Department of Health

NHS

Berkshire East Primary Care Trust

2012-13 Annual Report and Accounts

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Berkshire East Primary Care Trust

2012-13 Annual Report

NHS
Berkshire East

NHS Berkshire East
Annual Report and Accounts
2012/2013

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Berkshire East Annual Report 2012/13

INTRODUCTION

By Sally Kemp, Chair

It is with mixed feelings that I present the final annual report for NHS Berkshire East. While it is a pleasure to celebrate the achievements of the last 12 months, we also mark the final closure of the Primary Care Trusts (PCTs).

We have spent a lot of time this year preparing for the changes that have come with the Health and Social Care Act 2012. This sees the responsibility for commissioning (purchasing) the bulk of healthcare for people in Berkshire transferring to the GPs who have formed the local Clinical Commissioning Groups (CCGs). In addition, the local councils in Berkshire have now assumed responsibility for public health.

The three CCGs in our area have all made extremely good progress during the year. All have passed the authorisation process with flying colours and they are all proving themselves worthy successors. They have assumed their new responsibilities with great enthusiasm and skill.

The financial performance of NHS Berkshire East has been strong this year. The PCT has achieved a surplus of £5.9m which is £4.7m better than the original plan and £4.6m better than in 2011/12. This has been achieved despite continuing pressure from increased activity in our hospitals and it has enabled the CCGs to have a sound start to achieving their objectives for the population of East Berkshire.

One of the major achievements of this – our final – year has been the successful handover of our areas of responsibility to our successor organisations. This was achieved smoothly and seamlessly.

This year, more than ever before, we have been dependent on our partners whose collaborative work with us has been essential to ensure that the groundwork is laid for the new world in which the NHS in Berkshire now operates.

All the work that has been achieved this year has been underpinned by the sterling efforts of our staff. Almost all of them have been living with uncertainty and insecurity throughout most of the year but they have all continued to work harder than ever to get ready for the challenges of the changing landscape.

All that now remains for me to say is that I wish the CCGs, the local authorities and their supporting organisations every success with their new responsibilities over the coming years. I am confident that the future health needs of Berkshire people are in good hands, and look forward to seeing the results of their endeavours.

Sally Kemp

About us

NHS Berkshire East, also known as Berkshire East Primary Care Trust, covers a large area which includes Slough, Windsor, Maidenhead, Bracknell and Sandhurst and is home to about 387,000 people.

NHS Berkshire East was committed to tackling health inequalities and commissioning services in line with local needs. East Berkshire has a relatively affluent population but there are pockets of deprivation showing health inequalities – the proportion of children living in poverty in Slough (24%) is considerably above the South East average of 16%. In Slough, rates of early death from heart disease and stroke in people aged under 75 are higher compared to the national rates for England.

Berkshire East PCT purchased healthcare from three main hospitals: Heatherwood and Wexham Park Hospitals NHS Foundation Trust, which provides 60 per cent of all acute services in east Berkshire, Royal Berkshire NHS Foundation Trust and Frimley Park Hospital NHS Foundation Trust. Mental health and community services were commissioned from Berkshire Healthcare NHS Foundation Trust.

NHS Berkshire East held an annual budget of £606m in 2012/13 to spend on helping people stay healthy and make sure they get the right healthcare – whether at home or in hospital – when they need it.

NHS Berkshire East identified a number of strategic objectives based around keeping people well and out of hospital. These were:

• Commissioning evidence-based prevention and care: innovative, clinically effective ways of preventing illness and delivering care
• Ensuring patient safety with every experience of healthcare
• Achieving financial sustainability: ensuring productivity and delivering value for money
• Fulfilling its statutory responsibilities and accountabilities to patients and the public.

Across the PCT area there are 51 GP practices, 68 dental practices, 38 optometry practices and 77 pharmacies. NHS Berkshire East was based at King Edward VII Hospital, Windsor.

NHS Berkshire East Board/ Cluster Board

During 2012/13 Berkshire East and Berkshire West PCTs continued to work together as a 'Cluster' PCT prior to the abolition of PCTs at the end of March 2013.

The Boards of Berkshire East and Berkshire West PCTs formally delegated non-statutory powers to the Cluster Board to oversee the strategic and operational responsibilities of the PCTs during 2011/12 and 2012/2013. Most Executive Directors (except the Directors of Public Health NHS Berkshire West and East) and the Non-Executive Directors are appointed to both PCT Boards.

During 2012/2013 the Berkshire East PCT Board met as part of the Cluster Board six times (including the AGM).

From January 2013, three of the Local Area Team's (NHS England) designate Directors also sat on the Board with the Managing Director designate assuming the Accountable Officer role.

The Board

Sally Kemp Chair
Charles Waddicor Chief Executive
Helen Mackenzie Deputy Chief Executive [1]
Marion Andrews Evans, Director of Nursing and Governance
Janet Meek, Director of Finance & Performance
Pat Riordan Director of Public Health
Bev Searle Director of Joint Commissioning [2]
Julie Curtis, Interim Director of Joint Commissioning [3]
David Buckle Medical Director [4]
Geoff Payne, Medical Director [5]
Matthew Tait, Accountable Officer [5]
Helen Clanchy, Director of Commissioning [5]
Wendy Bower Non-Executive Director
Nasreen Bhatti Non-Executive Director
Tony Devine Non-Executive Director
Tony Dixon Non-Executive Director
David George Non-Executive Director
Saby Chetcuti Non-Executive Director
Clive Wiggett Non Executive Director

1. Until 13 April 2012
2. Until September 2012
3. From September 2012, non-voting member
4. Until December 2012
5. From January 2013

Audit Committee

It was agreed to form a joint Cluster Audit Committee with NHS Berkshire West PCT for 2012/2013 which replaced the separate PCT Audit Committees.

Members of the Audit Committee:

Tony Dixon Chair, Non-Executive Director, NHS Berkshire East and Chair*
Tony Devine Non-Executive Director, NHS Berkshire East
Clive Wiggett, Non-Executive Director, NHS Berkshire West
Saby Chetcuti, Non-Executive Director, NHS Berkshire West
David George, Non-Executive Director, NHS Berkshire West and Chair*

*Tony Dixon and David George shared the chairing of the Committee

The joint Audit Committee met five times in 2012/2013. The NHS Berkshire East Audit Committee met additionally on one occasion to approve the 2011/12 Accounts.

Remuneration Committee

There has been a shared Cluster Remuneration Committee since June 2011 and this continued to meet in 2012/13. Members:

Sally Kemp Chair
David George Berkshire West Audit Chair & Non-Executive Director
Tony Dixon Berkshire East Audit Chair & Non-Executive Director
Tony Devine Non-Executive Director
Wendy Bower Non-Executive Director

CLINICAL COMMISSIONING GROUPS

Three Clinical Commissioning Groups (CCGs) have been established in Berkshire East. They are Bracknell and Ascot, Slough, and Windsor, Ascot and Maidenhead. They took over the PCT's responsibility for commissioning (purchasing) healthcare from 1 April 2013. All have undergone a rigorous authorisation process and have completed commissioning plans. The three CCGs work together as the East Berkshire Federation of CCGs.

Bracknell and Ascot CCG

A strong GP Council made up of all practices together with patient and social care representatives meets monthly to make decisions on commissioning services and to review performance against targets.

The CCG takes meaningful engagement with patients, carers and communities seriously. A strong group has been established bringing together representatives from each practice's patient reference group. The CCG is also working with the Bracknell Forest Health and Wellbeing Board to develop a new approach to engage local people with public services. There is also an innovative campaign to promote safe self-care for parents and children.

As well as being part of the East Berkshire Federation of CCGs, Bracknell and Ascot CCG also works closely with neighbouring CCGs in Hampshire and Surrey to ensure strong commissioning arrangements with Frimley Park Hospital NHS Foundation Trust - the hospital of choice for many local people. The CCG has also built on existing joint commissioning arrangements with Bracknell Forest Council to invest more money in local intermediate care beds at the Bridgewell Centre in Bracknell to help people stay out of hospital and to reduce their stay if they need to be admitted.

The clinical directors of the CCG are experienced local GPs with the support and respect of their colleagues in primary and acute care and the local community. They are supported by a dedicated senior team.

For more information visit www.bracknellandascotccg.nhs.uk

Slough CCG

Slough CCG has a thriving GP Locality meeting. All member practices attend and participate in decisions about commissioning local health services. There has been a particular focus on referrals.

The CCG has started work on engagement with patients, carers and communities. A patient engagement strategy has been developed. As changes to inpatient mental health services have been planned, the CCG has ensured that the views of service users and carers were sought to ensure that the changes were not detrimental to patient care and access to services.

The CCG produced a commissioning plan for 2012/2013 and contributed to the development of the PCT's Operating Plan and other plans. The CCG Board has developed well over the year and a number of governance arrangements have been put in place demonstrating the "Nolan Principles". The CCG's vision and values which support good governance have been signed up to by member practices.

As part of the East Berkshire Federation of CCGs, Slough CCG is working with neighbouring CCGs to ensure strong commissioning arrangements in the best interests of local communities. The clinical directors of the CCG are experienced local GPs with the support and respect of their colleagues in primary and acute care and the local community. They are supported by a dedicated senior team.

For more information visit www.sloughccg.nhs.uk

Windsor, Ascot and Maidenhead CCG

Windsor, Ascot and Maidenhead CCG has been working hard over the past year to develop its Board and involve the local community in planning its activities. The Board includes five GPs, a practice manager, a nurse member, two lay members and a hospital doctor. The Board is supported by a small management team.

Ten GPs have been recruited as clinical leads. They work with all the CCG's practices and help redesign services to meet patients' needs. Feedback from practices is obtained through locality meetings and an education programme has been launched, starting with urology services.

Patients are very much at the forefront of the CCG's work and two meetings have been held during the year to discuss how they would like to get involved. The CCG has developed a joined up strategy with the Royal Borough of Windsor and Maidenhead for engaging local people to understand their needs and provide services accordingly.

The CCG has worked closely with other neighbouring CCGs and agreed areas for joint working. They have developed joint strategies for emergency care and long term conditions.

For more information, visit www.windsorascotmaidenheadccg.nhs.uk

Management Commentary Including Current Performance and Policy Targets

There are four main standards against which the PCT measured performance in 2012/13

Cancer Wait Times

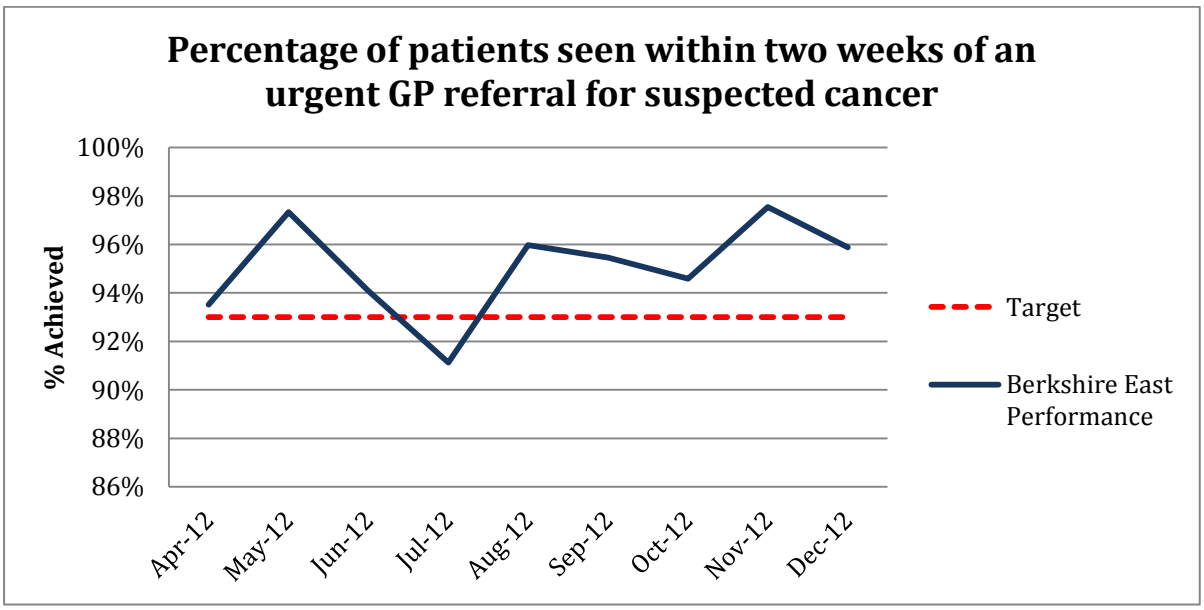
It is important that patients with suspected and diagnosed cancer have appointments, tests and treatments quickly to improve their outcomes. A number of specific pathways were introduced to support care for cancer and suspected cancer patients. These included:

