

**Adoption of Unaudited Accounts for 2020/21 and
Finance Report at Month 12****C****Governing Body meeting****6 May 2021**

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Sponsor Director	Jackie Mills, Director of Finance
Purpose of Paper	
<p>This report presents Governing Body with the draft unaudited accounts for 2020/21, as well as the final Month 12 finance report, presented on a consistent basis to previous months. The report is in two parts:</p> <p>Part A – Adoption of draft unaudited accounts.</p> <p>The CCG submitted its draft accounts to NHS England in advance of the required deadline of 27 April 2021. These accounts are now subject to External Audit review which is expected to be completed during May. The final audited accounts will be considered at a meeting of the Audit and Integrated Governance Committee and presented for formal approval at the meeting of the Governing Body on 20 May 2021. This will allow the audited accounts to be submitted to NHS England by the required deadline on 15 June 2021.</p> <p>Part B – Month 12 finance Report.</p> <p>Subject to the external audit review, I am pleased to report that the CCG expects to demonstrate achievement of all statutory financial duties for 2020/21 and to report a cumulative surplus of £25m which includes £21.9m historic surplus and an in-year CCG surplus of £32k and ICS surplus of £3m.</p>	
Key Issues	
The accounts presented and Month 12 finance report are subject to external audit.	
Is your report for Approval / Consideration / Noting	
Approval and Noting	
Recommendations / Action Required by Governing Body	
<p>The Governing Body is asked to:</p> <ul style="list-style-type: none"> • Part A: Adopt (i.e. approve) the unaudited 2020/21 accounts; • Part B: Note the final 2020/21 outturn position for the CCG, which is subject to external audit of the CCG's annual accounts. 	

Governing Body Assurance Framework
<p><i>Which of the CCG's objectives does this paper support?</i> Strategic Objective - To ensure there is a sustainable, affordable healthcare system in Sheffield. It supports management of the CCG's principal risks 3.1, 4.1, 4.2 and 4.3 in the Assurance Framework.</p>
Are there any Resource Implications (including Financial, Staffing etc)?
None
Have you carried out an Equality Impact Assessment and is it attached?
<p>Please attach if completed. Please explain if not, why not Not applicable</p>
Have you involved patients, carers and the public in the preparation of the report?
Not applicable

Adoption of Unaudited Accounts 2020/21 and Month 12 Finance Report

Governing Body meeting

6 May 2021

Part A: Adoption of Unaudited Accounts for 2020/21

1. Purpose

This report accompanies the pre-audited accounts (financial statements) produced by the CCG in respect of the 2020/21 financial year (attached). In line with External Auditor requirements, they are presented to the Governing Body for adoption. They are presented in conjunction with the separate report on the CCG's draft Annual Report including the Annual Governance Statement and Remuneration Report.

2. Process to Date and Next Steps

The CCG submitted its financial statements ahead of the NHS England deadline of 27 April 2021. The financial statements have been prepared in line with the Department of Health and Social Care Group Accounting Manual 2020/21. The financial policies stated at the beginning of the statements are those policies which CCGs have been required by NHS England to adopt. These were previously reviewed and considered by the CCG's Audit and Integrated Governance Committee (AIGC) on 11 March 2021, along with the basis of estimation used by the CCG for certain key areas of spend where the actual spend will not be known until after the submission of accounts such as month 12 prescribing costs.

In addition to submission of the accounts, CCGs must provide the same information (with further analysis in places) to NHS England in a standard format for consolidation. The draft return has been submitted to NHS England alongside the draft accounts.

The External Audit of the accounts is expected to commence on 4 May 2021.

The Audit and Integrated Governance Committee will meet on the morning of 20 May 2021 and will receive the post audit financial statements together with the report on those statements by our external auditors, KPMG. Members will have the opportunity to consider the accounts in detail.

The Governing Body will meet on the same day, 20 May, following the AIGC meeting, and will receive the audited financial statements and will be asked to formally adopt them.

The final audited financial statements must be submitted to NHS England by 15 June 2021.

3. Explanation of Key Issues in the Financial Statements

The CCG has delivered against its financial statutory duties. The information below summarises the key statements in the accounts. Further details can be found in the Director of Finance's Month 12 report presented in Part B of this paper.

The accounts (or financial statements) consist of four primary statements:

- Statement of Comprehensive Net Expenditure
- Statement of Financial Position
- Statement of Changes in Taxpayer's Equity
- Statement of Cash Flows.

These are accompanied by notes to the accounts which provide further information on the financial activities of the CCG. The accounts include comparative figures for the prior year to show how the CCG's financial position has changed year on year.

The response to the COVID-19 pandemic during 2020/21 has brought with it a number of financial challenges over and above that faced by the CCG in previous years. In March 2020, NHS England and Improvement confirmed the suspension of the normal financial framework; with previously published CCG allocations replaced by revised allocations based on historic spend, adjusted for the expected impact of the COVID-19 response. As a result, some of the values within the accounts are very different compared to the previous year; the reasons for material difference are described in the sections below.

Statement of Comprehensive Net Expenditure (SOCNE) (Page 1 of Accounts)

Accounting standards require the preparation of a statement of comprehensive income. However, as CCGs are funded by an allocation from Parliament, the Group Accounting Manual requires us to prepare a Statement of Comprehensive Net Expenditure (SOCNE) instead. The SOCNE shows the amount spent by the CCG in the year, less any income we have received from the provision of goods or services to other organisations. The SOCNE does not include the CCG's main source of funding which is our revenue resource limit (referred to as parliamentary funding in the accounts). Parliamentary funding is not treated as income, but is added to the general fund in the Statement of Changes in Taxpayers' Equity. As a result, the SOCNE does not tell you how well the CCG has performed against its financial targets, this information is given in the notes to the accounts (Note 19: Financial Performance Targets).

For 2020/21, the SOCNE shows the net expenditure of the CCG of £1,045.2m (i.e. total expenditure £1,049.2m less income of £4.0m).

Statement of Financial Position (Page 2 of the Accounts)

The Statement of Financial Position (SOFP) provides a snapshot of the CCG's financial position at the end of the financial year (31 March). The SOFP is made up of two parts which must always equal each other: the top part (total assets employed) which shows the CCG's assets and liabilities (what the CCG owns and is owed), and the bottom part (total taxpayers' equity) which shows how the CCG has been financed. The notes to the accounts provide a further breakdown of the different category of assets/liabilities.

Non-Current Assets:

At 31 March 2021 the CCG has £210k of non-current assets (previously known as fixed assets) relating to IT assets.

Current Assets:

The CCG had £5.5m (£10.2m in 2019/20) of current assets at the end of the financial year (£4,715k receivables and £821k cash). The CCG held no inventories (stock). The main elements of our current assets were amounts owed to us by other NHS organisations (£2.3m); prepayments (£0.8m) made to other NHS organisations (mainly in relation to overseas visitors); and amounts owed to us by Sheffield City Council (£0.2m) in line with our normal trading arrangements. Trade receivables are lower than in previous years mainly due to NHS providers having nationally set block contract values.

Current Liabilities:

The CCG had £49.4m of current liabilities relating to outstanding payables at the end of the financial year (£54.5m in 2019/20). Of this, £17.8m related to the prescribing accrual relating to expenditure in February and March. £8.0m related to Continuing Healthcare accruals (including £0.4m owed to Sheffield City Council), and £7.2m in relation to primary care, including £2.4m in relation to outstanding achievement payments for QoF. Due to NHS providers being on block contracts, there was only £2.3m owing to NHS organisations, most relating to the ICS.

Statement of Changes in Taxpayers' Equity (Page 3 of the Accounts)

The Statement of Changes in Taxpayers' Equity (SOCITE) shows the movement on the general fund and reserves in the year. The amounts shown in this statement are also reflected in the SOCNE in the other operating expenses section. The CCG's parliamentary funding for the year is shown at the bottom of this statement.

Statement of Cash Flows (Page 4 of the Accounts)

The statement of cash flows (SOCF) summarises the actual cash flowing into and out of the CCG during the year. It differs from the SOCNE which includes expenditure which the CCG has incurred but not paid for and income which is due but has not yet been received.

Key Notes to the Accounts

Other Operating Revenue (Note 2 to the Accounts – Page 10)

This note analyses all income. The accounts are prepared in accordance with the overarching principle that income and expenditure are recorded gross and are not netted off.

In 20/21, the CCG has received revenue of £4.0m (£4.7m in 2019/20). This includes:

- £1.5m for IT and business intelligence services
- £0.9m income for other hosted services across CCG's
- £0.4m relates to Research income
- £0.3m grant income from Macmillan
- £0.5m income relating to the ICS

Employee benefits and Operating Expenses (Notes 4 - 5 to the Accounts – Pages 11 - 14)

This note analyses the CCG's expenditure on staff, goods and services in the year. As with revenue, the overarching principle is that revenue income and expenditure are

recorded gross and are not netted off. Most of the expenditure on commissioning healthcare services will be shown as services from foundation trusts, NHS trusts and other NHS bodies.

In 2020/21, the CCG has incurred £1,049.2m (£928.8m in 2019/20) of gross expenditure made up of £21.1m in relation to pay expenditure, and £1,028.1m non pay spend. Pay costs have increased by £1.6m compared to 2019/20 due to IT and business intelligence services previously outsourced have been provided in house and also provide a service for Barnsley and Bassetlaw CCG's and GP practices.

Non pay spend has increased by £118.8m, the main reasons for the increase is £62.9m expenditure with foundation trusts to support the response to the COVID-19 pandemic, as well as system top up funding calculated to meet the expected expenditure. In addition, the CCG directly incurred additional expenditure of £22.3m in relation to the COVID-19 response, of which £17.1m was drawn from the national Hospital Discharge Programme. The CCG received additional allocations for this expenditure. The remaining increases were expected due to uplifts in the original CCG allocation for 2020/21. The Month 12 finance report presented in Part B of this paper provides a detailed breakdown of that spend.

Financial Performance Targets (Note 19 to the Accounts – Page 24)

The CCG has statutory financial duties set out in sections 223H, I and J of the 2006 Act (as amended). NHS England confirms in the annually published 'Allocations Directions' to CCGs the specified amounts. The CCG's performance against these financial targets is disclosed in this note.

- Expenditure not to exceed income. In this case income includes all parliamentary funding.
- Capital resource use not exceed amount specified in Directions. CCGs have to keep their capital expenditure (expenditure on property, plant and equipment) within a limit set each year by NHS England. Sheffield CCG did not receive any capital funding in 20/21.
- Revenue resource use and, if specified, revenue resource on specific matters does not exceed the amount specified in Directions. CCGs have to keep their net operating costs for the year within a limit set each year by NHS England.
- Revenue administration resource use (running costs) does not exceed the amount specified in the Directions. HM Treasury requires that all income and expenditure is classified as either administration or programme. Programme is any income or expenditure on the direct provision of healthcare or healthcare related services. Administration is any income or expenditure which is not for the direct provision of healthcare or healthcare related services. CCGs are not allowed to spend more than the set amount.

