

NHS Hull Clinical Commissioning Group Annual Accounts 2021-22

Foreword to the Accounts

These accounts for the year ended 31 March 2022 have been prepared by the NHS Hull Clinical Commissioning Group in accordance with the Department of Health Group Accounting Manual 2021/22 and NHS England SharePoint Finance Guidance Library.

Emma Latimer
Accountable Officer
Authorised for issue
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NHS Hull Clinical Commissioning Group - Annual Accounts 2021-22

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Mazars

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NHS Hull Clinical Commissioning Group - Annual Accounts 2021-22

Statement of Comprehensive Net Expenditure for the year ended
31 March 2022

	Note	2021-22 £'000	2020-21 £'000
Income from sale of goods and services	2	(2,008)	(562)
Other operating income	2	(732)	(53)
Total operating income		(2,740)	(615)
Staff costs	4	5,486	5,444
Purchase of goods and services	5	709,486	554,470
Depreciation and impairment charges	5	6	9
Provision expense	5	-	-
Other Operating Expenditure	5	1,127	719
Total operating expenditure		716,105	560,642
Net Operating Expenditure		713,365	560,027
Net expenditure for the Year		713,365	560,027
Net (Gain)/Loss on Transfer by Absorption		-	-
Total Net Expenditure for the Financial Year		713,365	560,027
Other Comprehensive Expenditure			
<u>Items which will not be reclassified to net operating costs</u>			
<u>Items that may be reclassified to Net Operating Costs</u>			
Sub total		-	-
Comprehensive Expenditure for the year		713,365	560,027

Statement of Financial Position as at
31 March 2022

		2021-22	2020-21
	Note	£'000	£'000
Non-current assets:			
Property, plant and equipment	8	-	6
Total non-current assets		<u>-</u>	<u>6</u>
Current assets:			
Trade and other receivables	9	2,568	1,045
Cash and cash equivalents	10	10	18
Total current assets		2,578	1,063
Non-current assets held for sale		-	-
Total current assets		<u>2,578</u>	<u>1,063</u>
Total assets		<u>2,578</u>	<u>1,069</u>
Current liabilities			
Trade and other payables	11	(38,761)	(34,253)
Total current liabilities		(38,761)	(34,253)
Non-Current Assets plus/less Net Current Assets/Liabilities		<u>(36,183)</u>	<u>(33,184)</u>
Non-current liabilities			
Total non-current liabilities		-	-
Assets less Liabilities		<u>(36,183)</u>	<u>(33,184)</u>
Financed by Taxpayers' Equity			
General fund		<u>(36,183)</u>	<u>(33,184)</u>
Total taxpayers' equity:		<u>(36,183)</u>	<u>(33,184)</u>

The notes on pages 11 to 27 form part of this statement

The financial statements on pages 7 to 10 were approved by the Governing Body on [date] and signed on its behalf by:

Chief Accountable Officer
Emma Latimer
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NHS Hull Clinical Commissioning Group - Annual Accounts 2021-22

Statement of Changes In Taxpayers Equity for the year ended
31 March 2022

Changes in taxpayers' equity for 2021-22

	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Balance at 01 April 2021	(33,184)	-	-	(33,184)
Transfer between reserves in respect of assets transferred from closed NHS bodies	-	-	-	-
Adjusted NHS Clinical Commissioning Group balance at 31 March 2021	(33,184)	-	-	(33,184)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2021-22				
Net operating expenditure for the financial year	(713,365)			(713,365)
Total revaluations against revaluation reserve		-		-
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial year	(713,365)	-	-	(713,365)
Net funding	710,366	-	-	710,366
Balance at 31 March 2022	(36,183)	-	-	(36,183)

Changes in taxpayers' equity for 2020-21

	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Balance at 01 April 2020	(28,197)	-	-	(28,197)
Transfer of assets and liabilities from closed NHS bodies	-	-	-	-
Adjusted NHS Clinical Commissioning Group balance at 31 March 2021	(28,197)	-	-	(28,197)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2020-21				
Net operating costs for the financial year	(560,027)			(560,027)
Total revaluations against revaluation reserve		-		-
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial Year	(560,027)	-	-	(560,027)
Net funding	555,040	-	-	555,040
Balance at 31 March 2021	(33,184)	-	-	(33,184)

The notes on pages 11 to 27 form part of this statement

Statement of Cash Flows for the year ended
31 March 2022

	Note	2021-22 £'000	2020-21 £'000
Cash Flows from Operating Activities			
Net operating expenditure for the financial year		(713,365)	(560,027)
Depreciation and amortisation	5	6	9
(Increase)/decrease in trade & other receivables	9	(1,523)	1,712
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in trade & other payables	11	4,508	3,278
Increase/(decrease) in other current liabilities		-	-
Net Cash Inflow (Outflow) from Operating Activities		(710,374)	(555,028)
Cash Flows from Investing Activities			
Interest received		-	-
Net Cash Inflow (Outflow) from Investing Activities		-	-
Net Cash Inflow (Outflow) before Financing		(710,374)	(555,028)
Net Cash Inflow (Outflow) from Financing Activities		710,366	555,040
Net Increase (Decrease) in Cash & Cash Equivalents	10	(8)	12
Cash & Cash Equivalents at the Beginning of the Financial Year		18	6
Effect of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies		-	-
Cash & Cash Equivalents (including bank overdrafts) at the End of the Financial Year		10	18

The notes on pages 11 to 27 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 Group Accounting Manual issued by the Department of Health and Social Care. Consequently, the following financial statements have been prepared in accordance with the Group Accounting Manual 2021-22 issued by the Department of Health and Social Care. The accounting policies contained in the Group Accounting Manual follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to clinical commissioning groups, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the Group Accounting Manual permits a choice of accounting policy, the accounting policy which 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 by the clinical commissioning group are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Going Concern

These accounts have been prepared on a going concern basis.