- Two weeks from urgent GP referral for suspected cancer to first hospital assessment
- 31 days from decision to treat to first treatment
- 62 days from urgent GP referral for suspected cancer to first treatment

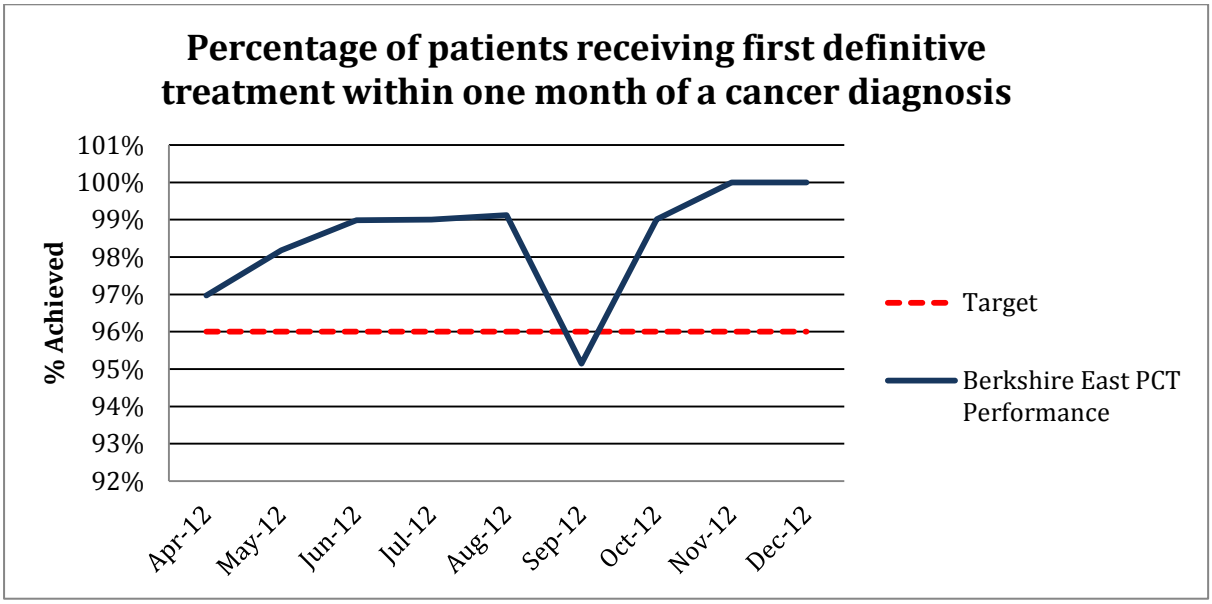
The cancer wait time performance has continued to be a challenge for the PCT throughout the year. Early in the year there was under-performance on some of the cancer standards which led to the PCT and Heatherwood and Wexham Park Hospitals NHS Foundation Trust (HWPH) undertaking a joint investigation and developing an action plan.

Areas of underperformance were addressed leading to continued improvement throughout the year with the PCT and hospital working collaboratively to ensure better performance which is sustained.

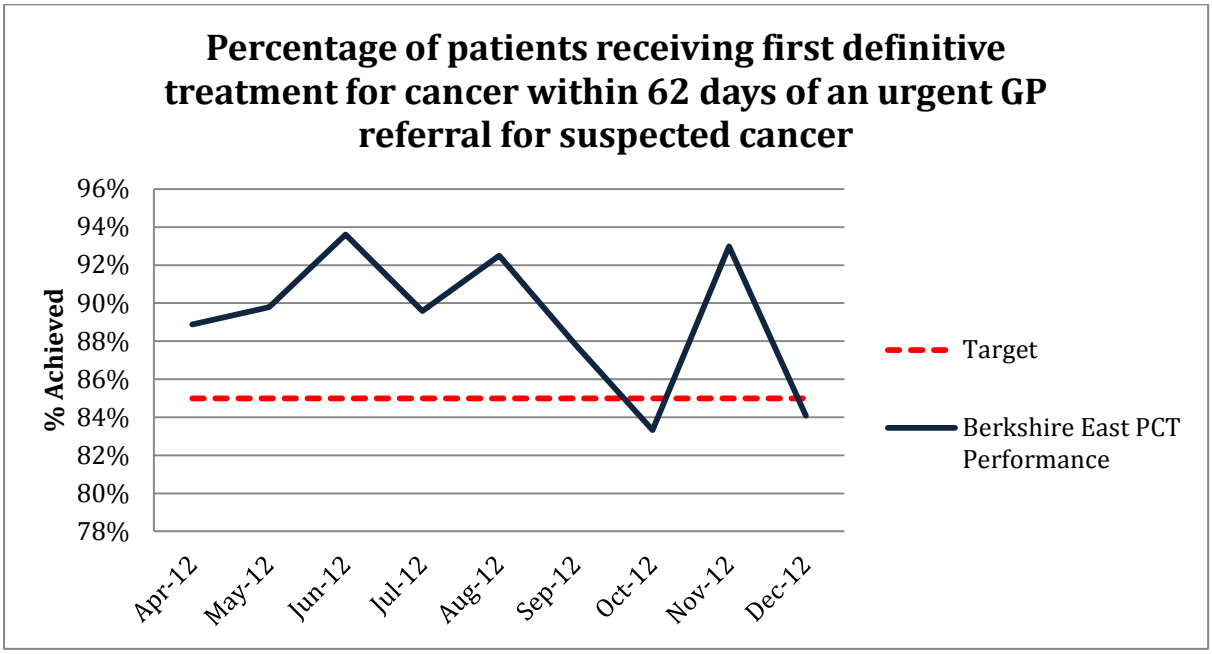
Two Week Wait Standard



31 Day Standard



62 Day Standard



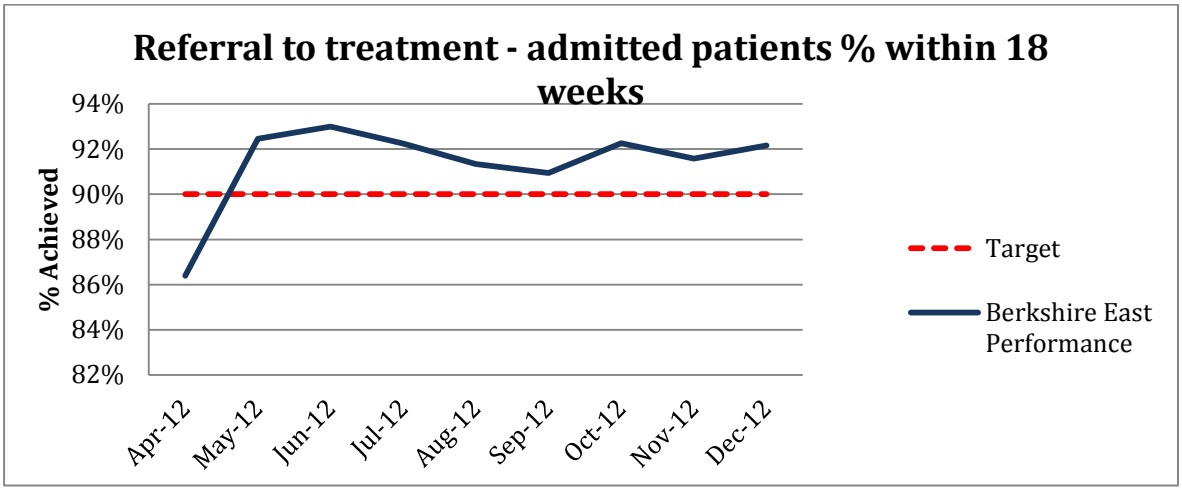
18 Week Wait from referral to first definitive treatment:

Under the NHS Constitution, patients 'have the right to access services within maximum waiting times, or for the NHS to take all reasonable steps to offer a range of alternative providers if this is not possible'.

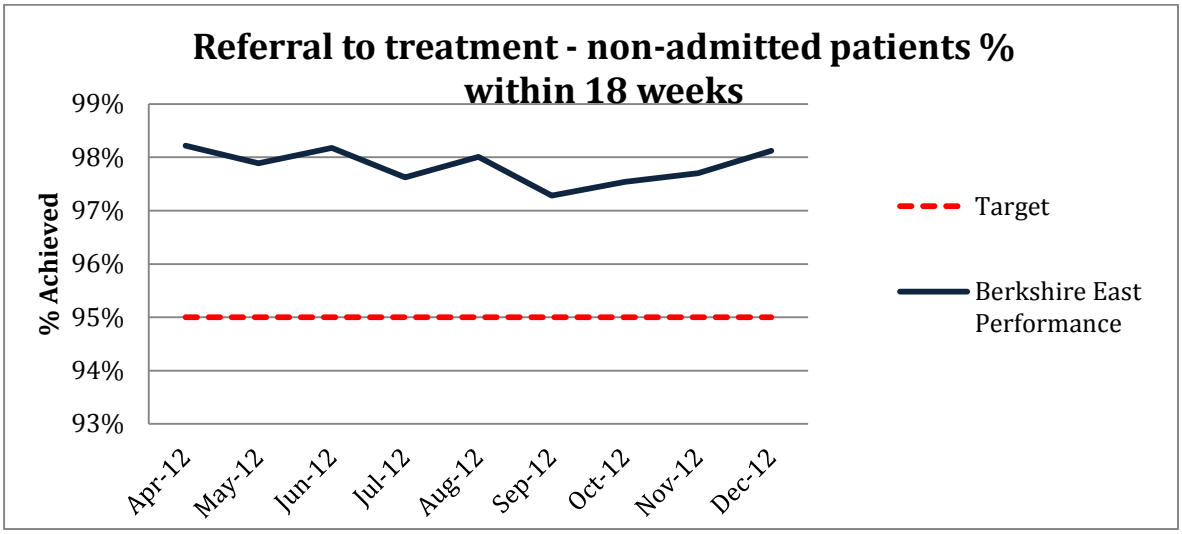
The NHS Operating Framework for 2012/13 sets out the operational standards that 90 per cent of admitted and 95% of non-admitted patients should start consultant-led treatment within 18 weeks of referral. Berkshire East PCT achieved both the admitted and non-admitted targets for 2012/13.

The PCT performance and contract teams have worked collaboratively with the Heatherwood and Wexham Park Hospitals NHS Foundation Trust to ensure these targets are achieved through focussed action plans.