Gross operating expenditure was £1,049.2m against a Revenue Resource limit (RRL) of £1,048.2m plus income of £4.0m, (totalling £1,052.2m), generating a net surplus of £3.032m. This demonstrates achievement of the statutory duty, with a surplus greater than the planned surplus agreed with NHS England of £3m for the ICS as described in previous CCG Governing Body reports. Governing Body members will note that the RRL included in the Allocations Directions excludes the cumulative surplus brought forward (£21.9m) which is reported in the confirmed allocation reported in part B of this paper.

Net running cost expenditure was £11.5m against a Running Cost Allocation (RCA) of £12.2m, generating a surplus of £0.7m. Overall the position demonstrates achievement of the statutory duty.

Other Notes to the Accounts

We have determined that we have no post balance sheet events which will have a material effect on the financial statements.

As required, in Note 18 we have set out our Related Party Transactions. These are transactions with other organisations in which Members of Governing Body have a controlling interest which they have declared on the CCG's Register of Interests.

Part B: Month 12 Finance Report

1. Executive Summary

Key Duties	Final Outturn	Key Issues
Deliver £21.9m Surplus (CCG's Control Total) against Commissioning Revenue Resource Limit (RRL) + RCA combined	(£24.9m) Under Spend	<p>The financial arrangements for 20/21 are different to a normal year and have included some retrospective allocation based on actual spend (i.e. Hospital Discharge Programme [HDP])</p> <p>The CCG received its historical surplus allocation of £21.9m and has delivered that position.</p> <p>In addition to this, South Yorkshire and Bassetlaw system envelope has been increased by £3m compared to the original notified envelope to support delivery of a balanced financial position across the system. This additional resource is being reported as additional surplus in the CCG position.</p>
a) Achieve a surplus against the Programme Allocation	(£24.2m) Under Spend	The final surplus on the programme allocation was £24.2m of which £21.9m related to the historic surplus (as above) and £3m relating to South Yorkshire and Bassetlaw system funding.
b) Remain within Running Cost Allowance (RCA) of £12.16m.	(£0.7m) Under Spend	The original notified allocation for RCA was £11,153k with a requirement not to exceed this funding level. Allocations of £804k to fund the 6.3% employer's pension uplift and £202k for annual leave and holiday pay accruals were subsequently received resulting in a budget of £12,159k. Forecast spend was £11,505k, hence the Key Duty requirement was achieved.
Remain within Cash Limit (i.e. Maximum draw down set by NHS England)	£0.8m closing balance	The CCG's maximum draw down for 2020/21 notified in March was £1,048.8m. The balance at bank at the year end was £0.8m.

Key:

Red	Significant risk of non-delivery. Additional actions need to be urgently pursued.
Amber	Medium risk of non-delivery requires additional management effort.
Green	Low risk of non-delivery – current management effort should deliver success.

2. Final Outturn Revenue Position

2.0 Overview

The financial position at month 12 is detailed in **Appendix A** and **Table 1** below. This shows a breakdown of the outturn surplus of £24.9m. The final position represents a minor change of £32k from the position forecast at M11; however there have been changes between specific expenditure areas as specific risks and mitigations were realised.

Table 1: Summary Position at 31 March 2021

Table 1 : Summary Position at 31 March 2021	Budget for M1-12 £000's	Actual Variance M1-M12 £000's	Actual Var %
Acute & Community NHS Services	591,695	13	0.0%
Other Acute & Community	6,587	197	3.0%
Mental Health	102,991	(351)	-0.3%
Other Primary & Community services	46,657	(92)	-0.2%
Primary Care Co-Commissioning	81,988	693	0.8%
Locally Commissioned Primary Care	23,146	(610)	-2.6%
Continuing Care	62,582	1,299	2.1%
Prescribing	101,931	(130)	-0.1%
Collaborative Working	15,167	(68)	-0.4%
Commissioning Reserves	329	(329)	-100.0%
Reserves - System surplus	3,000	(3,000)	-100.0%
Reserves - Prior Year surplus	21,861	(21,861)	-100.0%
TOTAL EXPENDITURE - COMMISSIONING	1,057,933	(24,239)	-2.3%
Running Costs	12,159	(654)	-5.4%
TOTAL (UNDER)/OVER SPEND	1,070,092	(24,893)	-2.3%

Figures are subject to rounding

2.1 Key Highlights

2.1.1 NHS contracts: As described in previous months; NHS contracts have remained on nationally defined blocks throughout the year. In the final six months this also incorporated the £63m of 'system top-ups' and system COVID funding. There has also been some additional service development funding (SDF) for specific developments which were nationally funded via the ICS.

2.1.2 Other Acute and Community: There are some small under and over spends at year-end predominantly relating to the CCGs system funded COVID expenditure being incurred differently to the plan estimates made back in September.

2.1.3 Mental Health: The £0.35m under-spend predominantly relates to the funding set aside for High Cost Individual Funding Requests, in 2020/21 there were no patients requiring this level of care.

2.1.4 Primary Care: There is a year-end overspend on primary care budgets of £0.1m (£0.7m overspend on Delegated budgets and £0.6m underspend on CCG Locally Commissioned budgets). As reported throughout the year, the overspend on Delegated is mainly due a cost pressure on locum expenditure and also reflects the reduced budget for the Additional Roles Reimbursement Scheme (ARRS). On Locally Commissioned Services the underspend is driven by activity-based services in Primary Care and the IT service.

2.1.5 Continuing Health Care (CHC): The year-end position for Continuing care was an over spend of £1.5m, consisting of overspends on both adults and children's expenditure, offset in part by under-spends in Funded Nursing Care and CHC Assessments. 2020/21 has been an unusual year for CHC funding as COVID saw the introduction of two different Hospital Discharge Schemes which funded patients for specific periods of time up to assessments taking place. Whilst the CCG received funding for costs incurred under the HDP scheme, the CCG has funded packages once assessed, the overspend is as a result of actual costs in the second half of the year being higher than the expected level calculated in Month 7. The CCG has seen increases in S117 and Palliative care patients whilst Funded Nursing Care patient numbers have reduced.

2.1.6 Prescribing: The CCG has received the PPA data for the period ending February 2021 and has included an estimate for March 2021. The average price per item has fluctuated month by month and is on average 6% higher than last year. The growth in items prescribed has stayed at a low rate and is similar to last year. This higher level of spend was known when the revised budget was set in November. The overall position shows at almost breakeven, there has been minimal movement from the position reported last month.

2.1.7 Collaborative Working: Appendix A includes a separate section to report spend on our collaborative working with partners, particularly as Sheffield CCG is the host organisation for both the SY&B Integrated Care System (ICS) and the Sheffield Accountable Care Partnership (ACP).

This captures, in summary level, expenditure against allocations from NHS England, which the CCG receives on behalf of the ICS. In total the ICS (including the Cancer Alliance) had spent funding of £14.5m. This is net of allocation transfers actioned throughout the year, moving funding to other CCGs within the SY&B ICS footprint. As reported in previous months there is also £3m additional allocation within Reserves, which has been received by South Yorkshire & Bassetlaw ICS to reduce the system financial gap, this has been reported as a surplus in the overall CCG position.

2.1.8 Section 75 Framework Partnership Agreement (Better Care Fund): Appendix B shows the citywide position in relation to the Better Care Fund (BCF). The final position shows an overspend of £19.5m across both the CCG (£0.9m) and Sheffield City Council, (SCC), (£18.6m). This year's position has been exceptional due to the impact of the Covid-19 pandemic on discharge and Ongoing Care services. The reported position of £19.5m overspent has been adjusted for £13.1m of Hospital Discharge Programme funding which could be directly attributed to services and packages which enable timely discharge and admission avoidance above those usually commissioned.

CCG expenditure within the BCF is included within the overall CCG reported position in appendices A. The final reported position showed a variance of £0.9m (0.3%), of which £1.3m related packages of care under the Ongoing Care theme; offset by slight underspends across the remaining themes. The budgets and actual costs have been

rebased between Ongoing Care CHC and Mental Health CHC to reflect the actual activity delivery into the appropriate theme. This has moved £10.2m of budget and actual costs. Information received from SCC shows a final overspend of £18.6m (14.4%). The main overspending areas were Ongoing care and mental health services which together overspent by £20.2m and were offset in part by an underspend related to the budgeted allocation of capital grants. SCC received central government support in the form of block allocations during the Covid-19 pandemic. The decision was taken to hold the funding centrally and ensure by using the funding and their reserves that the overall organisation remained in balance. The reported overspend against the SCC element of the BCF was therefore managed within the overall financial position of the council.

2.1.8 Reserves: The CCG achieved its £21.9m prior year surplus as well as the £3m ICS System surplus.

2.1.9 Quality Innovation, Productivity & Prevention (QIPP): The table below outlines the final outturn position for 2020-21 in relation to savings secured against each of the QIPP programme lines. I am pleased to note that the majority of areas delivered 100% of the planned savings.

Table 3: QIPP Plan by Budget Area	Annual Gross Savings Plan £000	Annual Gross Savings Achievement £000	Annual Gross Savings variance £000
Medicines Optimisation	1,400	1,400	0
Continuing Healthcare	1,200	1,200	0
Mental Health	300	300	0
Primary care	300	300	0
Running Costs	800	661	(139)
Unidentified	1,487	-	(1,487)
Total	5,487	3,861	(1,626)
% Achievement		70%	

The CCG remained able to report overall delivery of the planned surplus due to use of reserves/other mitigating actions outside of QIPP.

2.1.10 Running Costs: The original published allocation of £11.2m was increased to £12.2m by the pensions uplift (£0.8m) and annual leave accrual (£0.2m). The final spend against the £12.2m running cost allocation is summarised in the table below. An underspend of £0.7m is reported, which resulted from vacant posts and minimised spend on consultancy, agency staff and other non pay services.

Table 3	Annual Budget £'000s	Outturn Variance £'000s
Category		
Pay	9,938	(315)
Non Pay	3,871	(424)
Income	(1,294)	(271)
Running Costs Reserve	(357)	357
Running Cost Budget	12,159	(654)

3. COVID Expenditure

Governing Body approved a plan for expenditure related to our Covid response in November (£23.2m; of which £14.3m related to M1-M6 and £8.9m related to M7-M12), which was slightly higher than our Covid allocation. Since then, additional funding of £1.4m has been received in relation to the General Practice Covid Capacity Expansion Fund. The original budget included a forecast for Hospital Discharge anticipated costs of £19m; the actual costs are much lower than this at £17.1m. Allocations reflect the reduction in these costs and therefore the total final COVID budget is now £22.5m.

The CCG continued to adapt our response as the situation evolved (with new expenditure agreed), this meant that the final spend is within the total funding envelope at £22.3m. Table 6 below shows the breakdown of the £22.3m expenditure Covid related expenditure on services/equipment.

