3: A strong and inclusive voice for patient safety across healthcare

At a time of significant change across the national healthcare landscape, it has been even more important that we continue to advocate for safety alongside the priorities set out in the NHS 10 Year Health Plan. The Plan recognises HSSIB as a centre of excellence for investigations and signifies our success in using our voice to share patient safety learning and expertise across the system.

> Being part of the investigation process and meeting with you after the investigation to discuss how you approached the analysis was a bit of a lightbulb moment for me. I wanted to say thank you for the opportunity and for the development offered to me during the process.
>
> **Patient safety specialist at a NHS Trust**

Building on our work to improve the quality of healthcare recommendations

Our recommendations work demonstrates how we are strengthening our influence across the healthcare system. Our Chief Executive continues to chair the cross ALB (arm's length body) group dedicated to improving the quality and effectiveness of safety recommendations, ensuring they are better designed, better implemented, and better understood. This work aligns closely with the findings of the Dash Review of patient safety and supports the refreshed National Quality Board, as recommended by Dr Dash. Over the last year, through extensive discussions and workshops, the group developed a set of principles that map the key stages in a recommendation's journey, from early foundation to final development. These principles will serve a dual purpose: they guide the creation of clear, impactful recommendations across the healthcare system and lay the groundwork for proposed qualifying criteria for a future 'Recommendations Hub.' The principles are expected to be published later this year and are an important step forward in strengthening the consistency, quality and impact of safety and quality focused recommendations across healthcare.

Impact spotlight:

Supporting a safe digital future for healthcare

We have strengthened our profile as a leading voice on patient safety risks in digital healthcare, publishing major reports this year on:

- **Discharge communication risks:** Patients are coming to harm due to failures in how critical clinical information is shared electronically when they are discharged from hospital and during follow-up care.
- **Electronic patient records (EPRs):** Our thematic review shows EPR systems continue to contribute to missed, delayed, or incorrect care—despite national efforts to reduce these risks.

Our evidence and insights have also featured in journals and media coverage, including exploration of patient safety in the digital age. Last year, we were nominated for the Health Service Journal Digital Awards in the Digital Clinical Safety category. These awards recognise the most impactful projects in digital healthcare, and our nomination reflected our work addressing safety risks associated with online consultation tools in general practice.

All of this reinforces that we are leading system thinking on emerging safety risks and influencing improvements across the healthcare system. With the growth of AI and the shift from analogue to digital set out in the NHS 10 Year Health Plan, casting our eye on digital healthcare safety is of particular importance.

Bringing high-risk safety concerns into the open

In August, we published a high-profile report on maternity and neonatal safety, which was prompted after we received patient safety concern reports from women, families and staff across care pathways, many involving severe harm or death. Amid national scrutiny and an announcement from the Secretary of State on an urgent maternity review, we took a clear decision to publish our insights and highlight key risks and priorities for investigation, despite pausing investigatory work. The report generated widespread engagement and helped to reiterate that maternity and neonatal safety is systemic national challenge, rather than a series of isolated local issues.

Following publication of our reports on mental health inpatient care, we actively brought learning on this high-risk and complex area of patient safety into the open through a national webinar attended by around 600 participants. The session generated strong engagement, with external speakers contributing diverse perspectives and real-world experience. Feedback from attendees, speakers and live discussion demonstrated the value of our work in informing and influencing wider patient safety practice.

> Great webinar with insightful and reflective chat, breadth of speakers and audience has been very helpful in aiding thoughtful considerations. This approach adds an extra learning dimension to the report and can amplify key messages.
>
> **Webinar participant**

Strengthening safety investigations through modelling and knowledge sharing

To support NHS organisations and local investigation staff, we identified an opportunity to model approaches to patient safety incident investigations under the Patient Safety Incident Response Framework (PSIRF). We published three local investigations exploring issues associated with sepsis to increase

local learning and provide examples of how PSIRF tools can be used to improve investigations. We also published a wider learning report, sharing the experiences of HSSIB staff and learners who attended our education courses on using PSIRF. The learning report shared opportunities for NHS England, HSSIB and other national organisations to continue to develop incident investigation under the PSIRF. As a result of this work, HSSIB has engaged with coroners across England to help share learning about PSIRF and how this may interact with inquests to support a collaborative approach.

Our investigations continue to account for developments in safety science that can help organisations to better investigate and understand patient safety events. The team worked alongside subject matter advisors and academic colleagues to gain insight into new tools, methods and ways of thinking to enhance our work. Members of the investigation team presented three papers at the 2025 Chartered Institute of Ergonomics and Human Factors conference to share our experiences in using new investigation methods, supporting work to develop PSIRF tools, and to contribute to developing conversations around any distinctions between quality and safety in healthcare.

Throughout this reporting period, we have submitted evidence to several key parliamentary public committees, addressing a range of critical issues within health and public administration. Our contributions are summarised below:

Health and Social Care Committee

- Corridor care – We provided evidence highlighting the challenges faced in delivering patient care within temporary care environments, emphasising the impact on patient safety.
- Children and young people's mental health: Our submissions detailed the pressing concerns regarding children and young people's mental health, focusing on access to services, waiting times, and the importance of early intervention.
- The transition from child to adult health and social care services: We outlined the difficulties encountered by young people transitioning from child to adult services, stressing the need for improved co-ordination and support during this critical period.

Public Accounts Committee

- Cost of clinical negligence: We presented evidence on the financial implications of harm, drawing attention to the necessity for learning from incidents to reduce future costs.
- Reducing NHS waiting times for elective care: Our evidence addressed the safety challenges of lengthy waiting times for elective procedures.

The Public Administration and Constitutional Affairs Committee

- Inquiry into the recommendations of the Infected Blood Inquiry (Stage 1): We contributed evidence supporting the inquiry's recommendations, focusing on our recommendations work.

These submissions reflect our commitment to supporting parliamentary scrutiny and driving improvements across health and public administration. They form an integral part of our engagement with stakeholders and our ongoing efforts to advocate for positive change.

We continue to spread our key messages on patient safety investigations in several ways, including through speaking and presenting at prominent events and meetings across England and beyond. This year some key examples included:

- The HSJ Summit – Delivering the 10 Year Health Plan: Our Chief Executive appeared on an expert panel about the single health record and spoke about patient safety issues associated with EPRs.
- Royal College of General Practitioners Secure Environments Group: We spoke about our reports into healthcare provision in prisons
- Royal College of Emergency Medicine Care Group: We spoke about our investigation into temporary care environments.
- Patient Safety Congress and the Patient Safety Forum: We spoke about safety management systems.
- Operating Theatres National Conference: We spoke about our report into retained swabs.

Impact spotlight:

HM Prison and Probation Service shares how HSSIB has helped it to strengthen its human factors capability

HM Prison and Probation Service (HMPPS) is still in the early stages of its human factors journey. Much of our learning has been gleaned from other industries where human factors is well established, particularly aviation. Without internal ergonomist expertise, it has sometimes been difficult to understand why adoption of human factors within HMPPS appears slower in comparison.

Our discussions with HSSIB were therefore clarifying and enlightening. Of all the human factors communities we have engaged with, healthcare has emerged as the most relatable environment for HMPPS. Like us, healthcare operates with relatively limited technology, meaning that human behaviour plays a significantly greater role. HSSIB has helped us understand why we should be cautious about lifting learning directly from highly technologically advanced industries and why our trajectory may naturally look different.

A key insight from our conversations was the importance of undertaking extensive systems work before focusing on performance. We are extensively advocating for system-level investigations and encouraging leaders to look first at system design rather than individual performance. This reframing has already begun to shape how we think about adverse events, organisational resilience, and the language we use.

We have also referenced HSSIB in work with leadership to support our case for embedding human factors at the core of our improvement activity. This has helped us articulate the value of structural considerations such as employing a chartered ergonomist, understanding the benefits of HSSIB's legislative model (particularly its non-blame approach), and recognising the importance of formal feedback loops, including the statutory requirement for responses to HSSIB safety recommendations.

Safina Mughal, Custody Improvement Manager, Improvement Support Group, Directorate of Prisons Operations, HMPPS

Strategic theme 4: Professionalising safety investigations

> The course was really helpful and has supported me developing more confidence in my understanding and ability to use thematic analysis in the context of healthcare safety investigations
>
> **Learner on our Demystifying Thematic Analysis course**

Supporting professionals at the frontlines of patient safety

Over 4,000 NHS users have subscribed to our training system since April 2025. We have run 103 courses and have had over 4,400 completions across courses, as learners often sign up to multiple courses or return for updates, highlighting our strength in providing a robust foundation for their patient safety career.

The SEIPs in Action course consistently received positive feedback for its in-depth focus, the opportunity for face-to-face learning and the value it has brought to participants in their incident responses. From April 2025, we ran five courses across England as well as delivering a fee-funded course for patient safety colleagues in Norway. The course was also accredited for continuing professional development and with the Chartered Institute of Ergonomics and Human Factors.

A specific initiative involved piloting an expanded Introduction to After Action Review (AAR) course in collaboration with Sussex Partnership NHS Trust. This full-day face-to-face delivery expanded our current course by incorporating role-play and simulation content. It was delivered over 3 days to 50 learners across the Trust, with follow-up sessions scheduled in the future. The training enabled the Trust to establish a cohort of AAR facilitators who were in place to contribute to its patient safety response plan and strategy.

We have progressed with our aim of contributing to the development of safety science and knowledge sharing. We worked with partners to develop resources, including for a pilot course developed by NHS England. Our educational materials have been incorporated into the Patient Safety Specialist training which is part of the National Patient Safety Syllabus. The AAR template and Learning response review and Improvement Tool continue to be freely available to download from our website and our learners report how much they value these resources. In the last year the page had nearly 4,000 active views, indicating indicating meaningful engagement with the resources.

> The training has strengthened my understanding of After-Action Review, including its purpose, core principles, and the structure needed to facilitate an effective discussion. I feel more confident in defining AAR, recognising the attributes required of a facilitator, and understanding how an AAR can support learning, reflection, and improvement within teams. I am also more aware of the importance of creating a safe, open environment where staff can contribute honestly without fear of blame. Overall, the session has enhanced my confidence in applying the AAR approach in practice and recognising its value in improving patient care and team learning.
>
> **Learner on our After Action Review course**

Impact spotlight:

Pioneering a competency 'blueprint' for safety investigators

In collaboration with the University of Reading, two of our senior investigation science educators developed a first-of-its-kind investigator competency framework which mapped the exact skills and qualities healthcare safety investigators need to prevent repeated harm to patients. It offers a way forward from the 'blame and retrain approach' that has often been seen in safety investigations.

The framework was published in Safety Science in February 2026 and identifies 38 competencies that separate effective investigators from those who simply go through the motions. It reveals a fundamental shift in what investigators need. The research involved 28 experts, including practising investigators, educators and policymakers, who took part in a rigorous two-round consultation process to reach consensus on what defines competent investigation practice. The framework is a clear indication of our progress as an organisation – as well as providing a theoretical backdrop for safety science, we continue to live it through real world applications that have the potential to prevent serious harm and save lives.

Remaining responsive to learners needs

This year we fully embedded our new training management system, bringing all our courses onto a single platform. Previously, we relied on several learning management systems that did not fully meet our needs and required the education team to manage activity across multiple interfaces. This created occasional confusion for learners and limited the depth of our analytics. The move to one unified system has streamlined our internal processes, improved co-ordination of enrolment and course materials, and enhanced the overall learner experience.

A defining feature of our SEIPS in Action course is the postcourse support we offer to participants. Initially, these sessions were delivered to individual cohorts, but our evaluation showed that three scheduled sessions did not provide the flexibility needed, particularly when service pressures prevented attendance. In response, we introduced an alumni-based model, bringing learners together every 6 weeks on alternating days to explore a specific theme or real-world challenge. This approach has increased accessibility and created more meaningful engagement opportunities for all participants.

Enriching safety learning through student placements

We continued to host student placements this year, offering a collaborative and mutually beneficial programme. Students gain valuable hands on experience in safety science within a real investigative environment, while HSSIB benefits from fresh perspectives and high quality academic research. These placements strengthen our learning culture, support future capability in patient safety, and generate insights we can share across our work.

The student in our first placement in 2024 played a key role in the development of the investigator competency framework. During 2025/26 we hosted a 'trailblazing' medical student from the University of Aberdeen. Their medicine degree (MBChB) has an integrated, accredited and assessed human factors for patient safety curriculum, meeting new General Medical Council requirements, and course materials often draw on learning from HSSIB's work. As part of an MBChB elective, the student spent 8 weeks with us from October to December. He attended two SEIPS in Action courses to gather insight into what learners will need in future, supported by a literature review and interviews with HSSIB staff. His work identified a key theme – the effectiveness of recommendations – and provided clear evidence that this should be a priority topic for future learning. The conclusions drawn from the placement also align with work being done at a national level by the cross-ALB group to streamline and improve the quality of recommendations filtering down to providers.

> This [placement] provided me with an excellent opportunity to develop my own understanding of how human factors approaches can support learning from safety incidents. I was also able to attend two SEIPS-in-Action courses, which not only allowed me to gather data for my project, but also allowed me to connect with HSSIB staff from across the organisation. Through this, I gained insight into the important role of HSSIB in leading investigation (and investigation education) development.
>
> **– Fraser Gold, medical student, University of Aberdeen**

A global platform for patient safety

We continued to advance healthcare safety investigation as an evidence-based discipline and profession on a global scale. Last year, our Chief Executive, Dr Rosie Benneyworth, attended the 7th Global Ministerial Summit for Patient Safety in the Philippines and took part in an expert panel discussion, allowing us to collaborate and actively contribute to the improvement of safety culture at an international level.

We continue to share patient safety intelligence and key themes with global counterparts through our International Patient Safety Organisations Network (IPSON), which has representation from 17 countries. The work within this forum demonstrates there are common themes across the world and provides valuable support in approaching patient safety challenges. For example, a member of IPSON from New Zealand fed back, via the HSSIB education team, that the network, facilitated positive engagement with Ireland and is a vital platform in providing opportunities for cross-collaboration.

Impact spotlight:

Sharing HSSIB's expertise internationally

Our growing relationship with the Norwegian Healthcare Investigation Board (UKOM) continues to showcase HSSIB's international influence and the value of our specialist expertise. In September, our Education Team travelled to Norway to deliver the SEIPS in Action course to patient safety colleagues. The sessions were described as educational, inspiring and practically useful, demonstrating the strength of our approach and the quality of our learning offer.

This collaboration highlights how sharing our methods internationally strengthens global safety improvement and reinforces HSSIB's role as a leading contributor to patient safety practice. By supporting international partners to adopt evidencebased systems thinking, we extend our impact beyond national boundaries and position HSSIB as a key facilitator of global learning in safety investigation.

Strategic theme 5: Embed a compassionate, inclusive culture across our organisation

Creating and sustaining a compassionate, inclusive organisational culture is central to how we work and how we support our people. During the year, we continued to take steps to strengthen a culture that reflects our values, supports wellbeing, and enables colleagues to feel safe, respected, and able to do their best work.