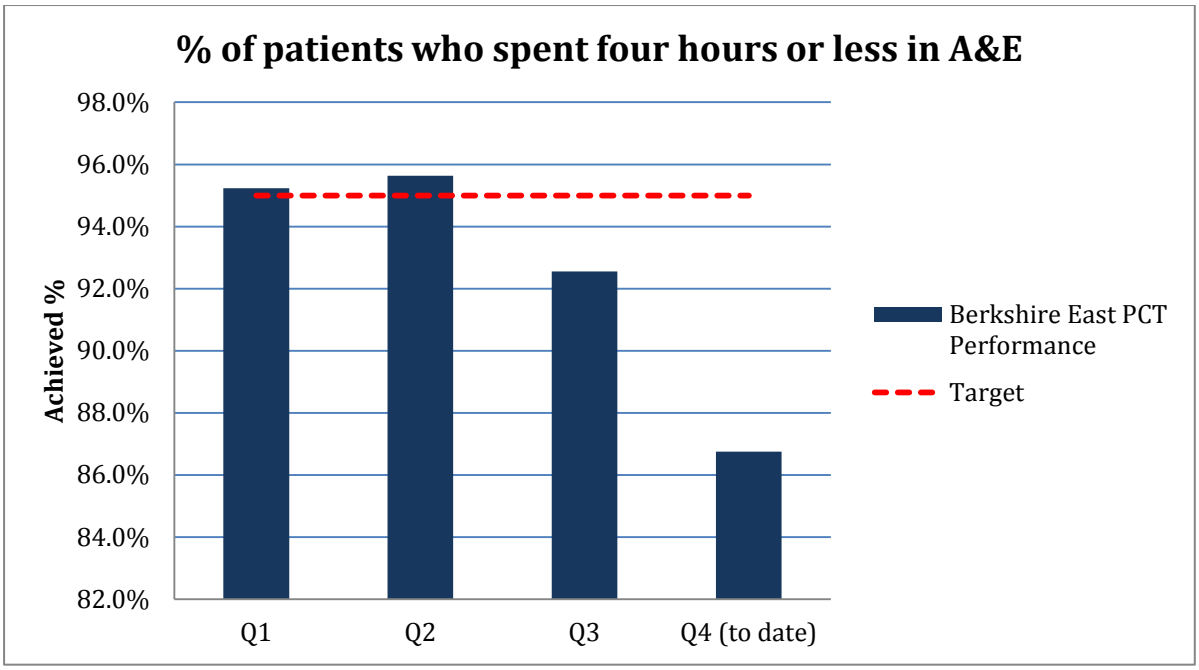
Admitted pathway



Non-admitted pathway



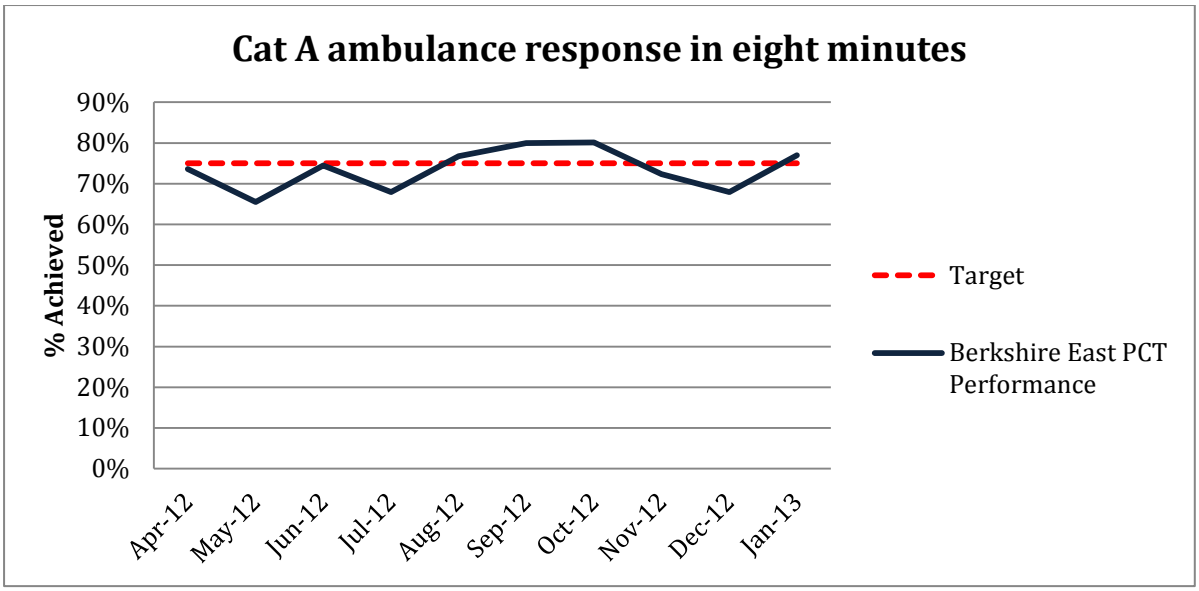
Accident and emergency four hour wait from attendance to discharge or admittance



Berkshire East PCT has failed to meet its target of 95% of patients waiting four hours or less in accident and emergency at HWPH. Over the 2012/13 period, on average over 93.6% of patients have waited in A&E for four hours or less until discharge.

Despite a strong start to the year HWPH had particularly challenging quarters three and four. To improve performance the PCT has worked with HWPH and supported it to improve capacity and develop action plans which work across the health system. Actions have included an internal restructure and new processes in A&E including senior triage operating extended hours, additional major capacity and a new pathway for GP urgent referrals.

Ambulance response time: eight minutes from call to arrival for category A incidents



Berkshire East PCT has failed to meet Category A response time in eight minutes target for 2012/13. The target stands at 75% and the year's position is 73.4%.

There are three reasons for underperformance.

Firstly, at the start of the year South Central Ambulance Service (SCAS) moved its Emergency Operations Centre (EOC) from Wokingham to a new site in Banbury and this had an effect on its performance as staff settled into the new location.

Secondly, 2012/13 has seen a significant increase in demand for ambulance services across the South Central area with Berkshire the main area of growth. This has placed increased pressure on SCAS's resources.

Lastly winter pressures began early at HWPH with delays reducing the flow of patients through the hospital resulting in onward delays at A&E with ambulance crews unable to hand over patients as quickly usual.

Berkshire East PCT worked closely with SCAS and Hampshire PCT, the lead commissioners of the South Central SCAS contract, to improve performance. This work included regular contract meetings as well as developing a joint action plan to improve performance.

The action plan produced by SCAS included an action to redeploy units in Berkshire's urban zones to match daily demand profiles. This immediately improved performance but a rise in pressure caused further delays. In December, the PCT and SCAS were granted additional winter pressure funding from the Strategic Health Authority (SHA) in the form of additional crews and increased clinical support at the emergency operations centre. The additional support had an immediate effect in January where performance once again recovered to acceptable levels.

Shaping the Future

The Shaping the Future programme is a joint commitment by the whole of the local NHS to find long-term solutions for hospital and community health services to meet the key challenges ahead. It is led by clinical leaders (doctors and other health professionals).

NHS Berkshire, local GPs, Heatherwood and Wexham Park Hospitals NHS Foundation Trust and Berkshire Healthcare NHS Foundation Trust are among those working together to provide a sustainable local health system that provides quality healthcare, meets patients' needs and is affordable.

We listened to patients, carers and key leaders in our communities who want to help shape the future of hospital and community health services in east Berkshire. We did this at the earliest possible stage – before any decisions were taken or firm proposals drawn up.

The four Health Overview and Scrutiny Committees (HOSCs) affected by Shaping the Future, Local Involvement Networks (LINks) and numerous community/voluntary groups had their say on our early thinking and engagement plans.

In September and October 2011, over 60 representatives of service users and key voluntary groups participated in five deliberative events held across east Berkshire. A detailed report of emerging themes and what is important to them and their communities was produced.

Based on the feedback, it was clear that more time was needed to make sure that solutions fully addressed not only hospital-based services but also how community services could be delivered differently.

The NHS consultation which got under way on 15 October 2012 came to an end on 31 January 2013.

People across East Berkshire and South Buckinghamshire were asked for their views on proposed changes to three services currently provided at Heatherwood Hospital, Ascot:

- Minor injuries
- Rehabilitation
- Maternity

During the consultation:

- Eight consultation events were attended by 353 people who talked through the proposals in detail with doctors and nurses
- Six focus groups were held – each one looked in-depth at a particular proposal
- We distributed 5,268 copies of consultation documents along with 984 posters and 3,444 flyers
- More than 200,000 leaflets were delivered to homes
- We received 498 formal responses

All consultation feedback was independently analysed before recommendations were approved by the NHS Berkshire Primary Care Trust Cluster Board on 26 March 2013.

The Board took into account criteria including quality, patient choice, clinical engagement, financial viability, patient access and patient experience.

Implementation of the service changes will take place in 2013/14, led by the Clinical Commissioning Groups (CCGs).

You can read more about Shaping the Future at www.berkshire.nhs.uk/shapingthefuture

CONSULTATION WITH AND INFORMATION FOR STAFF

The major focus of communication with staff this year was the transition to the new structure of the NHS which was born on 1 April.

As a result of GP-led commissioning, all PCTs closed for business on 31 March 2013. A number of new organisations have taken over the work previously carried out by NHS Berkshire East, meaning that its staff needed to change roles and employers. The new organisations are:

- Clinical Commissioning Groups (CCGs)
- The NHS Commissioning Board Regional and Area Teams
- The Central Southern Commissioning Support Unit

Most staff have moved to one of these organisations, while public health staff have moved to one of Berkshire's six local authorities.

An intensive process was developed to support staff throughout the transition. Staff were pooled and matched to roles in the new organisations with the aim of ensuring that every member of staff found a suitable role.

A series of workshops was run to support staff through this process, helping them to understand new ways of working and to give practical advice on CV writing and interview techniques. As a result, almost all NHS Berkshire East staff ended the year with roles in the new NHS organisations or with a local authority.

Berkshire News, a weekly electronic newsletter was produced throughout the transition period to keep all staff up to date with all the information they needed in a timely fashion. A dedicated section for transition news and updates was set up on the PCT's intranet and a special microsite was set up to allow staff who were absent from work through sickness or on maternity leave to be regularly updated.

The Chief Executive also held regular monthly briefings at both the Reading and Windsor headquarters to allow staff to be briefed face to face and to ask questions. Regular briefings specifically to address HR issues were also held on both sites.

POLICY ON EQUAL OPPORTUNITIES

NHS Berkshire East was committed to ensuring a positive and active approach to promoting equality and diversity, both in the workplace and in the services commissioned for patients and families. NHS Berkshire East recognised and actively promoted the benefits of a diverse workforce and was committed to treating all employees with dignity and respect, regardless of race, gender, disability, age, sexual orientation, religion and belief.

EMERGENCY PLANNING

All NHS organisations must ensure that they have plans in place to respond to any major incident or emergency which might threaten the health of the community, cause disruption

to service delivery, or result in an abnormal pattern of casualties and whose impact cannot be handled without routine service arrangements.

There is now a single system of emergency planning for the whole of Berkshire. The PCT planned for summer risks such as drought or heatwave and also had a dedicated plan to deal with winter emergencies. A special plan was formulated to cover additional pressures that might arise from the 2012 Olympic Games. Rowing and canoeing events took place close to Windsor.

SUSTAINABILITY & CLIMATE CHANGE

Overview

The need to embrace sustainability and address the challenges presented by climate change is imperative for both individuals and organisations. The UK Government's Climate Change Act (2008) reinforced the need to take action and has set some challenging mandatory carbon reduction targets for the country.

The NHS has recognised that, as the largest public sector organisation, it has a duty to be seen to be taking the lead in meeting the Government's carbon emission targets. How it aims to achieve this has been set out in its carbon reduction strategy (for NHS England) entitled *Saving Carbon, Improving Health*.

One of the key outcomes of this strategy is that all NHS organisations need to develop a Sustainable Development Management Plan.

Throughout the year, Berkshire West PCT was fully committed to playing a leading role in developing a truly sustainable National Health Service and combating climate change. It recognised that it had a fundamental responsibility to ensure its services and operational activities embraced the concept of sustainability, reduced its associated carbon emissions and adapted to a changing climate.

Sustainability strategy

There is a Board approved Sustainable Development Policy whose aim is:

> *To ensure that all the Trust's operational activities fully embrace sustainability, reduce greenhouse gas emissions and provide business resilience to meet changing climatic conditions*.

It recognises and accepts that this policy forms part of the overall principle of achieving a sustainable, flexible and efficient health service that is able to meet the needs of the local community while also meeting its climate change responsibilities.

To facilitate the policy statement the Trust put in place a Sustainable Development Management Plan (SDMP) which set out ten key objectives:

- Cut energy usage and carbon emissions and be climate change resilient
- Reduce the environmental impact from procurement
- Reduce environmental, social and economic impact from transport activities

- Protect and reduce the usage of water and natural resources
- Reduce and minimise waste production
- Reduce the environmental impact of the Trust's built infrastructure
- Empower staff and put sustainability at the core of the Trust's corporate identity
- Embrace partnership and stakeholder working and engagement
- Ensure the governance structure embraces corporate social responsibility and sustainability
- Maximise financial and partnership opportunities to embrace sustainability.