Table 6: COVID expenditure analysed as per NHS England information	Details Actual spend	Actual Expenditure M1-12 £000's
Remote management of patients	Primary care support for the hubs	893
Support for stay at home models	Primarily provision of transport service to transfer vulnerable patients to healthcare settings	952
Hospital Discharge Programme	Hospital Discharge Pool with SCC £10.1m, CHC packages £4.9m, Community beds £1.8m, smaller costs for St Lukes Hospice, food banks, Age UK	17,083
Remote working for non-patient activities	Additional staff time	192
National Procurement Areas	PPE	492
Bank Holidays	Easter Bank Holiday work - GP Practice staff	324
Internal and external communication costs		19
Care Homes	Primary care support for care homes	193
Consumables	Practice claims for Non PPE items	320
Additional capacity (excluding care homes)	Primarily Covid expansion capacity support scheme	1,570
COVID related Mental Health services	A number of schemes to support mental health needs	135
After Care and Support costs	Support from the voluntary sector	11
Backfill for higher sickness absence	Locum costs to cover sickness absence	71
Other Covid-19	GP additional premises reimbursement required due to COVID impact	52
TOTAL		22,307

4. Delivery of Cash Position

The CCG was notified of a maximum cash drawdown limit of £1,048.8m at month 12, of which £2.9m was not drawn down. Income of £33.3m was also receipted; hence total cash availability was £1,079.2m. Total cash used to the end of March was £1,078.4m. This was against net requested cash drawdowns of £938.1m, prescribing & home oxygen of £98.9m, pensions uplift to providers of £7.8m, SCCG pensions uplift £0.8m, other income of £33.3m and a brought forward balance of £324k. The cash balance at bank at the end of the year was £0.8m.

5. Key Budget Movements

In line with the Scheme of Budgetary Delegation, the Governing Body is required to sign off all budget movements over £2m. There have been no budget movements over £2m since Month 10.

In addition, in line with the section 75 agreement with Sheffield City Council (SCC), any proposed changes to Better Care Fund budgets in excess of £1m are required to be approved by the Governing Body (as well as by SCC). There have been no budget transfers exceeding £1.0m since month 10.

6. Better Payment Practice Code

The Better Payment Practice Code requires the clinical commissioning group to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later. A summary of the position for the 12 month period to the end of March is reported in the table below:

Measure of compliance	12 months to Mar-21 Number	12 months to Mar-21 £'000
Non-NHS Payables		
Total Non-NHS Trade invoices paid in the year	17,683	245,587
Total Non-NHS Trade Invoices paid within target	17,507	244,515
Percentage of Non-NHS Trade invoices paid within target	99.00%	99.56%
NHS Payables		
Total NHS Trade invoices paid in the year	1,701	762,932
Total NHS Trade invoices paid within target	1,690	762,751
Percentage of NHS Trade invoices paid within target	99.35%	99.98%

7. Recommendations:

The Governing Body is asked to:

- Part A: Adopt (i.e. approve) the unaudited 2020/21 accounts;
- Part B: Note the final 2020/21 outturn position for the CCG, which is subject to external audit of the CCG's annual accounts.

Paper prepared by: Chris Cotton, Deputy Director of Finance,
Diane Mason, Jayne Taylor and Pat Lunness, Senior Finance Managers

On behalf of Jackie Mills, Director of Finance

April 2021

Annual Accounts for the Period
1st April 2020
to 31st March 2021

FOREWORD TO THE ACCOUNTS

NHS SHEFFIELD CLINICAL COMMISSIONING GROUP

The clinical commissioning group was licenced from 1 April 2013 under provisions enacted in the Health & Social Care Act 2012, which amended the National Health Service Act 2006.

These accounts for the year ended 31 March 2021 have been prepared by NHS Sheffield Clinical Commissioning Group under section 17 of schedule 1A of the National Health Service Act 2006 (as amended by the Health & Social Care Act 2012) in the form which the Secretary of State has, with the approval of the Treasury, directed.

The National Health Service Act 2006 (as amended by the Health & Social Care Act 2012) requires Clinical Commissioning Groups to prepare their Annual Accounts in accordance with directions issued by NHS England with the approval of the Secretary of State.

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**Statement of Comprehensive Net Expenditure for the year ended
31 March 2021**

	Note	2020-21 £'000	2019-20 £'000
Income from sale of goods and services	2	(3,593)	(4,344)
Other operating income	2	(410)	(323)
Total operating income		(4,003)	(4,667)
Staff costs	4	21,128	19,491
Purchase of goods and services	5	1,027,137	908,399
Depreciation and impairment charges	5	98	87
Other Operating Expenditure	5	839	809
Total operating expenditure		1,049,202	928,786
Net Operating Expenditure		1,045,199	924,119
Finance income		-	-
Finance expense		-	-
Net expenditure for the Year		1,045,199	924,119
Net (Gain)/Loss on Transfer by Absorption		-	-
Total Net Expenditure for the Financial Year		1,045,199	924,119
Other Comprehensive Expenditure			
<u>Items which will not be reclassified to net operating costs</u>			
Net (gain)/loss on revaluation of PPE		-	-
Net (gain)/loss on revaluation of Intangibles		-	-
Net (gain)/loss on revaluation of Financial Assets		-	-
Net (gain)/loss on assets held for sale		-	-
Actuarial (gain)/loss in pension schemes		-	-
Impairments and reversals taken to Revaluation Reserve		-	-
<u>Items that may be reclassified to Net Operating Costs</u>			
Net (gain)/loss on revaluation of other Financial Assets		-	-
Net gain/loss on revaluation of available for sale financial assets		-	-
Reclassification adjustment on disposal of available for sale financial assets		-	-
Sub total		-	-
Comprehensive Expenditure for the year		1,045,199	924,119

The notes on pages 5 to 24 form part of this statement.

**Statement of Financial Position as at
31 March 2021**

	2020-21	2019-20
Note	£'000	£'000
Non-current assets:		
Property, plant and equipment	8	210
Total non-current assets	<u>210</u>	<u>308</u>
Current assets:		
Trade and other receivables	9	4,715
Cash and cash equivalents	10	821
Total current assets	<u>5,536</u>	<u>10,173</u>
Total assets	<u>5,746</u>	<u>10,481</u>
Current liabilities		
Trade and other payables	11	(49,351)
Total current liabilities	<u>(49,351)</u>	<u>(54,501)</u>
Assets less Liabilities	<u>(43,605)</u>	<u>(44,020)</u>
Financed by Taxpayers' Equity		
General fund	<u>(43,605)</u>	44,020
Total taxpayers' equity:	<u>(43,605)</u>	<u>(44,020)</u>

The notes on pages 5 to 24 form part of this statement

The financial statements on pages 1 to 4 were approved by the Governing Body on [date] and signed on its behalf by:

Chief Accountable Officer
Lesley Smith

**Statement of Changes In Taxpayers Equity for the year ended
31 March 2021**

	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Changes in taxpayers' equity for 2020-21				
Balance at 01 April 2020	(44,020)	0	0	(44,020)
Transfer between reserves in respect of assets transferred from closed NHS bodies	0	0	0	0
Adjusted NHS Clinical Commissioning Group balance at 31 March 2020	(44,020)	0	0	(44,020)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2020-21				
Net operating expenditure for the financial year	(1,045,199)			(1,045,199)
Net gain/(loss) on revaluation of property, plant and equipment		0		0
Net gain/(loss) on revaluation of intangible assets		0		0
Net gain/(loss) on revaluation of financial assets		0		0
Total revaluations against revaluation reserve		0		0
Net gain (loss) on available for sale financial assets	0	0	0	0
Net gain/(loss) on revaluation of other investments and Financial Assets (excluding available for sale financial assets)			0	0
Net gain (loss) on revaluation of assets held for sale	0	0	0	0
Impairments and reversals	0	0	0	0
Net actuarial gain (loss) on pensions	0	0	0	0
Movements in other reserves	0	0	0	0
Transfers between reserves	0	0	0	0
Release of reserves to the Statement of Comprehensive Net Expenditure	0	0	0	0
Reclassification adjustment on disposal of available for sale financial assets	0	0	0	0
Transfers by absorption to (from) other bodies	0	0	0	0
Reserves eliminated on dissolution	0	0	0	0
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial year	(1,045,199)	0	0	(1,045,199)
Net funding	1,045,614	0	0	1,045,614
Balance at 31 March 2021	(43,605)	0	0	(43,605)

	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Changes in taxpayers' equity for 2019-20				
Balance at 01 April 2019	(36,983)	0	0	(36,983)
Transfer of assets and liabilities from closed NHS bodies	0	0	0	0
Adjusted NHS Clinical Commissioning Group balance at 31 March 2019	(36,983)	0	0	(36,983)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2019-20				
Net operating costs for the financial year	(924,119)			(924,119)
Net gain/(loss) on revaluation of property, plant and equipment		0		0
Net gain/(loss) on revaluation of intangible assets		0		0
Net gain/(loss) on revaluation of financial assets		0		0
Total revaluations against revaluation reserve		0		0
Net gain (loss) on available for sale financial assets	0	0	0	0
Net gain/(loss) on revaluation of other investments and Financial Assets (excluding available for sale financial assets)	0	0	0	0
Net gain (loss) on revaluation of assets held for sale	0	0	0	0
Impairments and reversals	0	0	0	0
Net actuarial gain (loss) on pensions	0	0	0	0
Movements in other reserves	0	0	0	0
Transfers between reserves	0	0	0	0
Release of reserves to the Statement of Comprehensive Net Expenditure	0	0	0	0
Reclassification adjustment on disposal of available for sale financial assets	0	0	0	0
Transfers by absorption to (from) other bodies	0	0	0	0
Reserves eliminated on dissolution	0	0	0	0
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial Year	(924,119)	0	0	(924,119)
Net funding	917,082	0	0	917,082
Balance at 31 March 2020	(44,020)	0	0	(44,020)

The notes on pages 5 to 24 form part of this statement

**Statement of Cash Flows for the year ended
31 March 2021**

	Note	2020-21 £'000	2019-20 £'000
Cash Flows from Operating Activities			
Net operating expenditure for the financial year		(1,045,199)	(924,119)
Depreciation and amortisation	5	98	87
(Increase)/decrease in trade & other receivables	9	5,134	1,583
Increase/(decrease) in trade & other payables	11	(5,113)	5,646
Net Cash Inflow (Outflow) from Operating Activities		(1,045,080)	(916,803)
Cash Flows from Investing Activities			
(Payments) for property, plant and equipment		(37)	(94)
Net Cash Inflow (Outflow) from Investing Activities		(37)	(94)
Net Cash Inflow (Outflow) before Financing		(1,045,117)	(916,897)
Cash Flows from Financing Activities			
Grant in Aid Funding Received		1,045,614	917,082
Net Cash Inflow (Outflow) from Financing Activities		1,045,614	917,082
Net Increase (Decrease) in Cash & Cash Equivalents	10	497	185
Cash & Cash Equivalents at the Beginning of the Financial Year	10	324	139
Cash & Cash Equivalents (including bank overdrafts) at the End of the Financial Year	10	821	324

The notes on pages 5 to 24 form part of this statement

Notes to the Financial Statements

1 Accounting Policies

NHS England has directed that the financial statements of Clinical Commissioning Groups shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the DHSC Group Accounting Manual 2020-21, issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the DHSC Group Accounting Manual permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Clinical Commissioning Group for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Going concern

The clinical commissioning group's annual report and accounts have been prepared on a going concern basis. Non-trading entities in the public sector are assumed to be going concerns where the continued provision of a service in the future is anticipated, as evidenced by inclusion of financial provision for that service in published documents.