The Health and Social Care Bill was introduced into the House of Commons on 6 July 2021. The Bill will allow for the establishment of Integrated Care Boards (ICB) across England and will abolish clinical commissioning groups (CCG). ICBs will take on the commissioning functions of CCGs. The Bill was given Royal Assent and became an Act of Parliament on the 28th April 2022. The intention is that all the CCG functions, assets and liabilities will therefore transfer to an ICB on the 1st July 2022.

Public sector bodies are assumed to be going concerns where the continuation of the provision of a service in the future is anticipated, as evidenced by inclusion of financial provision for that service in published documents.

Where a clinical commissioning group ceases to exist, it considers whether or not its services will continue to be provided (using the same assets, by another public sector entity) in determining whether to use the concept of going concern for the final set of financial statements. If services will continue to be provided the financial statements are prepared on the going concern basis. The statement of financial position has therefore been drawn up at 31 March 2022 on a going concern basis.

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 Pooled Budgets

The clinical commissioning group has entered into a pooled budget arrangement with Kingston upon Hull City Council [in accordance with section 75 of the NHS Act 2006]. Under the arrangement, each commissioner is responsible for decisions on the use of the resources held by them under the section 75. The CCG has determined that joint control does not exist and they are accounting for their own transactions. [Note 14 page 22]

1.4 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.

1.5 Revenue

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

- As per paragraph 121 of the Standard the clinical commissioning group will 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 paragraph B16 of the Standard where the right to consideration corresponds directly with value of the performance completed to date.
- The FR&M has mandated the exercise of the practical expedient offered in C7(a) of the Standard that requires the clinical commissioning group to reflect the aggregate effect of all contracts modified before the date of initial application.

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.

1.6 Employee Benefits

1.6.1 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 bonuses earned but not yet taken.

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.

1.6.2 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 if they were a defined contribution scheme; the cost recognised in these accounts represents the contributions payable for the year. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions.

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.

1.7 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.

1.8 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.

Notes to the financial statements

1.9 Property, Plant & Equipment

1.9.1 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,
- The item has a 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, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or,
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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 own useful economic lives.

1.9.2 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 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:

- Land and non-specialised buildings – market value for existing use; and,
- Specialised buildings – depreciated replacement cost.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are re-valued and depreciation commences when they are brought into use.

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. Impairment losses that arise from a clear consumption of economic benefit are taken to expenditure. Gains and losses recognised in the revaluation reserve are reported as other comprehensive income in the Statement of Comprehensive Net Expenditure.

1.9.3 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.

1.10 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.

1.10.1 The Clinical Commissioning Group as Lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception 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 so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the clinical commissioning group's surplus/deficit.

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.

1.11 Cash & 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. Cash, bank and overdraft balances are recorded at current values.

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.

1.12 Clinical Negligence Costs

NHS Resolution 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 clinical commissioning group.

1.13 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 the 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.

1.14 Financial Liabilities

Financial liabilities are recognised on the statement of financial position 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 discharged, that is, the liability has been paid or has expired.

1.15 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.

Notes to the financial statements

1.16 Losses & 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).

1.17 Critical accounting judgements and key sources of estimation uncertainty

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

1.17.1 Critical accounting judgements in applying accounting policies

The following are the judgements, apart from those involving estimations, 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.

- None

1.17.2 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.

- Accruals

There are a number of estimated figures within the accounts. The main areas where estimated are included are:

- Prescribing - The full year figure is estimated on the spend for the last 12 months.

- Purchase of Healthcare (non block contracts) - The full year figure is estimated on the month 11 actual information.

- Continuing Care - this is based upon the client database of occupancy at the financial year end.

1.18 Accounting Standards That Have Been Issued But Have Not Yet Been Adopted

The Department of Health and Social Care GAM does not require the following IFRS Standards and Interpretations to be applied in 2021-22. These Standards are still subject to HM Treasury FReM adoption, with IFRS 16 being for implementation in 2022/23, and the government implementation date for IFRS 17 still subject to HM Treasury consideration.

IFRS 16 Leases – IFRS 16 Leases has been deferred until 1 April 2022, but CCGs will still need to provide adequate disclosure on the impact of the new standard. HM Treasury have issued application guidance which will assist entities in assessing the impact and this can be found at IFRS_16_Application_Guidance_December_2020.pdf (publishing.service.gov.uk).

IFRS 16 Leases will replace IAS 17 Leases, IFRIC 4 Determining whether an arrangement contains a lease and other interpretations and is applicable in the public sector for periods beginning 1 April 2022. The standard provides a single accounting model for lessees, recognising a right of use asset and obligation in the statement of financial position for most leases: some leases are exempt through application of practical expedients explained below. For those recognised in the statement of financial position the standard also requires the remeasurement of lease liabilities in specific circumstances after the commencement of the lease term. For lessors, the distinction between operating and finance leases will remain and the accounting will be largely unchanged

IFRS 16 changes the definition of a lease compared to IAS 17 and IFRIC 4. The clinical commissioning group will apply this definition to new leases only and will grandfather its assessments made under the old standards of whether existing contracts contain a lease.