The SDMP has been prepared in accordance with the Department of Health and the Sustainable Development Unit's (NHS) guidance and best practice.

Year on year progress

Over the past twelve months the Trust made major inroads in embedding sustainability and climate change at the core of the organisation. The key successes for 2012/13 were:

- Climate Change Adaptation Strategy developed and in draft format for consultation before being taken forward for Trust ratification and implementation
- Ensured sustainability and carbon management are both key considerations in all major procurement and service commissioning tenders
- Energy and water management policy developed and implemented
- Sustainable procurement policy developed and implemented
- Completed a second annual procurement survey of the Trust principal suppliers of goods and services to determine their sustainability and carbon management actions and credentials.

The preparation and full adoption by the Trust of its Sustainable Development Management Plan has been vital in providing a structured and detailed approach to mitigating the impact upon climate change and progressively instilling sustainable best practice and principles throughout the organisation.

Governance

The governance structure to support and drive forward the SDMP was established in accordance with Department of Health guidance and best practice.

The delivery of the SDMP was monitored by the Sustainable Development Committee (SDC) which set the strategic direction, oversaw, co-ordinated and reported on progress to the Trust Board. To ensure the committee has sufficient authority, membership included a Board level Lead Director for sustainability.

The SDC facilitated the necessary cross organisational support and working that was required to successfully implement and embrace the SDMP, including:

- Develop, establish and promote core principles and clear milestones to shape and drive forward the SDMP
- Review and identify best practice already existing within the organisations

- Identify and support new initiatives that build and further improve the sustainability credentials of the partner organisations.

There was a dedicated sustainability manager to drive forward, champion and coordinate the sustainability and climate change agenda and implement the necessary actions. The Trust established and formalised collaborative working relationships, dealing specifically with sustainability and climate change, with the key public service providers across Berkshire.

Berkshire East PCT worked closely with its local and regional public service providers to ensure that there is continuity and a high level of cross organisational working with regard to sustainability and climate change.

It undertook joint emergency planning with healthcare partners, local authorities and blue light services for all material risk exposures including climate and weather patterns causing damage to property. This was undertaken via a number of interacting emergency planning groups including:

- Berkshire East Health Emergency Planning Group
- Thames Valley Local Resilience Forum
- Berkshire Resilience group
- Thames Valley Health Emergency Planning

These groups met on a regular basis and maintained formal minutes of proceedings.

In addition Berkshire East PCT has throughout 2012/13 engaged and worked with local authorities, South Central SHA, South Central Ambulance Service and other stakeholders on sustainability issues.

Summary of performance – non-financial and financial

Area		**Non-financial data (applicable metric)**	**Non-financial data (applicable metric)**		**Financial data (£)**	**Financial data (£)**
		2011/12	2012/13		2011/12	2012/13
Waste minimisation and management	Absolute values for total amount of waste produced by the Trust (tonnes)	487	473	Expenditure on waste disposal	£87,961	£86,889
Finite Resources	Water (M3)	20,498	17,898	Water	£41,343	£38,559
	Electricity (MWh)	2819	2866	Electricity	£295,775	£280,230
	Gas (MWh)	6310	6312	Gas	£216,855	£214,211
	Other energy consumption (MWH)	0	0	Other energy consumption	0	0

Notes

- All figures for 2012/13 include estimated data for the last three months of the financial year.

- The reduction in water consumption is due to steady month on month reduction in demand throughout 2012/13.
- The marginal reduction in gas and electricity cost is due to new supply contracts.

Future priorities and targets

Priorities

The SDMP is a Board approved strategic plan and has the necessary governance structure and support to ensure its implementation.

The plan's individual actions embrace almost every aspect of the organisation's operational activities and some prioritisation has had to be made. Actions that have been deemed to be feasible, have the greatest impact and are cost effective have been given priority.

Targets

The previously mentioned ten strategic objectives have a number of key targets which are:

To cut carbon emissions, energy usage and be climate change resilient:

- NHS carbon emissions target 10% of 2007 level by 2015.
- Climate Change Act (2008) carbon emissions target of 34% of 1990 level by 2020 and 80% by 2050.

To reduce the environmental impact from procurement:

- Reduce associated carbon emissions from procurement by 10% by 2015.
- 75% of principle providers of goods and services to have an environmental management system accreditation by 2015
- 75% of principle providers of goods and services to have a carbon management plan with board approved reduction targets by 2015
- All providers of goods and services to have a climate change adaptation strategy in place to ensure service continuity and resilience by 2015

Reduce environmental impact from transport activities:

- Increase year on year staff commuting by modes of transport other than the car.
- Cut carbon emissions from operational transport activities by 10% by 2015.

To protect and reduce the usage of water and natural resources:

- Reduce water consumption by 7% by 2016/17, relative to 2010/11 levels.

To reduce and minimise waste production:

- Reduce waste arisings by 20%, relative to 2010/11 levels by 2016/17.
- Increase recycling figures to 80% of waste arisings by 2016/17.
- Zero waste arisings to land fill by 2025.

To reduce the environmental impact of the Trust's built infrastructure:

- All Trust buildings meet typical benchmark rating for DEC's (Display Energy Certificates) by 2015.

To empower staff and put sustainability at the core of the Trust's corporate culture and identity:

- All major Trust sites to have a sustainability working group by 2014
- Achieve an Environmental Management System Accreditation by 2015.

To embrace partnership and stakeholder working and engagement:

- Maximise the synergies and joint work with external organisations.

To ensure governance structure embraces corporate social responsibility and sustainability:

- Achieve an 'Excellent' rating for the Good Corporate Citizenship Assessment Model by 2015.

To maximise financial and partnership opportunities to embrace sustainability:

- Facilitate one exemplar carbon reduction project within the Trust by 2015.

Monitoring

A strong monitoring system is vital to track the success of the SDMP and to demonstrate how the Trust is meeting its obligations to reduce carbon emissions and embed sustainability across the organisation.

Specific monitoring regimes that were already in place were utilised to assist with the measuring of the actions set out in the SDMP and further processes introduced where required. This approach used current information gathering processes, with refinements where necessary, so as not to increase further data gathering activities and burdens.

Statutory reporting and monitoring took place through a number of organisations including the Estate Return Information Collection (ERIC), the Care Quality Commission, Monitor and the Strategic Health Authority.

The Trust's registration and application of the Good Corporate Citizen Assessment Model is another monitoring tool which identifies areas where the Trust is excelling and where it needs to focus specific actions to further evolve its sustainability credentials.

There is also an internal requirement to report on the implementation of the SDMP's action plan on a quarterly basis to the Sustainable Development Committee.

A comprehensive web based database is maintained for the performance management of resources and information is reported in line with Department of Health requirements.

FINANCIAL ACCOUNTS

Operating and financial review

NHS Berkshire East performance against financial targets in 2012/2013 was as follows:

- The final outturn was a revenue surplus of £5.9m against a revenue resource limit of £606.7m which was an improvement of £4.6m over 2011/2012
- Capital Expenditure in 2012/2013 was £1.9m, £0.3m less than the Capital Resource Limit
- The cash position was managed within available resource limits

The summary financial statements which are shown at the end of this review set out the PCT's financial performance for the year to 31st March 2013 and are presented in the format which is recommended by the Department of Health. These provide comparisons of the funding allocation and expenditure in 2011/2012.

The NHS Berkshire Board approved the operating plan and budgets for the year in March 2012 which included a planned surplus of £1.2m. This was exceeded in year despite continuing pressure from higher than planned activity in secondary care, through the success of other savings schemes, particularly in prescribing and out of hospital care, and through the effective use of contingencies and reserves.

2012/2013 has been a year of continued improving financial performance, with Clinical Commissioning Groups (CCGs) coming into being and making a difference in the PCT ability to deliver increased quality and efficiency of services.

Looking forward, the years of real terms growth in funding allocations have come to an end and the PCT in its final year has effectively managed the increasing costs of an ageing population whilst continuing to deliver cross economy savings schemes whilst ensuring patient quality and safety is maintained. 2012/2013 was the final year of the PCT, its commissioning responsibilities transferring to either the three CCGs in Berkshire East, NHS England or the Local Authorities as appropriate and set out in the Health and Social Care Act 2012.

I would like to thank the staff for their hard work and commitment during this complex transition year.

Janet Meek
Interim Director of Finance

Comparison of Allocation and Expenditure	2012/13 £'000	2011/12 £'000
Allocation plus income	627,969	611,023
Less Expenditure		
Commissioning	621,642	609,053
Other Gains/Loss	419	681
Interest Paid	8	39
Total Expenditure	622,069	609,773
Operational Financial Balance	**5,900**	**1,250**

Summary Financial Statements 2012/13

Operating Cost Statement for the Year Ended:	31-March-13 £'000	31-March-12 £'000
Commissioning	621,642	609,053
Other Gains/Loss	419	681
Interest Paid	8	39
Total	**622,069**	**609,773**
Less miscellaneous income	(21,316)	(16,960)
Net Operating Costs	**600,753**	**592,813**

Statement of Changes in Taxpayers Equity for the Year Ended 2013	31-March-13 £'000	31-March-12 £'000
Unrealised Surplus/Deficit on Fixed Asset Revaluation/Indexation	(537)	26
Transfers to/from other bodies within the Resource Account boundary	**0**	0
Additions/(reductions) in other reserves	**0**	0
Recognised gains & losses in the Financial Year	(537)	26

Statement of Cash Flows For the Year Ended	31-March-13 £'000	31-March-12 £'000
Operating Activities		
Net cash outflow from Operating Activities	(581,509)	(584,514)
Net cash inflow/(outflow) from Investing Activities	(1,095)	(2,044)
Net Cash inflow/(outflow) before Financing	**(582,604)**	**(586,558)**
Financing		
Net Cash Inflow/(outflow) from financing	582,604	586,558
Net increase/(decrease) in cash & cash equivalents	**0**	**0**

Statement of Financial Position as at:	31st March 2013 £'000	31st March 2012 £'000
Non Current Assets (Net Book Value)	**57,377**	**60,103**
Current Assets		
Inventories	0	0
Trade and Other Receivables	3,736	17,258
Other Financial/Current Assets	0	0
Cash and Cash Equivalents	0	0
Total Current Assets	**3,736**	**17,258**
Total Assets	**61,113**	**77,361**
Current Liabilities		
Trade and other Payables	(41,037)	(42,700)
Other Liabilities & Borrowings	(3,779)	(6,300)
Total Current Liabilities	**(44,816)**	**(49,000)**
Non Current Assets plus/less Net Current Assets/Liabilities	**16,297**	**28,361**
Non Current Liabilities	**(6,622)**	**0**
Total Assets Employed	**9,675**	**28,361**
Taxpayers Equity		
General Fund	(5,610)	12,129
Revaluation Reserve	15,285	16,232
Other Reserves	0	0
Total Taxpayers Equity	**9,675**	**28,361**

Finance Performance Targets

The PCT is required to at least break-even in each financial year. The performance over the past two years has been as follows:

Operational Financial Balance	2012/13 £'000	2011/12 £'000
Total Net Operating Cost	600,753	592,813
Adjusted for prior period adjustments in respect of errors	0	0
Total	**600,753**	**592,813**
Resource Limit	606,653	594,063
Operating Financial Balance	**5,900**	**1,250**

The PCT is required to keep within its Capital Resource Limit. The performance over the past two years has been as follows:

Capital Resource limit	31-March-13 £'000	31-March-12 £'000
Gross Capital Expenditure	1,851	2,156
Less Disposals / Donations	0	0
Charge against Capital Resource Limit	**1,851**	**2,156**
Capital Resource limit	2,147	**2,601**
(Under) / over Capital Resource Limit	(296)	**(445)**

Running Costs 2012/13	**Commissioning Services**	**Public Health**	**Total**
Running Costs (£'000s)	12,814	959	13,773
Weighted Population (Number)	349,349	349,349	349,349
Running costs per head of population (£ per Head)	**37**	**3**	**39**

Running Costs 2011/12	**Commissioning Services**	**Public Health**	**Total**
Running Costs (£'000s)	14,590	1,285	15,875
Weighted Population (Number)	349,349	349,349	349,349
Running costs per head of population (£ per Head)	**42**	**4**	**45**

External Auditors

Our external auditors are Ernst and Young LLP. The external auditors are responsible for conducting the audit of the PCT's annual accounts under the Audit Commission's Code of External Audit Practice. The cost for external audit for 2012/13 was
£115,264

Better Payment Practice Code

The Better Practice payment Code requires the PCT to aim to pay all valid invoices by the due date or within 30 days receipt of a valid invoice, whichever is later.