Listening and learning

This year saw HSSIB undertake its first comprehensive staff survey, which achieved a strong 66% response rate. The survey included 62 questions alongside free-text boxes to enable anonymous feedback. A task and finish group with two volunteer representatives from each HSSIB directorate was established to review the findings and support the development of a robust and meaningful action plan. This engagement with employees is now shaping the next steps, helping to ensure that actions taken are dealing with employee concerns, genuinely reflect staff experience and lead to positive and sustainable change.

Our values, which were agreed in 2024, continue to be embedded across the organisation. To reinforce a strong and consistent organisational identity, we have developed new email banners to refresh email signatures and Teams backgrounds, allowing colleagues to share values during their conversations and meetings. Alongside this, work is progressing well to develop a set of expected behaviours aligned to our organisational values. This is being taken forward collaboratively through the Equality, Diversity and Inclusion (EDI) Working Group and staff survey task and finish group. The behaviours will set out practical, shared expectations for how our values are demonstrated in everyday interactions, decision making and ways of working. This supports respectful, inclusive, and compassionate behaviours across HSSIB.

A substantial wellbeing offering

In early 2026, we received a 'Substantial' assurance rating following the Government Internal Audit Agency internal audit into wellbeing. It reviewed the overall wellbeing offer in place for employees, including support for physical and mental health. It found a good take-up of available support and effective communication to staff about the resources and support available and how to access it. The audit highlights our progress in continuing to embed a compassionate culture and provides independent assurance that the processes are working as intended, in line with our strategic aim.

A key example of us aiming to create the ability for colleagues to raise concerns or seek support in a safe and confidential way is through our employee advocates and anonymous reporting mechanisms, which are available for those who wish to talk in confidence about an issue they have experienced or witnessed. Feedback from within the organisation suggests that this service is greatly beneficial for staff. For this reason, we anticipate recruiting one or two additional advocates – we have three currently in place – to increase access and visibility. As part of the staff survey action plan, we will continue to explore additional mechanisms to ensure that staff can raise concerns and access support in ways that work for them.

> The advocate role is not about fixing issues, but about helping people understand options, processes and routes available to them. I strongly believe every employee should feel safe and confident to speak up and raise any issues that they may have and be listened too no matter their position and value their worth. The role is valuable as it has a meaningful impact on people's working lives, feeling listened to, less alone, and more confident regarding their next steps to take. It also reinforces a culture of trust, fairness and speaking up.
>
> **HSSIB employee advocate**

Creating safety through strong governance

Strong governance is vital to HSSIB's ability to operate safely, resiliently and with public trust. Throughout the year, we continued to strengthen our approach to cyber security, business continuity and information governance, ensuring that risks were identified, managed and regularly reviewed. We maintained alignment with the government's Cyber Assessment Framework, supporting a robust and proportionate approach to protecting our systems, data and ways of working. Business continuity arrangements were kept under review to ensure the organisation remains resilient and able to respond effectively to disruption. Alongside this, we continued to embed clear information governance and records management processes, supporting the secure, lawful and transparent handling of information across HSSIB. Together, these arrangements provide assurance that our governance frameworks are effective, compliant and support safe, sustainable organisational delivery.

To further support a fair, transparent and supportive culture, we drafted several key organisational policies and procedures to ensure they are fit for purpose and reflect HSSIB's values and structure. These include 'Respect and Dignity at Work (Preventing Harassment and Bullying)', 'Supporting Employee Performance', and disciplinary procedures. Embedding our culture and values into these policies helps ensure consistency, clarity and fairness across the organisation. Further work is planned to develop accessible toolkits and flowcharts to support the practical application of these policies in day-to-day situations. Together, these activities demonstrate our ongoing commitment to embedding a compassionate, inclusive culture where people feel valued, supported and able to contribute to HSSIB's mission.

Increasing collaboration

Strengthening collaboration across HSSIB is a core part of building an inclusive and effective organisation. Over the past year, we have placed a greater emphasis on working across teams to improve alignment, reduce duplication, and ensure our collective efforts are focused on the areas where we can have the greatest impact. This has involved closer partnership between investigation, education and corporate teams, helping to create shared understanding, clearer priorities and more joined-up ways of working.

One example of this collaborative approach is the development of our investigation competency frameworks. Building on published work from colleagues in education, the investigation team has developed a competency framework for investigation staff to support the ongoing development of our workforce. In parallel, we are developing a dedicated competency framework for investigation analysts, recognising their distinct and critical role in supporting investigations. Using these frameworks as a shared foundation, we are collaborating with colleagues across HSSIB to design and deliver an internal programme of learning throughout 2026/27. This collaborative approach will help strengthen capability, support consistency in practice, and ensure learning and development are embedded across the organisation rather than sitting within an individual team.

Financial review

Accounts preparation and overview

Our accounts consist of primary statements which provide summary information and accompanying notes. The primary statements comprise a statement of comprehensive net expenditure, a statement of financial position, a statement of cash flows and a statement of changes in taxpayers' equity.

These accounts have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury. The FReM adapts International Financial Reporting Standards (IFRS) for use in the public sector, ensuring the accounts present a true and fair view of HSSIB's financial performance and position.

In line with the relevant international accounting standards and HM Treasury guidance, and given that the DHSC has confirmed funding for the next financial year, the financial statements have been prepared on a going concern basis.

HSSIB is a non-departmental public body funded primarily through grant-in-aid from the DHSC. During 2025/26, HSSIB generated £34k of income (2024/25: £103k), primarily relating to its educational programme.

On 7 July 2025, the government published its 'Review of patient safety across the health and care landscape', led by Dr Penny Dash. As part of its 10 Year Health Plan, the government announced its intention to transfer HSSIB's functions to the Care Quality Commission (CQC) in the future, subject to parliamentary time and primary legislation. Since then, HSSIB has continued to work with the DHSC and the CQC to progress plans for its proposed transition into the CQC as part of wider system reforms. The Health Bill, introduced on 14 May 2026, includes provisions relating to the integration of HSSIB within the CQC, and is currently under review by parliament.

HSSIB will continue to operate as a dedicated and independent investigations function throughout this transition. In line with the interpretation of going concern for non-trading entities under the FReM, the continued delivery of HSSIB's functions – even under a different organisational structure – supports the ongoing application of the going concern basis in the preparation of these accounts.

Funding

For the year ended 31 March 2026, HSSIB received a resource allocation of £6.44 million (2024/25: £5.83 million) in programme grant-in-aid funding from the DHSC. Of this, £6.35 million (2024/25: £5.55 million) was drawn down as cash during the year.

Our net operating expenditure for the year was £6.34 million, which was £102k below our allocated resource limit. The underspend reflects savings from vacancies during the year.

Statement of financial position

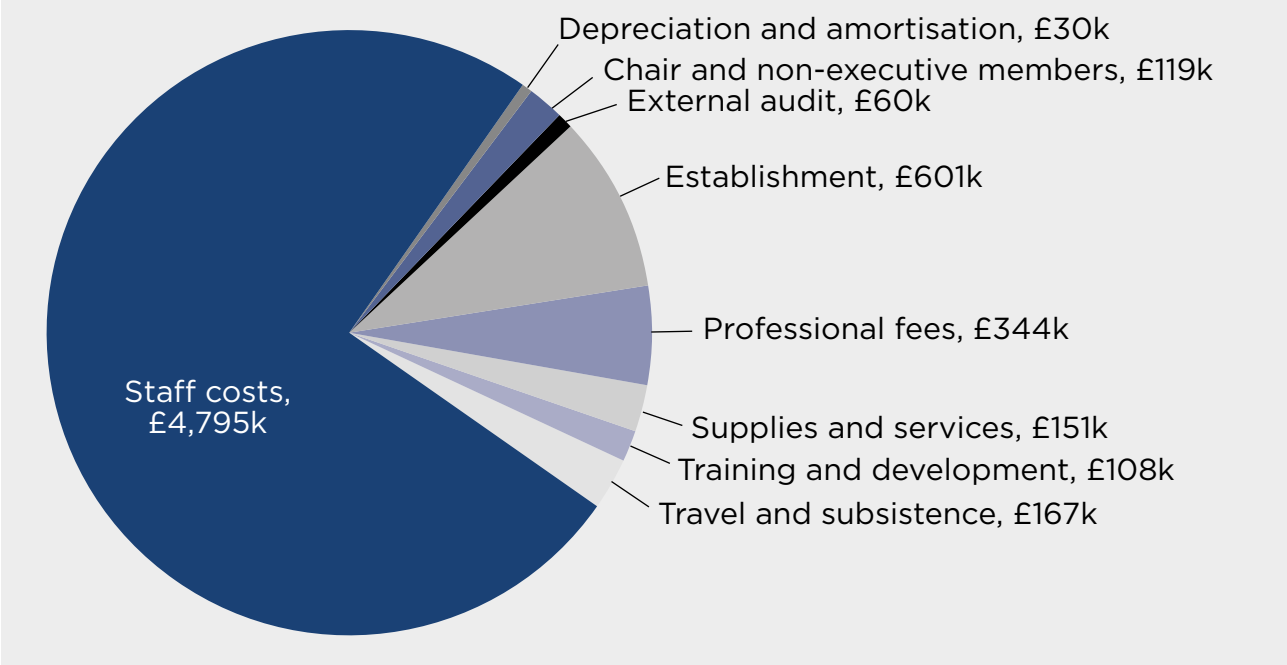
As at 31 March 2026, HSSIB reported total assets of £632k (2024/25: £376k), comprising £63k in non-current assets and £569k in current assets. The increase in total assets primarily reflects higher contract receivables and prepayments at year end, together with an increase in cash balances.

Total liabilities increased to £861k (2024/25: £614k), principally due to higher accruals recognised at year end, alongside increases in trade payables and social security liabilities.

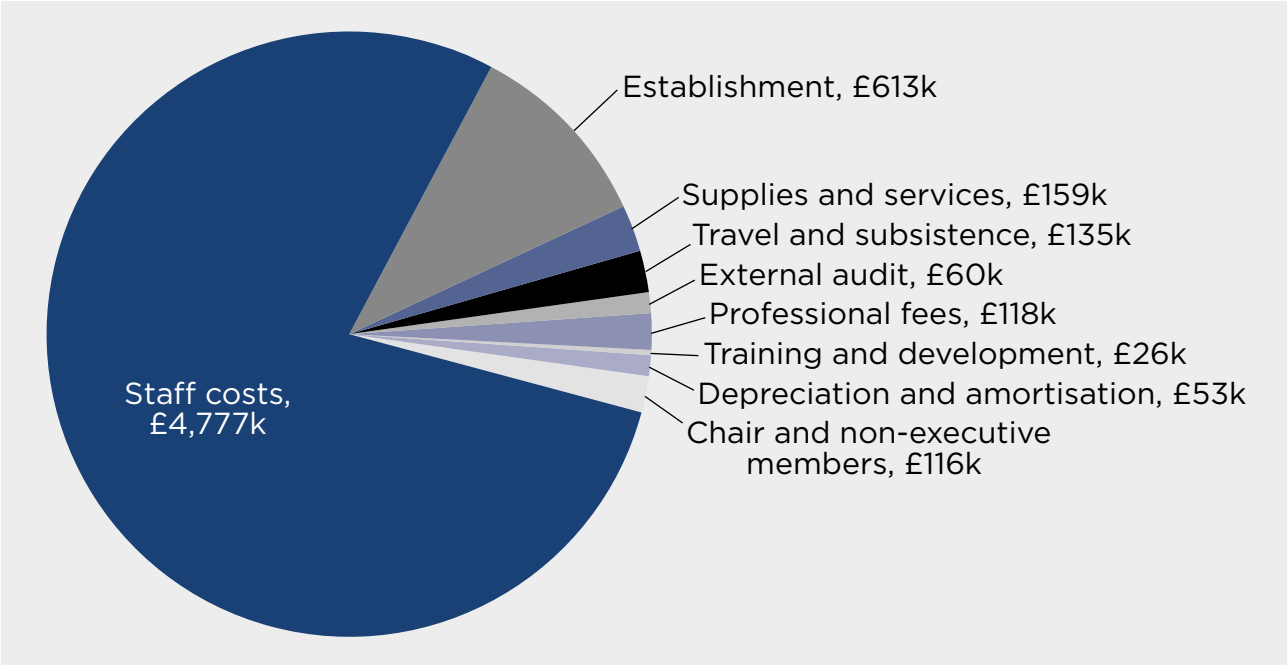
These movements resulted in net liabilities of £229k at 31 March 2026 (2024/25: £238k). The net liabilities position reflects the timing of working capital movements and year-end accruals and does not impact HSSIB's ability to continue as a going concern, as funding for 2026/27 has been confirmed by the DHSC.

Summary of expenditure

2025/26 Summary of Expenditure



2024/25 Summary of expenditure



Capital expenditure

In 2025/26, HSSIB incurred capital expenditure of £43k, primarily relating to the replacement and refresh of IT equipment. In 2024/25, there was no capital expenditure.

Better payment practice code

As a public sector organisation, HSSIB is committed to meeting the requirements of the Better Payment Practice Code. The target is to pay 95% of valid supplier invoices either within 30 days of receipt or by the agreed payment date – whichever is later. HSSIB transitioned to a new financial system on 1 October 2025. This transition impacted performance against the Code's target of paying 95% of invoices within the required timescales.

Performance against this standard for the year is shown below:

Performance against the Better Payment Practice Code 2025/26	Paid Number	Paid £'000
Total invoices paid	262	2,430
Invoices paid within target	238	2,280
Percentage paid within target	**91%**	**94%**

Performance against the Better Payment Practice Code 2024/25	Paid Number	Paid £'000
Total invoices paid	326	2,936
Invoices paid within target	305	2,761
Percentage paid within target	**94%**	**94%**

Social, community, sustainability, human rights and environmental issues

HSSIB operates as a fully remote organisation. This significantly reduces our environmental impact by minimising travel. Where travel is necessary, staff are encouraged to use the most sustainable and cost-effective options available. We seek to use NHS facilities for meetings wherever possible to retain spending within the public sector.

Our procurement activity incorporates environmental and social considerations, utilising Crown Commercial Service and other approved frameworks that embed sustainability criteria. Staff are also encouraged to take volunteering leave, supporting community engagement.

We are committed to being a responsible and inclusive employer. Our policies are designed to uphold the rights and wellbeing of staff, including those covering bullying and harassment, grievance procedures, whistleblowing, equal opportunities, dignity at work, and anti-fraud (including bribery and corruption). We continue to strengthen our approach to human rights and social responsibility, including our commitment to anti-slavery provisions.

HSSIB has been granted an exemption by the Department for Environment, Food and Rural Affairs from reporting under the Greening Government Commitments, under de minimis criteria. This exemption applies because we employ fewer than 50 full-time equivalent (FTE) staff and occupy less than 500m^2 of floor. As a result, sustainability reporting is not included in this annual report.