On transition to IFRS 16 on 1 April 2022, the clinical commissioning group will apply the standard retrospectively without restatement and with the cumulative effect of initially applying the standard recognised in the income and expenditure reserve at that date. For existing operating leases with a remaining lease term of more than 12 months and an underlying asset value of at least £5,000, a lease liability will be recognised equal to the value of remaining lease payments discounted on transition at the clinical commissioning group's incremental borrowing rate. The clinical commissioning group's incremental borrowing rate will be a rate defined by HM Treasury. For 2022, this rate is 0.95%. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments. No adjustments will be made on 1 April 2022 for existing finance leases.

For leases commencing in 2022/23, the clinical commissioning group will not recognise a right of use asset or lease liability for short term leases (less than or equal to 12 months) or for leases of low value assets (less than £5,000). Right of use assets will be subsequently measured on a basis consistent with owned assets and depreciated over the length of the lease term.

NHS Hull CCG have assessed the conditions of IFRS16 Leases as at 31st January 2022 against all contracts and have concluded that no contracts meet the requirements of the standard, therefore there is no current impact on NHS Hull CCG accounts. From April 1st 2022, new contracts will be assessed against IFRS 16 and adopted as appropriate.

IFRS 17 Insurance Contracts – Application required for accounting periods beginning on or after 1 January 2021. Standard is not yet adopted by the FReM which is expected to be April 2023: early adoption is not therefore permitted.

2 Other Operating Revenue

	2021-22 Total £'000	2020-21 Total £'000
Income from sale of goods and services (contracts)		
Education, training and research	-	-
Non-patient care services to other bodies	572	477
Other Contract income *1	1,219	2
Recoveries in respect of employee benefits *2	217	83
Total Income from sale of goods and services	2,008	562
Other operating income		
Non cash apprenticeship training grants revenue	-	1
Other non contract revenue *3	732	52
Total Other operating income	732	53
Total Operating Income	2,740	615

*1 2021/22 is higher due to transformation income received that was passed through to providers.

*2 Recoveries in respect of employee benefits are for secondments and shared posts.

*3 2021/22 is higher due to income received for GP IT and refunds from the local authority for continuing healthcare charges.

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

	2021-22 Non-patient care services to other bodies £'000	2021-22 Other Contract income £'000	2021-22 Recoveries in respect of employee benefits £'000	2020-21 Non-patient care services to other bodies	2020-21 Other Contract income	2020-21 Recoveries in respect of employee benefits
Source of Revenue						
NHS	147	1,075	68	2	-	33
Non NHS	425	144	149	475	2	50
Total	572	1,219	217	477	2	83

	2021-22 Non-patient care services to other bodies £'000	2021-22 Other Contract income £'000	2021-22 Recoveries in respect of employee benefits £'000	2020-21 Non-patient care services to other bodies	2020-21 Other Contract income	2020-21 Recoveries in respect of employee benefits
Timing of Revenue						
Point in time	572	1,219	217	477	2	83
Over time	-	-	-	-	-	-
Total	572	1,219	217	477	2	83

4. Employee benefits and staff numbers

4.1.1 Employee benefits

	Total		2021-22
	Permanent Employees £'000	Other £'000	Total £'000
Employee Benefits			
Salaries and wages	4,107	190	4,297
Social security costs	451	15	466
Employer Contributions to NHS Pension scheme	694	19	713
Other pension costs	2	-	2
Apprenticeship Levy	8	-	8
Gross employee benefits expenditure	5,262	224	5,486
Less recoveries in respect of employee benefits (note 4.1.2)	(217)	-	(217)
Total - Net admin employee benefits including capitalised costs	5,045	224	5,269
Less: Employee costs capitalised	-	-	-
Net employee benefits excluding capitalised costs	5,045	224	5,269

4.1.1 Employee benefits

	Total		2020-21
	Permanent Employees £'000	Other £'000	Total £'000
Employee Benefits			
Salaries and wages	4,055	211	4,266
Social security costs	444	20	464
Employer Contributions to NHS Pension scheme	670	34	704
Other pension costs	3	-	3
Apprenticeship Levy	7	-	7
Gross employee benefits expenditure	5,179	265	5,444
Less recoveries in respect of employee benefits (note 4.1.2)	(83)	-	(83)
Total - Net admin employee benefits including capitalised costs	5,096	265	5,361
Less: Employee costs capitalised	-	-	-
Net employee benefits excluding capitalised costs	5,096	265	5,361

4.1.2 Recoveries in respect of employee benefits

	Permanent Employees £'000	Other £'000	2021-22	2020-21
			Total £'000	Total £'000
Employee Benefits - Revenue				
Salaries and wages	(179)	-	(179)	(69)
Social security costs	(20)	-	(20)	(8)
Employer contributions to the NHS Pension Scheme	(18)	-	(18)	(6)
Total recoveries in respect of employee benefits	(217)	-	(217)	(83)

4.2 Average number of people employed

	2021-22			2020-21		
	Permanently employed Number	Other Number	Total Number	Permanently employed Number	Other Number	Total Number
Total	69.83	4.17	74.00	73.99	4.63	78.62

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

	2021-22		2021-22		2021-22	
	Compulsory redundancies Number	£	Other agreed departures Number	£	Number	£
Less than £10,000	-	-	1	2,833	1	2,833
Total	-	-	1	2,833	1	2,833

	2020-21		2020-21		2020-21	
	Compulsory redundancies Number	£	Other agreed departures Number	£	Number	£
Less than £10,000	-	-	-	-	-	-
Total	-	-	-	-	-	-

	2021-22		2020-21	
	Departures where special payments have been made Number	£	Departures where special payments have been made Number	£
Total	-	-	-	-

Analysis of Other Agreed Departures

	2021-22		2020-21	
	Other agreed departures Number	£	Other agreed departures Number	£
Contractual payments in lieu of notice	1	2,833	-	-
Total	1	2,833	-	-

4.4 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 FRoM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

4.4.1 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 2022, is based on valuation data as 31 March 2021, updated to 31 March 2022 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FRoM 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.