Non NHS Invoices	2012-13 Invoices	2012-13 £'000	2011-12 Invoices	2011-12 £'000
Total Bills paid in Year	15,867	63,003	16,553	62,661
Total Bills paid within target	15,293	55,182	16,214	55,903
Percentage of Bills paid within Target	96.38%	87.59%	97.95%	89.21%

NHS Invoices	2012-13 Invoices	2012-13 £'000	2011-12 Invoices	2011-12 £'000
Total Bills paid in Year	2,914	373,375	3,105	382,614
Total Bills paid within target	2,529	339,504	2,485	318,933
Percentage of Bills paid within Target	86.79%	90.93%	80.03%	83.36%

Related party transactions

During the year none of the Department of Health Ministers, trust board members or members of the key management staff, or parties related to any of them, has undertaken any material transactions with Berkshire East Primary Care Trust

The Department of Health is regarded as a related party. During the year Berkshire East PCT has had a significant number of material transactions with the Department, and with other entities for which the Department is regarded as the parent Department. These entities are:

Ashford & St Peter's Hospitals NHS Foundation Trust
Berkshire West PCT
Berkshire Healthcare NHS Foundation Trust
Buckinghamshire Healthcare NHS Trust
Buckinghamshire PCT
East and North Hertfordshire NHS Trust
Frimley Park Hospital NHS Foundation Trust
Hampshire Hospital NHS Foundation Trust
Hampshire PCT
Heatherwood and Wexham Park Hospitals NHS Foundation Trust
NHS Business Services Authority
NHS Litigation Authority
NHS Pensions Agency
Oxford University Hospital NHS Trust
Oxfordshire PCT
Royal Berkshire NHS Foundation Trust
Royal Brompton & Harefield NHS Foundation Trust
Royal Surrey County NHS Foundation Trust
South Central Ambulance Service NHS Foundation Trust
South Central Strategic Health Authority
Surrey PCT

The following GPs were leads for the shadow Clinical Commissioning Groups. The PCT had significant transactions with the practices where these GPs were partners.

Payments to Related Party. The amounts shown were paid to the GP Practices.

Dr J O'Donnell - Farnham Road Surgery - lead for Slough CCG	£2,954,274
Dr W Tong - Binfield Practice - lead for Bracknell and Ascot CCG	£1,193,385
Dr A Hayter - Runnymede Practice - lead for Windsor, Ascot and Maidenhead CCG	£1,420,946
Dr J Kinder - Linden Medical Centre	£1,140,837

In addition, the PCT has had a number of material transactions with other government departments and other central and local government bodies. Most of these transactions have been with unitary authorities within Berkshire in respect of joint health and social services commissioning.

The PCT has received no material amounts from Charitable Funds. The Charitable Funds are managed by Berkshire Healthcare NHS Foundation Trust.

Salaries & Allowances

Name	Title	Employing PCT	Berkshire East PCT	Berkshire West PCT	2012-13 Total Paid			2012-13		2011-12		
					Salary (bands of £5,000)	Other Remuneration (bands of £5,000)	Benefits in kind Rounded to the nearest £00	Berkshire East Share (bands of £5,000)	Berkshire West Share (bands of £5,000)	Salary (bands of £5,000)	Other Remuneration (bands of £5,000)	Benefits in kind Rounded to the nearest £00
					£'000	£'000	£'00			£'000	£'000	£'00
Lise Llewellyn	Chief Executive	Berkshire East								90-95	275-280	0
Adam Greig	Medical Director of the Clinical Executive Committee	Berkshire East								50-55	60-65	0
Charles Waddicor*	Chief Executive	Berkshire West	April 2012 - March 2013	April 2012 - March 2013	145-150	70-75	0	65-70	75-80	145-150	0	0
Eve Baker	Director of Finance & Performance	Berkshire West								120-125	0	0
Nigel Foster	Acting Director of Finance & Performance	Berkshire West								95-100	0	0
Patricia Riordan*	Director of Public Health	Berkshire East	April 2012 - March 2013	Jan 2013 - March 2013	130-135	110-115	0	115-120	15-20	130-135	0	0
David Williams	Director of Commissioning (East)	Berkshire East								90-95	0	0
David Buckle*	Medical Director	Berkshire West	April 2012 - Dec 2012	April 2012 - Dec 2012	115-120	0	0	40-45	75-80	115-120	0	0
Helen Mackenzie*	Deputy Chief Executive	Berkshire West	1-13 April 2012	April 2012 - Sep 2012	45-50	0	0	0-5	40-45	95-100	0	0
Marion Andrews-Evans*	Director of Nursing & Governance	Berkshire West	April 2012 - March 2013	April 2012 - March 2013	90-95	0	0	40-45	45-50			
Janet Meek*	Interim Director of Finance and Performance	Berkshire West	April 2012 - March 2013	April 2012 - March 2013	105-110	0-5	0	50-55	55-60	20-25	0	0
Bev Searle*	Director of Joint Commissioning	Berkshire West	April 2012 - Sep 2012	April 2012 - Sep 2012	100-105	0-5	0	20-25	75-80	85-90	0	0
Julie Curtis*	Interim Director of Joint Commissioning	Berkshire West	Sep 2012 - March 2013	Sep 2012 - March 2013								
Geoff Payne*	Medical Director	Oxfordshire	Jan 2013 - March 2013	Jan 2013 - March 2013								
Matthew Tait*	Accountable Officer	Oxfordshire	Jan 2013 - March 2013	Jan 2013 - March 2013								
Helen Clanchy*	Director of Commissioning	Oxfordshire	Jan 2013 - March 2013	Jan 2013 - March 2013								
NON EXECUTIVE												
Sally Kemp*	Chairman	Berkshire East	April 2012 - March 2013	April 2012 - March 2013	35-40	0	0	15-20	15-20	35-40	0	0
Anthony Devine*	Non-Executive Director	Berkshire East	April 2012 - March 2013	April 2012 - March 2013	5-10	0	0	0-5	0-5	5-10	0	0
Anthony Dixon	Non-Executive Director	Berkshire East	April 2012 - March 2013		10-15	0	0	10-15		10-15	0	0
Nasreen Bhatti	Non-Executive Director	Berkshire East	April 2012 - March 2013		5-10	0	0	5-10		5-10	0	0
Wendy Bower*	Non-Executive Director	Berkshire West	April 2012 - March 2013	April 2012 - March 2013	5-10	0	0	0-5	0-5	5-10	0	0
Clive Wiggett*	Non-Executive Director	Berkshire West	April 2012 - March 2013	April 2012 - March 2013	5-10	0	0	0-5	0-5	5-10	0	0
Roger Anthony Stock	Non-Executive Director	Berkshire East								5-10	0	0
Brian Hendon	Non-Executive Director	Berkshire East								5-10	0	0
Janet Rutherford	Non-Executive Director	Berkshire West								5-10	0	0
Jackie McGlyn	Clinical Executive Committee Member	Berkshire East								50-55	0	0
Caroline Cooper	Clinical Executive Committee Member	Berkshire East								0-5	50-55	0
Dr Jim O` Donnell	Shadow CCG Leads	Slough CCG	April 2012 - March 2013		0	95-100	0	95-100		0	90-95	0
Dr William Tong	Shadow CCG Leads	Bracknell and Ascot CCG	April 2012 - March 2013		0	105-110	0	105-110		0	90-95	0
Dr Judith Kinder	Shadow CCG Leads	Windsor, Ascot and Maidenhead CCG	April 2012 - March 2013		0	35-40	0	35-40		0	30-35	0
Dr Adrian Hayter	Shadow CCG Leads	Windsor, Ascot and Maidenhead CCG	April 2012 - March 2013		0	70-75	0	70-75		0	30-35	0

Pension Benefits

Name	Title	Real increase in pension at age 60 (bands of £2,500) £'000	Real increase in pension lump sum at age 60 (bands of £2,500) £'000	Total accrued pension at age 60 at 31 March 2013 (bands of £5,000) £'000	Lump sum at age 60 related to accrued pension at 31 March 2013 (bands of £5,000) £'000	Cash Equivalent Transfer Value at 31 March 2013 £'000	Cash Equivalent Transfer Value at 31 March 2012 £'000	Real increase in Cash Equivalent Transfer Value £'000	Employer's contribution to stakeholder pensions £'00
Charles Waddicor*	Chief Executive	(2.5)-(5)	(10)-(12.5)	70-75	210-215	0	0	0	0
Patricia Riordan*	Director of Publice Health	0-2.5	0-2.5	30-35	100-105	761	677	48	0
David Buckle*	Medical Director	2.5-5	12.5-15	60-65	180-185	1,309	1,128	122	0
Helen Mackenzie*	Deputy Chief Executive	0-2.5	5-7.5	30-35	95-100	686	528	55	0
Janet Meek*	Interim Director of Finance and Performance	0-2.5	2.5-5	20-25	65-70	423	363	41	0
Bev Searle*	Director of Joint Commissioning	2.5-5	7.5-10	30-35	95-100	637	532	77	0

***Theses are or were for at least a portion of the year members of the Berkshire Cluster Board.**

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members**.**

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures and the other pension details include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the NHS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Disclosure note on Annual Report

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest paid Director in Berkshire East in the financial year 2012/13 was £247,548(2011/12, £370,632). This was 7.09 times (2011/12, 10.1 times)
the median remuneration of the workforce, which was £34,921 (2011/12, £36,582).

In 2012/13, zero (2011/12, zero) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £30,000 to £248,000(2011/12 £10,000-£371,000)

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions."

Staff Sickness

For 2012/13 the average days lost due to sickness were calculated as follows:

	Number
Total Days Lost	**1,324**
Average FTE	**239**
Average working Days Lost	5.53

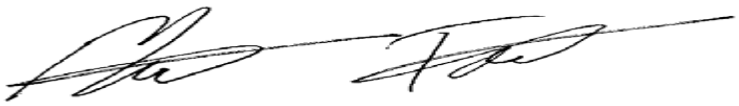
Source: Information Centre - Sickness Absence Publications and iView Workforce Staff in Post - based on data from the ESR Data Warehouse
Period covered: January to December 2012

STATEMENT OF THE RESPONSIBILITIES OF THE SIGNING OFFICER OF THE PRIMARY CARE TRUST

The Department of Health's Accounting Officer designates the Signing Officer of the accounts of PCTs in England, an officer of the Department of Health, to discharge the following responsibilities for the Department, to ensure that for the year ended 31 March 2013:

- there were effective management systems in place to safeguard public funds and assets and assist in the implementation of corporate governance;
- value for money was achieved from the resources available to the primary care trust;
- the expenditure and income of the primary care trust had been applied to the purposes intended by Parliament and conform to the authorities which govern them;
- effective and sound financial management systems were in place; and
- annual statutory accounts are prepared in a format directed by the Secretary of State with the approval of the Treasury to give a true and fair view of the state of affairs as at the end of the financial year and the net operating cost, recognised gains and losses and cash flows for the year.

To the best of my knowledge and belief, I have properly discharged the above responsibilities, as designated Signing Officer and through experience in my role as Accountable Officer until 31 March 2013.