1.2 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and financial liabilities.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of clinical commissioning groups accounting policies, management is required to make various judgements, estimates and assumptions. These are regularly reviewed.

1.3.1 Critical judgements in applying accounting policies

The following are the judgements, apart from those involving estimations (see below) that management has made in the process of applying the clinical commissioning group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

- Operating lease commitments - NHS Sheffield Clinical Commissioning Group has in substance a property lease arrangement with NHS Property Services Ltd relating to the headquarters site. As it has been determined that NHS Sheffield Clinical Commissioning Group has not obtained substantially all the risks and rewards of ownership of this property, the lease has been classified as an operating lease and accounted for accordingly.

1.3.2 Sources of estimation uncertainty

The following are assumptions about the future and other major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- Basis of estimation of key accruals - NHS Sheffield Clinical Commissioning Group has included certain accruals within the financial statements which are estimates. The basis of the estimation of key accruals have been approved by the Director of Finance and reported to the Audit and Integrated Governance Committee. The key areas requiring estimation were healthcare contracts and prescribing expenditure.

1.4 Transfer of functions

As public sector bodies are deemed to operate under common control, business reconfigurations within the DHSC group are outside the scope of IFRS 3 Business combinations. Where functions transfer between two public sector bodies, the GAM requires the application of 'absorption accounting'. Absorption accounting requires that entities account for their transactions in the period in which they took place. Where assets and liabilities transfer, the gain or loss resulting is recognised in the Statement of Comprehensive Net Expenditure, and is disclosed separately from operating costs.

1.5 Pooled budgets

The clinical commissioning group has entered into a pooled budget arrangement with Sheffield City Council [in accordance with section 75 of the NHS Act 2006]. Under the arrangement, funds are pooled for healthcare activities and a note to the accounts provides details of the income and expenditure.

The clinical commissioning group accounts for its share of the income and expenditure arising from the activities of the pooled budget, identified in accordance with the pooled budget agreement

1.6 Operating Segments

Income and expenditure are analysed in the Operating Segments note and are reported in line with management information used within the clinical commissioning group.

1.7 Revenue

In the application of IFRS 15 a number of practical expedients offered in the Standard have been employed. These are as follows;

- The clinical commissioning group does not disclose information regarding performance obligations part of a contract that has an original expected duration of one year or less.
- The clinical commissioning group is to similarly not disclose information where revenue is recognised in line with the practical expedient offered in the Standard, where the right to consideration corresponds directly with value of the performance completed to date.
- The FReM has mandated the exercise of the practical expedient offered in the Standard that requires the clinical commissioning group to reflect the aggregate effect of all contracts modified before the date of initial application.

NHS Sheffield Clinical Commissioning Group are the host for several admin and clinical service functions including Procurement, HR, IT, Individual Funding Requests and Working Together. The provision of these services to other local clinical commissioning groups is the main source of income for NHS Sheffield Clinical Commissioning Group.

The main source of funding for the Clinical Commissioning Group is from NHS England. This is drawn down and credited to the general fund. Funding is recognised in the period in which it is received.

Revenue in respect of services provided is recognised when (or as) performance obligations are satisfied by transferring promised services to the customer, and is measured at the amount of the transaction price allocated to that performance obligation.

Where income is received for a specific performance obligation that is to be satisfied in the following year, that income is deferred.

Payment terms are standard reflecting cross government principles.

The value of the benefit received when the clinical commissioning group accesses funds from the Government's apprenticeship service are recognised as income in accordance with IAS 20, Accounting for Government Grants. Where these funds are paid directly to an accredited training provider, non-cash income and a corresponding non-cash training expense are recognised, both equal to the cost of the training funded.

1.8 Employee Benefits

1.8.1 Short-term employee benefits

Salaries, wages and employment-related payments, including payments arising from the apprenticeship levy, are recognised in the period in which the service is received from employees, including non-consolidated performance pay earned but not yet paid. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

1.8.2 Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Schemes. These schemes are unfunded, defined benefit schemes that cover NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. The schemes are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the schemes are accounted for as though they were defined contribution schemes: the cost to the clinical commissioning group of participating in a scheme is taken as equal to the contributions payable to the scheme for the accounting period.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time the clinical commissioning group commits itself to the retirement, regardless of the method of payment.

The schemes are subject to a full actuarial valuation every four years and an accounting valuation every year.

1.9 Other Expenses

Other operating expenses are recognised when, and to the extent that, the goods or services have been received. They are measured at the fair value of the consideration payable.

1.9.1 Grants Payable

Where grant funding is not intended to be directly related to activity undertaken by a grant recipient in a specific period, the clinical commissioning group recognises the expenditure in the period in which the grant is paid. All other grants are accounted for on an accruals basis.

1.9.2 Value Added Tax

Most of the activities of the clinical commissioning group are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.10 Property, plant and equipment

1.10.1 Recognition

Property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to the clinical commissioning group;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably, and either;
- the item has cost of at least £5,000, or;
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their individual useful economic lives.

1.10.2 Measurement

All property, plant and equipment is measured initially at cost, representing the cost directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management. Assets that are held for their service potential and are in use are measured subsequently at their current value in existing use. Assets that were most recently held for their service potential but are surplus are measured at fair value where there are no restrictions preventing access to the market at the reporting date.

Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Current values in existing use are determined as follows:

IT equipment, transport equipment, furniture and fittings, and plant and machinery that are held for operational use are valued at depreciated historic cost where these assets have short useful economic lives or low values or both, as this is not considered to be materially different from current value in existing use.

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease that does not result from a loss of economic value or service potential is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset, and thereafter to expenditure. Gains and losses recognised in the revaluation reserve are reported as other comprehensive net expenditure in the Statement of Comprehensive Net Expenditure.

1.10.3 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

1.11 Depreciation, amortisation and impairments

Freehold land, assets under construction or development, investment properties, stockpiled goods, and assets held for sale are not depreciated/amortised.

Otherwise, depreciation or amortisation is charged to write off the costs or valuation of property, plant and equipment and intangible assets, less any residual value, on a straight line basis over their estimated useful lives. The estimated useful life of an asset is the period over which the clinical commissioning group expects to obtain economic benefits or service potential from the asset. This is specific to the clinical commissioning group and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis.

Assets held under finance leases are depreciated over the shorter of the lease term and the estimated useful life, unless the clinical commissioning group expects to acquire the asset at the end of the lease term, in which case the asset is depreciated in the same manner as for owned assets.

At each financial year end, the clinical commissioning checks whether there is any indication that its property, plant and equipment have suffered an impairment loss. If there is indication of such an impairment, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount.

At each financial year end, the clinical commissioning checks whether there is any indication that its property, plant and equipment have suffered an impairment loss. If there is indication of such an impairment, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount.

1.12 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

1.12.1 The Clinical Commissioning Group as Lessee

Property, plant and equipment held under finance leases are initially recognised, at the commencement of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in the Statement of Comprehensive Net Expenditure.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated and individually assessed as to whether they are operating or finance leases.

1.13 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the clinical commissioning group's cash management. Cash, bank and overdraft balances are recorded at current values.

1.14 Provisions

Provisions are recognised when the clinical commissioning group has a present legal or constructive obligation as a result of a past event, it is probable that the clinical commissioning group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using HM Treasury's discount rates.

Early retirement provisions are discounted using HM Treasury's pension discount rate of negative 0.95% (2019-20: negative 0.50%) in real terms. All general provisions are subject to four separate discount rates according to the expected timing of cashflows from the Statement of Financial Position date:

- A nominal short-term rate of minus 0.02% (2019-20: positive 0.51%) for inflation adjusted expected cash flows up to and including 5 years from Statement of Financial Position date.
- A nominal medium-term rate of 0.18% (2019-20: 0.55%) for inflation adjusted expected cash flows over 5 years up to and including 10 years from the Statement of Financial Position date.
- A nominal long-term rate of 1.99% (2019-20: 1.99%) for inflation adjusted expected cash flows over 10 years and up to and including 40 years from the Statement of Financial Position date.
- A nominal very long-term rate of 1.99% (2019-20: 1.99%) for inflation adjusted expected cash flows exceeding 40 years from the Statement of Financial Position date.

1.15 Clinical negligence costs

NHS Resolution (the trading name of the NHS Litigation Authority NHSLA) operates a risk pooling scheme under which the clinical commissioning group pays an annual contribution to NHS Resolution, which in return settles all clinical negligence claims. The contribution is charged to expenditure. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the clinical commissioning group.

1.16 Non-clinical risk pooling

The clinical commissioning group participates in the Property Expenses Scheme and the Liabilities to Third Parties Scheme. Both are risk pooling schemes under which the clinical commissioning group pays an annual contribution to NHS Resolution and, in return, receives assistance with the costs of claims arising. The annual membership contributions, and any excesses payable in respect of particular claims are charged to operating expenses as and when they become due.

1.17 Continuing healthcare risk pooling

In 2014-15, a risk pool scheme was introduced by NHS England for continuing healthcare claims, for claim periods prior to 31 March 2013. Under the scheme, CCGs contribute annually to a pooled fund, which is used to settle the claims.

1.18 Contingent liabilities and contingent assets

A contingent liability is:

- a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the clinical commissioning group, or
- a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation, or the amount of the obligation cannot be measured sufficiently reliably.

A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the clinical commissioning group. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingent liabilities and contingent assets are disclosed at their present value.

1.19 Financial assets

Financial assets are recognised when the clinical commissioning group becomes party to the contractual provision of the financial instrument or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or when the asset has been transferred and the clinical commissioning group has transferred substantially all of the risks and rewards of ownership or has not retained control of the asset.

Financial assets are initially recognised at fair value plus or minus directly attributable transaction costs for financial assets not measured at fair value through profit or loss. Fair value is taken as the transaction price, or otherwise determined by reference to quoted market prices, where possible, or by valuation techniques.

Financial assets are classified into the following categories: financial assets at amortised cost, financial assets at fair value through other comprehensive income, and financial assets at fair value through profit and loss. The classification is determined by the cash flow and business model characteristics of the financial assets, as set out in IFRS 9, and is determined at the time of initial recognition.

1.19.1 Financial assets at amortised cost

Financial assets measured at amortised cost are those held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and where the cash flows are solely payments of principal and interest. This includes most trade receivables, loans receivable, and other simple debt instruments.

After initial recognition, these financial assets are measured at amortised cost using the effective interest method, less any impairment. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the life of the financial asset to the gross carrying amount of the financial asset.