Our Risk Profile

We currently manage seven strategic risks. Our Strategic Risk Register is a standing agenda item at our monthly Senior Leadership Team meetings where it is reviewed and monitored. The Strategic Risk Register is discussed at each Audit, Risk and Assurance Committee meeting.

There are currently three risks which are within risk tolerance level – the remaining four risks are above risk tolerance level and are being managed on a regular basis to bring the risk score down. All seven strategic risks are listed on page 74 of this report.

We also currently manage 18 operational risks. Our Operational Risk Register is discussed, reviewed and monitored at our monthly Senior Operational Team meetings.

HSSIB continues to mature and develop in its risk management journey. Risk management at a strategic and operational level is now embedded in the organisation and further development work is planned in terms of embedding the organisation's Risk Appetite Statement.

Equality, diversity and inclusion

Our commitment to equality, diversity, and inclusion (EDI) is integral to who we are and how we operate as an organisation. EDI is a key component of our overall strategy. By fostering a workplace culture that embraces diversity and promotes inclusion, we not only improve the lives of our employees but also strengthen our ability to innovate, collaborate and perform effectively. We recognise the importance of embracing and celebrating the unique perspectives, backgrounds and experiences of all individuals who work within our organisation, and those with whom we work during our investigations. We prioritise equity for all members of our team who may have different protected characteristics, including race, sexual orientation and gender. HSSIB has a comprehensive EDI programme which is led by the EDI Working Group. Philippa Styles, our Director of Investigations, is our executive lead for the programme.

Key aims of the EDI programme are to:

- proactively consider our ability to reduce health inequalities through our investigatory work
- ensure our investigations are free from bias and that we actively involve patients, families and healthcare staff to seek a diverse range of views and opinions
- involve appropriate subject matter experts and people with lived experience in our investigations.

We ensure that equality, diversity and inclusion are at the heart of any policies and procedures we develop and are promoted throughout our workforce and investigations. We have made significant strides in embedding EDI across our organisation through a range of initiatives, training, and inclusive practices, including:

- engagement with external experts to understand how HSSIB can further develop as an anti-racist organisation
- delivery of an all staff workshop on antisemitism
- collaboration with the Race and Health Observatory to hold a stakeholder workshop to explore how racism, bias and discrimination impacts safety investigations
- direct engagement with marginalised communities, particularly through investigations within mental health settings, insulin usage and maternity services
- development of organisational values
- celebrating key cultural and wellbeing events (for example Time to Talk) through internal communications and staff engagement
- ensuring all organisational communications adhere to accessibility standards
- providing translations and easy read versions of public-facing documents upon request
- ensuring Disability Discrimination Act compliance for all venues used in public in-person events, including Board meetings.

Looking ahead

A strategy for the future: Building Investigation Excellence

In February 2026 our Board approved a new strategy 'Building Investigation Excellence' to help meet the demands of a changing patient safety landscape. The strategy was publicly shared in March via our website and social media channels, and also published in healthcare trade press to ensure transparency and visibility This strategy will be a key to our plans over the next year for all teams across the organisation.

Strategy development

The strategy will be instrumental in supporting investigators across the NHS to carry out high-quality investigations that drive real improvements in patient safety. It will build on the already strong track record of the current HSSIB education programme. Since 2023, more than 40,000 people have undertaken our courses, demonstrating the need for this expertise among healthcare professionals.

Through a targeted approach, the strategy focuses on strengthening capability in investigation skills, increasing accessibility to investigation resources, improving the professional connections between investigators and working in collaboration with the national health system to align priorities and reduce duplication. As the document outlines, 'the healthcare system has significant activity in patient safety investigations – what's needed is a greater depth of expertise, stronger investigation methodology grounded in human factors, and more sophisticated system thinking'.

Work on the strategy began in late 2025, against the backdrop of significant healthcare announcements including the restructuring of NHS England and the DHSC, and the review of the patient safety landscape, by Dr Dash, which set out HSSIB's role as a 'centre of excellence' for healthcare safety investigations.

We now know as a result of Dr Dash's review and as outlined in the Health Bill which was introduced to Parliament in May 2026, that HSSIB is expected to transfer into the Care Quality Commission (CQC) as a discrete unit but the timeline for this move is currently unknown.

The strategy was not developed in isolation. Over 250 healthcare staff and representatives from national organisations shared their views and insights via workshops, surveys and interviews. Many talked about their experiences of undertaking investigations, and the support they needed. We heard repeatedly from staff and system partners that the HSSIB investigation methodology was seen as the "gold standard."

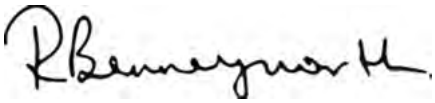
Stakeholder insights provided clear messages and strong building blocks for the future. They called for more practical support to bridge the gap between safety investigation theory and practice, to maintain and improve access to resources, and to target areas of healthcare where investigation capability gaps exist – for example, primary care and mental health, which were identified as underserved.

Four methods for focus

The strategy sets out four key methods we will use to meet our aims:

- **Targeted capability building:** Proactively directing support where the gaps in investigation capability are greatest or where it aligns with investigation priorities. For example, rather than waiting for applications for courses, we could identify sectors, organisations or cohorts of providers that would benefit from intensive support.
- **Accessible resources:** Ensuring that alongside targeted support, we provide accessible resources. This could mean developing online modules, toolkits and guides, as well as signposting to other resources to increase collaboration.
- **Professional leadership:** Enhancing the developing field of healthcare investigation and linking up and connecting investigators in the absence of a professional association.
- **National system convening:** Co-ordinating national efforts to build the capability of healthcare investigators to reduce duplication and aligned priorities, particularly in the light of healthcare restructuring.

The strategy also focuses on establishing wider partnerships, noting the healthcare system already has considerable expertise, infrastructure, and established relationships.



Dr Rosie Benneyworth
Interim Chief Executive
13 July 2026

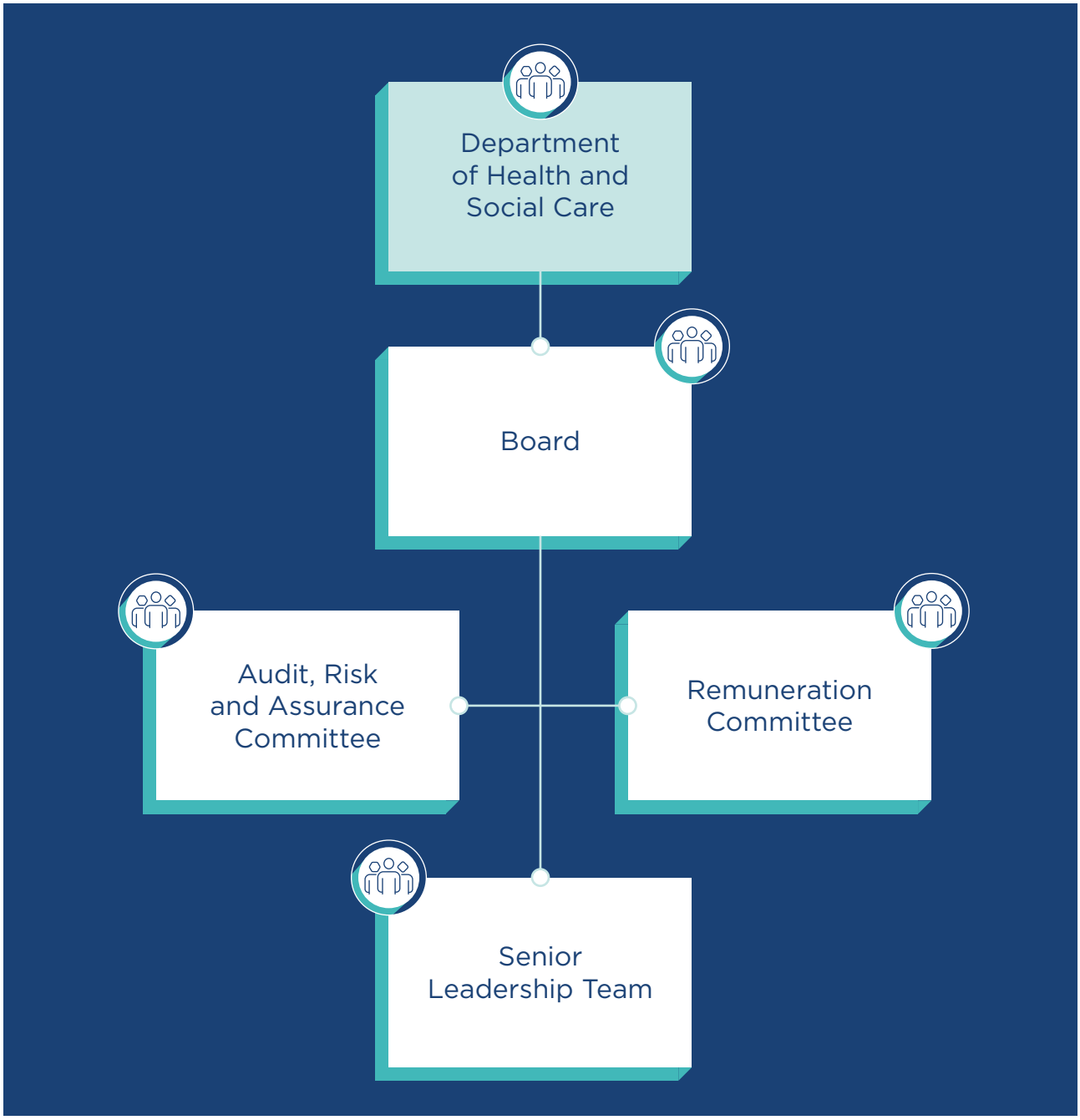
Accountability Report

Corporate governance report

The purpose of the corporate governance report is to explain the composition and organisation of HSSIB's governance structures and how they support the achievement of our objectives. The corporate governance report consists of:

1. The Directors' report.
2. The statement of Accounting Officer's responsibilities.
3. The governance statement.

Directors report



HSSIB's Board

The Board has roles and responsibilities that are set out in our framework document with the Department of Health and Social Care (DHSC).

The Board is responsible for:

- providing strategic leadership and approving our strategic direction
- providing advice, challenge and support on the development and delivery of our priorities
- providing oversight of the management of our resources and shaping a positive culture.

The Board is made up of our Chair, the Interim Chief Executive and at least four other non-executive and executive directors, the majority of whom must be non-executive directors. The composition of the Board as at 31 March 2026, excluding the Chair, was five non-executive directors, our Interim Chief Executive (who is also the Accounting Officer), and three executive directors.

The Board consists of:

Name	Role	Term of appointment
Dr Ted Baker	Non-Executive Director	1 October 2023 to 30 September 2026*
Marc Esmiley	Non-Executive Director	1 October 2023 to 30 September 2026**
Dr Marisa Logan-Ward	Non-Executive Director	1 October 2023 to 30 September 2026**
Mary Cunneen	Non-Executive Director	1 October 2023 to 30 September 2026**
Dr Mike Durkin	Non-Executive Director	1 October 2023 to 30 September 2026**
Peter Schild	Non-Executive Director	1 October 2023 to 30 September 2026**
Dr Rosie Benneyworth	Executive Director	1 October 2023 to 30 June 2026***
Andrew Murphy-Pittock	Executive Director	From 9 November 2023
Philippa Styles	Executive Director	From 13 November 2023
Stephen Carruthers****	Executive Director	From 1 September 2024

* The Chair was previously Chair Designate of HSSIB from 1 December 2022 to 30 September 2023.
** The non-executive directors were previously non-executive directors designate of HSSIB from 1 September 2023 to 30 September 2023.
*** Dr Rosie Benneyworth, our Interim Chief Executive, is on a fixed-term contract while recruitment to the permanent role is finalised.
**** Stephen Carruthers, Finance and Resources Director, was on secondment to HSSIB from 2 September 2024 until 30 May 2025. He was permanently appointed as Finance and Resources Director from 1 June 2025

Visit our website for biographies of our Board members, where you will find their declarations of interest.

Our auditors

In the area of governance, risk and internal control, our internal auditor is the Government Internal Audit Agency (GIAA).

During the 2025/26 financial year, GIAA audited the following areas:

Audit	Areas reviewed	Assurance rating
Business Continuity	The audit assessed HSSIB's current stage of business continuity maturity	Moderate
Education	The audit reviewed and assessed baseline education activities across HSSIB, including how HSSIB ensures it is targeting the right audiences with its educational offerings and how it assures itself that resources are sufficient to meet demand	Limited
Wellbeing	The audit reviewed the wellbeing programme offered to HSSIB staff which is overseen by the HR and OD Team	Substantial
Expenses	The audit evaluated the effectiveness of HSSIB's travel and subsistence expense process. This review assessed the organisation's controls and practices against its self-assessment, as well as against established guidance, including the NOVA Functional Reference Model 2024, (per Government Functional Standard GovS 006), specifically "creating and submitting non-card expenses" (NOVA FIN 04.04).	Substantial
Cyber Assessment Framework-aligned Data Security and Protection Toolkit	The audit reviewed 12 outcomes across the 5 objectives in the Cyber Assessment Framework-aligned Data Security and Protection Toolkit	Moderate

Our external auditor is the comptroller and auditor general (C&AG).

Statement of Accounting Officer's responsibilities

Under the Health and Care Act 2022, the Secretary of State for Health and Social Care has directed the Health Services Safety Investigations Body (HSSIB) to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of HSSIB and of its income and expenditure, statement of financial position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by the Secretary of State for Health and Social Care, 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 whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis, and
- confirm that the annual report and accounts as a whole is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer for the DHSC has designated the Interim Chief Executive as Accounting Officer of HSSIB. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding HSSIB's assets, are set out in 'Managing public money' published by HM Treasury.

As the Accounting Officer, 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 HSSIB's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

I can confirm that the annual report and accounts as a whole is fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

Accounts Direction

The statement of accounts is prepared in a form directed by the Secretary of State for Health and Social Care in accordance with schedule 13 of the Health and Care Act 2022.

Authority statement

The Senior Leadership Team of HSSIB has inputted and reviewed the annual report and accounts. The Audit, Risk and Assurance Committee, on behalf of HSSIB, has reviewed the annual report and accounts.

Governance statement

This governance statement sets our governance and control framework for the year under review and up to the date of approval of the annual report and accounts.

Governance framework

HSSIB was established by the Health and Care Act 2022 as an arm's length body of the DHSC. It is overseen by a board of directors, the non-executive directors of which are appointed by the Secretary of State. The Secretary of State for Health and Social Care is accountable to Parliament for all matters concerning HSSIB.

The Principal Accounting Officer (PAO) is the Permanent Secretary of the DHSC.

The PAO is responsible for advising the responsible minister on:

- an appropriate framework of objectives and targets for HSSIB in the light of the department's wider strategic aims and priorities
- an appropriate budget for HSSIB in the light of the sponsor department's overall public expenditure priorities
- how well HSSIB is achieving its strategic objectives and whether it is delivering value for money
- the exercise of the minister's statutory responsibilities concerning HSSIB as outlined above.

