

**NHS DORSET CLINICAL COMMISSIONING GROUP
GOVERNING BODY SPECIAL MEETING
REVIEW OF FINANCIAL STATEMENTS**

Date of the meeting	17/06/2020
Author	A Gladwell, Head of Financial Accounts
Purpose of Report	In accordance with the National Health Service Act 2006 the Clinical Commissioning Group has prepared financial statements for the year ended 31 March 2020.
Recommendation	The Governing Body is asked to approve the Financial Statements for the year ended 31 March 2020.
Stakeholder Engagement	Audit Committee, CCG management, external audit
Previous GB / Committee/s, Dates	N/A

Monitoring and Assurance Summary

This report links to the following Strategic Objectives	<ul style="list-style-type: none"> Leading and Working Differently 		
	Yes [e.g. ✓]	Any action required?	
		Yes Detail in report	No
All three Domains of Quality (Safety, Quality, Patient Experience)	✓		✓
Board Assurance Framework Risk Register	✓		✓
Budgetary Impact	✓		✓
Legal/Regulatory	✓	✓	
People/Staff	✓		✓
Financial/Value for Money/Sustainability	✓		✓
Information Management & Technology	✓		✓
Equality Impact Assessment	✓		✓
Freedom of Information	✓		✓
I confirm that I have considered the implications of this report on each of the matters above, as indicated	✓		

Initials: AG

1. Introduction

- 1.1 The Clinical Commissioning Group has prepared financial statements for the year ended 31 March 2020, in accordance with the National Health Services Act 2006.
- 1.2 In preparing the financial statements, the Accountable Officer (Chief Officer) is required to comply with the Group Accounting Manual (GAM) issued by the Department of Health and Social Care, and in particular:
- Observe the Accounts Direction issued by NHS England, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
 - Make judgements and estimates on a reasonable basis;
 - State whether applicable accounting standards as set out in the GAM have been followed, and disclose and explain any material departures in the financial statements; and
 - Prepare the financial statements on a going concern basis.

2. Report

- 2.1 In accordance with the timetable set by NHS England, draft financial statements were submitted to NHS England on 27 April 2020, with NHS Dorset CCG meeting its target surplus of £2.0m for 2019/20, following drawdown of some of the historic accumulated surplus of £1.5m.
- 2.2 The performance notes to the financial statements are included below:

2.3 Financial Performance Targets

2.3.1 Performance against financial duties:

	Target £'000	Performance £'000
Expenditure not to exceed income	1,320,136	1,284,317
Capital resource use does not exceed the amount specified in the Directions	1,940	1,940
Revenue resource use does not exceed the amount specified in Directions	1,298,107	1,262,288
Revenue administration resource use does not exceed the amount specified in Directions	17,591	17,138

This leaves a lodged surplus with NHS England of £35,819k.

2.3.2 Better payment practice code

Measure of Compliance	2019-20	
	Number	£000
Non-NHS Payables		
Total Non-NHS trade invoices paid in the year	27,504	300,040
Total Non-NHS trade invoices paid within target	<u>26,840</u>	<u>296,370</u>
Percentage of Non-NHS trade invoices paid within target	97.6%	98.8%
NHS Payables		
Total NHS trade invoices paid in the year	4,137	862,223
Total NHS trade invoices paid within target	<u>4,045</u>	<u>862,370</u>
Percentage of NHS trade invoices paid within target	97.8%	100.0%

2.4 Critical Accounting Judgements

- 2.4.1 A provision has been made against applications for continuing healthcare support where a panel has not yet met to determine whether the application is approved. The provision is calculated on a named basis for the period that continuing healthcare may be eligible, at the probability rate of the application being awarded.

3 Conclusion

- 3.1 The Governing Body is asked to approve the financial statements.
- 3.2 The Governing Body is asked to note the significant achievement of the CCG in delivery of its financial duties.

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Date: 9 June 2020

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APPENDICES	
Appendix 1	Financial Statements for the year ended 31 March 2020