1.19.2 Financial assets at fair value through other comprehensive income

Financial assets measured at fair value through other comprehensive income are those held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest.

1.19.3 Financial assets at fair value through profit and loss

Financial assets measured at fair value through profit or loss are those that are not otherwise measured at amortised cost or fair value through other comprehensive income. This includes derivatives and financial assets acquired principally for the purpose of selling in the short term.

1.19.4 Impairment

For all financial assets measured at amortised cost or at fair value through other comprehensive income (except equity instruments designated at fair value through other comprehensive income), lease receivables and contract assets, the clinical commissioning group recognises a loss allowance representing expected credit losses on the financial instrument.

The clinical commissioning group adopts the simplified approach to impairment, in accordance with IFRS 9, and measures the loss allowance for trade receivables, contract assets and lease receivables at an amount equal to lifetime expected credit losses. For other financial assets, the loss allowance is measured at an amount equal to lifetime expected credit losses if the credit risk on the financial instrument has increased significantly since initial recognition (stage 2), and otherwise at an amount equal to 12-month expected credit losses (stage 1).

HM Treasury has ruled that central government bodies may not recognise stage 1 or stage 2 impairments against other government departments, their executive agencies, the Bank of England, Exchequer Funds, and Exchequer Funds' assets where repayment is ensured by primary legislation. The clinical commissioning group therefore does not recognise loss allowances for stage 1 or stage 2 impairments against these bodies.

For financial assets that have become credit impaired since initial recognition (stage 3), expected credit losses at the reporting date are measured as the difference between the asset's gross carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

1.20 Financial liabilities

Financial liabilities are recognised when the clinical commissioning group becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired.

1.20.1 Financial liabilities at fair value through profit and loss

Derivatives that are liabilities are subsequently measured at fair value through profit or loss. Embedded derivatives that are not part of a hybrid contract containing a host that is an asset within the scope of IFRS 9 are separately accounted for as derivatives only if their economic characteristics and risks are not closely related to those of their host contracts, a separate instrument with the same terms would meet the definition of a derivative, and the hybrid contract is not itself measured at fair value through profit or loss.

1.20.2 Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the amortised cost of the financial liability. In the case of DHSC loans that would be the nominal rate charged on the loan.

1.21 Foreign currencies

The clinical commissioning group's functional currency and presentational currency is pounds sterling, and figures are presented in thousands of pounds unless expressly stated otherwise. Transactions denominated in a foreign currency are translated into sterling at the spot exchange rate on the date of the transaction. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the spot exchange rate on 31 March.

Exchange gains and losses on monetary items (arising on settlement of the transaction or on retranslation at the Statement of Financial Position date) are recognised in the Statement of Comprehensive Net Expenditure in the period in which they arise.

1.22 Losses and Special Payments

Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had the clinical commissioning group not been bearing its own risks (with insurance premiums then being included as normal revenue expenditure).

1.23 **IFRS Standards that have been issued but have not yet been adopted**

The DHSC GAM does not require the following IFRS Standards and Interpretations to be applied in 2020-21. These Standards are still subject to HM Treasury FReM adoption.

IFRS 16 Leases - The Standard is effective 1 April 2022 as adapted and interpreted by the FReM.

IFRS 17 Insurance Contracts – Application required for accounting periods beginning on or after 1 January 2023, but not yet adopted by the FReM: early adoption is not therefore permitted.

2 Other Operating Revenue

	2020-21 Total £'000	2019-20 Total £'000
Income from sale of goods and services (contracts)		
Education, training and research	573	548
Non-patient care services to other bodies	2,209	2,037
Other Contract income	811	1,759
Total Income from sale of goods and services	3,593	4,344
Other operating income		
Charitable and other contributions to revenue expenditure: non-NHS	363	310
Non cash apprenticeship training grants revenue	47	13
Total Other operating income	410	323
Total Operating Income	4,003	4,667

Revenue in this note does not include cash received from NHS England, which is drawn down directly into the bank account of the clinical commissioning group and credited to the general fund.

For 2020/21, revenue shown under 'Other Contract income' includes £112k for Accountable Care Partnership services, £126k for Better Care Fund services and £109k in relation to Primary Care IT projects. Also included is £400k for South Yorkshire & Bassetlaw Integrated Care System (ICS) which the CCG hosts.

For 2019/20, revenue shown under 'Other Contract income' includes £332k for Accountable Care Partnership services, £196k in relation to the provision of healthcare to refugees, £172k for Better Care Fund services, £160k in relation to Primary Care IT projects, £41k for services provided by development nurses and £29k income for facilities services. Also included is £805k for South Yorkshire & Bassetlaw Integrated Care System (ICS) which the CCG hosts.

2 Disaggregation of Income - Income from sale of good and services (contracts)

Source of Revenue	2020-21			2019-20		
	Education, training and research £'000	Non- patient care services to other bodies £'000	Other Contract income £'000	Education, training and research £'000	Non- patient care services to other bodies £'000	Other Contract income £'000
NHS	76	2,147	492	-	1,977	1,029
Non NHS	497	62	319	548	60	730
Total	573	2,209	811	548	2,037	1,759

Timing of Revenue	2020-21			2019-20		
	Education, training and research £'000	Non- patient care services to other bodies £'000	Other Contract income £'000	Education, training and research £'000	Non- patient care services to other bodies £'000	Other Contract income £'000
Point in time	5	-	1	-	5	50
Over time	568	2,209	810	548	2,032	1,709
Total	573	2,209	811	548	2,037	1,759

3 Contract income recognition

No contract income has been recognised in the reporting period that was included within the opening balance of contract liabilities or that is from performance obligations satisfied in a previous reporting period.

All performance obligations in relation to contract income were completed at the reporting date.

4. Employee benefits and staff numbers

4.1.1 Employee benefits

	Total		2020-21
	Permanent Employees £'000	Other £'000	Total £'000
Employee Benefits			
Salaries and wages	13,757	2,670	16,427
Social security costs	1,443	243	1,686
Employer Contributions to NHS Pension scheme	2,599	256	2,855
Other pension costs	6	-	6
Apprenticeship Levy	56	-	56
Termination benefits	98	-	98
Gross employee benefits expenditure	17,959	3,169	21,128
Less recoveries in respect of employee benefits (note 4.1.2)	-	-	-
Total - Net admin employee benefits including capitalised costs	17,959	3,169	21,128
Less: Employee costs capitalised	-	-	-
Net employee benefits excluding capitalised costs	17,959	3,169	21,128

4.1.1 Employee benefits

	Total		2019-20
	Permanent Employees £'000	Other £'000	Total £'000
Employee Benefits			
Salaries and wages	11,804	3,379	15,184
Social security costs	1,243	362	1,605
Employer Contributions to NHS Pension scheme	2,280	358	2,638
Other pension costs	5	-	5
Apprenticeship Levy	48	-	48
Termination benefits	12	-	12
Gross employee benefits expenditure	15,392	4,099	19,491
Less recoveries in respect of employee benefits (note 4.1.2)	-	-	-
Total - Net admin employee benefits including capitalised costs	15,392	4,099	19,491
Less: Employee costs capitalised	-	-	-
Net employee benefits excluding capitalised costs	15,392	4,099	19,491

4.2 Average number of people employed

	2020-21			2019-20		
	Permanently employed Number	Other Number	Total	Permanently employed Number	Other Number	Total
Total	313.23	54.99	368.22	283.93	43.74	327.67

Of the above:

Number of whole time equivalent people engaged on capital projects	-	-	-	-	-	-
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4.3 Exit packages agreed in the financial year

	2020-21 Compulsory redundancies		2020-21 Other agreed departures		2020-21 Total	
	Number	£	Number	£	Number	£
Less than £10,000	-	-	-	-	-	-
£10,001 to £25,000	-	-	-	-	-	-
£25,001 to £50,000	-	-	-	-	-	-
£50,001 to £100,000	1	98,219	-	-	1	98,219
£100,001 to £150,000	-	-	-	-	-	-
£150,001 to £200,000	-	-	-	-	-	-
Over £200,001	-	-	-	-	-	-
Total	1	98,219	-	-	1	98,219

	2019-20 Compulsory redundancies		2019-20 Other agreed departures		2019-20 Total	
	Number	£	Number	£	Number	£
Less than £10,000	2	12,102	-	-	2	12,102
£10,001 to £25,000	-	-	-	-	-	-
£25,001 to £50,000	-	-	-	-	-	-
£50,001 to £100,000	-	-	-	-	-	-
£100,001 to £150,000	-	-	-	-	-	-
£150,001 to £200,000	-	-	-	-	-	-
Over £200,001	-	-	-	-	-	-
Total	2	12,102	-	-	2	12,102

	2020-21 Departures where special payments have been made		2019-20 Departures where special payments have been made	
	Number	£	Number	£
Less than £10,000	-	-	-	-
£10,001 to £25,000	-	-	-	-
£25,001 to £50,000	-	-	-	-
£50,001 to £100,000	-	-	-	-
£100,001 to £150,000	-	-	-	-
£150,001 to £200,000	-	-	-	-
Over £200,001	-	-	-	-
Total	-	-	-	-

Analysis of Other Agreed Departures

	2020-21 Other agreed departures		2019-20 Other agreed departures	
	Number	£	Number	£
Voluntary redundancies including early retirement contractual costs	-	-	-	-
Mutually agreed resignations (MARS) contractual costs	-	-	-	-
Early retirements in the efficiency of the service contractual costs	-	-	-	-
Contractual payments in lieu of notice	-	-	-	-
Exit payments following Employment Tribunals or court orders	-	-	-	-
Non-contractual payments requiring HMT approval*	-	-	-	-
Total	-	-	-	-

These tables report the number and value of exit packages agreed in the financial year. The expense associated with these departures may have been recognised in part or in full in a previous period.

Redundancy and other departure costs have been paid in accordance with the provisions of the agenda for change terms and conditions and NHS Sheffield Clinical Commission Group's management of organisational change, redundancy and pay protection policy.

Exit costs are accounted for in accordance with relevant accounting standards and at the latest in full in the year of departure.

There have been no non-contractual payments made to individuals where the payment value was more than 12 months' of their annual salary.

Where entities has agreed early retirements, the additional costs are met by NHS Entities and not by the NHS Pension Scheme, and are included in the tables. Ill-health retirement costs are met by the NHS Pension Scheme and are not included in the tables.

The Remuneration Report includes the disclosure of exit payments payable to individuals named in that Report.