Signed 

.....Designated Signing Officer

Name: Matthew Tait

Date: 06 June 2013

STATEMENT OF RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS

Primary Care Trusts as NHS bodies are required under the National Health Service Act 2006 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the state of affairs of the primary care trust and the net operating cost, recognised gains and losses and cash flows for the year. From 1 April 2013 responsibility for finalising the accounts falls to the Secretary of State. Formal accountability lies with the Department of Health's Accounting Officer, and her letter of 28 March 2013 designated the Signing Officer and Finance Signing Officer, to discharge the following responsibilities for the Department in preparing the accounts:

- apply on a consistent basis accounting policies laid down by the Secretary of State with the approval of the Treasury;

- make judgements and estimates which are reasonable and prudent;

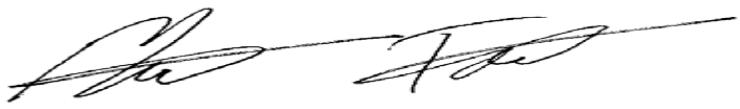
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

- ensure that the PCT kept proper accounting records which disclosed with reasonable accuracy at any time the financial position of the primary care trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction of the Secretary of State.

- have taken reasonable steps for the prevention and detection of fraud and other irregularities.

The Signing Officer and the Finance Signing Officer confirm to the best of their knowledge and belief, they have complied with the above requirements in preparing the accounts.

By order of the Permanent Secretary.



.....Signing Officer
Matthew Tait
Date: 06 June 2013

.....Finance Signing Officer
Janet Meek
Date: 06 June 2013

Department of Health

NHS

Berkshire East Primary Care Trust

2012-13 Accounts

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Berkshire East Primary Care Trust

2012-13 Accounts

NHS
Berkshire East

2012–13

The Annual Accounts

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- effective and sound financial management systems were in place; and
- annual statutory accounts are prepared in a format directed by the Secretary of State with the approval of the Treasury to give a true and fair view of the state of affairs as at the end of the financial year and the net operating cost, recognised gains and losses and cash flows for the year.

To the best of my knowledge and belief, I have properly discharged the above responsibilities, as designated Signing Officer and through experience in my role as Accountable Officer until 31 March 2013.

Signed.....Designated Signing Officer

Name: Matthew Tait

Date. 6th June 2013

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The Signing Officer and the Finance Signing Officer confirm to the best of their knowledge and belief, they have complied with the above requirements in preparing the accounts.

By order of the Permanent Secretary.

6th June 2013...Date.....Signing Officer
Matthew Tait

6th June 2013...Date .....Finance Signing Officer
Janet Meek

ANNUAL GOVERNANCE STATEMENT 12-13

NHS BERKSHIRE EAST (5QG)

1. Scope of responsibility

1.1 The Board is accountable for internal control. As Accountable Officer I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives. I also have responsibility for safeguarding the public funds and the organisation's assets for which I am personally responsible as set out in the Accountable Officer Memorandum.

1.2 In order to meet my responsibilities as Accountable Officer I have processes in place to ensure good working arrangements with partner organisations. These include:

- Supporting and facilitating the development of Clinical Commissioning Groups and their successful authorisation as statutory organisations
- Regular performance meetings with South Central Strategic Health Authority
- Regular meetings with our main local provider Trusts and three local unitary authorities
- Meetings of PCT Cluster CEOs in the SHA to work collaboratively to deliver regional strategic commissioning priorities
- PCT representation within key partnership work, for example the Local Strategic Partnerships, Local Safeguarding Boards, participation in Health Scrutiny Panels.
- Developing our systems of engagement with the local population including consultations on proposed service changes.

1.3 Directors have delegated responsibilities to link with partner organisations.

2. The purpose of the system of internal control

2.1 The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- identify and prioritise the risks to the achievement of the organisation's policies, aims and objectives
- evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2.2 The system of internal control has been in place in Berkshire East PCT for the year ended 31 March 2013 and up to the date of approval of the annual report and accounts.

3. Governance Framework of the Organisation

3.1 PCT Board and Cluster Board

3.1 The White Paper 'Equity and Excellence: Liberating the NHS' (July 2010) included the proposal to transfer the commissioning of health services to a National Commissioning Board and Clinical Commissioning Groups and the abolition of PCTs by 31 March 2013.

3.2 The NHS Operating Framework 2011/12 required the creation of PCT clusters to ensure resilience during the transition period between the demise of the PCT and the handover of commissioning responsibility to Clinical Commissioning Groups. During this transition period, critical business functions needed to be maintained whilst facilitating the development of Clinical Commissioning Groups as part of their journey towards authorisation.

3.3 In line with this direction, NHS Berkshire East PCT and NHS Berkshire West PCT formed the NHS Berkshire Cluster on 1 June 2011. A memorandum of understanding was agreed between the two organisations setting out the working arrangements of the Cluster.

3.4 The PCT Boards continue to be separate legal entities with statutory responsibility to fulfil the duties of a PCT. However the majority of the business of both PCTs is conducted on a cluster basis under powers delegated by each PCT Board to the Cluster Board in the Standing Orders and Standing Financial Instructions.

3.5 In order to facilitate the operation of the cluster, designated Non-Executives and all Executives have been appointed to both PCT Boards. The Chair of each Audit Committee is appointed solely to their respective Board but is also a member of the Cluster Board. Other designated NEDS remain on the PCT Board fulfilling a distinct role and function.

3.2 Committees of the PCT Board and Cluster Board

3.2.1 Audit Committee

During 12-13 the PCT's Audit Committee has conducted its meetings with the Audit Committee of Berkshire West as a shared Cluster Audit Committee. The terms of reference for the Cluster committee were approved on 27.3.12. The Cluster committee has managed its business so that the separate statutory requirements of each PCT are met. The minutes of the Audit Committee are noted by the Cluster Board.

3.2.2 Executive Committee

The Executive Committee is a statutory committee of the PCT Board (known as East Federation Strategy & Planning Committee). It is led by the leads of the Clinical Commissioning Groups in the PCT and is integral to the achievement of the PCT's objectives and transition of responsibility to Clinical Commissioning Groups in April 2013. The Board receives the minutes of its meetings and particular issues have been identified in the Medical Director's report to the Cluster Board.

3.2.3 Remuneration & Terms of Service Committee

As the Executive Directors are appointed to both PCTs, the Remuneration & Terms of Service Committee has been established as a committee of the Cluster Board and is responsible for the remuneration and performance monitoring of shared executive team members. The Cluster Board approved the Terms of Reference for the Committee on 22.11.11.

3.2.4 Quality & Risk Committee

The Quality and Risk Committee has been accountable to the Cluster Board for the management of quality and risk performance and improvement. The Committee oversaw the system of internal control with the objective of ensuring coordination and prioritisation of risk management issues and quality and safety monitoring and improvement. The Minutes of the Quality & Risk Committee were noted by the Cluster Board.

In July 12, in order to support the transfer of responsibility to Clinical Commissioning Groups, the Cluster Quality & Risk Committee was replaced by the East Federation of CCGs Quality Committee. The Cluster Board receives minutes of the Committee meetings.

3.2.5 Performance Committee

The Performance Committee has been accountable to the Cluster Board for monitoring financial performance, contract performance and the Quality, Innovation, Productivity and Prevention plan (QIPP). The Cluster Board approved the Terms of Reference for the Committee on 22.11.11. The minutes of the Performance Committee were noted by the Cluster Board.

In October 12, in order to support the transfer of responsibility to Clinical Commissioning Groups, the Cluster Performance Committee was replaced by the East Federation of CCGs QIPP & Performance Committee. The Cluster Board receives minutes of the Committee meetings.

3.3 Board Conduct & Effectiveness

3.3.1 In January 2013, our internal auditors reviewed the effectiveness of our corporate governance arrangements. Their conclusion was that the arrangements put in place were ‘low risk’.

3.3.2 The PCT Board and Cluster Board are expected to observe, and operate in accordance with, the NHS Codes of Conduct and Accountability, Nolan Principles in Public Life, Standing Orders & Standing Financial Instructions and relevant PCT policies. The PCT Board and Cluster Board consider that they have acted in accordance with these codes during 12-13.

3.3.3 Members should declare any business interests and positions of authority which may be relevant on appointment and when such interests change. The Register of Interests was formally reported to the Cluster Board in January 12 and March 13. This is available for public view on the PCT website. In addition members are expected to declare any specific interests relating to matters to be discussed at the start of each Board or committee meeting.

3.3.4 The PCT Board and Cluster Board's work programme is planned so that key objectives and deliverables are met and statutory responsibilities fulfilled. Attendance at PCT Board and Cluster Board meetings has been good, with all meetings declared quorate.

3.3.5 The PCT Board and Cluster Board is satisfied that it has appropriately and legally discharged its statutory functions during 12-13.

3.4 Transition & Handover Arrangements

3.4.1 In July 12 the Cluster Board established the Transition Committee to oversee the transition of functions to new receiver organisations and manage the close down of the PCT in March 13. The minutes of the Transition Committee are noted by the Cluster Board. A number of separate work streams have been in place to project manage the transition. These arrangements have been reviewed by our internal auditors and no significant concerns were raised.

3.4.2 The Quality Handover document is the primary mechanism for the transfer of key information to receiver organisations. This document includes quality, safety, risk and other matters of corporate intelligence and was approved in March 13 and circulated to receiver organisations. Handover meetings with receivers and key officers have taken place during February and March 13.

3.4.3 Arrangements are in place for the closedown of the 12-13 accounts following the dissolution of the PCT on 31.3.13. This will be managed by identified staff in the Central Southern Commissioning Support Unit and a detailed action plan has been developed to this effect. The PCT has nominated Non-Executive Directors whom, as part of legacy arrangements, will be available to approve the accounts on behalf of the former PCT Board.

4. Risk Assessment & Risks Identified during 12-13

4.1 Approach to Risk Management & Assessment

4.1.1 The Risk Management Strategy sets out the organisation's approach to risk. The strategy explains how the organisation:

- Identifies and minimise risks to the PCT of failing to meet its strategic objectives as
  set out in its strategic plan
- Ensures that risks to commissioning high quality and safe patient services are identified
- Protects patients, staff and third parties from all avoidable risks
- Minimises risk to the PCT's assets within agreed practical and financial limits
- Raises staff awareness of and use of risk management techniques
- Ensures compliance with national standards

4.1.2 Risk management is implemented and embedded throughout the PCT by a variety of methods. Directors and Heads of Departments are responsible for ensuring that:

- risk management is communicated, implemented, monitored and reviewed within their area of responsibility
- all staff are made aware of the risks within their work environment and of their personal responsibility, through appropriate training and support
- staff comply with the risk process - identifying, assessing, implementing appropriate actions, contributing to their directorate risk register, reporting appropriately

4.1.3 All risks, adverse events and near misses, complaints and claims and estates and Health & Safety reviews are identified, graded and analysed using a risk evaluation matrix based on the Australian and New Zealand Risk Model.

4.1.5 The PCT recognises that it is not possible or desirable to eliminate all risks and that systems of control should not be so rigid that they prevent innovation and imaginative use of limited resources. When all reasonable control mechanisms have been put in place some residual risk will inevitably remain in many processes. Different levels of acceptable risk may be applicable from department to department across the organisation and are agreed at an appropriate level as set out in the Risk Strategy. High and Extreme risks are always brought to the attention of the Board.

4.2 New & Significant Risks Identified

4.2.1 A summary of the significant risks (defined as extreme) relating to Berkshire East in the Cluster Board Assurance Framework and Corporate Risk Register as at March 13 are shown in the table below:

Risk	Actions & Mitigations
There is a risk that the Royal Berkshire NHS Foundation Trust IT system implementation causes a problem with data such that the activity cannot be accurately validated and operational and financial performance is adversely affected	Regular meetings with Trust to ascertain progress with implementation. Robust performance management arrangements in place. The Audit Commission has recently undertaken a PBR data audit which has shown on-going issues with data quality. This is being actioned with the Trust.
There is a risk that A&E performance at Heatherwood & Wexham Park Hospital Trust is not sustainable with associated financial and clinical risks	Performance continues to be closely monitored from quality, safety and financial perspective. Improvement action plans in place with the Trust. Unannounced walk-rounds of A & E by the CCG have taken place.

4.2.2 Arrangements are in place for a handover of any on-going risks to CCGs at the end of March 13, as part of the quality handover process.

4.3 Data Security Incidents

4.3.1 In view of the seriousness in which data loss incidents are viewed since 2009, organisations have been required to declare serious untoward incidents separately in their year-end statements.