4.4.2 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 also tested the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. There was initially 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.

HMT published valuation directions dated 7 October 2021 (see Amending Directions 2021) that set out the technical detail of how the costs of remedy are included in the 2016 valuation process. Following these directions, the scheme actuary has completed the cost control element of the 2016 valuation for the NHS Pension Scheme, which concludes no changes to benefits or member contributions are required. The 2016 valuation reports can be found on the NHS Pensions website at <https://www.nhsbsa.nhs.uk/nhs-pension-scheme-accounts-and-valuation->

5. Operating expenses

	2021-22 Total £'000	2020-21 Total £'000
Purchase of goods and services		
Services from other CCGs and NHS England *1	1,698	1,172
Services from foundation trusts *2	163,404	85,133
Services from other NHS trusts *3	300,622	245,140
Provider Sustainability Fund	-	-
Services from Other WGA bodies	-	-
Purchase of healthcare from non-NHS bodies *4	129,283	114,655
Purchase of social care	-	-
General Dental services and personal dental services	-	-
Prescribing costs	49,988	50,972
Pharmaceutical services	209	218
General Ophthalmic services	-	13
GPMS/APMS and PCTMS *5	53,230	48,634
Supplies and services – clinical	563	555
Supplies and services – general *6	1,818	773
Consultancy services *7	11	9
Establishment *8	910	1,366
Transport	7	6
Premises	4,869	4,694
Audit fees *9	56	56
Other non statutory audit expenditure		
· Internal audit services *10	-	-
· Other services	9	9
Other professional fees *11	1,966	962
Legal fees	198	15
Education, training and conferences	645	87
Funding to group bodies	-	-
CHC Risk Pool contributions	-	-
Non cash apprenticeship training grants	-	1
Total Purchase of goods and services	709,486	554,470
Depreciation and impairment charges		
Depreciation	6	9
Total Depreciation and impairment charges	6	9
Provision expense		
Total Provision expense	-	-
Other Operating Expenditure		
Chair and Non Executive Members	378	385
Grants to Other bodies *12	599	-
Clinical negligence	-	-
Research and development (excluding staff costs)	37	86
Expected credit loss on receivables	1	-
Expected credit loss on other financial assets (stage 1 and 2 only)	-	-
Inventories written down	-	-
Inventories consumed	-	-
Other expenditure *13	112	248
Total Other Operating Expenditure	1,127	719
Total operating expenditure	710,619	555,198

*1 Increased expenditure with NHSE/I for ICS development costs.

*2 Increased expenditure with Humber Teaching NHS Foundation Trust, York Teaching Hospital NHS Foundation Trust and Northern Lincolnshire & Goole NHS Foundation Trust for Elective Recovery Fund, Elective Plus and the national system funding for COVID and Top-Ups for the Humber area as part of the block contract arrangements.

*3 Increased expenditure with Hull University Teaching Hospital NHS Trust for Elective Recovery Fund, Elective Plus and national system funding for COVID and Top-Ups for the Humber area as part of the block contract arrangements.

*4 Increased due to independent sector expenditure being paid by NHSE/I in 2020/21, also increased cost for the hospital discharge programme.

*5 Increases in primary care network payments, increase take up of additional roles, payments relating to long covid and improved access/extended hours now being delivered by primary care rather than the independent sector.

*6 Increased expenditure on Intergrated Care System programme support.

*7 Consultancy costs in relation to the transition to Integrated Care System.

*8 2020/21 included additional costs for IT equipment purchased as part of different working arrangements due to the pandemic and higher data lines cost due to changing provider.

*9 The total value for Audit fees includes £9.4k of non reclaimable VAT, this is the same value as in 2020/21.

*10 Internal audit fees are included in Other professional fees as hosted by YorkTeaching Hospital (£35k, in 2020/21 they were £18k Oct to Mar only).

*11 Increase in spend on Intergrated Care System as a whole and for the Humber as lead CCG.

*12 Grant money received from NHSE/I for IT related schemes

*13 see below

Description of Other Expenditure	Amount £000
Teaming Up For Health Project	105
Reach Publishing - Health Promotion	2
Eskimo Soup - Vaccination Campaign	4
Total	112

NHS Hull Clinical Commissioning Group - Annual Accounts 2021-22

6.1 Better Payment Practice Code

Measure of compliance	2021-22 Number	2021-22 £'000	2020-21 Number	2020-21 £'000
Non-NHS Payables				
Total Non-NHS Trade invoices paid in the Year	10,956	196,367	10,012	168,687
Total Non-NHS Trade Invoices paid within target	10,498	186,782	9,738	164,142
Percentage of Non-NHS Trade invoices paid within target	95.82%	95.12%	97.26%	97.31%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	655	464,879	961	333,917
Total NHS Trade Invoices Paid within target	633	464,656	928	333,342
Percentage of NHS Trade Invoices paid within target	96.64%	99.95%	96.57%	99.83%

6.2 The Late Payment of Commercial Debts (Interest) Act 1998

	2021-22 £'000	2020-21 £'000
Amounts included in finance costs from claims made under this legislation	-	-
Compensation paid to cover debt recovery costs under this legislation	-	-
Total	-	-