The PAO, via the DHSC sponsorship team, liaises with HSSIB to:

- monitor HSSIB's activities and performance
- address significant problems in HSSIB, making such interventions as are judged necessary

- periodically and at such frequency as is proportionate to the level of risk, carry out an assessment of the risks both to DHSC and HSSIB's objectives and activities in line with the wider departmental risk assessment process
- inform HSSIB of relevant government policy in a timely manner
- bring ministerial or departmental concerns about the activities of HSSIB to the full HSSIB Board, and, as appropriate to the DHSC departmental board, requiring explanations and assurances that appropriate action has been taken.

The Accounting Officer

The Interim Chief Executive is appointed by the Permanent Secretary as Accounting Officer for HSSIB, and is personally responsible for:

- safeguarding the public funds for which they have charge
- ensuring propriety, regularity, value for money and feasibility in the handling of those public funds
- the day-to-day operations and management of HSSIB, in accordance with 'Managing public money' and other instructions and guidance issued by the DHSC, HM Treasury and the Cabinet Office.

The Board

The Board of HSSIB is responsible for setting the strategic direction and risk appetite of the organisation and is the ultimate decision-making body for matters of HSSIB-wide strategic and reputational significance.

Effective governance facilitates the delivery of HSSIB's purpose and strategy. The Board is committed, through its governance framework, to appropriate decision making within the organisation to ensure there is accountability and long-term added value, and that our purpose is fulfilled.

The Board currently comprises the Chair and five non-executive members with no vacancies. The Board is advised by the Executive Team who are: the Interim Chief Executive, Director of Investigations, Education Director, Finance and Resources Director and Head of Policy, Strategy and Engagement.

Details of Board members and committee attendance can be found below:

Name	Role	Attendance		
		Board	ARAC	RemCom
Dr Ted Baker	Chair of HSSIB, RemCom Member	5/5	N/A	2/2
Marc Esmiley	ARAC Member	4/5	3/5	N/A
Dr Marisa Logan-Ward	ARAC Member	4/5	5/5	N/A
Mary Cunneen	Chair of RemCom	5/5	N/A	2/2
Dr Mike Durkin	RemCom Member	4/5	N/A	2/2
Peter Schild	Deputy Chair, Chair of ARAC	5/5	5/5	N/A
Dr Rosie Benneyworth	Interim Chief Executive	5/5	N/A	N/A
Andrew Murphy-Pittock	Education Director	4/5	N/A	N/A
Philippa Styles	Director of Investigations	4/5	N/A	N/A
Stephen Carruthers	Finance and Resources Director	5/5	N/A	N/A

Key:
ARAC = Audit, Risk and Assurance Committee
RemCom= Remuneration Committee

Board meetings at HSSIB take place on a quarterly basis. The Board met 4 times publicly and five times privately in the 12 months to 31 March 2026. Private board meetings are held on the same day as public board meetings wherever possible.

The Board monitors and reviews the organisation's performance based on the management information briefings and commentaries provided by the Executive Teams. Public board papers were made available on our website.

Board activity

During the period from 1 April 2025 to 31 March 2026, the Board discussed a range of topics, including:

Standing Items:

- Chair's Report (HSSIB)
- Senior Leadership Team (SLT) Report (HSSIB)
- Performance Report (HSSIB)
- Department of Health and Social Care Sponsor Team Report (DHSC)
- Audit and Risk Assurance Committee Report (HSSIB)

1 May 2025:

- Final Mental Health Report (HSSIB)
- Use of HSSIB Powers Annual Report (HSSIB)
- Budget Setting Approval (HSSIB)
- Key Performance Indicators (HSSIB)
- Scheme of Delegation (HSSIB)*

31 July 2025:

- Education Presentation: Competencies (HSSIB)
- Declaration of Interest Policy (HSSIB)
- Growth and Impact of Education Portfolio (HSSIB)
- Use of HSSIB Powers Annual Report (HSSIB)
- Strategy Review (HSSIB)
- Equality Diversity Inclusion Update (HSSIB)
- Governance Update (information governance report/complaints report) (HSSIB)

26 November 2025:

- Investigation Presentation: Prison Healthcare (HSSIB)
- From Recommendation to Action: Do HSSIB recommendations need to change (ReACTION)
- Board Risk and Governance Update (HSSIB)
- Key Performance Indicators (HSSIB)

26 February 2026:

- Final HSSIB Investigator Competencies (HSSIB)
- Investigation Presentation: Temporary Care Environment (HSSIB)
- Annual Report and Accounts Update (HSSIB)
- Budget Setting and Financial Performance (HSSIB)
- Education Strategy (HSSIB)
- Board and Sub-Committee Terms of Reference (HSSIB)
- Board Effectiveness Review (HSSIB)

*Our Board agreed an updated version of the HSSIB Scheme of Delegation in May 2025. Within the Scheme of Delegation, at point 17.1, it is confirmed that HSSIB are compliant with the principles and provisions of the Corporate Governance in Central Government Departments: Code of Good Practice.

Audit, Risk and Assurance Committee (ARAC)

The ARAC is made up of three Board members and provides an independent view to the Interim Chief Executive and the Board of the organisation's internal controls, operational effectiveness, governance and risk management. This includes an overview of the internal and external audit services and risk management. The committee can seek legal or independent professional advice and secure the attendance of external specialists.

The committee met five times during the period from 1 April 2025 to 31 March 2026 and reviewed the following items:

Standing Items:

- Chair's Update (HSSIB)
- Department of Health and Social Care Update (DHSC)
- Governance Update (HSSIB)
- Risk report (including risk trends, risk appetite, emerging risks (HSSIB)
- Government Internal Audit Agency Update (GIAA)
- National Audit Office Update (NAO)
- Audit and Review Action Plan (HSSIB)

11 June 2025:

- Update of penetration testing action plan (HSSIB)
- Recommendation to Board of approval of 2024/25 annual reports and accounts (HSSIB)
- Cyber Assurance Framework (CAF) Toolkit (HSSIB)
- Counter Fraud Strategy (HSSIB)

16 September 2025:

- Update of penetration testing action plan (HSSIB)
- Internal Controls Report (HSSIB)
- Bribery and Fraud Policy (HSSIB)
- Board Assurance Framework – Process and Procedure (HSSIB)

7 January 2026:

- Internal Controls Report (HSSIB)
- ARAC Effectiveness Review (HSSIB)
- ARAC Terms of Reference (HSSIB)
- Annual Report and Accounts Update (HSSIB)

25 February 2026:

- Review of Annual Report and Accounts – high level skeleton structure (HSSIB)
- 26/27 Internal Audit Plan (HSSIB)

12 March 2026:

- Internal Controls Report (HSSIB)
- Recommendation to Board of approval of Annual Report and Accounts (HSSIB)
- Cyber Assurance Framework Toolkit (HSSIB)
- Counter Fraud Strategy

Remuneration Committee

The Remuneration Committee is made up of three non-executive directors and is responsible for ensuring that a policy and process for the performance review, remuneration and succession planning for the Chief Executive and Executive Team are in place.

The committee met twice in the period from 1 April 2025 to 31 March 2026. Topics of review included:

5 May 2025: Update on interim CEO position, performance review process, review of appraisals and objective setting for the Senior Leadership Team, and review of appraisal and objective setting for the interim CEO.

25 July 2025: Terms of reference, executive senior management (ESM) pay award, ESM performance related pay, Remuneration Committee effectiveness review, and HR, pay, EDI and contractual matters The committee considered performance-related pay awards in line with the HSSIB Performance-Related Pay (PRP) Framework for Executive and Senior Management staff, which provides that awards should only be made in recognition of exceptional individual contribution and performance over and above agreed objectives.

In determining awards for 2024/25, the Committee considered individual appraisal outcomes, delivery against organisational objectives, leadership behaviours, contribution to strategic priorities, and compliance with mandatory training requirements. The Committee also took account of Department of

Health and Social Care guidance that awards should be focused on top-performing individuals demonstrating exceptional performance. Following consideration of the evidence presented by line managers and discussion by the Committee, performance-related pay awards of 4% were approved for the eligible Executive and Senior Management staff.

Senior Leadership Team (SLT)

Our SLT is led by the Interim Chief Executive Dr Rosie Benneyworth.

Dr Benneyworth is the Accounting Officer and is responsible for the delivery of HSSIB's strategy and objectives as directed by the Board.

The SLT comprises:

Dr Rosie Benneyworth	Interim Chief Executive
Philippa Styles	Director of Investigations
Andrew Murphy-Pittock	Education Director
Stephen Carruthers	Finance and Resources Director
Minal Patel	Head of Strategy, Policy and Engagement

The SLT meets on a monthly basis and therefore met 12 times in 2025/26. Standing agenda items include oversight of the HSSIB Strategic Risk Register, discussion of any information incidents and the Senior Operational Team update. The SLT has oversight of new policies, procedures and guidance at HSSIB and receives updates in the following areas:

- people, workforce and finance
- audit, risk and governance
- performance and impact.

Senior Operational Team (SOT)

Our SOT meets once a month and is chaired on a rotating basis by members of the group. It produces an update report to the SLT on a monthly basis.

The SOT comprises:

Deinniol Owens	Deputy Director of Investigations
Scott Hislop	Deputy Director of investigations
Kathryn Whitehill	Deputy Director of Investigations
Suraj Theeng	Head of Operational Finance
Carey Taylor	Communications Manager
Kay Robertson	HR and OD Business Partner

Sarah Graham	Board, Governance and Records Manager
Holly Mitchell	Digital Communications Manager
Sam Dresti	Publications Manager
Luke Paton	Project Manager

Reporting items at SOT include:

- procurement pipeline
- project dashboard
- HSSIB Operational Risk Register
- audit review and action plan
- HSSIB Policy Register.

Corporate governance

Our relationship with the DHSC, acting on behalf of the Secretary of State, is regulated by a Framework Agreement. The framework document:

- sets out HSSIB's core responsibilities
- describes the governance and accountability framework that applies between the roles of the DHSC and HSSIB
- sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.

The Chair and the Executive Team meet the DHSC sponsorship team for a formal quarterly accountability review and informally throughout the year. Representatives from the DHSC are also present as observers at Board and ARAC meetings.

We continue to develop our system of corporate governance to comply with the requirements of the government's 'Corporate governance in central government departments: code of good practice', in so far as they relate to arm's length bodies. It is designed to ensure that sufficient oversight of operational matters is held by our Board and ARAC, while allowing for clear accountability and internal control systems at executive level.

Our corporate governance structure consists of five key forums:

- HSSIB Board
- Audit and Risk Assurance Committee
- Remuneration Committee
- Senior Leadership Team
- Senior Operational Team

HSSIB has a Scheme of Delegation in place which governs the level at which decision making is conducted in our organisation.

Performance management

We formally report our performance every quarter to the SOT, SLT and Board.

Our performance reports cover financial and non-financial information. They are included in the Board meeting papers which are published on our website.

Quality of data used by the Board

Before the Board members receive their papers, several checks are in place to ensure the data they receive is robust:

- The investigations directorate has a meeting to review the performance data which is going to the Board.
- All papers are sighted by the SLT before they reach the Board.
- Sponsoring directors quality check all papers before they go to the SLT meeting.
- Sponsoring directors quality check all papers before they go to the SOT meeting.
- The governance team checks the formatting and structure of papers to ensure they are standardised.
- There is a template cover sheet for papers, which gives an overarching view of the purpose of each paper.

Annual review of Board and committee effectiveness

The Board effectiveness review took place in October/November 2025. Seven members of the Board responded and gave feedback.

The results of the review were circulated to Board members. The results were discussed at a Board development day in January 2026; all Board members were present for this discussion. An action plan was developed to address the issues raised within the review and was tabled at the Board meeting in February 2026.

Agreed actions arising from the review were as follows:

- Review current Board capability and future requirements to determine whether a formal skills audit is needed, and if so, agree its scope and intended outcomes.
- Commission an external Board effectiveness review at the next scheduled review date.

- Deliver the performance report by exception and do deep dives that have narrative and insights.
- Continue with engagement sessions at Board meetings every other quarter
- Map out key stakeholders and the potential impact of meeting with them.
- Continue non-executive director fortnightly meetings but stand down as and when needed.
- Consider what a risk management strategy should look like, address related areas for improvement identified in the effectiveness review and how the strategy will be managed over the next few years.
- Review how HSSIB integrates the investigation reports into our Board meetings and introduce briefing materials on our investigation reports for updates and to share data slide decks, for example.
- Record names on future Board effectiveness reviews.
- Track Board meeting attendance for all committee and sub-committee meetings.

Risk management

Our Risk Management Manual defines risk escalation and responsibilities in the organisation as follows:

Risks with a residual score classed as 'high':

Risk score	Risk response Threat/Transfer/Terminate	Action	By whom	Escalation
High risk				
12-16	Risks deemed as high require a systems approach to identify the root causes of the risk and thereby help choose an appropriate risk response. Where it is not possible to terminate or transfer the risk a mitigation plan will be in place.	SOT reviews HSSIB Operational Risk Register for addition or removal of risks and makes recommendation to SLT.	SOT	↑
		SLT reviews HSSIB Strategic Risk Register and HSSIB Operational Risk Register for addition or removal of risks and makes recommendation to the ARAC.	SLT	
		ARAC reviews strategic risks with residual risk score of 12 or above.	ARAC	
		ARAC to report risks by exception or of significance to the Board.	ARAC	

Risks with a residual risk score classed as 'moderate':

Risk score	Risk response Threat/Transfer/Terminate	Action	By whom	Escalation
Moderate risk				
8-11	Risks deemed as moderate to high will require a mitigation plan in line with the risk appetite. Those risks where it is deemed no further mitigation can reduce the risk will be reviewed regularly to assess impact on HSSIB.	HSSIB Operational Risk Register discussed at monthly SOT meeting. Risks identified as 9 or above reported to SOT. Risks identified as 12 or above reported to the SLT. Mitigation plans for residual risk scores identified as 9 or above to be discussed at SOT. Mitigation plans for residual risk scores identified as 12 or above to be discussed at SLT.	SOT SLT	↑

Risks with a residual risk score classed as 'low':

Risk score	Risk response Threat/Transfer/Terminate	Action	By whom	Escalation
Low risk				
1-6	Risks graded as 1 to 6 either require no action or can be managed through individual directorate teams.	Risk is identified. Risk is discussed at directorate meeting. Action to reduce risk where necessary is considered.	All staff	

The effective management of risks is essential to the delivery of our purpose and key strategic themes. Discussions about risk take place at various levels of the organisation, from Board level to directorate level. This ensures that appropriate escalation and mitigation of risks occur at all times. The Risk Management Manual and risk management processes have been developed in compliance with the government's 'The Orange Book: management of risk – principles and concepts'. An updated version of our Risk Management Manual was agreed at the SOT in January 2026 and was taken to the ARAC in February 2026.