4.5 Pension costs

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2021, is based on valuation data as 31 March 2020, updated to 31 March 2021 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018). The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

5. Operating expenses

	2020-21	2019-20
	Total	Total
	£'000	£'000
Purchase of goods and services		
Services from other CCGs and NHS England	349	446
Services from foundation trusts	665,995	589,105
Services from other NHS trusts	29,719	29,762
Purchase of healthcare from non-NHS bodies	88,609	69,066
Purchase of social care	24,952	21,346
Prescribing costs	99,023	93,215
Pharmaceutical services	263	304
General Ophthalmic services	297	351
GPMS/APMS and PCTMS	101,666	94,993
Supplies and services – general	7,550	3,245
Consultancy services	1,111	714
Establishment	1,808	1,311
Transport	-	41
Premises	3,570	3,800
Audit fees	54	48
Other non statutory audit expenditure		
· Other services	14	7
Other professional fees	1,457	170
Legal fees	319	158
Education, training and conferences	334	304
Non cash apprenticeship training grants	47	13
Total Purchase of goods and services	1,027,137	908,399
Depreciation and impairment charges		
Depreciation	98	87
Total Depreciation and impairment charges	98	87
Provision expense		
Provisions	-	-
Total Provision expense	-	-
Other Operating Expenditure		
Chair and Non Executive Members	325	310
Research and development (excluding staff costs)	451	446
Expected credit loss on receivables	9	(2)
Other expenditure	54	55
Total Other Operating Expenditure	839	809
Total operating expenditure	1,028,074	909,295

Auditor Liability - The total aggregate liability of KMPG LLP is limited per the contract to £2 million for all defaults, claims, losses or damages where arising from breach of contract, misrepresentation, tort, breach of statutory duty or otherwise.

NHS Sheffield Clinical Commissioning Group spent £1,111k in total on consultancy services in 2020/21. Of this, £963k related to consultancy services commissioned by the South Yorkshire & Bassetlaw Integrated Care System (ICS) which the CCG hosts, mainly in relation to IT and system development.

Services from foundation trusts includes expenditure of £62,850k in 2020-21 that relates to additional funding to support the response to the COVID-19 pandemic, as well as system top up funding calculated to meet the expected expenditure of Sheffield Teaching Hospitals NHS Foundation Trust, Sheffield Children's NHS Foundation Trust and Sheffield Health and Social Care NHS Foundation Trust. In addition, the CCG directly incurred additional expenditure of £22,198k in relation to the COVID-19 response, of which £17,083k was drawn from the national Hospital Discharge Programme.

6.1 Better Payment Practice Code

Measure of compliance	2020-21 Number	2020-21 £'000	2019-20 Number	2019-20 £'000
Non-NHS Payables				
Total Non-NHS Trade invoices paid in the Year	17,683	245,587	16,637	204,796
Total Non-NHS Trade Invoices paid within target	<u>17,507</u>	<u>244,515</u>	<u>16,394</u>	<u>203,790</u>
Percentage of Non-NHS Trade invoices paid within target	99.00%	99.56%	98.54%	99.51%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	1,701	762,932	4,083	642,030
Total NHS Trade Invoices Paid within target	<u>1,690</u>	<u>762,751</u>	<u>4,049</u>	<u>640,275</u>
Percentage of NHS Trade Invoices paid within target	99.35%	99.98%	99.17%	99.73%

7. Operating Leases

7.1 Payments recognised as an Expense

	Buildings £'000	Other £'000	2020-21 Total £'000	Buildings £'000	Other £'000	2019-20 Total £'000
Payments recognised as an expense						
Minimum lease payments	629	6	635	442	11	453
Contingent rents	-	-	-	-	-	-
Sub-lease payments	-	-	-	-	-	-
Total	<u>629</u>	<u>6</u>	<u>635</u>	<u>442</u>	<u>11</u>	<u>453</u>

Whilst NHS Sheffield Clinical Commissioning Group has an arrangement with NHS Property Services Limited which falls within the definition of operating leases, rental charges for future years have not yet been agreed. Consequently this note does not include future minimum lease payments for the arrangement. The financial value included in the Statement of Comprehensive Net Expenditure for 2020-21 is £629k (2019-20 £442k).

7.2 Future minimum lease payments

	Other £'000	2020-21 Total £'000	Other £'000	2019-20 Total £'000
Payable:				
No later than one year	-	-	9	9
Between one and five years	-	-	-	-
After five years	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>

8 Property, plant and equipment

2020-21	Information technology £'000	Furniture & fittings £'000	Total £'000
Cost or valuation at 01 April 2020	489	205	694
Additions purchased	-	-	-
Cost/Valuation at 31 March 2021	489	205	694
Depreciation 01 April 2020	181	205	386
Charged during the year	98	-	98
Depreciation at 31 March 2021	279	205	484
Net Book Value at 31 March 2021	210	-	210
Purchased	210	-	210
Total at 31 March 2021	210	-	210
Asset financing:			
Owned	210	-	210
Total at 31 March 2021	210	-	210

8.1 Cost or valuation of fully depreciated assets

The cost or valuation of fully depreciated assets still in use was as follows:

	2020-21 £'000	2019-20 £'000
Information technology	-	-
Furniture & fittings	205	205
Total	205	205

8.2 Economic lives

	Minimum Life (years)	Maximum Life (Years)
Information technology	1	4
Furniture & fittings	0	0

9.1 Trade and other receivables

	2020-21 £'000	2019-20 £'000
NHS receivables: Revenue	882	1,316
NHS prepayments	774	3,649
NHS accrued income	262	866
NHS Contract Receivable not yet invoiced/non-invoice	38	800
NHS Non Contract trade receivable (i.e. pass through funding)	1,081	312
Non-NHS and Other WGA receivables: Revenue	71	66
Non-NHS and Other WGA prepayments	643	95
Non-NHS and Other WGA accrued income	447	672
Non-NHS and Other WGA Contract Receivable not yet invoiced/non-invoice	94	354
Non-NHS and Other WGA Non Contract trade receivable (i.e. pass through funding)	222	1,602
Expected credit loss allowance-receivables	(10)	(2)
VAT	208	76
Other receivables and accruals	3	43
Total Trade & other receivables	4,715	9,849

Included above:

Prepaid pensions contributions	-	-
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9.2 Receivables past their due date but not impaired

	2020-21 DHSC Group Bodies £'000	2020-21 Non DHSC Group Bodies £'000	2019-20 DHSC Group Bodies £'000	2019-20 Non DHSC Group Bodies £'000
By up to three months	718	-	141	-
By three to six months	44	-	12	-
By more than six months	-	-	53	-
Total	762	-	206	-

NHS Sheffield Clinical Commissioning Group did not hold any collateral against receivables outstanding as at 31 March 2021.

9.3 Loss allowance on asset classes

	Trade and other receivables - Non DHSC Group Bodies £'000
Balance at 01 April 2020	(2)
Lifetime expected credit losses on trade and other receivables-Stage 2	(8)
Total	(10)

9.4 Provision Matrix on lifetime credit loss

	31-March-2021 % Lifetime expected credit loss rate	31-March-2021 £'000 Gross Carrying Amount	31-March-2021 £'000 Lifetime expected credit loss rate	31-March-2020 £'000 Gross Carrying Amount	31-March-2020 £'000 Lifetime expected credit loss rate
Non NHS Debt					
Current	0.1	162	-	1664	2
1 - 30 days	1.0	3	-	-	-
31 - 60 days	2.0	27	1	1	-
61 - 90 days	5.0	45	2	-	-
Greater than 90 days	10.0	69	7	2	-
Total expected credit loss		306	10	1667	2

10 Cash and cash equivalents

	2020-21	2019-20
	£'000	£'000
Balance at 01 April 2020	324	139
Net change in year	497	185
Balance at 31 March 2021	821	324
Made up of:		
Cash with the Government Banking Service	821	324
Cash with Commercial banks	-	-
Cash in hand	0	0
Current investments	-	-
Cash and cash equivalents as in statement of financial position	821	324
Bank overdraft: Government Banking Service	-	-
Bank overdraft: Commercial banks	-	-
Total bank overdrafts	-	-
Balance at 31 March 2021	821	324

11 Trade and other payables

	2020-21	2019-20
	£'000	£'000
NHS payables: Revenue	1,288	6,661
NHS accruals	1,030	7,878
Non-NHS and Other WGA payables: Revenue	4,027	7,569
Non-NHS and Other WGA payables: Capital	-	37
Non-NHS and Other WGA accruals	40,462	31,139
Social security costs	220	197
Tax	173	150
Other payables and accruals	2,151	870
Total Trade & Other Payables	49,351	54,501

Non-NHS and Other WGA accruals includes £17.9m Prescribing accrual, £7.2m in relation to Primary Care, £8.0m Continuing Healthcare accruals and £5.6m in relation to Non-NHS contracts (31 March 2020: £16.3m Prescribing accrual, £5.8m in relation to Primary Care, £6.9m Continuing Healthcare accruals and £1.1m in relation to Non-NHS contracts).

Other payables include £1.1m to GP Practices for local services and £924k outstanding pension contributions (31 March 2020: £25K to GP Practices for local services and £823k outstanding pension).

12 Provisions

NHS Sheffield Clinical Commissioning Group had no provisions as at 31 March 2021 (as at 31 March 2020 nil).

Under the Accounts Direction issued by NHS England on 12 February 2014, NHS England is responsible for accounting for liabilities relating to NHS Continuing Healthcare claims relating to periods of care before establishment of the clinical commissioning group. However, the legal liability remains with the NHS Sheffield Clinical Commissioning Group. The value of legacy NHS Continuing Healthcare provisions accounted for by NHS England on behalf of this CCG at 31 March 2021 is £0k (31 March 2020: £84k).

13 Commitments

13.1 Other financial commitments

The NHS clinical commissioning group has entered into non-cancellable contracts (which are not leases, private finance initiative contracts or other service concession arrangements) which expire as follows:

	2020-21 £'000	2019-20 £'000
In not more than one year	186	292
In more than one year but not more than five years	7	152
In more than five years	-	-
Total	193	444

14 Financial instruments

14.1 Financial risk management

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities.

As NHS Sheffield Clinical Commissioning Group is financed through parliamentary funding, it is not exposed to the degree of financial risk faced by business entities. Also, financial instruments play a much more limited role in creating or changing risk than would be typical of listed companies, to which the financial reporting standards mainly apply. The clinical commissioning group has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the clinical commissioning group in undertaking its activities.

Treasury management operations are carried out by the finance department, within parameters defined formally within the NHS Sheffield Clinical Commissioning Group standing financial instructions and policies agreed by the Governing Body. Treasury activity is subject to review by the NHS Sheffield Clinical Commissioning Group and internal auditors.

14.1.1 Currency risk

The NHS Sheffield Clinical Commissioning Group is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and sterling based. The NHS Sheffield Clinical Commissioning Group has no overseas operations and therefore has low exposure to currency rate fluctuations.

14.1.2 Interest rate risk

The NHS Sheffield Clinical Commissioning Group borrows from government for capital expenditure, subject to affordability as confirmed by NHS England. The borrowings are for 1 to 25 years, in line with the life of the associated assets, and interest is charged at the National Loans Fund rate, fixed for the life of the loan. The NHS Sheffield Clinical Commissioning Group therefore has low exposure to interest rate fluctuations.

14.1.3 Credit risk

As the majority of the NHS Sheffield Clinical Commissioning Group and revenue comes parliamentary funding, NHS Sheffield Clinical Commissioning Group has low exposure to credit risk. The maximum exposures as at the end of the financial year are in receivables from customers, as disclosed in the trade and other receivables note.