4.3.2 There have been no serious untoward incidents (graded 3 – 5 on the DH ascending scale of seriousness) relating to data security during 12-13.

5. Risk & Control Framework

5.1 Responsibilities

5.1.1 As Accountable Officer I have delegated responsibility to the Director of Nursing and Governance for implementing and monitoring the corporate governance and risk management process, including the management of the Board Assurance Framework and risk registers, ensuring that myself and the Board are advised of all extreme and high risks.

5.1.2 All Directors are responsible for ensuring that risk management is communicated, implemented, monitored and reviewed within their services through their senior managers.

5.1.3 The Board has over-arching responsibility for reviewing and seeking assurances on the effectiveness of internal controls, including appropriate risk management arrangements.

5.1.4 The Quality & Risk Committee (and latterly the East Federation Quality Committee) is a committee of the Board and is responsible for maintaining arrangements for risk management in the PCT and for monitoring these processes on behalf of the Board. The minutes of the Committee are reviewed by the Board and the Audit Committee.

5.1.5 The Audit Committee is a committee of the Board. It operates in accordance with the Audit Committee Handbook and is responsible for review of the adequacy of the arrangements put in place for risk management through testing these arrangements, providing 'independent' assurance to the Board that these systems are robust and effective. The Committee receives regular reports from the counter-fraud function on measures being taken to prevent, identify and manage any fraudulent activities within the scope of the PCT's responsibilities. The minutes of the Audit Committee are reviewed by the Board.

5.2 Board Assurance Framework

5.2.1 A key output from the PCT's approach to risk management is the Board Assurance Framework. The Board Assurance Framework is driven by the PCTs strategic objectives and provides the Board with assurance that risks which threaten the achievement of those strategic objectives are being effectively managed.

5.2.2 The Board Assurance Framework is led by the Director of Nursing & Governance. The Board is involved in the identification of the principal risks which threaten the strategic objectives and associated assurances and controls. Risks and actions to address gaps are identified, owned and maintained by a named director.

5.2.3 The Board Assurance Framework is monitored by Executive Directors on a bi-monthly basis. A summary of the extreme and high risks are then reviewed by the Board at least four times per year.

5.2.4 The Audit Committee is responsible for obtaining assurances that the processes to support the Board Assurance Framework are robust and that assurances and controls are in place and effective. The Audit Committee is asked by the Board to scrutinise risks of particular concern in detail.

5.3 Directorate Risk Registers & Corporate Risk Register

5.3.1 Each Director is responsible for maintaining a register of any risks which affect their scope of responsibility. For ease of management, Directorate risk registers also include any relevant Board Assurance risks, to ensure Directors can see at a glance all of the risks within their remit.

5.3.2 Directorate risk registers are fed by front line staff, line managers, adverse event and incident reports, working groups and committees, internal and external assurance reports. These will include any risks which have been identified which relate to data security, either through learning from adverse events or pro-active risk assessment.

5.3.3 Extreme and high risks appearing on Directorate risk registers (which are not part of the Board Assurance Framework) are extracted to form the Corporate Risk Register.

5.3.4 The Corporate Risk Register is reviewed alongside the Board Assurance Framework and reported to the Board at least four times per year, with the Audit Committee responsible for testing the effectiveness of the processes, controls and assurances in place.

6. Review of Effectiveness of Risk Management and Internal Control

6.1 As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed in a number of ways.

6.2 The Head of Internal Audit provides me with an opinion on the overall arrangements for assurance and on the controls reviewed as part of Internal Audit's work. The Auditors have rated both our risk management processes and our governance processes as 'low risk' in 12-13. No significant risks were identified in any of the audits carried out during 12-13.

6.3 Directors and managers who have responsibility for the development and maintenance of the system of internal control provide me with assurance.

6.4 The Board Assurance Framework itself provides me with evidence that the effectiveness of controls that manage the risks to the organisation achieving its principal objectives have been reviewed.

6.5 The Audit Committee agrees the internal and external audit plans for approval by the Board. It receives reports on a regular basis and ensures that actions are taken to remove control weaknesses. It is responsible for testing the processes put in place for the management of all elements of internal control. It operates in accordance with the Audit Committee Handbook which includes regularly reviewing its own effectiveness.

6.6 The Performance Committee (and its successor the East Federation QIPP & Performance) and associated performance reports to the Board provide me with assurance that the PCT is meeting its financial objectives.

6.7 The Quality & Risk Committee (and its successor the East Federation Quality Committee) and associated quality reports to the Board provide me with assurance that the PCT has a robust approach to risk, quality, safety and performance management.

6.8 My review is also informed by reports and minutes of PCT committees, counter-fraud assessments, quality monitoring, patient and staff experience reports.

6.9 The Head of Internal Audit Opinion is that: “There is a generally sound system of internal control, designed to meet the organisation’s objectives, and that controls are generally being applied consistently. However, some weaknesses in the design and/or inconsistent application of controls, puts the achievement of particular objectives at risk.
Using the terminology set out in the Department of Health guidance to Heads of Internal Audit, this opinion would equate to ‘Significant Assurance’ “.

7. Significant Issues

7.1 There are no significant issues of concern and I conclude from my review that Berkshire East PCT has a robust system of internal control and governance that supports the achievement of its policies, aims and objectives.

Signed:

Name: **Matthew Tait, Accountable Officer**

Date: **6 June 2013**

INDEPENDENT AUDITORS' REPORT TO THE ACCOUNTABLE OFFICER FOR BERKSHIRE EAST PCT

We have audited the financial statements of Berkshire East PCT for the year ended 31 March 2013 under the Audit Commission Act 1998. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Changes in Taxpayers' Equity, the Statement of Cash Flows and the related notes 1 to 40.1. The financial reporting framework that has been applied in their preparation is applicable law and the accounting policies directed by the Secretary of State with the consent of the Treasury as relevant to the National Health Service in England.

We have also audited the information in the Remuneration Report that is subject to audit, being:

- the table of salaries and allowances of senior managers and related narrative notes;
- the table of pension benefits of senior managers and related narrative notes; and
- the table of pay multiples and related narrative notes.

This report is made solely to the Accountable Officer for Berkshire East PCT in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 45 of the Statement of Responsibilities of Auditors and Audited Bodies published by the Audit Commission in March 2010. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Accountable Officer, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Signing Officer and Finance Signing Officer, and auditors

As explained more fully in the Statement of Responsibilities in respect of the accounts, the Signing Officer and Finance Signing Officer are responsible for overseeing the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards also require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the Trust's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the Trust; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

In addition, we are required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on regularity

In our opinion, in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the financial position of Berkshire East PCT as at 31 March 2013 and of its net operating costs for the year then ended; and
- have been prepared properly in accordance with the accounting policies directed by the Secretary of State with the consent of the Treasury as relevant to the National Health Service in England.

Opinion on other matters

In our opinion:

- the part of the Remuneration Report subject to audit has been prepared properly in accordance with the requirements directed by the Secretary of State with the consent of the Treasury as relevant to the National Health Service in England; and
- the information given in the annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we report by exception

We report to you if:

- in our opinion the governance statement does not reflect compliance with the Department of Health's Guidance;
- we refer the matter to the Secretary of State under section 19 of the Audit Commission Act 1998 because we have reason to believe that the Trust, or an officer of the Trust, is about to make, or has made, a decision involving unlawful expenditure, or is about to take, or has taken, unlawful action likely to cause a loss or deficiency; or
- we issue a report in the public interest under section 8 of the Audit Commission Act 1998

We have nothing to report in these respects

Conclusion on the PCT's arrangements for securing economy, efficiency and effectiveness in the use of resources

We are required under Section 5 of the Audit Commission Act 1998 to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report any matters that prevent us being satisfied that the audited body has put in place such arrangements.

We have undertaken our audit in accordance with the Code of Audit Practice, having regard to the guidance issued by the Audit Commission in November 2012. We have considered the results of the following:

- our review of the Governance Statement;
- the work of other relevant regulatory bodies or inspectorates, to the extent that the results of this work impact on our responsibilities at the Trust; and
- our locally determined risk-based work.

As a result, we have concluded that there are no matters to report.

Certificate

We certify that we have completed the audit of the accounts of Berkshire East PCT in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Kate Handy

Kate Handy
for and on behalf of Ernst & Young LLP
Southampton
07 June 2013

FOREWORD TO THE ACCOUNTS

Berkshire East PCT

These accounts for the year ended 31 March 2013 have been prepared by the Berkshire East Primary Care Trust under section 98(2) of the National Health Service Act 2006 in the form which the Secretary of State has, with the approval of the Treasury, directed.

Statement of Comprehensive Net Expenditure for year ended 31 March 2013

	NOTE	2012-13 £000	2011-12 £000
Administration Costs and Programme Expenditure			
Gross employee benefits	6.1	**7,693**	7,805
Other costs	4.1	**617,181**	601,248
Income	3	**(24,548)**	(16,960)
Net operating costs before interest		**600,326**	592,093
Investment income	8	**0**	0
Other (Gains)/Losses	9	**419**	681
Finance costs	10	**8**	39
Net operating costs for the financial year		**600,753**	592,813
Transfers by absorption -(gains)		**0**	
Transfers by absorption - losses		**0**	
Net (gain)/loss on transfers by absorption		**0**	
Net Operating Costs for the Financial Year including absorption transfers		**600,753**	**592,813**
Of which:			
Administration Costs			
Gross employee benefits	6.1	**6,110**	6,907
Other costs	4.1	**18,905**	15,782
Income	3	**(11,242)**	(6,150)
Net administration costs before interest		**13,773**	**16,539**
Investment income	8	**0**	0
Other (Gains)/Losses	9	**0**	0
Finance costs	10	**0**	4
Net administration costs for the financial year		**13,773**	**16,543**
Programme Expenditure			
Gross employee benefits	6.1	**1,583**	898
Other costs	4.1	**598,276**	585,466
Income	3	**(13,306)**	(10,810)
Net programme expenditure before interest		**586,553**	**575,554**
Investment income	8	**0**	0
Other (Gains)/Losses	9	**419**	681
Finance costs	10	**8**	35
Net programme expenditure for the financial year		**586,980**	**576,270**

Other Comprehensive Net Expenditure	2012-13 £000	2011-12 £000
Impairments and reversals put to the Revaluation Reserve	**1,531**	0
Net (gain) on revaluation of property, plant & equipment	**(994)**	(26)
Net (gain) on revaluation of intangibles	**0**	0
Net (gain) on revaluation of financial assets	**0**	0
Net (gain)/loss on other reserves	**0**	0
Net (gain)/loss on available for sale financial assets	**0**	0
Net (gain) /loss on Assets Held for Sale	**0**	
Release of Reserves to Statement of Comprehensive Net Expenditure	**0**	
Net actuarial (gain)/loss on pension schemes	**0**	0
Reclassification Adjustments		
Reclassification adjustment on disposal of available for sale financial assets	**0**	0
Total comprehensive net expenditure for the year*	**601,290**	**592,787**

*This is the sum of the rows above plus net operating costs for the financial year after absorption accounting adjustments.
The notes on pages 5 to 36 form part of this account.

Statement of Financial Position at 31 March 2013

	NOTE	31 March 2013 £000	31 March 2012 £000
Non-current assets:			
Property, plant and equipment	11	**57,364**	60,103
Intangible assets	12	**13**	0
Investment property	14	**0**	0
Other financial assets	20	**0**	0
Trade and other receivables	18	**0**	0
Total non-current assets		**57,377**	60,103
Current assets:			
Inventories	17	**0**	0
Trade and other receivables	18	**3,736**	17,258
Other financial assets	20	**0**	0
Other current assets	21	**0**	0
Cash and cash equivalents	22	**0**	0
Total current assets		**3,736**	17,258
Non-current assets held for sale	23	**0**	0
Total current assets		**3,736**	17,258
Total assets		**61,113**	77,361
Current liabilities			
Trade and other payables	24	**(41,037)**	(42,700)
Other liabilities	25,27	**0**	0
Provisions	31	**(3,779)**	(6,300)
Borrowings	26	**0**	0
Other financial liabilities	35.2	**0**	0
Total current liabilities		**(44,816)**	(49,000)
Non-current assets plus/less net current assets/liabilities		**16,297**	28,361
Non-current liabilities			
Trade and other payables	24	0	0
Other Liabilities	27	0	0
Provisions	31	(6,622)	0
Borrowings	26	0	0
Other financial liabilities	35.2	0	0
Total non-current liabilities		**(6,622)**	0
Total Assets Employed:		**9,675**	28,361
Financed by taxpayers' equity:			
General fund		(6,020)	12,129
Revaluation reserve		15,695	16,232
Other reserves		0	0
Total taxpayers' equity:		**9,675**	28,361

The notes on pages 5 to 36 form part of this account.