7. Operating Leases

7.1 As lessee

7.1.1 Payments recognised as an Expense

	Land £'000	Buildings £'000	Other £'000	2021-22 Total £'000	Land £'000	Buildings £'000	Other £'000	2020-21 Total £'000
Payments recognised as an expense								
Minimum lease payments	-	562	-	562	-	982	-	982
Contingent rents	-	-	-	-	-	-	-	-
Sub-lease payments	-	-	-	-	-	-	-	-
Total	-	562	-	562	-	982	-	982

7.1.2 Future minimum lease payments

	Land £'000	Buildings £'000	Other £'000	2021-22 Total £'000	Land £'000	Buildings £'000	Other £'000	2020-21 Total £'000
Payable:								
No later than one year	-	299	-	299	-	273	-	273
Between one and five years	-	-	-	-	-	273	-	273
After five years	-	-	-	-	-	-	-	-
Total	-	299	-	299	-	547	-	547

8 Property, plant and equipment

2021-22	Furniture & fittings £'000	Total £'000
Cost or valuation at 01 April 2021	43	43
Cost/Valuation at 31 March 2022	<u>43</u>	<u>43</u>
Depreciation 01 April 2021	37	37
Charged during the year	6	6
Depreciation at 31 March 2022	<u>43</u>	<u>43</u>
Net Book Value at 31 March 2022	-	-
Total at 31 March 2022	<u>0</u>	<u>0</u>
Asset financing:		
Total at 31 March 2022	<u>0</u>	<u>0</u>

9.1 Trade and other receivables

	Current 2021-22 £'000	Non-current 2021-22 £'000	Current 2020-21 £'000	Non-current 2020-21 £'000
NHS receivables: Revenue *1	314	-	29	-
NHS receivables: Capital	-	-	-	-
NHS prepayments	-	-	-	-
NHS accrued income	-	-	-	-
NHS Contract Receivable not yet invoiced/non-invoice	-	-	-	-
NHS Non Contract trade receivable (i.e pass through funding)	-	-	-	-
NHS Contract Assets	-	-	-	-
Non-NHS and Other WGA receivables: Revenue	353	-	190	-
Non-NHS and Other WGA receivables: Capital	-	-	-	-
Non-NHS and Other WGA prepayments *2	1,278	-	175	-
Non-NHS and Other WGA accrued income	195	-	332	-
Non-NHS and Other WGA Contract Receivable not yet invoiced/non-invoice	-	-	-	-
Non-NHS and Other WGA Non Contract trade receivable (i.e pass through funding)	-	-	-	-
Non-NHS Contract Assets	-	-	-	-
Expected credit loss allowance-receivables	-	-	-	-
VAT	427	-	319	-
Private finance initiative and other public private partnership arrangement prepayments and accrued income	-	-	-	-
Interest receivables	-	-	-	-
Finance lease receivables	-	-	-	-
Operating lease receivables	-	-	-	-
Other receivables and accruals	1	-	-	-
Total Trade & other receivables	<u>2,568</u>	<u>-</u>	<u>1,045</u>	<u>-</u>
Total current and non current	<u>2,568</u>	<u>-</u>	<u>1,045</u>	<u>-</u>

*1 Invoices raised in March not paid by 31st March 2022.

*2 Payments raised at the end of March not matched against the invoice until April.

9.2 Receivables past their due date but not impaired

	2021-22 DHSC Group Bodies £'000	2021-22 Non DHSC Group Bodies £'000	2020-21 DHSC Group Bodies £'000	2020-21 Non DHSC Group Bodies £'000
By up to three months	241	73	-	44
By three to six months	-	36	(11)	-
By more than six months	-	-	-	1
Total	241	109	(11)	45

10 Cash and cash equivalents

	2021-22 £'000	2020-21 £'000
Balance at 01 April 2021	18	6
Net change in year	(8)	12
Balance at 31 March 2022	10	18
Made up of:		
Cash with the Government Banking Service	10	18
Cash with Commercial banks	-	-
Cash in hand	0	0
Current investments	-	-
Cash and cash equivalents as in statement of financial position	10	18
Bank overdraft: Government Banking Service	-	-
Bank overdraft: Commercial banks	-	-
Total bank overdrafts	-	-
Balance at 31 March 2022	10	18
Patients' money held by the clinical commissioning group, not included above	-	-

11 Trade and other payables

	Current 2021-22 £'000	Non-current 2021-22 £'000	Current 2020-21 £'000	Non-current 2020-21 £'000
Interest payable	-	-	-	-
NHS payables: Revenue	377	-	443	-
NHS payables: Capital	-	-	-	-
NHS accruals *1	5,593	-	188	-
NHS deferred income	-	-	-	-
NHS Contract Liabilities	-	-	-	-
Non-NHS and Other WGA payables: Revenue	9,479	-	8,550	-
Non-NHS and Other WGA payables: Capital	-	-	-	-
Non-NHS and Other WGA accruals	22,854	-	24,694	-
Non-NHS and Other WGA deferred income	-	-	-	-
Non-NHS Contract Liabilities	-	-	-	-
Social security costs	72	-	69	-
VAT	-	-	-	-
Tax	73	-	65	-
Payments received on account	-	-	-	-
Other payables and accruals	313	-	244	-
Total Trade & Other Payables	38,761	-	34,253	-
Total current and non-current	38,761		34,253	

Other payables include £312,823 outstanding pension contributions at 31 March 2022, £243,685 at 31st March 2021.

*1 Final Elective Recovery Fund/system related payments transacted in March.

12 Financial instruments

12.1 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.

Because the NHS 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 clinical commissioning group standing financial instructions and policies agreed by the Governing Body. Treasury activity is subject to review by the NHS clinical commissioning group and internal auditors.

