

Independent auditor's report to the Council of Governors of Guy's and St Thomas NHS Foundation Trust

Audit completion

In our auditor's report issued, on 27 June 2025, for Guy's and St Thomas NHS Foundation Trust (the 'Trust') for the year ended 31 March 2025, 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 2025, 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 completed the work necessary in relation to the Trust's consolidation schedules and received confirmation from the National Audit Office (NAO) that the audit of the NHS group consolidation is complete for the year ended 31 March 2025. The NAO has confirmed the audit of the NHS group consolidation is complete for the year ended 31 March 2025.

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

Matter on which we are required to report by exception – 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 2025.

In our auditor's report for the year ended 31 March 2025 issued on 27 June 2025 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 2025.

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 2025.

Report on other legal and regulatory requirements – audit certificate

We certify that we have completed the audit of of Guy's and St Thomas NHS Foundation Trust for the year ended 31 March 2025 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.

Joanne Brown

Joanne Brown Key Audit Partner

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

London

16 December 2025