14.1.4 Liquidity risk

NHS Sheffield Clinical Commissioning Group is required to operate within revenue and capital resource limits, which are financed from resources voted annually by Parliament. The NHS Sheffield Clinical Commissioning Group draws down cash to cover expenditure, as the need arises. The NHS Sheffield Clinical Commissioning Group is not, therefore, exposed to significant liquidity risks.

14.1.5 Financial Instruments

As the cash requirements of NHS England are met through the Estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with NHS England's expected purchase and usage requirements and NHS England is therefore exposed to little credit, liquidity or market risk.

14 Financial instruments cont'd

14.2 Financial assets

	Financial Assets measured at amortised cost 2020-21 £'000	Financial Assets measured at amortised cost 2019-20 £'000
Trade and other receivables with NHSE bodies	2,162	2,444
Trade and other receivables with other DHSC group bodies	195	850
Trade and other receivables with external bodies	743	2,737
Cash and cash equivalents	821	324
Total	3,921	6,355

14.3 Financial liabilities

	Financial Liabilities measured at amortised cost 2020-21 £'000	Financial Liabilities measured at amortised cost 2019-20 £'000
Trade and other payables with NHSE bodies	1,114	500
Trade and other payables with other DHSC group bodies	1,233	14,362
Trade and other payables with external bodies	46,611	39,292
Total	48,958	54,154

15 Operating segments

NHS Sheffield Clinical Commissioning Group considers that there is only one operating segment: Commissioning of Healthcare Services.

	Gross expenditure £'000	Income £'000	Net expenditure £'000	Total assets £'000	Total liabilities £'000	Net assets £'000
Commissioning of Healthcare	1,049,202	(4,003)	1,045,199	5,746	(49,351)	(43,605)

During the year NHS Sheffield Clinical Commissioning Group paid £495,372k, approx. 47% of total expenditure, (2019-20: £445,029k approx. 48%) to Sheffield Teaching Hospitals NHS Foundation Trust for the purchase of healthcare and other services provided.

16 Pooled budgets

Section 75 of the National Health Services Act 2006 allows partnership arrangements between NHS bodies, Local Authorities and other agencies in order to improve and co-ordinate services. Generally each partner makes a contribution to a pooled budget, with the aim of focussing services and activities for a client group. Funds contributed are those normally used for the services represented in the pooled budget and allow the organisations involved to act in a more cohesive way.

The Better Care Fund was announced by the Government in the June 2013 spending round, to ensure a transformation in integrated health and social care. It creates a local single pooled budget to incentivise the NHS and local government to work more closely together around people, placing their wellbeing as the focus of health and care services, and shifting resources into social care and community services for the benefit of the people, communities and health and care systems. The Sheffield Better Care Fund pool was constructed around seven themes focussed around the different areas of integration.

NHS Sheffield Clinical Commissioning Group and Sheffield City Council entered into a Section 75 agreement covering the Better Care Fund with effect from 1st April 2015. This pool is hosted by Sheffield City Council.

With effect from the 1st April 2017 a new theme for mental health was added to the Better Care Fund. NHS Sheffield Clinical Commissioning Group and Sheffield City Council agreed to pool their mental health resources through joint commissioning of Mental Health Activity. Since 2018-19 a Memorandum of Agreement has been in place to enter into a tripartite risk share including Sheffield Health and Social Care NHS Foundation Trust.

The following table summarises the contributions made by Sheffield City Council and the NHS Sheffield Clinical Commissioning Group into pooled budget arrangements, along with details of previous year's comparatives:

	2020/21			2019/20		
	NHS Sheffield CCG £'000	Sheffield City Council £'000	Total £'000	NHS Sheffield CCG £'000	Sheffield City Council £'000	Total £'000
The Better Care Fund	280,844	214,938	495,782	269,863	183,472	453,335

The CCG net contribution to the Better Care Fund for 2020/21 shown above is included within the expenditure recorded in note 5 to these accounts (Services from foundation trusts £197,462k; Purchase of healthcare from non-NHS bodies £59,577k; GPMS/APMS and PCTMS £824k; and Purchase of Social Care £22,981k).

The memorandum account for the pooled budget is:

The Better Care Fund	2020/21	2019/20
	£'000	£'000
Gross Income		
NHS Sheffield Clinical Commissioning Group	280,844	269,863
Sheffield City Council	214,938	183,472
	495,782	453,335
Allocation of expenditure		
Theme 1 - People Keeping Well in their Local Community	(14,886)	(14,039)
Theme 2 - Active Support and Recovery	(56,517)	(57,993)
Theme 3 - Independent Living Solutions	(9,632)	(8,520)
Theme 4 - Ongoing Care	(216,626)	(184,564)
Theme 5 - Adult inpatient Medical Emergency Admissions	(69,569)	(68,622)
Theme 6 - Mental Health	(124,448)	(115,755)
Theme 7 - Capital Grants	(4,104)	(3,842)
	(495,782)	(453,335)

17 Related party transactions

Details of related party transactions with individuals are as follows:

Name & Role of Individual	Related Parties for which transactions made & Role of Individual	Purpose of Payment/Receipt	Payments to Related Party	Receipts from Related Party	Amounts owed to Related Party	Amounts due from Related Party
			£000	£000	£000	£000
A Afzal, Locality Appointed GP	Duke Medical Centre - GP Principal	GP Practice payments	892	0	182	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)
	Astra Zeneca - Chair of Medical Education meeting	Prescribing	0	(7)	0	(3)
N Bates, GP Elected Member	Porterbrook Medical Centre - GP Partner	GP Practice payments	2,371	0	239	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)
N Doherty - Director of Delivery - Care Outside of Hospital (up to 12 July 2020)	Voluntary Action Sheffield - Observer member	Voluntary Organisation contract, Health and Wellbeing Board funding	210	0	0	0
A Forrest - Lay Member (up to 31 December 2020)	Sheffield Carers Centre - Chair	Contract payment	8	0	0	0
M Gamsu, Lay Member	Darnall Wellbeing - Committee Member	CHP Charges/Voluntary Sector Grant	135	0	0	0
	Sheffield Citizens Advice - Chair	Contract Payments	250	0	0	0
T Hudson -Chair of the Governing Body and Locality Appointed GP	University of Sheffield Health Service - GP Principal	GP Practice payments	3,256	0	138	0
	Porterbrook Medical Centre - Salaried GP	GP Practice payments	2,371	0	239	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)
A McGinty, Locality appointed GP	Woodhouse Health Centre - GP Partner	GP Practice payments	1,461	(5)	423	0
	Woodhouse Healthcare Services - Director	Pharmacy LES	1	0	0	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)
C Nield, Lay Member	Sheffield Hallam University - Associate Lecturer	Course Fees, Research	200	(25)	0	0
L Philip, GP Elected Member	Chapelgreen Practice (Burncross Surgery) - GP Partner	GP Practice payments	1,795	0	401	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)
M Sloan, GP Elected Member	Sloan Practice - GP Partner	GP Practice payments	1,652	0	280	0
	Primary Care Sheffield - Works as a CASES GP and practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)
J Thorley (from 1 January 2021)	Judi Thorley Solutions Ltd	Consultancy payment (paid prior to January 2021)	39	0	0	0
D Warwicker, Locality appointed GP	Mill Road Surgery - GP Partner	GP Practice payments	579	0	129	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	10,514	(315)	287	(84)

The values shown for related party transactions are for the full financial year including when the relevant individual has a part year interest in the organisation.

The Department of Health is regarded as a related party. During the year the Clinical Commissioning Group has had a significant number of material transactions with entities for which the

- NHS England;
- NHS Foundation Trusts;
- NHS Trusts;
- NHS Litigation Authority; and,
- NHS Business Services Authority.

In addition, NHS Sheffield Clinical Commissioning Group has had a number of material transactions with other government departments and other central and local government bodies. Most of

17 Related party transactions cont'd

Prior Year Comparator 2019-20:

Name & Role of Individual	Related Parties for which transactions made & Role of Individual	Purpose of Payment/Receipt	Payments to Related Party	Receipts from Related Party	Amounts owed to Related Party	Amounts due from Related Party
			£000	£000	£000	£000
A Afzal, Locality Appointed GP	Duke Medical Centre - GP Principal	GP Practice payments	865	(0)	155	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
	Astra Zeneca - Chair of Medical Education meeting	Prescribing	0	(10)	0	(3)
N Bates, GP Elected Member	Porterbrook Medical Centre - GP Partner	GP Practice payments	2,212	0	258	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
	Sheffield Hallam University - Practice is a provider of Occupational Health Services	Course Fees, Research	0	(2)	0	0
M Gamsu, Lay Member	Darnall Wellbeing - Committee Member	CHP Charges/Voluntary Sector Grant	151	0	0	0
	Sheffield Citizens Advice - Chair	Contract Payments	227	0	0	0
	Voluntary Action Sheffield - Trustee	Voluntary Organisation contract, Health and Wellbeing Board funding	130	0	0	0
T Hudson, Chair of the Governing Body (from 1 September 2019), GP Elected member (to 31 August); Locality Appointed GP (from 1 September 2019)	University of Sheffield Health Service - GP Principal	GP Practice payments	2,681	0	152	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
A Majoka, GP Elected Member (up to 30 June 2019)	Abbey Lane Surgery - GP Principal	GP Practice payments	359	(0)	66	0
	Totley Rise Medical Centre - GP Principal	GP Practice payments	342	0	58	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
A McGinty, Locality appointed GP (from 1 August 2019)	Woodhouse Health Centre - GP Partner	GP Practice payments	1,594	(0)	321	(3)
	Woodhouse Healthcare Services - Director	Pharmacy LES	3	0	0	(3)
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
Z McMurray, Medical Director	Woodhouse Healthcare Services - Shareholder	Pharmacy LES	3	0	0	(3)
T Moorhead, Chair of the Governing Body (up to 31 August 2019)	Oughtibridge Surgery - Senior Partner	GP Practice payments	767	0	131	0
	Baslow Road Surgery - Sibling is a GP Partner	GP Practice payments	1,318	(0)	292	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
	Sheffield Local Medical Committee - Executive Member	Statutory and Voluntary Levy	239	(15)	0	0
C Nield, Lay Member	Sheffield Hallam University - Associate Lecturer	Course Fees, Research	0	(2)	0	0
L Philip, GP Elected Member (from 1 December 2019)	Burncross Surgery - GP Partner	GP Practice payments	2,034	(1)	391	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
M Ruff, Accountable Officer (up to 9 June 2019)	Worklife Company - OD Services	OD Services	30	0	0	0
M Sloan, GP Elected Member	Sloan Practice - GP Partner	GP Practice payments	1,449	0	263	0
	Primary Care Sheffield - Works as a CASES GP and practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)
L Sorsbie, Locality appointed GP (up to 1 September 2019) GP Elected Member (from 1 November 2019)	Firth Park Surgery - Salaried GP	GP Practice payments	950	(0)	238	0
D Warwick, Locality appointed GP (from 1 September 2019)	Mill Road Surgery - GP Partner	GP Practice payments	722	(1)	128	0
	Primary Care Sheffield - Practice is a shareholder in PCS	Contract payments	6,567	(52)	992	(84)

