

**Board of Directors
Report Summary**

Date of meeting: 7 May 2026	
Title of Document: Ratification of medium-term plan (plan alignment exercise – 18 March)	
To be presented by: James Rowe, Chief Financial Officer (Interim)	Author: Associate Director of Finance – Strategy and Assurance
1. Status: For <u>Approval/Assurance/Discussion/Information</u>	
2. Purpose: This paper recaps the various submissions, and associated governance, related to the Trust’s medium-term plan. The changes to the final submission to NHS England (which were reviewed and approved by the Performance and Finance Committee) are confirmed.	
Relates to:	
Strategic Objective	<ul style="list-style-type: none"> • Improving health: not just treating illness, moving from treatment to prevention. • Joined up care: integration and community-based delivery. • Excellent care: improved outcomes, increasing personalisation and co-production. • Developing staff: supporting our teams and building for the future. • Using technology to improve care: digital, technology and innovation – shifting from analogue to digital care.
Operational performance	The Trust’s medium-term plan sets out the operational performance objectives for 26/27 to 28/29, with the 26/27 business plan providing this in even greater detail. National objectives and priorities have been set out in the Medium Term Planning Framework (MTPF).
Quality and equality impact	The Trust’s plans establish the quality objectives and key actions for the planning period, and outline how the Trust expects to fulfil any national quality requirements.
Legal, Regulatory, Audit	The medium-term plan / business plan outlines how the Trust intends to meet the national NHS objectives confirmed by NHS England for the medium-term. The MTPF is clear that the NHS Oversight Framework (NOF) will provide the central mechanism by which organisational performance will be monitored and assessed in a purposefully transparent way. In turn, how an organization performs against the NOF will determine the level of regulatory freedom it enjoys.
Finance	The NHS now has a three-year revenue settlement and four-year capital settlement, allowing NHS England to now publish two years of allocations, with a third year to follow shortly, in support of the

	<p>medium-term planning process.</p> <p>The task is a stretching one; make significant improvements to elective and UEC performance, and shift care from hospitals to neighbourhoods alongside the other shifts, whilst delivering 2% annual productivity and eradicating deficit funding.</p> <p>NHS England are clear that they expect NHS organisations to be sustainable and therefore to achieve revenue balance each and every year of the medium term planning period.</p> <p>The Trust's medium-term / business plan confirms how the Trust intends to fulfil its quality and performance requirements, including the workforce plans it has formulated to do this, but doing so in a way that delivers revenue breakeven.</p> <p>The first submission did not project a breakeven revenue position for either of the two years, as expected by NHS England. A number of options are being considered to allow breakeven to deliver across the planning period as set out in this paper.</p>
Governance	The medium-term plan / business plan confirms the key performance indicators and targets that the Trust will monitor and measure to ensure delivery of its objectives.
NHS policy/public consultation	NHS policies published related to future planning, include the 10 year health plan: fit for the future (DHSC, July 2025), the planning framework for the NHS in England (NHSE, September 2025) and crucially the Medium Term Planning Framework – delivering change together 2026/27 to 2028/29 (released 24 October 2025) and Revenue finance and contracting guidance for 2026/27 to 2028/29 (released 17 November 2025). The last two documents confirm many of the national requirements in relation to performance and financial performance expected over the medium-term.
Accreditation/Inspection	The Trust's medium-term plan / business plan confirms the priorities and success measures that the Trust's performance will be assessed against over the planning period. Many aspects of this performance covered are subject to wider scrutiny and review: such as internal and external audit of the Trust's financial performance and controls and systems, and will form the basis of regular reporting (such as reports to this committee and the board).
Anchor institutions	<p>Anchor institutions are large organisations whose long-term sustainability is tied to the wellbeing of the populations they serve. These organisations are 'rooted in place' and have significant assets and resources which can be used to influence the health and wellbeing of their local community.</p> <p>Neighbourhood health, which is expected to have greater focus and prominence in 26/27, reinforces a new way of working for the NHS, local government, social care and their partners, where integrated working is the norm and not the exception. This is likely to promote the Trust's role as an anchor institution.</p>
ICS/ICB/Alliance	<p>Each provider and ICB are to submit plans directly to NHS England. There are now no system control totals: each organisation will be submitting their standalone plan (national expectation that this will be breakeven for all years). However, organisations are still expected to collaborate to ensure the consistency of their plans.</p> <p>Changes to the ICB footprints effective from 26/27 (for example the</p>