12.1.1 Currency risk

The NHS 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 clinical commissioning group has no overseas operations. The NHS clinical commissioning group and therefore has low exposure to currency rate fluctuations.

12.1.2 Interest rate risk

The NHS 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 clinical commissioning group therefore has low exposure to interest rate fluctuations.

12.1.3 Credit risk

Because the majority of the NHS clinical commissioning group and revenue comes parliamentary funding, NHS 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.

12.1.4 Liquidity risk

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

12.1.5 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.

12 Financial instruments cont'd

12.2 Financial assets

	Financial Assets measured at amortised cost 2021-22 £'000	Total 2021-22 £'000
Equity investment in group bodies		-
Equity investment in external bodies		-
Loans receivable with group bodies	-	-
Loans receivable with external bodies	-	-
Trade and other receivables with NHSE bodies	142	142
Trade and other receivables with other DHSC group bodies	(31)	(31)
Trade and other receivables with external bodies	752	752
Other financial assets	-	-
Cash and cash equivalents	10	10
Total at 31 March 2022	873	873

12.3 Financial liabilities

	Financial Liabilities measured at amortised cost 2021-22 £'000	Total 2021-22 £'000
Loans with group bodies	-	-
Loans with external bodies	-	-
Trade and other payables with NHSE bodies	134	134
Trade and other payables with other DHSC group bodies	6,990	6,990
Trade and other payables with external bodies	31,492	31,492
Other financial liabilities	-	-
Private Finance Initiative and finance lease obligations	-	-
Total at 31 March 2022	38,616	38,616

13 Operating segments

Hull CCG operates with one segment that is the commissioning of healthcare.

14 Pooled Budgets

Better Care in Hull is NHS Hull CCG and Hull City Council's shared vision of integrated local health and social care services.

Through a Section 75 Pooled Budget Agreement, the Better Care programme was established in 2014 as part of a government initiative, the Better Care Fund. The key aims of Better Care is to:

- Offer care closer to home.
- Care provided by the right health and social care professional.
- Reduce the demand on A&E.
- Reduce hospital admissions.
- Keep people living independently as long as possible in their own home.

The Section 75 arrangement allocated budgets across schemes including; Community Services, Reablement and Rehabilitation, Home and Residential Care, Avoidable Admissions and Social Care. Hull CCG acts as the lead commissioner for health related services and Hull City Council acts as the lead commissioner for social care related service.

Decisions on the use of resources are made by the lead commissioner who contracts directly with the providers, where appropriate, and manages the performance. The performance of each of these schemes is monitored and reported to Local Health & Wellbeing Board and NHS England on a quarterly basis.

The actual contractual arrangements do not result in joint control being established, thus the CCG accounts for transactions on a gross accounting basis. Details of the pool income and expenditure are as follows;

	Total £000's	Hull CCG £000's	s75 Payment £000's	HCC £000's
Expenditure	50,572	26,089	(3,542)	28,025

NHS Hull CCG is the lead commissioner for £22,547k of funding included within the £26,089k in the Better Care Fund. This expenditure is included within the costs outlined in note 5.

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15 Related party transactions

The Department of Health and Social Care (DHSC) is regarded as a related party. During the year NHS Hull Clinical Commissioning Group has had a significant number of material transactions with entities for which the DHSC is regarded as the parent department

NHS England
 NHS East Riding of Yorkshire CCG
 NHS North Lincolnshire CCG
 Hull University Teaching Hospital NHS Trust
 York and Scarborough Teaching Hospitals NHS Foundation Trust
 NHS Property Services & Community Health Partnerships
 Humber Teaching NHS Foundation Trust
 Yorkshire Ambulance Services NHS Trust
 Northern Lincolnshire & Goole NHS Foundation Trust

In addition the NHS clinical commissioning group has a number of material transactions with other government bodies. Most of these transactions have been with:

Hull City Council

Details of related party transactions with individuals are as follows:

	2021-22 Payments to Related Party £'000	2021-22 Receipts from Related Party £'000	2021-22 Amounts owed to Related Party £'000	2021-22 Amounts due from Related Party £'000
<u>Dr Dan Roper - Chair of NHS Hull Clinical Commissioning Group</u> 1/5 share of property in Springhead Medical Centre - Modality Partnership - Part of Modality PCN (see below)	18,918	-	16	-
<u>Dr Bushra Ali - GP member of NHS Hull Clinical Commissioning Group</u> Partner at Modality Partnership Hull - Part of the Modality PCN (see below) Spouse is an employee at Hull University Teaching Hospital NHS Trust	18,918 282,977	-	16 4,711	-
<u>Dr Masood Balouch - GP member of NHS Hull Clinical Commissioning Group</u> Practising GP in Hull, Council of members Representative for Haxby Group (Kingswood & Orchard Park) - Part of Nexus PCN (see below) Spouse is a Clinical Director for Nexus PCN	4,333 26,899	-	4 21	-
<u>Dr James Moulton - GP member of NHS Hull Clinical Commissioning Group</u> General Practitioner partner at Modality Partnership - Part of Modality PCN (see below) Honouree Contract with Hull University Teaching Hospital NHS Trust Cardiology Team	18,918 282,977	-	16 4,711	-
<u>Dr Amy Oehring - GP member of NHS Hull Clinical Commissioning Group</u> GP Partner at Sutton Manor Surgery - Part of Nexus PCN (see below) Board Member of Nexus PCN	4,650 26,899	-	2 21	-
<u>Ian Goode - Lay member of NHS Hull Clinical Commissioning Group</u> Employee at East Riding of Yorkshire Council	1,146	-	391	-
<u>Jason Stamp - Lay member of NHS Hull Clinical Commissioning Group</u> Chief Officer North Bank Forum for Voluntary Organisations - North Bank Forum for Voluntary Organisations sub contract for the Connect Well Hull Social Prescribing Service (Citizens Advice Bureau)	195 533	-	-	1
<u>Mark Whitaker - Practice Manager Member of NHS Hull Clinical Commissioning Group</u> Practice Manager in a GP Practice - Newland Health Centre - Part of Symphonie PCN (see below) Wife is a Practice Manager at Avenues Medical Centre - Part of Symphonie PCN (see below)	964 3,492	-	-	-
<u>David Heseltine - Secondary Care Doctor member of NHS Hull Clinical Commissioning Group</u> Consultant at York and Scarborough Teaching Hospitals NHS Foundation Trust	12,238	-	35	-
<u>Emma Latimer - Chief Officer</u> Interim Accountable Officer NHS North Lincolnshire Clinical Commissioning Group Interim Accountable Officer NHS East Riding of Yorkshire Clinical Commissioning Group	16 3	-	-	66 2
<u>Emma Sayner - Chief Finance Officer</u> Citycare Board Member Interim Chief Finance Officer NHS North Lincolnshire Clinical Commissioning Group	85 16	-	3	-
<u>Clare Linley - Director of Nursing and Quality (Executive Nurse) (to June 2021)</u> Director of Nursing and Quality NHS North Lincolnshire Clinical Commissioning Group	16	-	-	66

