



Finance Bulletin

January 2026

The aim of this current awareness bulletin is to provide a digest of recent guidelines, reports, research and best practice on healthcare business finance in the NHS.

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News

NHS Northwest Leads way in cutting waiting lists and improvements through innovative programme

Thousands of patients in the NW are benefitting from faster treatment times after 10 regional hospital trusts saw significant reductions in waiting lists through the Further Faster 20 (FF20) programme
NHS England, 15 January 2026

Available from: [NHS England — North West » NHS North West leads way in cutting waiting lists and improvements through innovative programme](https://www.england.nhs.uk/north-west/nhs-north-west-leads-way-in-cutting-waiting-lists-and-improvements-through-innovative-programme/)

Encouraging reduction in elective waiting list

Response to the latest performance data from NHS England
NHS Providers, Daniel Elkes, 15 January 2026

Available from: [Encouraging reduction in elective waiting list](https://www.england.nhs.uk/nhs-providers/encouraging-reduction-in-elective-waiting-list/)

Delayed Discharges in Scottish NHS signal wider challenges

Delays in discharging patients are costing NHS Scotland an estimated £440m in hospital delays alone, but the full financial impact wider on the health and social care system has yet to be quantified, public spending watchdogs have warned.
Public Finance, Rachel Wilcox, 8 January 2026



UK state requires “complete rewiring” says Darren Jones

Chief Secretary to the Prime Minister Darren Jones has called for the creation of a state that can “move fast and fix things” at an event designed to showcase the government’s plans for the digital transformation of public services.

Public Finance, Christian Doherty, 22 January 2026

Available from: [UK state requires ‘complete rewiring’. says Darren Jones | Public Finance](#)

Streeting claims NHS bodies “oversteering” on cost saving despite ordering major budget cuts

Wes Streeting has accused NHS trusts and ICBs of trying to cut their deficits too sharply despite the government announcing last year that the latter must slash 50% of their running costs by October.

Public Finance, Rachel Wilcox, 16 January 2026

Available from: [Streeting claims NHS bodies ‘oversteering’ on cost saving despite ordering major budget cuts | Public Finance](#)

Capital Investment & Infrastructure

Understanding preventative investment: how to map and measure spend

Prevention is now central to every conversation about the future of public services, but without a clear picture of current investment, it is difficult to know the scale of change required. CIPFA’s report Understanding preventative investment: a practical approach to map and measure spend which launched in October 2025 offers a practical way to understand prevention spend across the building blocks of health. Webinar details to [register](#).

Source: The Health Foundation

Digital Transformation & Technology Investment

Digitalising the frontline

NHS England’s frontline Digitisation programme is laying the foundations for digital transformation across health care.

NHS England

Available from: [NHS England » Digitising the frontline](#)

Financial Governance & Audit

Audit Insights 2024-25

The latest report brings together, for the first time, learnings and insights from all of the NAO audits across Government for the past year.

NAO,



Available from: [Audit insights: lessons and findings from the NAO's financial audits in 2024-25 - NAO insight](#)

Reports

NHS Expenditure

NHS expenditure was £242 billion in 2024/25. It has increased by an average of 3.6% per year over the last 50 years. See [report](#).

Source: UK Parliament, House of Commons Library

New study estimates NHS England spends 3% of its primary and secondary care budget on the health impact of temperature

New University of Oxford-lead study, published in the Lancet Planetary Health, is the first to link daily temperature data.

University of Oxford, 23 December 2025

Available from: [New study estimates NHS England spends 3% of its primary and secondary care budget on the health impacts of temperature | University of Oxford](#)

Update on the New Hospital Programme

The NHS has around 1,500 hospitals in England, of which 210 provide emergency care. Where hospitals are older or in deteriorating condition there may be significant risks to patient and staff safety and high maintenance costs.

NAO

Available from: [Update on the New Hospital Programme - NAO report](#)

Assessing the finances of NHS subsidiary companies (“subcos”)

This report reviews the business models and profitability of NHS subsidiary companies and found that most are not generating any significant level of external income despite running for several years.

Trinava Consulting, 21 January 2026

Available from: [Assessing the finances of NHS Subcos Jan26](#)

Market Failure. How the under-regulated market in NHS funded ADHD services impacts patients and the finances of the NHS.

This briefing note sets out an overview of how the large majority of NHS patients are assessed and treated for ADHD in England.

CHPI, David Rowland, 12 January 2026

Available from: [Market failure. How the under-regulated market in NHS funded ADHD services impacts patients and the finances of the NHS. — Centre for Health and the Public Interest](#)

Costs of Clinical Negligence

The report finds that the government's liability for clinical negligence quadrupled over 20 years.

House of Commons Committee of Public Accounts, 30 January 2026

Available from: [Costs of clinical negligence](#)



Funding & Financial Frameworks

How does health care funding in England work?

Frequently asked questions about funding flows and allocations in the English health care system.

House of Commons Library, Sonja Stiebal, 13 January 2026

Available from: [How does health care funding in England work? - House of Commons Library](#)

Productivity

Why the NHS Still wastes billions on patients who don't need to be in hospital

BBC News, Nick Triggle, 12 January 2026

Available from: [Why the NHS wastes billions on patients who shouldn't be in hospital - BBC News](#)

Blogs

What's in store for health and care in 2026?

The King's Fund, Sarah Woolnough, 8 January 2026

Available from: [What's In Store For Health And Care In 2026? | The King's Fund](#)