	disaggregation of Suffolk and North East Essex ICB) have added an additional complexity to the Trust's planning in particular in relation to the development and agreement of contracts and the modelling of funding.
Board Assurance Framework (BAF) Risk	BAF2 - Financial performance – value and sustainability. BAF3 - Insufficient capital resources to progress investments. BAF4 - Quality assurance mechanisms regarding the quality and safety of patient services. BAF5 - Workforce – recruitment and retention. BAF6 - Sustainable delivery of elective performance. BAF6A - Sustainable delivery of emergency care performance targets. BAF7 - Estates development and capital equipment. BAF9 - Transformation.
Other	N/A
<p>3. Summary:</p> <p>The Trust submitted its 'full' medium-term plan submission to NHS England (NHSE) on 12 February in line with the national timeline. Thereafter, national and regional NHSE teams reviewed and undertook assurance activities of those plans.</p> <p>Organisations that had developed robust and deliverable plans that met national expectations could move towards implementation and delivery, supported by strong governance and board oversight.</p> <p>Organisations whose plans did not fully demonstrate compliance with the financial mandate or core operational targets were then asked to go through regional or national escalation to identify areas for improvement and are required to revise and submit all plans (finance, workforce, activity and performance, integrated template) as part of a 'plan alignment update / exercise'. This also provided an opportunity to rectify any data quality issues or errors that had been identified and agreed as part of this plan update, which may have require one or more plans to be updated and submitted.</p> <p>All resubmissions were to be completed by 12 noon on Wednesday 18 March.</p> <p>Governance</p> <p>Board sign-off of the revised plans was still expected but because of the short notice, NHS England recognised that this may have needed to be done retrospectively to the actual submission:</p> <p><i>We recognise it will be difficult for organisational boards to reconvene to formally accept and sign off plans at short notice, however this can be accepted by correspondence or confirmation that this will follow at the next official board meeting or shortly after the plan alignment update.</i></p> <p><i>Organisations should evidence board sign off or the intention to do this shortly after the plan alignment update by completing the board approval section of the board assurance sheet within the integrated template (see extract below). The intention to follow up with approval can be indicated by inserting the agreed future date that approval will be obtained.</i></p>	

Board Approval		Name	Date
Sign Off Required	CEO		
Sign Off Required	Chair		

NHSE - East of England contacted the Trust on 6 March to advise that ESNEFT was required to participate in the plan alignment exercise and resubmit on 18 March each of:

- Finance template,
- Workforce template,
- Activity and performance template
- Integrated planning template

Specific feedback was also shared with key lines of enquiry from the regional team on each of the numerical returns. It was also noted that there were also some suggested areas for improvement including contract alignment, CIP/efficiencies development, phasing/seasonality, and triangulation across programme areas (particularly finance and workforce).

There was also a specific request for the Trust to review its submitted performance / trajectories in relation to ambulance handovers.

The Trust responded to the queries raised by NHSE. Changes were also made to the numerical submissions (the workforce return was unchanged) as detailed below and presented to an extraordinary Performance and Finance Committee on the morning of 18 March to discuss and agree before the formal submission to NHSE later that same day:

Submission	Changes since full submission	Impact on other submissions? / triangulation
Activity and Performance	- Updates to ambulance handover trajectories only.	None . Improvement in performance expected to be achieved through process / productivity improvements with no impact on existing staffing / current investment.
Workforce	No change	Not applicable
Finance	<p>NHS clinical income was increased, so that modelling was consistent with commissioners. Relatedly, the commissioner mapping of income associated with Community Diagnostic Centres was adjusted (total funding levels for CDCs were unchanged).</p> <p>Non-pay expenditure was increased by an equivalent value to the income uplift (in part recognising some of this funding is to support additional amounts of drugs and devices for example).</p> <p>All adjustments (income and expenditure) were phased equally (straight 1/12ths). This means that there was no impact on cash / other primary statements.</p> <p>The outer years (27/28 to 28/29) were adjusted to reflect the changes to 26/27 (higher income and non-pay expenditure opening balances).</p>	None . The increase in income was actioned to ensure that the funding values modelled are consistent with commissioners (notably for Essex ICB). Presently, this is not considered to be linked to any change in planned activity but clearly this income will only flow if the Trust actually delivers expected activity levels. There are not considered to be any staffing implications from this adjustment (hence the increase to contingency / non-pay).
Integrated planning template	<p>The final revised numerical templates (activity and performance and finance) and existing workforce template were processed through the integrated planning schedule generating a new template which was also required to be submitted on 18 March.</p> <p>There were no adjustments to the Trust's board assurance statements (national guidance was clear that these should only be revised in exceptional cases).</p>	Not applicable (the integrated planning template is the primary tool to assess the consistency / triangulation of the numerical returns).

As noted above, the board assurance statements that were part of the integrated planning template were not altered from those that had been considered as part of the full submission on 12 February.

The minutes from the extraordinary P&FC (18 March) state:

*The Committee **approved** the updated plan for submission to NHS England by 12 noon mid-day, 18 March 2026, subject to the agreed change in the ambulance handover trajectory line being made and **noted** the plan would be presented to the Board on 7 May 2026 **for ratification**.*

The requested change to the ambulance handover trajectory was actioned resulting in a revised activity and performance template, and for completeness, this version was processed again in the integrated planning template (this file brought together key values from all of the numerical returns to support triangulation and assurance). The updated files were then submitted to NHSE before the midday deadline.

On the 17 April, the Trust received a closedown letter from the Chief Executive of NHSE - East of England confirming that the Trust medium term plan had been 'accepted' and that the Trust could now move to, and focus on, delivery and implementation.

Recap of Medium-term plan key dates

First submission – 17 December 2025 (2-year numerical plans, no 5-year Trust delivery plan)

Full submission – 12 February 2026 (3-year numerical plans, 5 year Trust delivery plan)

Plan Alignment Exercise – 18 March 2026 (updates to plans based on NHSE feedback)

Confirmation of 'Plan Acceptance' – 17 April 2026

4. Recommendations / Actions

The board is invited to ratify the Trust's final medium-term plan submitted to NHS England on 18 March.