NHS Hull Clinical Commissioning Group - Annual Accounts 2021-22

15 Related party transactions continued.

Hull CCG GP Practices are now all part of one of 5 Primary Care Networks (PCNs) and as such practices within those groups are somewhat related. Transactions are shown in the GP PCNs below:

	2021-22 Payments to Related Party £'000	2021-22 Receipts from Related Party £'000	2021-22 Amounts owed to Related Party £'000	2021-22 Amounts due from Related Party £'000
Modality GP PCN	26,603	-	17	-
St Andrew's Group Practice	2,740	-	-	-
Modality Partnership	18,918	-	16	-
Dr Cook BF	1,194	-	-	-
Kingston Health (Wheeler st & Park HC)	2,945	-	-	-
Delta Healthcare	806	-	1	-
Symphonie GP PCN	17,093	-	3	-
Wilberforce Surgery	1,226	-	-	-
The Avenues Medical Centre	3,492	-	-	-
Oaks Medical Centre	2,537	-	2	-
Wolseley Medical Centre	2,195	-	-	-
Clifton House	2,912	-	-	-
Sydenham House Group Practice	2,594	-	-	-
Hastings Medical Centre	1,173	-	1	-
Newland Health Centre	964	-	-	-
Nexus GP PCN	26,900	-	21	-
CHP LTD- Bransholme	1,044	-	-	-
CHCP - City Centre (KMC, Riverside & Story St)	6,398	-	5	-
CHP LTD - Southcoates (incl Marfleet)	1,815	-	3	-
CHCP - East Park	1,356	-	1	-
Haxby - Burnbrae	1,357	-	1	-
Haxby - Calvert & Newington	3,207	-	3	-
Haxby - Kingswood & Orchard Park	4,333	-	4	-
Bridge Group (Orchard Park & Elliott Chappell)	2,740	-	2	-
Sutton Manor Surgery	4,650	-	2	-
Bevan Ltd PCN	14,928	-	67	-
Orchard 2000 (Orchard Park & Bransholme)	2,677	-	3	-
James Alexander Practice	4,021	-	2	-
Goodheart Surgery	1,973	-	2	-
Dr GT Hendow	842	-	1	-
Raut Partnership (Highlands & Sutton Park)	1,334	-	1	-
Humber FT - NorthPoint	1,456	-	0	-
Humber FT - Princes Medical Centre	1,579	-	57	-
Dr G Javeloo Practice	1,046	-	1	-
Medicas PCN	15,563	-	8	-
East Hull Family Practice	10,769	-	8	-
Marfleet Group Practice	4,794	-	-	-