Our Strategic Risk Register is reviewed and monitored by our SLT on a monthly basis. Risk management update reports are produced for the ARAC on a quarterly basis, to provide assurance that risks are being monitored effectively. The risk management update includes the following areas of reporting:

- review of risk management/mitigation for high-impact risks
- assessment of the effectiveness of HSSIB's internal control environment for mitigating key risks
- emerging risks
- action plan for mitigating risks
- overview of HSSIB's risk profile
- HSSIB's risk appetite and risk tolerance
- impact of risk on achievement of HSSIB objectives/strategy.

Our Operational Risk Register is reviewed and monitored by the SOT on a monthly basis. Representatives and risk owners from each HSSIB directorate attend and operational risks are discussed in detail. If a risk owner proposes a change to a residual risk score for one of their risks, this is taken to the SOT for discussion and approval.

In addition to this regular monitoring of strategic and operational risks, the ARAC is able to request a deep dive into any of the high-level risks on the risk registers.

HSSIB determined its Risk Appetite Statement in November 2025. The statement is an important part of our risk management framework as it defines the risk that HSSIB is willing to tolerate in order to achieve its corporate objectives/priorities. Work is underway to embed the risk appetite statement into daily working life at HSSIB. A risk appetite approach plan for HSSIB is being developed and work will continue in this area going forward.

The Board has defined its risk appetite in terms of the five main types of risk facing arm's length bodies:

- quality
- financial
- regulatory
- workforce
- reputational.

Risks we managed in 2025/26

HSSIB managed seven strategic risks during 2025/26. These are described in the table below:

Risk ID	Strategic theme	Risk area	Risk description	Risk controls in place	Residual risk rating (0-25)
SR001	All	Strategic delivery	There is a risk that we cannot demonstrate we are delivering on our organisational strategy and having a positive impact on patient safety.	1. Organisational strategy with annual review 2. Business plan 3. KPIs agreed by Board in May 2025 4. Performance reporting to SLT and Board on quarterly basis 5. Quarterly assurance review with DHSC 6. New Building Investigation Excellence strategy, supported by new operating model 7. Building Investigation Excellence implementation commenced 8. Insights Pilot to identify strategic safety concerns for investigation due to report in Q1 9. 26/27 KPIs being taken to Board for discussion in May 2026 10. Discussion with DHSC re headcount in May 2026	8
SR002	5	Organisational culture and people	There is a risk that we cannot maintain a positive, compassionate, values-based culture. There is a risk that we cannot address the health, safety and wellbeing needs of our staff.	1. Occupational health, EAP and trauma support 2. Key HR policies (e.g. Health and Safey, Raising a Matter of Concern, Managing Sickness Absence) 3. Board Development Programme during 2025/26: 8 sessions timetabled, covering multiple topics (e.g. August 2025 Risk Appetite training) 4. HSSIB Values agreed: Inclusivity/Integrity / Collaboration 5. HSSIB People Plan to be developed 6. HR Policy development on-going 7. HSSIB away days and engagement opportunities scheduled for 2026 8. Support plan around Dash publication ongoing 9. Action plan following staff survey ongoing - discussed at Team Away Day on 26th March 2026	12
SR003	All	Organisational infrastructure and resources	There is a risk that HSSIB has insufficient resources to deliver our strategy.	1. Effective operational discussions and planning at SLT to support prioritisation 2. Business partnership relationship at DHSC established 3. Partnership working with other ALBs to share knowledge, good practice and resources where appropriate 4. Scheme of Delegation signed off by Board in May 2025 5. Recruitment for analysts, HR support, Finance and Resources Director and Engagement Lead complete 6. Business Planning ongoing 7. Analysis/plan for recruitment/succession management 8. Risk owner to feedback following meeting with DHSC. Transition budgets to be agreed.	12
SR005	1	Use of egal powers and legislation	There is a risk that HSSIB fails to legally and effectively use powers of investigation granted by the Health and Care Act 2022.	1. Standard Operating Procedures for Use of Statutory Powers (within Operating Manual) 2. Regular drop in sessions with Investigations team 3. Annual refresher training on Use of Statutory Powers 4. Annual Report on the Use of Statutory Powers to Board 5. New starter governance, risk, information governance and records management training by Board, Governance and Records Manager (includes induction information on Protected Materials and Use of Statutory Powers) 6. Disclosure Log to be regularly updated when powers are considered or used	6

Risk ID	Strategic theme	Risk area	Risk description	Risk controls in place	Residual risk rating (0-25)
SR006	5	Business continuity	There is a risk that HSSIB will not be prepared for business continuity issues which might arise (e.g. failure of IT systems and a backup plan for this)	1. IT provision is via a third party with Business Continuity Plans 2. Investigation Management System is supported by an external third party with support available 3. Business Continuity in relation to estates, e.g. fire/flooding etc., not required 4. GIAA audit took place June/July 2025 - moderate result received on Thursday 7th August 5. Actions from GIAA audit review undertaken in Quarter 3 and Quarter 4 2025/2026 6. Reviewed BCP in light of audit recommendations 7. An external contractor faciliated exercise of BCP in March 2026 with BCP subsequently updated	6
SR007	1	Information governance	There is a risk that we do not protect or securely manage our information in accordance with regulatory requirements, standards and legislation.	1. Information governance expertise in place, via IG qualified Board, Governance and Records Manager 2. Support and guidance provided by legal consultants 3. Information Governance mandatory training undertaken by all staff at HSSIB 4. Training on Disclosure of Protected Materials provided to all staff 5. Regular review at SLT regarding use of legislation 6. Regular drop in sessions with Investigations team 7. Detailed 'Disclosure of Protected Materials Policy' agreed by Board 8. Protected Disclosure cases spreadsheet developed and managed by Governance Team 9. Regular Staff Bulletin reminders and DPO updates to keep staff aware of protected materials 10. Induction Training for new members of staff in the areas of IG/Records Management 11. Training for Investigations, Business Services and Education Directorate on Protected Materialstook place is October 2025/January & February 2026 12. Records Management Manual due to be revised in 2026 13. Quarterly update presented at Board on use of powers 14. HIMS RM Audit approved by SOT in May 2026. 15. IG lunch and learn session to be undertaken (awareness raising)	8
SR008	5	IT and cyber security	There is a risk that HSSIB is subject to a cyber-attack, resulting in data or sensitive information being compromised, or IT services being unavailable.	1. Strategic Risk Register is reviewed/discussed on a monthly basis by SLT 2. All HSSIB staff undertake the mandatory 'Information Governance and Data Security' ESR module annually 3. HSSIB is consulting with Government Security Centre for Cyber for advice and guidance 4. HSSIB is a member of DHSC Joint Cyber Unit ALB Forum 5. A Risk Report is provided to the Audit and Risk Assurance Committee at every meeting (quarterly) 6. Cyber/IT a regular agenda item at the monthly SIRO meetings 7. Penetration testing planned for 2026/27 8. 'Secure by Design' Principles and process implemented 9. Use of cyber security improvement funding for training of staff and development of Cyber Strategy 10. Training for specific staff via two workshops focusing on E5 security settings and Co-pilot security settings 11. CISM training for information security management for 3 key staff members took place in March 2026. 12. Cyber essentials certification achieved, cyber essentials plus planned for 2026/27 13. Three sessions of Cyber Security training delivered to staff in March & April 2026 14. Cyber Security e-learning course to be mandatory for all staff in 2026/27	12

In all these areas we continue to monitor the risks at directorate level, and at our SOT, SLT and ARAC forums, and work to build assurance and effective mitigation.

Information security

The Senior Information Risk Owner (SIRO) is responsible for managing information risk on behalf of the Accounting Officer and the Board, and for providing the necessary assurance. Our SIRO is our Education Director, and our Deputy SIRO is our Deputy Director of Investigations.

Our appointed Data Protection Officer is the Board, Governance and Records Manager and they are responsible for ensuring data compliance in line with the General Data Protection Regulation (GDPR). Our Project Manager at HSSIB is our Deputy Data Protection Officer.

All four of these appointed members of staff meet monthly to discuss information security, information governance, records management and cyber security.

HSSIB also has an appointed Caldicott Guardian, who is our Director of Investigations. They are responsible for ensuring that any patient data is used legally and managed confidentially.

We have a robust set of policies and procedures for managing the security of personal data. These documents are reviewed by our SLT, considering best practice guidance and relevant standards. Our policies and procedures in this area include:

- HSSIB001 Document and Records Management Policy
- HSSIB008 Records Retention and Disposal Policy
- HSSIB009 Information Incident Management Policy
- HSSIB020 Freedom of Information Disclosure Policy
- HSSIB029 Business Continuity Plan
- HSSIB013 Procedure for Managing Personal Data Requests
- HSSIB034 Information Governance and Data Protection Policy
- HSSIB038 Data Protection Impact Assessment Procedure and Template
- HSSIB080 Disclosure of Protected Materials Policy
- HSSIB090 Responsible AI Use and Governance Policy
- HSSIB094 Bring Your Own Device Policy

All new policies are communicated to staff via our fortnightly staff bulletin, and they are made available on a specific SharePoint area available to all staff. In addition to this, inductions for new staff include information governance and information security training. Specific training on the Disclosure of Protected Materials Policy took place in all three of HSSIB's directorates during 2025/26.

Information governance work at HSSIB is closely aligned to official guidance from relevant bodies, such as the Information Commissioner's Office. Requests for information are responded to in compliance with the Health and Care Act 2022, the General Data Protection Act 2018 and Freedom of Information Act 2000. Any operational requirements which deviate from HSSIB's Information Governance and Data Protection Policy require SIRO agreement.

The ARAC receives regular governance reports which provide assurance around HSSIB's compliance with the Cyber Assessment Framework. The ARAC also has oversight of other aspects of information governance including the policies and procedures in place to manage information requests, information breaches/ incidents, responding to data breaches and responding to information requests.

Any data recorded on HSSIB's digital platforms is subject to specific legislative provisions, included in the Health and Care Act 2022, the General Data Protection Act 2018 and Freedom of Information Act 2000.

User access is strictly controlled, including access to our investigation case management system. Audit logs are kept for security checks and audit purposes.

We have a robust information incident reporting procedure whereby staff report using a template form which is sent to the information governance team. The information governance team maintains a central log of all data breaches. There were no significant lapses in information governance arrangements or serious incidents relating to personal data breaches in 2025/26. Therefore, there have been no data breaches reported to the Information Commissioner's Office.

During 2025/26 we undertook a significant cyber security development programme. This work has included:

- developing a cyber security strategy for HSSIB
- developing an asset impact assessment
- updating HSSIB's current business continuity plan with regards to cyber security
- running a business continuity test exercise in March 2026
- providing cyber security awareness training to all staff
- training the three HSSIB Cyber Security Leads in Certified Information Security Manager (CISM)
- upgrading our Microsoft Enterprise Licences from E3 to E5
- achieving Cyber Essentials Certification
- running Co-Pilot security configuration workshops.

In terms of information security training:

- all staff and Board members undertake information governance and data security mandatory training on an annual basis.

Whistleblowing

Whistleblowing is incorporated within our Raising a Matter of Concern Policy and signposting is provided to internal and external mechanisms for employees to raise and escalate whistleblowing concerns where necessary. No concerns raised through these mechanisms in the year to 31 March 2026 were found to constitute whistleblowing. More work will be undertaken to improve manager and employee understanding and confidence around arrangements for reporting HSSIB whistleblowing concerns.

The Employee Advocate role we introduced in late 2024 has been an effective support and signposting service for colleagues to speak in confidence about concerns or issues arising in the course of their work. A review of the effectiveness and clarity of the mechanisms and support available to employees to speak up and raise any issues will be undertaken in the coming year.

Counter fraud

HSSIB is committed to maintaining the highest standards of integrity and transparency. We have a robust Anti-Bribery and Fraud Policy in place, and all staff are required to complete mandatory fraud awareness training as part of our ongoing efforts to foster a strong counter fraud culture.

We continue to develop our fraud control framework in line with the Cabinet Office Functional Standards for Counter Fraud. This work is being undertaken in collaboration with the DHSC Anti-Fraud Unit to ensure compliance with best practice and to strengthen our organisational resilience against fraud and bribery.

To support our counter fraud objectives, during 2025/26 we:

- created and implemented a new counter fraud strategy
- refreshed and implemented the Procurement Policy, Standing Financial Instructions, and Standing Orders
- maintained the register of declarations of interest and scrutinised related party transactions where appropriate
- ensured compliance with mandatory fraud awareness training across the organisation
- included fraud awareness within regular staff communications and internal messaging
- received a ‘Substantial’ assurance rating following an internal audit review of expenses processes, with no recommendations raised
- continued to publish all individual transactions over £25k on the HSSIB website to support financial transparency
- engaged with HM Treasury regarding participation in the National Fraud Initiative scheme.

These actions show our continued focus on doing the right thing, being transparent, and using public money wisely.

Head of Internal Audit opinion

Our Head of Internal Audit has provided an overall Moderate opinion on the framework of governance, risk management and control within the HSSIB for the year ended 31 March 2026.

"In the 2024/5 annual opinion, two key themes were identified: 'Guidance' and 'Reporting'. The HSSIB has made good progress in implementing several of the recommendations made in relation to these two themes in 2024/25 with all but one of these recommendations now closed. However, we continue to note areas of improvement related to 'Guidance' and 'Reporting' in our 2025/26 audits, with Guidance being the key theme for 2025/26. This indicates that more generalised focus needs to be given to improving guidance across the business.

"In my opinion, the HSSIB remains stable in terms of the control environment. Although we have seen an improvement in the number of positive assurance reports being issued during the year, we have also seen an increase in the volume of overdue internal audit recommendations.

Acknowledging the fact that due to size of the audit plan, the number of audits is not high (5 completed in 2025/26), the level of positive assurance opinions (Moderate or above) has increased when compared to 2024/25 and 2023/24."

Review of effectiveness

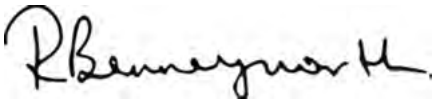
As Accounting Officer, I place reliance on the internal system of control. These include but are not limited to:

- oversight by the Board and its sub-committees including the ARAC
- the work and opinions provided by GIAA, our internal auditors
- senior managers within the organisation, who have responsibility for the development and maintenance of the system of internal control, and
- regular reporting to the SLT on performance and risk management.

I have noted the GIAA's annual report provided an overall 'moderate' opinion on the framework of governance, risk management and control within HSSIB for the year ended 31 March 2026. The progress made implementing the recommendations from the previous year, related to guidance and reporting, was highlighted but the requirement for a more generalised focus on improving guidance across the organisation was flagged.

GIAA has arrived at this opinion having conducted a detailed risk-based internal audit needs assessment.

In our third year as an independent arm's length body, we are focusing on embedding our recently agreed risk appetite approach throughout the organisation and continuing to strengthen our resilience and efficiency as an organisation.



Dr Rosie Benneyworth
Interim Chief Executive
13 July 2026

Remuneration and staff report

The remuneration and staff report provides details of the remuneration and pension interests of Board members and the directors. Those tables marked as such and the fair pay disclosures are subject to audit.

