

INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF GOVERNORS OF ALDER HEY CHILDREN'S NHS FOUNDATION TRUST

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2025 issued on 27 June 2025 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Alder Hey Children's NHS Foundation Trust as at 31 March 2025 and of its expenditure and income for the year then ended;
- had been prepared properly in accordance with the Department of Health and Social Care Group Accounting Manual 2024 to 2025, and
- had been prepared in accordance with the requirements of the National Health Service Act 2006.

Delay in certification of completion of the audit

In our report dated 27 June 2025, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor had confirmed that no further assurances would be required from us as component auditors of Alder Hey Children's NHS Foundation Trust. Confirmation has been received from the NAO that the group audit of the Department of Health & Social Care has been certified by the C&AG and therefore no further work is required to be undertaken and no further assurances will be required from us as component auditors of Alder Hey Children's NHS Foundation Trust.

No matters have come to our attention since that date that would have resulted in additional exception reporting on significant weaknesses in the Foundation Trust's value for money arrangements.

We certify that we have completed the audit of the accounts of Alder Hey Children's NHS Foundation Trust in accordance with the requirements of the National Health Service Act 2006 and the Code of Audit Practice issued by the National Audit Office.



The image shows a handwritten signature in blue ink. The signature appears to be 'Hassan Rohimun' followed by 'Ernst & Young LLP' written below it.

Hassan Rohimun (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Manchester
7 January 2026