

## Going Concern

In considering whether the CCG is a going concern for at least 12 months after the accounting period and that its accounts should be prepared on that basis the CCG needs to document its consideration of any material uncertainties material uncertainties that may cast doubt on the body's ability to continue as a business. It is suggested the CCG should include the following questions in its considerations.

### Going Concern Assessment

Question	Management response
1. Is the CCG dependent on significant unidentified cost improvements?	No
2. Are planned savings e.g. QIPP being achieved?	Yes
3. Have any serious concerns been raised by LAT, NHSE or DH about its finances e.g. has the CCG been given a "Red" RAG rating?	No – identified as green all year
4. Is the CCG likely to achieve its agreed budgeted financial position?	Yes
5. Has the CCG received significant financial support to help meet its financial objective?	No
6. Has the CCG failed to comply with the better payment practice code?	No
7. Does the CCG have negative operating cash flows?	No
8. What are the results of the preliminary going concern assessment, including any awareness of the existence of other events or conditions that may cast doubt on the CCG's ability to continue as a going concern.	The CCG remains in a financially stable position for 2016/17 and, despite a planned deficit in 2017/18, will deliver a cumulative surplus above the 1% business rules expectation. There are still significant challenges to financial sustainability for the forthcoming year, which will require additional QIPP to mitigate.