Remuneration policy

The remuneration of the Chair and non-executive directors is set by the Secretary of State for Health and Social Care. All remuneration paid to the Chair and non-executive directors is non-pensionable.

The framework for the remuneration of the Interim Chief Executive and the Director of Investigations is set by the DHSC through the ESM pay framework for arm's length bodies. All other staff are employed on NHS conditions and terms of service and their salaries are subject to direction from the Secretary of State for Health and Social Care.

The remuneration of the Interim Chief Executive and all ESMs is first subject to independent job evaluation and then approved by HSSIB's Remuneration Committee with additional governance oversight from the DHSC remuneration committee. Any salary in excess of £150k requires both HM Treasury and DHSC remuneration committee approval. The remuneration of the executives and senior managers is detailed in the table on pages 83 to 84.

The membership of the Remuneration Committee can be found on page 64 within the annual governance statement.

Duration of contracts, notice periods and termination payments

The chair and non-executive directors of non-departmental public bodies hold a statutory office under the Health and Care Act 2022. Their appointment does not create a contract or employment relationship between them and the Secretary of State for Health and Social Care or between them and HSSIB.

HSSIB's Chair and non-executive directors are eligible for reappointment at the end of their period of office, but only for one further term for up to 3 years. The DHSC will have a view as to who should be appointed to the office. The details of the service contracts can be found on page 59.

The Chair or non-executive director may resign by giving 3 months' notice in writing to the Secretary of State for Health and Social Care, otherwise their appointment will terminate on the date set out in their appointment letter unless terminated earlier in accordance with the terms and conditions of their appointment.

Contracts of employment for staff are open-ended and recurrent, unless otherwise specified. Notice periods follow the provisions of the ESM contract of employment of 6 months contractual notice, and 3 months' notice for senior managers on NHS conditions of service.

There have been no termination payments made in the reporting period (2024/25: none).

Remuneration, benefits and pensions for the year ended 31 March 2026 (subject to audit)

Name and title	2025/26					
	(a) Salary (bands of £5,000)	b) Expense payments (taxable) to nearest £100[2]	(c) Performance pay and bonuses (bands of £5,000)	(d) Long term performance pay and bonuses (bands of £5,000)	(e) All pension related benefits (bands of £1,000)[1]	(f) TOTAL (a to e) (bands of £5,000)
	£000	£	£000	£000	£000	£000
Dr Ted Baker	60-65	0	0	0	0	60-65
Marc Esmiley[5]	5-10	0	0	0	0	5-10
Dr Marisa Logan-Ward	5-10	0	0	0	0	5-10
Mary Cunneen	5-10	0	0	0	0	5-10
Dr Mike Durkin[5]	5-10	0	0	0	0	5-10
Peter Schild	10-15	0	0	0	0	10-15
Dr Rosie Benneyworth	165-170	0	5-10	0	34	205-210
Andrew Murphy-Pittock	110-115	2,200	0	0	30	140-145
Stephen Carruthers[3,4]	105-110	1,700	0	0	0	105-110
Philippa Styles	120-125	900	0-5	0	19	145-150

Notes
1. For pension-related benefits, negative values are not disclosed in this table but are substituted for a zero
2. Taxable expenses and benefits in kind are expressed to the nearest £100. The values and bands used to disclose sums in this table are prescribed by the Cabinet Office through Employer Pension Notices and replicated in the HM Treasury Financial Reporting Manual. The benefits in kind represent the monetary value of benefits, treated by HMRC, as a taxable emolument, provided by HSSIB. Andrew Murphy-Pittock, Philippa Styles and Stephen Carruthers have lease cars provided through a non-subsidised salary sacrifice scheme that is open to all permanent HSSIB staff
3. Stephen Carruthers, Interim Head of Finance, began as a Board member on 2 September 2024. Stephen Carruthers' secondment from NHS North Central London Integrated Care Board ended on 31 May 2025.
4. Stephen Carruthers took up role of Finance and Resources Director on a permanent basis from 1 June 2025
5. Marc Esmiley and Michael Durkin, both NED's had contract extended 30th September 2026

Remuneration, benefits and pensions for the year ended 31 March 2025 (subject to audit)

Name and title	2024/25					
	(a) Salary (bands of £5,000)[2]	b) Expense payments (taxable) to nearest £100[3]	(c) Performance pay and bonuses (bands of £5,000)	(d) Long term performance pay and bonuses (bands of £5,000)	(e) All pension related benefits (bands of £1,000)	(f) TOTAL (a to e) (bands of £5,000)
	£000	£	£000	£000	£000	£000
Dr Ted Baker	60-65	0	0	0	0	60-65
Marc Esmiley	5-10	0	0	0	0	5-10
Dr Marisa Logan-Ward	5-10	0	0	0	0	5-10
Mary Cunneen	5-10	0	0	0	0	5-10
Dr Mike Durkin	5-10	0	0	0	0	5-10
Peter Schild	10-15	0	0	0	0	10-15
Dr Rosie Benneyworth	165-170	0	0	0	30	195-200
Andrew Murphy-Pittock	105-110	1,400	0	0	24	130-135
Stephen Carruthers[5]	50-55	0	0	0	119	170-175
Philippa Styles	120-125	0	0-5	0	185	310-315
Maggie McKay[4]	35-40	200	0	0	0	35-40

Notes
1. For Pension related benefits, negative values are not disclosed in this table but are substituted for a zero.
2. Note: The salaries are for the 12 months to 31 March 2025.
3. Note: Taxable expenses and benefits in kind are expressed to the nearest £100. The values and bands used to disclose sums in this table are prescribed by the Cabinet Office through Employer Pension Notices and replicated in the HM Treasury Financial Reporting Manual. The benefits in kind represent the monetary value of benefits, treated by HMRC, as a taxable emolument, provided by HSSIB. Andrew Murphy-Pittock and Maggie McKay have lease cars provided through a non-subsidised salary sacrifice scheme that is open to all permanent HSSIB staff.
4. Note: Maggie McKay resigned from the Board on 31 August 2024, full-year equivalent salary £110-115k.
5. Note: Stephen Carruthers, our Interim Head of Finance, began as a Board Member on the 2nd September 2024. Stephen Carruthers is currently on secondment from NHS North Central London Integrated Care Board. Full-year equivalent salary £95-100k.

Pension benefits for the year ended 31 March 2026 (subject to audit)

Name and title	2025/26							
	(a) Real increase in pension at pension age (bands of £2,500)	(b) Real increase in pension lump sum at pension age (bands of £2,500)	(c) Total accrued pension at pension age at 31 March 2026 (bands of £5,000)	(d) Lump sum at pension age related to accrued pension at 31 March 2026 (bands of £5,000)	(e) Cash Equivalent Transfer Value at 1 April 2025	(f) Real increase in Cash Equivalent Transfer Value	(g) Cash Equivalent Transfer Value at 31 March 2026	(h) Employer's contribution to stakeholder pension
	£000	£000	£000	£000	£000	£000	£000	£000
Dr Rosie Benneyworth	2.5-5	0	30-35	60-65	610	27	668	0
Andrew Murphy-Pittock	0-2.5	0	15-20	0	200	22	237	0
Stephen Carruthers	0	0	30-35	75-80	668	0	613	0
Philippa Styles	0-2.5	0	30-35	75-80	625	14	665	0

Notes
1. NHS Pensions can only provide data on an annual basis so the opening CETV value is at 1 April 2025. The real increases are apportioned for the time worked within HSSIB.
2. For Pension related benefits, negative values are not disclosed in this table but are substituted for a zero.
3. Non-executive members do not receive pensionable remuneration and are excluded from reporting
4. During 2025/26 no employer's contribution were paid into director's personal pension plans (2024/25: £nil).

Pension benefits for the year ended 31 March 2025 (subject to audit)

Name and title	2024/25							
	(a) Real increase in pension at pension age (bands of £2,500)	(b) Real increase in pension lump sum at pension age (bands of £2,500)	(c) Total accrued pension at pension age at 31 March 2024 (bands of £5,000)	(d) Lump sum at pension age related to accrued pension at 31 March 2024 (bands of £5,000)	(e) Cash Equivalent Transfer Value at 1 April 2023	(f) Real increase in Cash Equivalent Transfer Value	(g) Cash Equivalent Transfer Value at 31 March 2024	(h) Employer's contribution to stakeholder pension
	£000	£000	£000	£000	£000	£000	£000	£000
Dr Rosie Benneyworth	2.5-5	0	30-35	60-65	533	20	610	0
Andrew Murphy-Pittock	0-2.5	0	10-15	0	161	17	200	0
Maggie McKay	0	0	20-25	0	285	0	309	0
Stephen Carruthers	5-7.5	12.5-15	35-40	90-95	450	102	668	0
Philippa Styles	7.5-10	15-17.5	30-35	75-80	423	158	625	0

Notes
1. NHS Pensions can only provide data on an annual basis so the opening CETV value is at 1 April 2024. The real increases are apportioned for the time worked within HSSIB.
2. For Pension related benefits, negative values are not disclosed in this table but are substituted for a zero.

Cash equivalent transfer values (CETV)

A cash equivalent transfer value (CETV) represents the actuarially assessed capital value, at a specific point in time, of the pension benefits that a member has accrued. This includes the member's own pension benefits and any contingent benefits payable to a spouse or other eligible beneficiary.

A CETV is the amount payable by a pension scheme to another pension scheme or arrangement when a member leaves the scheme and elects to transfer their accrued pension benefits.

The pension figures disclosed relate to the individual's total membership of the pension scheme and are not limited to service in a senior capacity to which disclosure requirements apply.

The CETV figures and associated pension details include the value of any pension benefits transferred into the NHS Pension Scheme from another scheme or arrangement, together with any additional pension benefits accrued through the purchase of added pension service at the member's own cost. CETVs are calculated in accordance with the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation or contributions paid by the employee (including the value of any benefits transferred from another scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Public service pensions remedy (McCloud remedy)

In 2015, the government introduced reforms to most public service pension schemes, including the NHS Pension Scheme. Transitional protections allowed older members to remain in the legacy schemes, which the Court of Appeal later found to be discriminatory on the grounds of age.

The government has since implemented measures to remove this age discrimination from public service pension schemes.

The first phase of the remedy was completed in April 2022, when all active members were moved to the 2015 NHS Pension Scheme, ensuring equal treatment for all active members going forward.

The second phase addresses the discrimination that occurred during the period from 1 April 2015 to 31 March 2022 (the 'remedy period'). Under the Public Service Pensions Remedy (commonly known as the McCloud remedy), affected members will be able to choose whether to receive legacy scheme benefits (1995/2008 Scheme) or 2015 Scheme benefits for service during the remedy

period; and from 1 October 2023, pensionable service built up during the remedy period was rolled back into the legacy 1995/2008 Scheme, pending members making their final benefit choice at retirement or when benefits become payable.

Pay ratios (subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director/member in their organisation and the 25th percentile, median and 75th percentile of remuneration of the organisation's workforce.

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind, but excludes employer pension contributions and severance payments. This fair pay disclosure is further broken down to show the relationship between the highest paid director's salary component and equivalent points within the workforce.

The banded remuneration of the highest paid director in HSSIB in the financial year 2025/26 was £170k to £175k (2024/25: £165k to 170k) on a full-year equivalent basis.

In 2025/26 no employees received remuneration higher than the highest paid director (2024/25: 0 employees). Remuneration paid to employees during 2025/26 ranged from £27k to £130k; (2024/25 £27k to £123k)

The table below shows the pay ratios for both years:

2025-26	25th percentile	Median	75th percentile
Total remuneration (£)	56,399	94,623	105,337
Salary component of total remuneration (£)	54,710	94,623	105,337
Pay ratio information	3.1:1	1.8:1	1.6:1
2024-25*	**25th percentile**	**Median**	**75th percentile**
Total remuneration (£)	54,931	93,572	95,694
Salary component of total remuneration (£)	54,931	93,572	95,694
Pay ratio information	3.0:1	1.8:1	1.7:1

* The 2024/25 figures included Non-executive director pay, the 2025/26 figures do not.

The percentage change in total remuneration of the highest paid director from 2024/25 to 2025/26 was 2%. The average total remuneration across the workforce increased by 1%.

This increase reflects:

- the nationally mandated 3.6% pay award for NHS Agenda for Change staff in 2025/26
- standard annual pay progression under national terms and conditions
- the increase in directly employed staff reflects recruitment during the year to fill previously vacant posts, including at higher pay bands, offset by secondments out in year

The consistency of pay ratios year on year indicates the organisation's continued application of national pay frameworks and commitment to fair and transparent remuneration practices.

Staff numbers (subject to audit)

Average number of employees	2025/26	2024/25
Directly employed*	52 (44.6 FTE)	52 (44.6 FTE)
Other**	1	1
Employees engaged on capital projects	0	0

*Excludes non-executive directors
**'Other' includes agency staff and inward secondments from other organisations.

On 31 March 2026 HSSIB directly employed 53 staff at 46.67 full-time equivalent (FTE). By comparison on 31 March 2025, HSSIB directly employed 48 staff at 42.07 FTE.

Of these, 50 were permanently employed and 3 were employed on fixed-term contracts of employment.

One individual is seconded into HSSIB from another organisation.

Off-payroll engagements

HSSIB used off-payroll arrangements on a very limited basis in 2025/26. Off-payroll contractors were engaged during the first 3 months of the year (April to June 2025). In total, one off-payroll worker was engaged for a period of 13 weeks.

These arrangements were used only where standard recruitment processes were unable to secure suitable and immediately available candidates. All engagements were subject to appropriate consideration and approval, with all necessary checks undertaken in line with government guidance to ensure compliance with relevant legislation, including the off-payroll working rules (IR35).

Number of existing engagements as of 31 March 2026*	0
Of which...	
Number that have existed for less than 1 year at time of reporting	0
Number that have existed for between 1 and 2 years at time of reporting	–
Number that have existed for between 2 and 3 years at time of reporting	–
Number that have existed for between 3 and 4 years at time of reporting	–
Number that have existed for 4 years or more years at time of reporting	–

*Off-payroll engagements as of 31 March 2026, for more than £245 per day

Number of temporary off-payroll workers engaged between 1 April 2025 and 31 March 2026*	1
Of which...	
No. not subject to off-payroll legislation	–
No. subject to off-payroll legislation and determined as in-scope of IR35	1
No. subject to off-payroll legislation and determined as out of scope of IR35	–
No. of engagements reassessed for compliance or assurance purposes during the year	–
Of which: no. of engagements that saw a change to IR35 status following review	–

*Off-payroll engagements between 1 April 2025 and 31 March 2026, for more than £245 per day

The one off payroll worker was not a board member nor an individual with significant financial responsibility.

Consultancy spend

There was no expenditure on consultancy (2024/25: none).

Staff headcount by grade

A breakdown of staff by pay grade is provided below.

Grade	2025/26	2024/25
Band 4	2	3
Band 5	3	3
Band 6	1	1
Band 7	8	4
Band 8A	3	3
Band 8B	8	6
Band 8C	1	1
Band 8D	20	20
Band 9	5	5
Other	2	2

Staff costs (subject to audit)

A breakdown of staff costs for the 12 months to 31 March 2026 is provided below.