18 Losses and special payments**Losses**

The total number of NHS clinical commissioning group losses and special payments cases, and their total value, was as follows:

	Total Number of Cases 2020-21 Number	Total Value of Cases 2020-21 £'000	Total Number of Cases 2019-20 Number	Total Value of Cases 2019-20 £'000
Administrative write-offs	1	1	-	-
Fruitless payments	-	-	-	-
Store losses	-	-	-	-
Book Keeping Losses	-	-	-	-
Constructive loss	-	-	-	-
Cash losses	-	-	-	-
Claims abandoned	-	-	-	-
Total	1	1	-	-

Special payments

	Total Number of Cases 2020-21 Number	Total Value of Cases 2020-21 £'000	Total Number of Cases 2019-20 Number	Total Value of Cases 2019-20 £'000
Compensation payments	-	-	-	-
Compensation payments Treasury Approved	-	-	-	-
Extra Contractual Payments	-	-	-	-
Extra Contractual Payments Treasury Approved	-	-	-	-
Ex Gratia Payments	-	-	1	3
Ex Gratia Payments Treasury Approved	-	-	-	-
Extra Statutory Extra Regulatory Payments	-	-	-	-
Extra Statutory Extra Regulatory Payments Treasury Approved	-	-	-	-
Special Severance Payments Treasury Approved	-	-	-	-
Total	-	-	1	3

19 Financial performance targets

NHS Clinical Commissioning Group have a number of financial duties under the NHS Act 2006 (as amended). NHS Clinical Commissioning Group performance against those duties was as follows:

	2020-21 Target £'000	2020-21 Performance £'000	2019-20 Target £'000	2019-20 Performance £'000
Expenditure not to exceed income	1,052,234	1,049,202	932,701	928,861
Capital resource use does not exceed the amount specified in Directions	-	-	74	74
Revenue resource use does not exceed the amount specified in Directions	1,048,231	1,045,199	927,959	924,119
Capital resource use on specified matter(s) does not exceed the amount specified in Directions	-	-	-	-
Revenue resource use on specified matter(s) does not exceed the amount specified in Directions	-	-	-	-
Revenue administration resource use does not exceed the amount specified in Directions	12,159	11,505	13,366	11,141

NHS Sheffield Clinical Commissioning Group
Finance Report 2020/21 - Financial Position for Period Ending 31st March 2021

	Year to Date: March				Variance	
	Budget	Expenditure	Variance		Forecast Variance as at M11	Change from prev month
			Over (+)/ Under(-)			
	£'000	£'000	£'000	%		

PROGRAMME COSTS BY PROVIDER/ SERVICE

Revenue Resource Limit	1,057,933	1,057,933	0	0.0%	0	→
Anticipated Allocations						
Hospital Discharge Programme		0	0		0	→
Independent Sector		0	0		0	→
Primary care COVID		0	0		0	→
Other allocations not yet received		0	0		0	→
Revised Budget	1,057,933	1,057,933	0		0	→

EXPENDITURE

Sheffield Teaching Hospitals	491,930	491,936	6	0.0%	(28)	↑
Sheffield Children's Hospital	57,234	57,235	1	0.0%	0	↑
Yorkshire Ambulance Service	28,719	28,721	1	0.0%	1	→
Other NHS Trusts	13,811	13,815	4	0.0%	0	↑
Acute & Community NHS Services	591,695	591,707	13	0.0%	(26)	↑
ISTC & Extended Choice	1,743	1,754	11	0.6%	(29)	↑
Ambulance Services	1,553	1,810	257	16.6%	235	↑
Non Contract Activity	407	489	81	20.0%	52	↑
Other Community	2,294	2,162	(132)		1	↓
Individual Funding Requests	590	570	(20)	-3.4%	(114)	↑
Other Acute & Community	6,587	6,784	197	3.0%	144	↑
Sheffield Health & Social Care	95,326	95,265	(61)	-0.1%	(0)	↓
Other Mental Health	4,163	4,156	(7)	-0.2%	41	↓
Sheffield Local Authority (MH)	1,429	1,389	(40)	-2.8%	(40)	→
Voluntary Sector (MH)	1,776	1,830	55	3.1%	53	↑
Individual Funding Requests (MH)	298	0	(298)	-100.0%	(298)	→
Mental Health	102,991	102,640	(351)	-0.3%	(244)	↓
Sheffield Local Authority	38,327	38,153	(175)	-0.5%	(53)	↓
St Lukes Hospice	3,586	3,717	131	3.6%	126	↑
Voluntary Sector	342	464	123	35.9%	(43)	↑
Other Commissioning	3,890	3,757	(133)	-3.4%	(208)	↑
Development Nurses (Directly Employed)	511	473	(38)	-7.4%	(41)	↑
Other Primary & Community services	46,657	46,565	(92)	-0.2%	(218)	↑
Core Contract	53,776	53,653	(124)	-0.2%	(142)	↑
Premises	10,718	10,619	(99)	-0.9%	(110)	↑
QoF	7,788	7,881	93	1.2%	52	↑
Enhanced Services	6,433	6,828	394	6.1%	399	↓
Primary Care Other Services	3,272	3,700	428	13.1%	355	↑
Primary Care Co-Commissioning	81,988	82,680	693	0.8%	554	↑
Locally Commissioned Services	20,286	19,807	(479)	-2.4%	(303)	↓
GP IT	2,860	2,729	(132)	-4.6%	(160)	↑

Locally Commissioned Primary Care	23,146	22,536	(610)	-2.6%	(463)	↓
Adults Continuing Care	50,397	51,758	1,361	2.7%	944	↑
Children's Continuing Care	3,581	4,097	515	14.4%	139	↑
Continuing Healthcare Assessments	2,583	2,383	(200)	-7.7%	(257)	↑
Funded Nursing Care	6,020	5,643	(377)	-6.3%	(382)	↑
Continuing Care	62,582	63,881	1,299	2.1%	443	↑
Prescribing	99,906	99,909	4	0.0%	151	↓
Medicines Optimisation	2,025	1,891	(134)	-6.6%	(67)	↓
Prescribing	101,931	101,801	(130)	-0.1%	84	↓
Accountable Care Partnership	340	320	(20)	-6.0%	41	↓
Better Care Fund	203	155	(47)	-23.3%	(50)	↑
Integrated Care System	14,514	14,514	0	0.0%	0	→
Other Collaborative Working	110	110	(0)	-0.2%	(0)	→
Collaborative Working	15,167	15,099	(68)	-0.4%	(10)	↓
Sub total Programme before reserves	1,032,743	1,033,694	951	0.1%	264	↑
Reserves						
Allocation Adjustment	0	0	0		0	→
Commissioning reserves	126	0	(126)	-100.0%	(32)	↓
COVID Retrospective Funding	203	0	(203)	-100.0%	(65)	↓
ICS Reserve	3,000	0	(3,000)	-100.0%	(3,000)	→
Prior Year surplus	21,861	0	(21,861)	-100.0%	(21,861)	→
Reserves	25,190	0	(25,190)	-100.0%	(24,958)	↓
TOTAL EXPENDITURE - COMMISSIONING	1,057,933	1,033,694	(24,239)	-2.3%	(24,694)	↑

(UNDER)/OVER SPEND - COMMISSIONING	0	(24,239)	(24,239)		(24,694)	↑
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RUNNING COSTS ALLOWANCE						
Allocation	12,159	12,159	0	0%	0	→
Accountable Officer (incl Deputy Accountable Of	2,637	2,747	110	4.2%	(1)	↑
Commissioning Development	1,966	1,656	(310)	-15.8%	(272)	↓
Medical Directorate	508	464	(44)	-8.6%	(50)	↑
Corporate Services	3,341	3,083	(258)	-7.7%	(67)	↓
Finance & Corporate Services	2,764	2,596	(168)	-6.1%	(2)	↓
Nursing & Quality	1,300	959	(341)	-26.2%	(332)	↓
Running Cost Reserve	(357)	0	357	-100.0%	558	↓
Running Costs	12,159	11,505	(654)	-5%	(167)	↓

(UNDER)/OVER SPEND - Running Costs	0	(654)	(654)		(167)	↓
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TOTAL (UNDER)/OVER SPEND	0	(24,893)	(24,893)	0%	(24,861)	↓
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NHS Sheffield Clinical Commissioning Group
Finance Report 2020/21- Financial Position for Period Ending 31st March 2021
Memorandum: Section 75 - Better Care Fund

Theme	Year to Date: March			
	Budget	Expenditure	Variance	
	£'000s	£'000s	Over (+)/ Under(-)	%
Citywide Position				
People Keeping Well in their local community	8,156	7,918	(238)	(2.9%)
Active Support & Recovery	53,772	53,772	(0)	(0.0%)
Independent Living Solutions	5,485	5,314	(171)	(3.1%)
Ongoing Care	147,971	165,866	17,895	12.1%
Emergency Medical Admissions - STH	69,569	69,569	(0)	(0.0%)
Mental Health	118,797	122,248	3,452	2.9%
Capital Grants	5,503	4,104	(1,398)	(25.4%)
TOTAL EXPENDITURE	409,252	428,791	19,539	4.8%
NHS Sheffield CCG				
People Keeping Well in their local community	1,582	1,556	(27)	(1.7%)
Active Support & Recovery	44,771	44,771	(0)	(0.0%)
Independent Living Solutions	2,922	2,763	(159)	(5.4%)
Ongoing Care	50,339	51,627	1,288	2.6%
Emergency Medical Admissions - STH	69,569	69,569	(0)	(0.0%)
Mental Health	110,722	110,558	(164)	(0.1%)
Capital Grants	0	0	0	0.0%
CCG Total	279,905	280,844	939	0.3%
Sheffield City Council (SCC)				
People Keeping Well in their local community	6,574	6,363	(211)	(3.2%)
Active Support & Recovery	9,001	9,001	0	0.0%
Independent Living Solutions	2,563	2,550	(13)	(0.5%)
Ongoing Care	97,632	114,238	16,607	17.0%
Emergency Medical Admissions - STH	0	0	0	0.0%
Mental Health	8,075	11,690	3,615	44.8%
Capital Grants	5,503	4,104	(1,398)	(25.4%)
SCC Total	129,347	147,947	18,600	14.4%

Notes:**Key elements of each theme are summarised below:**

People Keeping Well in their local community	Includes Care Planning, Health trainers/
Active Support & Recovery	Includes community nursing, Intermediate Care
Independent Living Solutions	Includes community equipment and adaptations
Ongoing Care	Includes CHC& FNC, Learning Disabilities, Adult
Emergency Medical Admissions - STH	Includes Adult Inpatient Medical Emergency
Mental Health	Includes all adult mental health services as