Independent auditor's report to the members of the Council of Governors of University Hospitals Sussex NHS Foundation Trust

Audit completion

In our auditor's report issued, on 25 June 2026, for University Hospitals Sussex NHS Foundation Trust (the 'Trust') for the year ended 31 March 2026, we reported an unqualified opinion on the group and Trust's financial statements.

We explained that we could not formally conclude the audit and issue an audit certificate for the Trust for the year ended 31 March 2026, in accordance with the requirements of Chapter 5 of Part 2 of the National Health Service Act 2006 and the Code of Audit Practice, until we had received confirmation from the National Audit Office (NAO) that the audit of the NHS group consolidation is complete for the year ended 31 March 2026. The NAO has confirmed the audit of the NHS group consolidation is complete for the year ended 31 March 2026. We are therefore satisfied all audit work necessary has been completed.

Report on other legal and regulatory requirements - the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

In our auditor's report for the year ended 31 March 2026 issued on 25 June 2026 we reported that we have nothing to report in respect of whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026 except we identified:

- A continuing significant weakness in respect of how the Trust plans and manages its resources to ensure it can continue to deliver its services.
- A continuing significant weakness in respect of the Trust's arrangements for governance.
- A new significant weakness in the Trust's arrangements for improving economy, efficiency, and effectiveness. The Trust continues to experience significant performance challenges against key performance metrics and has been placed in NHS National Oversight Framework NOF4 as well as the National Provider Improvement Programme.

We made associated recommendations to the Trust.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

Report on other legal and regulatory requirements – audit certificate

We certify that we have completed the audit of University Hospitals Sussex NHS Foundation Trust for the year ended 31 March 2026 in accordance with the requirements of Chapter 5 of Part 2 of the National Health Service Act 2006 and the Code of Audit Practice.

Use of our report

This report is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Trust's Council of Governors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Council of Governors as a body, for our audit work, for this report, or for the opinions we have formed.

Darren Wells

Darren Wells, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

London

18 November 2026