2025-26	Permanently employed	Others	Total
	£000	£000	£000
Wages and salaries	3,483	237	3,720
Social security costs	457	30	487
NHS pension costs	737	28	765
Recoveries from outward secondments	(177)	0	(177)
Total	**4,500**	**295**	**4,795**
2024-25	**Permanently employed**	**Others**	**Total**
	£000	**£000**	**£000**
Wages and salaries	3,360	250	3,610
Social security costs	379	29	408
NHS pension costs	728	31	759
Total	**4,467**	**310**	**4,777**

Exit packages (subject to audit)

No exit packages were agreed during the year (2024/25: none)

Staff composition

An analysis of gender mix for employees as at 31 March 2026 is provided below.

Gender	Female	Male	Total
Non-executive directors (including the Chair)	2 (33%)	4 (67%)	6
Executive directors	2 (50%)	2 (50%)	4
All employees (including executive directors)	33 (62%)	20 (38%)	53

An analysis of gender mix for the headcount as at 31 March 2025 is provided below.

Gender	Female	Male	Total
Non-executive directors (including the Chair)	2 (33%)	4 (67%)	6
Executive directors	2 (50%)	2 (50%)	4
All employees (including executive directors)	29 (60%)	19 (40%)	48

Staff mix according to age

An analysis of age of employees as at 31 March is provided below.

	at 31 March 2026		at 31 March 2025	
Age range	Headcount	%	Headcount	%
26-30	1	2%	1	2.08
31-40	8	15%	11	22.92
41-50	22	42%	19	39.58
51-60	16	30%	14	29.17
61+	6	11%	3	6.25
Total	**53**	**100%**	**48**	**100**

Sickness absence data

Sickness absence data for the calendar year 2025, provided by the DHSC, is set out below.

Average FTE for 2025	Adjusted FTE days lost to Cabinet Office definitions	Average sick days per FTE	FTE days available	FTE days recorded sickness absence
50	793	15.7	18,418	1,286

The sickness absence rate was 4.2% (3.7% in 2024), an average of 9.2 sickness days per full-time equivalent (FTE).

Staff turnover

Staff turnover for the year April 2025 to March 2026 was 5.17% (2024/25: 12%).

Trade union relationships

We do not hold a record of how many employees may have trade union membership. HSSIB does not have a recognition agreement with any trade unions, and has not received any requests for recognition. Employees have the right to be accompanied to any formal employment meetings by a trade union representative, should they choose to do so.

Diversity and inclusion

This year we have continued to encourage employees to update their personal information on the HR system (ESR) with regards to their protected characteristics. This continues the work of last year because any employee disclosures on their ethnicity, religion, disability, and sexual orientation did not transfer across when HSSIB was established in October 2023. Our disclosure rates across the protected characteristics which can be recorded in ESR is 72.6%. The Equality Diversity and Inclusion Working Group and line managers will continue to encourage employees to update their records, so we can report meaningfully on these characteristics, and better understand the makeup of our workforce. This in turn will enable more tailored support for employees.

In 2025/26 we ran a number of in-person training/awareness events and webinars on EDI topics, including antisemitism and mental health awareness. These have been well received and well attended, and a structured programme of EDI training sessions and activities is planned for 2026/27.

Staff engagement

During the last year, we have continued our work on developing our values as an organisation, which were agreed through consultation with employees, the SLT and the Equality, Diversity and Inclusion Working Group. The value statement 'We make a difference through integrity, collaboration and inclusion' is being embedded into our day-to-day business, including during recruitment and annual employee appraisals.

We also designed and ran our first full HSSIB employee survey in September 2025, which had a good response rate of 66%. Extensive engagement was undertaken with employees following the analysis of the responses. Employees were invited to share their ideas for the priority areas for action, and to design an action plan, 'You said we will do', through a task and finish group, and activities at two HSSIB all-team away days.

The employee advocate role which we set up in late 2024 has continued to be accessed by employees who wish to raise concerns or issues anonymously, or to be signposted to the support available and mechanisms by which they can raise issues more formally. The anonymous reporting mechanism is also available for employees to report concerns, make suggestions and to feed back their thoughts and concerns.

Together with regular all-team meetings, all-team away-days, regular one-to-one line manager meetings and annual appraisals, we want to ensure open two-way communication channels for employees to discuss any issues or concerns at an early stage.

Supporting disabled people

Last year we gained status as a Disability Confident Committed employer (level 1) through the government's Disability Confident scheme. We paused on seeking the next level while we embed the support mechanisms and ensure a better understanding of adjustments and resources needed, and promote what is available to employees. We will seek to submit an application for Disability Confident Employer status during 2026/27. A more robust process is in place for recording reasonable workplace adjustments, with line manager, employee, and HR input as appropriate, which is reviewed at least annually.

Employees can access confidential telephone and in-person counselling sessions, as well as a wide range of health and wellbeing resources on topics such as mental health, stress, anxiety, sleep, diet and physical activity, via the Employee Assistance Programme (EAP) and the EAP app.

Parliamentary accountability and audit report

Losses and special payments (subject to audit)

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 and are therefore subject to special controls. HSSIB had no losses or special payments in 2025/26 (2024/25: none).

Gifts (subject to audit)

HSSIB did not receive or make a gift of any kind and value in 2025/26 (2024/25: none).

Regularity of expenditure (subject to audit)

We are custodians of taxpayers' funds and have a duty to Parliament to ensure the regularity and propriety of our activities and expenditure. We manage public funds in line with HM Treasury's Managing Public Money. The disclosures made within the Parliamentary Accountability and Audit Report are indicative of this.

The importance of operating with regularity and the need for efficiency, economy, effectiveness, and prudence in the administration of public resources to secure value for public money, is the responsibility of our Accounting Officer whose responsibilities are also set out in Managing Public Money. The manner in which the Accounting Officer and the organisation discharges its responsibilities in the administration of public resources are detailed within the Statement of Accounting Officer Responsibilities and the Governance Statement.

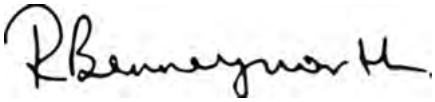
Remote contingent liabilities (subject to audit)

HSSIB does not have any remote contingent liabilities at 31 March 2025/26 (2024/25: none).

Functional standards

HSSIB is required to apply and adhere to UK Government Functional Standards within its processes and services. These standards support a coherent, effective and consistent approach to governance, assurance, risk management and capability development across the public sector.

During 2025/26, HSSIB continued to embed and develop its arrangements in line with applicable functional standards as part of the organisation's ongoing maturity and improvement programme.



Dr Rosie Benneyworth
Interim Chief Executive
13 July 2026

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Health Services Safety Investigations Body for the year ended 31 March 2026 under the Health and Care Act 2022.

The financial statements comprise the Health Services Safety Investigations Body's:

- Statement of Financial Position as at 31 March 2026;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Health Services Safety Investigations Body's affairs as at 31 March 2026 and its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Care Act 2022 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the Health Services Safety Investigations Body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Health Services Safety Investigations Body's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Health and Care Act 2022.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Health and Care Act 2022; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Health Services Safety Investigations Body and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

- adequate accounting records have not been kept by the Health Services Safety Investigations Body or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or

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

Responsibilities of the Board and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the board and Accounting Officer are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Health Services Safety Investigations Body from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Health and Care Act 2022;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Health and Care Act 2022; and
- assessing the Health Services Safety Investigations Body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Health Services Safety Investigations Body will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Care Act 2022.

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

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Health Services Safety Investigations Body's accounting policies.
- inquired of management, the Health Services Safety Investigations Body's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Health Services Safety Investigations Body's policies and procedures on:
    - identifying, evaluating and complying with laws and regulations;
    - detecting and responding to the risks of fraud; and
    - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Health Services Safety Investigations Body's controls relating to the Health Services Safety

Investigations Body's compliance with the Health and Care Act 2022, and Managing Public Money;

- inquired of management, the Health Services Safety Investigations Body's head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team and the relevant internal specialists, including IT auditors regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Health Services Safety Investigations Body for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions, and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Health Services Safety Investigations Body's framework of authority and other legal and regulatory frameworks in which the Health Services Safety Investigations Body operate. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Health Services Safety Investigations Body. The key laws and regulations I considered in this context included the Health and Care Act 2022, Managing Public Money, employment law, pensions legislation and tax legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and

evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies **13 July 2026**
Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Financial Statements

Statement of comprehensive net expenditure

for the year ended 31 March 2026

	Note	2025/26	2024/25
		£000	£000
Revenue from contracts with customers	3	(34)	(237)
Total operating income		**(34)**	**(237)**
Staff costs	4	4,795	4,777
Purchase of goods and services	4	1,431	1,111
Depreciation and amortisation	4	30	53
Other operating expenditure	4	119	116
Total operating expenditure		**6,375**	**6,057**
Net operating expenditure		**6,341**	**5,820**
Comprehensive net expenditure for the year		**6,341**	**5,820**

The notes on pages 109 to 126 form part of these accounts.

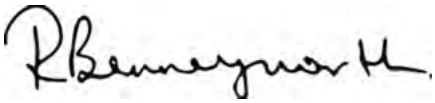
Statement of financial position

as at 31 March 2026

	Note	31 March 2026	31 March 2025
		£000	£000
Non-current assets			
Property plant and equipment	5.1	63	49
Intangible assets	5.2	0	3
Total non-current assets		**63**	**52**
Current assets			
Trade and other receivables	6	468	265
Cash and cash equivalents	7	101	59
Total current assets		**569**	**324**
Total assets		**632**	**376**
Current liabilities			
Trade and other payables	8	(861)	(614)
Total current liabilities		**(861)**	**(614)**
Total assets less current liabilities		**(229)**	**(238)**
Non-current liabilities		0	0
Total assets less total liabilities		**(229)**	**(238)**
Taxpayers' equity and other reserves			
General fund	SOCTE	(229)	(238)
Total taxpayers' equity		**(229)**	**(238)**

The notes on pages 109 to 126 form part of these accounts.

The financial statements and the notes on pages 109 to 126 were signed on behalf of the Health Services Safety Investigations Body by:



Dr Rosie Benneyworth
Accounting Officer
Health Services Safety Investigations Body
13 July 2026

Statement of cash flows

for the year ended 31 March 2026

	Note	2025/26	2024/25
		£000	£000
Cash flows from operating activities			
Net operating expenditure		(6,341)	(5,820)
Adjustments for non-cash transactions			
Depreciation, amortisation and impairments	4	30	53
(Increase)/decrease in trade and other receivables	6	(203)	44
Increase/(decrease) in trade payables and other current liabilities	8	247	16
Net cash inflow/(outflow) from operating activities		**(6,267)**	**(5,707)**
Cash flows from investing activities			
(Payments) for property, plant and equipment		(41)	-
(Payments) for intangible assets		-	-
Net cash inflow/(outflow) from investing activities		**(41)**	**-**
Cash flows from financing activities			
Grant in aid funding	SoCTE	6,350	5,550
Net financing		**6,350**	**5,550**
Net increase/(decrease) in cash and cash equivalents		42	(157)
Cash and cash equivalents at the beginning of the period		**59**	**216**
Cash and cash equivalents at the end of the period	7	**101**	**59**

The notes on pages 109 to 126 form part of these accounts.

Statement of changes in taxpayers' equity

for the year ended 31 March 2026

	Note	2025/26	2024/25
		£000	£000
Opening taxpayers' equity at 1 April 2025		**(238)**	**32**
Comprehensive net expenditure for the year	SOCNE	**(6,341)**	**(5,820)**
Net parliamentary funding	SOCF	**6,350**	**5,550**
Closing taxpayers' equity at 31 March 2026		**(229)**	**(238)**

The notes on pages 109 to 126 form part of these accounts.

Notes to the financial statements

1. Accounting policies and other information

HSSIB is a non-departmental public body established under the Health and Care Act 2022 and came into operation on 1 October 2023. These financial statements are for the 12 months ending 31 March 2026.

Under the Health and Care Act 2022, the Secretary of State for Health and Social Care has directed HSSIB to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction.

1.1. Basis of preparation

These financial statements have been prepared in a form directed by the Secretary of State and in accordance with the Government Financial Reporting Manual (FReM) 2025/26 issued by HM Treasury.

The accounting policies contained in the FReM follow International Financial Reporting Standards (IFRS), as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy judged to be most appropriate to the particular circumstances of HSSIB for the purpose of giving a true and fair view has been selected.

The accounting policies set out below have been applied consistently in dealing with items considered material in relation to the financial statements.

1.2. Going concern

HSSIB's annual report and accounts have been prepared on a going concern basis, as set out in the International Accounting Standards as interpreted by HM Treasury's FReM, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements, where it is anticipated that the services they provide will continue in the future.

HSSIB is financed by and draws its funding from the Department of Health and Social Care (DHSC). Parliament has demonstrated its commitment to fund the DHSC for the foreseeable future and the DHSC has demonstrated its commitment to fund HSSIB.

On 7 July 2025, the government published the 'Review of patient safety across the health and care landscape', led by Dr Penny Dash. As part of its 10 Year Health Plan, the government announced its intention to transfer HSSIB's functions to the Care Quality Commission (CQC) in the future, subject to primary legislation.

Since then, HSSIB has continued to work with the DHSC and the CQC to progress plans for its proposed transition into the CQC as part of wider system reforms. The Health Bill, introduced on 14 May 2026, includes provisions relating to the integration of HSSIB within the CQC, and is currently under review by parliament.

HSSIB will continue to operate as a dedicated, independent investigations function throughout the transition, and all current investigations will continue. In line with the FReM's guidance for non-trading entities, the going concern assumption remains appropriate, as the services currently provided by HSSIB are expected to continue within CQC.

1.3. Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment, where revaluation would have a material impact.

1.4. Critical accounting judgements and key sources of estimation uncertainty

In the application of HSSIB's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

HSSIB has concluded that there are no critical accounting judgements or key sources of estimation uncertainty requiring disclosure in accordance with IAS 1 Presentation of Financial Statements.

1.5. Operating segments

HSSIB does not report on a segmental basis, it reports for the entity as a whole.

1.6. Revenue and funding

The main source of funding for HSSIB is grant-in-aid from the DHSC with an approved cash limit, which is credited to the General Fund. Grant-in-aid is recognised in the financial period to which it relates.

Operating income relates directly to the operating activities of HSSIB. Revenue from contracts with customers is recognised when, and to the extent that, performance obligations are satisfied and is measured at the amount of the transaction price allocated to those performance obligations in accordance with contractual arrangements.

Income relating to staff secondments is recognised as a reduction in staff costs, reflecting the substance of the arrangement, and is recognised on a consistent basis over the period of the secondment arrangement.

Where income is received for a specific activity to be delivered in a subsequent financial year, that income is deferred. Payment terms are typically 30 days from the invoice date.