15 Related party transactions continued.

	2020-21 Payments to Related Party £'000	2020-21 Receipts from Related Party £'000	2020-21 Amounts owed to Related Party £'000	2020-21 Amounts due from Related Party £'000
<u>Dr Dan Roper - Chair of NHS Hull Clinical Commissioning Group</u> 1/5 share of property in Springhead Medical Centre - Modality Partnership - Part of Modality PCN (see below)	18,745	-	-	-
<u>Dr Bushra Ali - GP member of NHS Hull Clinical Commissioning Group</u> Partner at Modality Partnership Hull - Part of the Modality PCN (see below) Spouse is an employee at Hull University Teaching Hospital NHS Trust	18,745 228,744	-	-	-
<u>Dr Masood Balouch - GP member of NHS Hull Clinical Commissioning Group</u> Practising GP in Hull, Council of members Representative for Haxby Group (Kingswood & Orchard Park) - Part of Nexus PCN (see below)	4,165	-	-	-
<u>Dr James Moulton - GP member of NHS Hull Clinical Commissioning Group</u> General Practitioner partner at Modality Partnership - Part of Modality PCN (see below) Honouree Contract with Hull University Teaching Hospital NHS Trust Cardiology Team	18,745 228,744	-	-	-
<u>Dr Amy Oehring - GP member of NHS Hull Clinical Commissioning Group</u> GP Partner at Sutton Manor Surgery - Part of Nexus PCN (see below)	3,047	-	-	-
<u>Ian Goode - Lay member of NHS Hull Clinical Commissioning Group</u> Employee at East Riding of Yorkshire Council	681	-	-	-
<u>Jason Stamp - Lay member of NHS Hull Clinical Commissioning Group</u> Chief Officer North Bank Forum for Voluntary Organisations - sub contract for the Connect Well Hull Social Prescribing Service (Citizens Advice Bureau)	523	-	-	-
<u>Mark Whitaker - Practice Manager Member of NHS Hull Clinical Commissioning Group</u> Practice Manager in a GP Practice - Newland Health Centre - Part of Symphonie PCN (see below) Wife is a Practice Manager at Avenues Medical Centre - Part of Symphonie PCN (see below)	953 2,432	-	-	-
<u>David Heseltine - Secondary Care Doctor member of NHS Hull Clinical Commissioning Group</u> Consultant at York Teaching Hospital NHS Foundation Trust	826	-	-	-
<u>Dr Vince Rawcliffe - GP member of NHS Hull Clinical Commissioning Group</u> Works as a Locum at Hull GP Practices Daughter is practice manager of Modality - Part of Modality PCN (see below)	26,624	-	-	-
<u>Emma Latimer - Chief Officer</u> Interim Accountable Officer NHS North Lincolnshire Clinical Commissioning Group Interim Accountable Officer NHS East Riding of Yorkshire Clinical Commissioning Group Director of York Health Economic Consortium Limited	- - -	- - 1	30 12 -	- - 1
<u>Emma Sayner - Chief Finance Officer</u> Citycare Board Member Interim Chief Finance Officer NHS North Lincolnshire Clinical Commissioning Group	(187) -	- -	- 30	- -
<u>Joy Dodson - Director of Integrated Commissioning (to August 2020)</u> Husband Chief Finance Officer for NHS East Riding of Yorkshire Clinical Commissioning Group	-	-	12	-
<u>Clare Linley - Director of Nursing and Quality (Executive Nurse)</u> Director of Nursing and Quality NHS North Lincolnshire Clinical Commissioning Group	-	-	30	-

15 Related party transactions continued.

Hull CCG GP Practices are now all part of one of 5 Primary Care Networks (PCNs) and as such practices within those groups are somewhat related.

	2020-21 Payments to Related Party £'000	2020-21 Receipts from Related Party £'000	2020-21 Amounts owed to Related Party £'000	2020-21 Amounts due from Related Party £'000
Modality GP PCN	26,625	-	-	-
St Andrew's Group Practice	2,802	-	-	-
Modality Partnership	18,745	-	-	-
Dr Cook BF	1,290	-	-	-
Kingston Health (Wheeler st & Park HC)	2,985	-	-	-
Delta Healthcare	803	-	-	-
Symphonie GP PCN	16,146	-	0	-
Wilberforce Surgery	1,231	-	-	-
The Avenues Medical Centre	2,432	-	-	-
Oaks Medical Centre	2,536	-	-	-
Wolseley Medical Centre	2,298	-	-	-
Clifton House	2,962	-	0	-
Sydenham House Group Practice	2,617	-	-	-
Hastings Medical Centre	1,117	-	-	-
Newland Health Centre	953	-	-	-
Nexus GP PCN	25,216	-	-	-
CHP LTD- Bransholme	1,073	-	-	-
CHCP - City Centre (KMC, Riverside & Story St)	6,331	-	-	-
CHP LTD - Southcoates (incl Marfleet)	1,912	-	-	-
CHCP - East Park	1,347	-	-	-
Haxby - Burnbrae	1,364	-	-	-
Haxby - Calvert & Newington	3,164	-	-	-
Haxby - Kingswood & Orchard Park	4,165	-	-	-
Bridge Group (Orchard Park & Elliott Chappell)	2,813	-	-	-
Sutton Manor Surgery	3,047	-	-	-
Bevan Ltd PCN	14,299	-	51	-
Orchard 2000 (Orchard Park & Bransholme)	2,754	-	-	-
James Alexander Practice	3,251	-	0	-
Goodheart Surgery	1,546	-	-	-
Dr GT Hendow	882	-	-	-
Raut Partnership (Highlands & Sutton Park)	1,297	-	-	-
Humber FT - NorthPoint	1,477	-	1	-
Humber FT - Princes Medical Centre	1,573	-	51	-
Dr G Javeloo Practice	1,042	-	-	-
Dr KV Gopal (now merged with Goodheart Surgery)	477	-	(1)	-
Medicas PCN	15,354	-	2	-
East Hull Family Practice	10,491	-	2	-
Marfleet Group Practice	4,863	-	-	-

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16 Events after the end of the reporting period

There is one non-adjusting post balance sheet event. This relates to the Health and Social Care Bill that was introduced into the House of Commons on 6 July 2021. The Bill allows for the establishment of Integrated Care Boards (ICB) across England. ICBs will take on the commissioning functions of CCGs. The Bill was passed on 28th April 2022 and the intention is that the CCG functions, assets and liabilities will therefore transfer to an ICB on the 1st July 2022 (2020-21 none).

17 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:

	2021-22 Target	2021-22 Performance	2020-21 Target	2020-21 Performance
Expenditure not to exceed income	716,280	716,104	560,648	560,642
Capital resource use does not exceed the amount specified in Directions	-	-	-	-
Revenue resource use does not exceed the amount specified in Directions	713,541	713,365	560,033	560,027
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	5,684	4,906	5,431	4,764

Funding and expenditure for Hull CCG has increased over 2021/22 due to a host commissioner role the CCG undertook whereby funds for the whole of the ICS (Humber Coast & Vale Integrated Care System) under the COVID financial regime were distributed through the CCG to a range of NHS organisations across the ICS. The value of this was £106,264k.