

Our ref: IG/FOI/.129.26

22 April 2026

Sent via email to: [REDACTED]

Dear [REDACTED]

Request under the Freedom of Information Act 2000

I write in response to your request, received on 23 March 2026 in which you asked for:

- *A copy of the analysis and report given to the Health Board by Grant Thornton*
- *A detailed breakdown of the planned cuts suggested by Grant Thornton*

Powys Teaching Health Board can confirm that it holds information within the scope of your request.

Information already available:

An executive summary of the Grant Thornton report is publicly available within the Board papers for the meeting held on 25 March 2026 (see page 250):

[Level 4 Escalation Support Report Summary – Grant Thornton](#)

This summarises Grant Thornton's analysis and recommendations for potential areas of savings. These are then reflected in the financial plan set out in the *Financial Assessment and Plan* and *Routemap to Financial Balance and Sustainability* sections of the health board's draft annual plan (from page 171):
[Annual Plan Savings Programme 2026-27](#)

Further information will continue to be published through Board papers, public updates and engagement materials, and additional documentation will be made available as the programme progresses.

Following careful consideration, the Health Board is withholding the full Grant Thornton report under Sections 36(2)(b)(i), 36(2)(b)(ii), 36(2)(c) and also Section 43(2) of the Freedom of Information Act 2000 as explained below:

Section 36(2)(b)(i), 36(2)(b)(ii) and 36(2)(c) - Prejudice to the effective conduct of Public Affairs:

Grant Thornton was commissioned to provide independent advice and explore a wide range of potential financial and service options. At the time of your request, this report forms part of live and ongoing internal deliberations and does not represent settled or agreed Health Board policy.

The Health Board has obtained the reasonable opinion of the appropriate Qualified Person that disclosure of the full report at this stage would be likely to inhibit the free and frank provision of advice and the exchange of views required for effective decision-making and would otherwise prejudice the effective conduct of public affairs. Premature disclosure of developing options would risk misunderstanding and external speculation, diverting senior officers and clinicians from managing immediate operational and financial challenges.

Section 43(2): Commercial Interests:

The report contains commercially sensitive information, including financial modelling, benchmarking data and assumptions relating to third parties and market conditions. Disclosure would be likely to prejudice the commercial interests of the Health Board and external organisations by undermining negotiating positions, and confidence in the handling of sensitive commercial information, and by adversely affecting the Health Board's ability to secure value for money.

Consideration of partial disclosure:

The Health Board has considered whether further information could be disclosed in full or in redacted form in addition to the information already published through the Board papers (above). However, due to the interrelated and developmental nature of the report as a whole, the Health Board has concluded that meaningful further partial disclosure is not possible without engaging the exemptions set out above.

Public Interest Test:

The Health Board recognises the public interest in openness, accountability and transparency, particularly in relation to financial pressures, service planning and the use of public funds. There is also legitimate public interest in understanding how potential changes to services are considered.

However, this must be balanced against the strong public interest in ensuring that the Health Board can conduct live internal deliberations candidly and effectively, and in protecting commercially sensitive information. Disclosure of the full report at this stage would be likely to undermine effective decision-making and prejudice commercial interests, to the detriment of the public purse.

Having weighed these factors, the Health Board has concluded that the public interest in maintaining the exemptions outweighs the public interest in disclosure.

If you have any queries or are dissatisfied with this response, you may request an internal review which can be directed by the contact details given at the top

of this letter quoting our reference number. If you are dissatisfied following a review, you have the right to complain to the Information Commissioners Office:

Address: Information Commissioner's Office (Wales), 2nd Floor, Churchill House, Churchill Way, Cardiff, CF10 2HH.

Telephone: 0330 414 6421

Complaints Portal: www.ico.org.uk/foicomplaints

Web site: <https://ico.org.uk/>

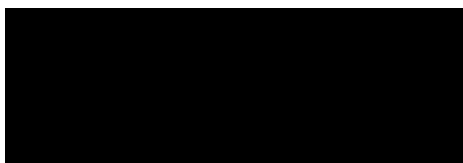
Re-use of Public Sector Information

All information supplied by the Health Board in answering a request for information (RFI) under the Freedom of Information Act 2000 will be subject to the terms of the Re-use of Public Sector Information Regulations 2015.

Under the terms of the Regulations, the Health Board will licence the re-use of any or all information supplied if being used in a form and for the purpose other than which it was originally supplied. This license for re-use will be in line with the requirements of the Regulations and the licensing terms and fees as laid down by the Office of Public Sector Information (OPSI). Most licenses will be free; however, the Health Board reserves the right, in certain circumstances to charge a fee for the re-use of some information which it deems to be of commercial value.

Further information including a sample license terms and fees can be found at Open Government Licence.

Yours sincerely



Helen Bushell

Director of Corporate Governance/Board Secretary

Rydym yn croesawu derbyn gohebiaeth yng Nghymraeg. Byddwn yn ateb y fath ohebiaeth yng Nghymraeg ac ni fydd hyn yn arwain at oedi.

We welcome receiving correspondence in Welsh. We will reply to such correspondence in Welsh and this will not lead to a delay.