1.7. Employee benefits

1.7.1. Short-term employee benefits

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

1.7.2. Retirement benefit Pension costs

Past and present employees are covered by the provisions of the 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 the 1995/2008 and 2015 schemes are accounted for, and the scheme liability valued, as a single combined scheme. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care 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 the 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 from the previous accounting period, updated with membership and financial data for the current period, and is considered to provide suitably robust figures for financial reporting purposes.

The valuation of the scheme liability as at 31 March 2026 is based on valuation data as at 31 March 2024, updated to 31 March 2026 using summary global membership data and financial assumptions. The methodology prescribed by IAS 19, as interpreted by the HM Treasury FReM, has been applied, including the use of discount rates set by HM Treasury.

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

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liabilities in respect of benefits due under the scheme, based on current demographic experience, and to determine the appropriate employer and employee contribution rates.

The latest full actuarial valuation of the NHS Pension Scheme was carried out as at 31 March 2020, and its results informed the revised employer contribution rate effective from 1 April 2024. Following this valuation, the employer contribution rate increased from 20.6% to 23.7% of pensionable pay. This change was confirmed in Scheme Regulations laid by the DHSC.

The core cost cap cost of the scheme was assessed as falling outside the ±3% cost cap corridor as at 31 March 2020. However, when the wider economic circumstances were considered using the economic cost cap methodology, the breach was not sustained. As a result, no changes were made to member benefits or contribution rates.

Employees are enrolled solely in the NHS Pension Scheme. The NHS Pension Scheme is also subject to ongoing changes relating to the implementation of the McCloud remedy, which addresses unlawful age discrimination identified in the 2015 pension reforms. These changes are managed at scheme level and have no direct accounting impact on individual NHS bodies.

1.8. Other expenses

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

1.9. Value added tax

Irrecoverable value added tax (VAT) is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets, as appropriate. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT

In December 2024, the organisation received an exemption under Section 33E of the VAT Act 1994, which allows certain public bodies to recover VAT incurred on non-business activities that are funded by public money. From this date, input VAT that is recoverable under the Section 33E exemption is no longer treated as irrecoverable expenditure but is instead reclaimed from HM Revenue and Customs. This has resulted in a reduction in irrecoverable VAT charges from that point onwards.

1.10. Property, plant and equipment

1.10.1. Recognition

Expenditure on property, plant and equipment is capitalised if:

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

1.10.2.Measurement

All property, plant and equipment is measured initially at cost. HSSIB does not revalue the assets on the grounds of materiality.

Property, plant and equipment at HSSIB consists only of short life and low value assets, such as laptops and mobile phones. In accordance with the FReM (10.1.14) we have elected to adopt a depreciated historical cost basis as a proxy for current value in existing use or fair value for these assets.

1.11. Intangible assets

1.11.1. Recognition

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of HSSIB's business or which arise from contractual or other legal rights.

They are capitalised where it is probable that future economic benefits will flow to, or service potential will be provided to, HSSIB, where the cost of the asset can be measured reliably, and where the asset:

- is expected to be used for more than one financial year; and
- has a cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control.

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

1.11.2. Measurement

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

From 1 April 2025, following revised HM Treasury FReM guidance, intangible assets are subsequently measured at cost less accumulated amortisation and impairment losses. The carrying value of intangible assets at 1 April 2025 has been treated as deemed cost on transition to the revised policy.

1.11.3. Amortisation, depreciation and impairments

Depreciation and amortisation are charged to write off the cost or valuation of property, plant and equipment and intangible assets, less any residual value, on a straight-line basis over their estimated useful lives.

The estimated useful life of an asset is the period over which HSSIB expects to obtain economic benefits or service potential from the asset. This period may be shorter than the asset's physical life. Useful lives and residual values are reviewed annually and the effect of any changes is recognised prospectively.

Estimated useful lives:

Intangible assets

IT software developments: 3 to 5 years.
Website developments: 3 to 5 years.

Property, plant and equipment

Information technology: 3 to 7 years

At each reporting date, HSSIB assesses whether there is any indication that property, plant and equipment or intangible assets may be impaired. Where indicators of impairment exist, the recoverable amount of the asset is estimated in order to determine the extent of any impairment loss. Intangible assets not yet available for use are tested annually for impairment.

Impairment losses are recognised in expenditure where there is a consumption of economic benefit or service potential. Where an impairment subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount, subject to a maximum of the carrying amount that would have been determined had no impairment loss been recognised previously. The reversal of an impairment loss is recognised in expenditure.

1.12. Cash and cash equivalents

Cash is the balance held with the Government Banking Services. 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.

1.13. Financial assets

Financial assets are recognised when HSSIB becomes party to the contractual provision of the financial instrument or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are de-recognised when the contractual rights have expired or when the asset has been transferred and HSSIB has transferred substantially all of the risks and rewards of ownership or has not retained control of the asset.

1.13.1. Impairment

All of HSSIB's financial assets are measured at amortised cost, as they are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and where the cash flows are solely payments of principal and interest. This includes all trade and other receivables.

At the end of the reporting period, HSSIB assesses whether any financial assets are impaired. The majority of receivables are with other DHSC group bodies and therefore we do not expect any credit losses.

1.14. Financial liabilities

Financial liabilities are recognised in the statement of financial position when HSSIB becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received.

Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

1.15. Accounting standards that have been issued but have not yet been adopted

The HM Treasury FReM does not require the following standards and interpretations to be applied in 2025/26. The application of the standards as revised would not have a material impact on the financial statements of HSSIB in future periods.

IFRS 14 – Regulatory Deferral Accounts

This standard has not been endorsed for use in the UK and is not applicable to HSSIB.

IFRS 18 – Presentation and Disclosure in Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after 1 January 2027 in the private sector. The impact of IFRS 18 on the public sector is still being assessed and an implementation date for the public sector has not yet been determined. The standard has not yet been considered by the Financial Reporting Advisory Board. HSSIB will consider the impact of the standard once further guidance becomes available.

IFRS 19 – Subsidiaries without Public Accountability: Disclosures

IFRS 19 permits eligible subsidiaries to apply IFRS accounting standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after 1 January 2027 in the private sector. The impact on the public sector is still being assessed and an implementation date has not yet been determined. The standard is not expected to have a material impact on HSSIB.

2. Operating segments

The Board as 'Chief Operating Decision Maker' has determined that HSSIB operates as a single segment. The work is within one main geographical segment, the United Kingdom.

3. Income

Revenue from contracts with customers. All income is programme income.

	2025/26	2024/25
	£000	£000
Secondment income	0	134
Training income	34	103
Total revenue from contracts with customers	**34**	**237**

In 2025/26, secondment income previously presented within operating income has been presented as recoveries in respect of outward secondments within Note 4 to better reflect the substance of the arrangement. Comparative figures for 2024/25 have not been restated.

4. Expenditure

All expenditure is programme expenditure.

	2025/26	2024/25
	£000	£000
Staff costs		
Wages and salaries	3,720	3,610
Social security costs	487	408
NHS pension costs	765	759
Recoveries from outward secondments	(177)	
Total staff costs	**4,795**	**4,777**
Purchase of goods and services		
Establishment	601	613
Supplies and services	151	159
Travel and subsistence	167	135
External audit fee	60	60
Professional fees	344	118
Training and development	108	26
Total purchase of goods and services	**1,431**	**1,111**
Depreciation and amortisation		
Amortisation of intangible assets	3	29
Depreciation of property, plant and equipment	27	24
Total depreciation and amortisation	**30**	**53**
Other operating expenditure		
Chair and non-executive members	119	116
Total operating expenditure	**6,375**	**6,057**

More detailed disclosures of our staff costs is included in the accountability report (page 91).

During the year, HSSIB purchased no non-audit services from it's auditor, the National Audit Office (NAO).

Significant expenditure items include:

4.1. Establishment

Establishment expenditure includes the cost of the ongoing administration of HSSIB and includes IT and internal audit.

4.2. Supplies and services

Supplies and services is the expenditure on outsourced services.

5. Non-current assets

5.1. Property, plant and equipment

2025/26	Information technology	Total
	£000	£000
Cost or valuation		
At 1 April 2025	74	74
Transfer by absorption	0	0
Additions	43	43
Disposals	(3)	(3)
Impairments	0	0
At 31 March 2026	**114**	**114**
Depreciation		
At 1 April 2025	26	26
Transfer by absorption	0	0
Charged during the year	27	27
Impairments charged to SOCNE	0	0
Disposals	(2)	(2)
At 31 March 2026	**51**	**51**
Net book value at 31 March 2026	**63**	**63**

2024/25	Information technology	Total
	£000	£000
Cost or valuation		
At 1 April 2024	75	75
Transfer by absorption	0	0
Additions	0	0
Disposals	0	0
Impairments	0	0
At 31 March 2025	**75**	**75**
Depreciation		
At 1 April 2024	2	2
Transfer by absorption	0	0
Charged during the year	24	24
Impairments charged to SOCNE	0	0
Disposals	0	0
At 31 March 2025	**26**	**26**
Net book value at 31 March 2025	**49**	**49**

5.2. Intangible assets

Intangible assets	2025/26		
	Development expenditure	Websites	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2025	0	3	3
Transfer by absorption	0	0	0
Additions	0	0	0
Disposals	0	0	0
Impairments	0	0	0
At 31 March 2026	**0**	**3**	**3**
Amortisation			
At 1 April 2025	0	0	0
Transfer by absorption	0	0	0
Charged during the year	0	3	3
Impairments charged to SOCNE	0	0	0
Disposals	0	0	0
At 31 March 2026	**0**	**3**	**3**
Net book value at 31 March 2026	**0**	**0**	**0**

Intangible assets	2024/25		
	Development expenditure	Websites	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2024	174	93	267
Transfer by absorption	0	0	0
Additions	0	0	0
Disposals	0	0	0
Impairments	0	0	0
At 31 March 2025	**174**	**93**	**267**
Amortisation			
At 1 April 2024	160	74	234
Transfer by absorption	0	0	0
Charged during the year	14	16	30
Impairments charged to SOCNE	0	0	0
Disposals	0	0	0
At 31 March 2025	**174**	**90**	**264**
Net book value at 31 March 2025	**0**	**3**	**3**

6. Trade receivables and other current assets

	2025/26	2024/25
	£000	£000
Amounts falling due within one year		
Contract receivables	223	5
Prepayments	242	242
Accrued income	0	0
VAT	3	18
At 31 March	**468**	**265**

7. Cash and cash equivalents

	2025/26	2024/25
	£000	£000
Opening balance	**59**	**262**
Net change in cash and cash equivalent balances	42	(203)
Closing balance	**101**	**59**
The following balances were held at:		
Cash with Government Banking Service	101	59
Commercial banks and cash in hand	0	0
Short term investments	0	0
Cash and cash equivalents as in statement of financial position	**101**	**59**

8. Trade payables and other liabilities

	2025/26	2024/25
	£000	£000
Amounts falling due within 1 year		
Trade payables	178	201
Other	3	0
VAT	0	0
Social security liabilities	122	103
Accruals	487	244
Pension	71	66
Trade payables and other liabilities	**861**	**614**

No liabilities are falling due over 1 year.

9. Commitments

9.1. Capital commitments

HSSIB has no contracted capital commitments at 31 March 2026 (204/25: none).

9.2. Other financial commitments

HSSIB has no other financial commitments at 31 March 2026 (204/25: none).

10. Financial instruments

10.1. Financial risk management

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities.

As the cash requirements of HSSIB are met primarily through grant-in-aid, financial instruments play a more limited role in creating risk that would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the Body's expected purchase and usage requirements and the Authority is therefore exposed to little credit, liquidity or market risk.

10.1.1. Currency risk

HSSIB is a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and sterling based. HSSIB has no overseas operations. HSSIB therefore has low exposure to currency rate fluctuations.

10.1.2. Interest rate risk

All of HSSIB's financial assets and financial liabilities carry nil rates of interest. HSSIB is not, therefore, exposed to significant interest-rate risk.

10.1.3. Liquidity risk

HSSIB's net operating costs are financed from resources voted annually by Parliament. HSSIB finances its capital expenditure from funds made available from government under an agreed capital resource limit. HSSIB is not, therefore, exposed to significant liquidity risks.

10.2. Financial assets

	2025/26 Loans and receivables	2024/25 Loans and receivables
	£000	£000
Trade and other receivables	223	5
Cash at bank and in hand	101	59
Total financial assets	**324**	**64**

10.3. Financial liabilities

	2025/26 other	2024/25 other
	£000	£000
Trade and other payables	861	614
Total financial liabilities	**861**	**614**

11. Contingent liabilities

The organisation is currently defending an Employment Tribunal claim. Whilst it is possible that a liability may arise, the outcome and any associated financial effect remain uncertain. In accordance with IAS 37, no estimate of the potential financial effect has been disclosed as management considers that such disclosure could prejudice the organisation's position in the ongoing proceedings.

At 31 March 2025 there were no known contingent assets or liabilities.

12. Related parties

HSSIB is a non-departmental body of the Department for Health and Social Care.

The DHSC is regarded as a related party. During the reporting period HSSIB had a number of material transactions with the DHSC and with other entities for which the DHSC is regarded as the parent department, including NHS England and NHS foundation trusts.

In addition, HSSIB has had transactions with other government departments and other central government bodies. Most of these have been with the NHS Pension Scheme relating to our pension costs and HM Revenue and Customs for social security costs.

During the reporting period, no DHSC Minister, Board member, key manager or other related parties have undertaken any material transactions with HSSIB. The compensation paid to key management personnel can be found in the remuneration report on page 83.

13. Events after reporting period

In accordance with IAS 10, events after the reporting period are considered up to the date on which the financial statements are authorised for issue. The Accounting Officer authorised these financial statements for issue on the date the Comptroller and Auditor General signed the audit certificate.

13.1. Transfer of Functions

On 7 July 2025, the government published the 'Review of patient safety across the health and care landscape', led by Dr Penny Dash. The review highlighted opportunities to simplify and streamline functions across the patient safety system. As part of its 10 Year Health Plan, the government announced its intention to transfer the functions of HSSIB to the CQC in the future, subject to parliamentary time and primary legislation. Since then, HSSIB has continued to work with the DHSC and the CQC to progress plans for its proposed transition into the CQC as part of wider system reforms. The Health Bill, introduced on 14 May 2026, includes provisions relating to the integration of HSSIB within the CQC, and is currently under review by parliament. HSSIB will continue to operate as a dedicated and independent investigations function during the transition, and all current investigations will proceed as planned.

13.2. Organisational Restructuring

Following the reporting date, the Board approved a new operating model designed to integrate investigation and capability-building activities more closely across the organisation.

Implementation of the new model is ongoing and includes recruitment activity, consultation outcomes and associated staffing changes. Based on current information, the estimated one-off cost of implementation is approximately £260,000. The final cost remains subject to individual staffing outcomes and recruitment activity and may therefore differ from this estimate.

The organisation expects the new operating model to be cost neutral in steady state and the one-off implementation costs can be accommodated within existing budgets and contingencies.

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978-1-5286-6320-5