

Governing Body meeting (held in public)

DATE: 21 July 2016

Title	2015/16 Annual Accounts
This paper is for INFORMATION	
Recommended action for the Governing Body	<p>That the Governing Body:</p> <ol style="list-style-type: none"> NOTE the Annual Accounts for 2015/16 which have been subject to audit and were submitted in accordance with the NHS National timetable. The 2015/16 Annual Accounts can be found from page 82 in the Annual Report (Enc O of meeting papers).
Potential areas for Conflicts of interest	None.
Executive summary	<p>Further to the report on the draft accounts presented to the Governing Body in May, the Annual Accounts have now been audited and submitted in accordance with the national timetable.</p> <p>It should be noted that only minor disclosure amendments were requested by the External Auditor which were agreed and made. In addition, some reallocation of expenditure, due to work around agreement on balances where organisations may have treated some items as recharges for example has been undertaken. None of these changes have made any impact on the bottom line of the accounts and so as previously reported the following remain true:</p> <p>General issues</p> <ul style="list-style-type: none"> • The CCG delivered a surplus of £169k compared to a plan of £151k. • The CCG met all BPPC targets of 95% of items by value and by number being paid within 30 days. • The CCG remained within its capital allocation. • The CCG remained within its running cost allowance. • The CCG remained within its maximum cash drawdown and was within the allowed tolerance of its year end cash balance.

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- The standard NHS accounts templates are populated as in previous years by a download of the trial balance which has been mapped centrally to ensure there is consistency when the accounts are consolidated at the Department of Health.
- As we have removed some notes in the statutory accounts, there is no correlation between the note numbers in the 2 submissions.

Statutory Accounts

- Page numbers now inserted on the notes pages.
- Notes with nil balances (mainly those relating to intangible assets, finance leases, PFI and LIFT schemes) have been removed as they give no added value to the reader of the accounts. Nil balance notes have been included this year, if they were reported in that manner last year, usually because there was a balance in 2014/15 or the CCG is trying to show the reader of the accounts that there is nothing to declare.
- Notes to the accounts have been updated per agreement at the March Audit and Integrated Assurance Committee.
- Note 4.3 – now completed with information from NHS England.
- Note 8 – this relates to leases, including 221 Erith Road. As none of these have yet been signed we are not required to show future minimum lease payments.
- Note 10.1 – value of debtors subsequently recovered has been completed during the audit period with the agreed date being 30th April 2016.
- Note 13 – provisions relate to Continuing Healthcare claims not covered by the NHS England provision and a potential legal claim for services which is currently being assessed.
- Note 18 – the summaries of the pooled budgets have been provided during the audit and this has been reviewed by Grant Thornton.
- Note 21 – events after the accounting period – The CCG is still not aware of any.
- The final Head of Internal Audit Opinion has been provided which provided assurance to the AIAC.

Accounts Template

- All notes completed if necessary with zeros as notes cannot be removed from this template.
- Validations – there are no longer any validation errors.
- Note 46 – this is a new note and reflects the information provided in

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	the remuneration report within the Annual Accounts and Annual Report.	
How does this paper support the CCGs objectives?	Patients:	The CCG has used its financial resources to the best of its ability to provide healthcare to the residents of Bexley.
	People:	Not applicable.
	Pounds:	The CCG has delivered all of its statutory financial duties in 2015/16.
	Process:	The CCG has delivered the accounts according to the national timetable and they have been approved in accordance with the constitution.
What are the Organisational implications	Key risks	None identified.
	Equality	Not applicable.
	Financial	None identified.
	Data	Not applicable.
	Legal issues	Not applicable.
	NHS constitution	Not applicable.
Engagement	Not applicable.	
Audit trail	The draft accounts were approved for submission by the AIAC. Post audit, the final accounts were also approved for submission by the AIAC, as delegated by the membership. The final accounts will be presented at the AGM in September.	
Comms plan	Not applicable.	
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Date	7 July 2016	