The financial statements on pages *1 to 4* were approved by the Board on *[date]* and signed on its behalf by

Chief Executive: Date:

Statement of Changes In Taxpayers Equity for the year ended 31 March 2013

	General fund	Revaluation reserve	Other reserves	Total reserves
	£000	£000	£000	£000
Balance at 1 April 2012	**12,129**	**16,232**	**0**	**28,361**
Changes in taxpayers' equity for 2012-13				
Net operating cost for the year	(600,753)	0	0	**(600,753)**
Net gain on revaluation of property, plant, equipment	0	994	0	**994**
Net gain on revaluation of intangible assets	0	0	0	**0**
Net gain on revaluation of financial assets	0	0	0	**0**
Net gain on revaluation of assets held for sale	0	0	0	**0**
Impairments and reversals	0	(1,531)	0	**(1,531)**
Movements in other reserves	0	0	0	**0**
Transfers between reserves	0	0	0	**0**
Release of Reserves to SOCNE	0	0	0	**0**
Reclassification Adjustments				
Transfers between Revaluation Reserve & General Fund in respect of assets transferred under absorption	0	0	0	**0**
Net actuarial gain/(loss) on pensions	0	0	0	**0**
Total recognised income and expense for 2012-13	**(600,753)**	**(537)**	**0**	**(601,290)**
Net Parliamentary funding	582,604			**582,604**
Balance at 31 March 2013	**(6,020)**	**15,695**	**0**	**9,675**

Balance at 1 April 2011	**18324**	**16266**	**0**	**34,590**
Changes in taxpayers' equity for 2011-12				
Net operating cost for the year	(592,813)	0	0	(592,813)
Net Gain / (loss) on Revaluation of Property, Plant and Equipment	0	26	0	26
Net Gain / (loss) on Revaluation of Intangible Assets	0	0	0	0
Net Gain / (loss) on Revaluation of Financial Assets	0	0	0	0
Net Gain / (loss) on Assets Held for Sale	0	0	0	0
Impairments and Reversals	0	0	0	0
Movements in other reserves	0	0	0	0
Transfers between reserves*	60	(60)	0	0
Release of Reserves to Statement of Comprehensive Net Expenditure	0	0	0	0
Reclassification Adjustments				
Transfers to/(from) Other Bodies within the Resource Account Boundary	0	0	0	0
On disposal of available for sale financial assets	0	0	0	0
Net actuarial gain/(loss) on pensions	0	0	0	0
Total recognised income and expense for 2011-12	(592,753)	(34)	0	(592,787)
Net Parliamentary funding	586,558	0	0	586,558
Balance at 31 March 2012	**12,129**	**16,232**	**0**	**28,361**

* including transfers from the revaluation reserve to the general fund in respect of impairments

Statement of cash flows for the year ended 31 March 2013

	2012-13 £000	2011-12 £000
Cash Flows from Operating Activities		
Net Operating Cost Before Interest	**(600,326)**	(592,093)
Depreciation and Amortisation	**2,052**	2,413
Impairments and Reversals	**0**	1,299
Other Gains / (Losses) on foreign exchange	**0**	0
Donated Assets received credited to revenue but non-cash	**0**	0
Government Granted Assets received credited to revenue but non-cash	**0**	0
Interest Paid	**(8)**	(39)
Release of PFI/deferred credit	**0**	0
(Increase)/Decrease in Inventories	**0**	0
Decrease/(Increase) in Trade and Other Receivables	**13,522**	(5,467)
(Increase)/Decrease in Other Current Assets	**0**	0
(Decrease)/Increase in Trade and Other Payables	**(842)**	3,517
(Increase)/Decrease in Other Current Liabilities	**0**	0
Provisions Utilised	**(2,111)**	(106)
Increase in Provisions	**6,204**	5,962
Net Cash Inflow/(Outflow) from Operating Activities	**(581,509)**	**(584,514)**
Cash flows from investing activities		
Interest Received	**0**	0
(Payments) for Property, Plant and Equipment	**(2,672)**	(2,044)
(Payments) for Intangible Assets	**(13)**	0
(Payments) for Other Financial Assets	**0**	0
(Payments) for Financial Assets (LIFT)	**0**	0
Proceeds of disposal of assets held for sale (PPE)	**1,590**	0
Proceeds of disposal of assets held for sale (Intangible)	**0**	0
Proceeds from Disposal of Other Financial Assets	**0**	0
Proceeds from the disposal of Financial Assets (LIFT)	**0**	0
Loans Made in Respect of LIFT	**0**	0
Loans Repaid in Respect of LIFT	**0**	0
Rental Revenue	**0**	0
Net Cash Inflow/(Outflow) from Investing Activities	**(1,095)**	**(2,044)**
Net cash inflow/(outflow) before financing	**(582,604)**	**(586,558)**
Cash flows from financing activities		
Capital Element of Payments in Respect of Finance Leases and On-SoFP PFI and LIFT	**0**	0
Net Parliamentary Funding	**582,604**	586,558
Capital Receipts Surrendered	**0**	0
Capital grants and other capital receipts	**0**	0
Cash Transferred (to)/from Other NHS Bodies (free text note required)	**0**	0
Net Cash Inflow/(Outflow) from Financing Activities	**582,604**	**586,558**
Net increase/(decrease) in cash and cash equivalents	**0**	**0**
Cash and Cash Equivalents (and Bank Overdraft) at Beginning of the Period	**0**	**0**
Effect of Exchange Rate Changes in the Balance of Cash Held in Foreign Currencies	**0**	0
Cash and Cash Equivalents (and Bank Overdraft) at year end	**0**	**0**

1. Accounting policies

The Secretary of State for Health has directed that the financial statements of PCTs shall meet the accounting requirements of the PCT Manual for Accounts, which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the 2012-13 PCTs Manual for Accounts issued by the Department of Health. The accounting policies contained in that manual follow International Financial Reporting Standards (IFRS) 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 PCT Manual for Accounts permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the PCT for the purpose of giving a true and fair view has been selected. The particular policies adopted by the PCT are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

The PCT is within the Government Resource Accounting Boundary and therefore has only consolidated interests in other entities where the other entity is also within the resource accounting boundary and the PCT exercises in-year budgetary control over the other entity.

1.1 Accounting Conventions

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

Acquisitions and Discontinued Operations
Activities are considered to be 'acquired' only if they are acquired from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one NHS body to another.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the PCT's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors, that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying accounting policies
There are no critical judgements, apart from those involving estimations (see below) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty
The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the Statement of Financial Position date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

As at the date of the Statement of Financial Position final information on secondary healthcare activity and prescribing data was not available. Accruals were made for these on the basis of year to date information that was available and the trends in the data.

CHC provisions relating to clients arising following the national deadline are based on actual costing's where known or average costing's agreed with South Central Health Authority. The total cost of all claims are calculated and a set percentage selected (between 10% and 15% of total coast as per SCHA advice). A provision for inflation and County Court judgment rate of interest is also included.

For other CHC clients the provision is calculated on an individual basis for each client appealing against a PCT CHC Panel decision i.e. dated of claim and average cost per week at nursing home in question (or estimated weekly cost for homecare).

1. Accounting policies (continued)

1.2 Revenue and Funding

The main source of funding for the Primary Care Trust is allocations (Parliamentary Funding) from the Department of Health within an approved cash limit, which is credited to the General Fund of the Primary Care Trust. Parliamentary funding is recognised in the financial period in which the cash is received.

Miscellaneous revenue is income which relates directly to the operating activities of the Primary Care Trust. It principally comprises fees and charges for services provided on a full cost basis to external customers, as well as public repayment work. It includes both income appropriated-in-aid of the Vote and income to the Consolidated Fund which HM Treasury has agreed should be treated as operating income.

Revenue in respect of services provided is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

Where revenue has been received for a specific activity to be delivered in the following financial year, that income will be deferred.

1.3 Pooled budgets

The PCT has entered into 4 pooled budget involving the PCT and the unitary authorities Under the arrangement funds are pooled under S75 of the Health Act 2006 for intermediate care, rapid response and rehabilitation and community equipment services.

Both the intermediate care and community equipment services are hosted by Slough Borough Council. The rapid response and rehabilitation is hosted by The Royal Borough of Windsor & Maidenhead. Bracknell Forest Council hosts the second intermediate care pooled budget. As a commissioner of healthcare services the PCT makes a contribution to the pool which are then used to purchase healthcare services. The PCT accounts for its share of the assets, liabilities, income and expenditure of the pool as determined by the pooled budgets agreement.

1.4 Taxation

The PCT is not liable to pay corporation tax. Expenditure is shown net of recoverable VAT. Irrecoverable VAT is charged to the most appropriate expenditure heading or capitalised if it relates to an asset.

1.5 Administration and Programme Costs

Treasury has set performance targets in respect of non-frontline expenditure (administration expenditure).
From 2011-12, PCTs therefore analyse and report revenue income and expenditure by "admin and programme"
For PCTs, the Department has defined "admin and programme" in terms of running costs.

The broad definition of running costs includes any cost incurred that is not a direct payment for the provision of healthcare or healthcare related services.

Expense incurred under NHS transition redundancy programmes is however classed as "programme" under Treasury budgetary control arrangements and so is recorded as such in the financial statements.

1. Accounting policies (continued)

1.6 Property, Plant & Equipment

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 PCT;
- 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 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.

Valuation

All property, plant and equipment are 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. All assets are measured subsequently at fair value.

Land and buildings used for the PCT's services or for administrative purposes are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. 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. Fair values are determined as follows:

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

Until 31 March 2008, the depreciated replacement cost of specialised buildings has been estimated for an exact replacement of the asset in its present location. HM Treasury has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued.

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 revalued and depreciation commences when they are brought into use.

Until 31 March 2008, fixtures and equipment were carried at replacement cost, as assessed by indexation and depreciation of historic cost. From 1 April 2008 indexation has ceased. The carrying value of existing assets at that date will be written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

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 should be taken to expenditure. Gains and losses recognised in the revaluation reserve are reported as other comprehensive net expenditure in the Statement of Comprehensive Net Expenditure

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. Accounting policies (continued)

1.7 Intangible Assets

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the PCT's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the PCT; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use
- the intention to complete the intangible asset and use it
- the ability to sell or use the intangible asset
- how the intangible asset will generate probable future economic benefits or service potential
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development

Measurement

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at amortized historic cost to reflect the opposing effects of increases in development costs and technological advances.

1.8 Depreciation, amortisation and impairments

Freehold land, properties under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. The estimated useful life of an asset is the period over which the PCT expects to obtain economic benefits or service potential from the asset. This is specific to the PCT 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 their estimated useful lives

At each reporting period end, the PCT checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

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 should be taken to expenditure. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited to expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

Impairments are analysed between Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME) from 2011-12. This is necessary to comply with Treasury's budgeting guidance. DEL limits are set in the Spending Review and Departments may not exceed the limits that they have been set.
AME budgets are set by the Treasury and may be reviewed with departments in the run-up to the Budget. Departments need to monitor AME closely and inform Treasury if they expect AME spending to rise above forecast. Whilst Treasury accepts that in some areas of AME inherent volatility may mean departments do not have the ability to manage the spending within budgets in that financial year, any expected increases in AME require Treasury approval.

1. Accounting policies (continued)

1.9 Donated assets

Following the accounting policy change outlined in the Treasury FREM for 2011-12, a donated asset reserve is no longer maintained. Donated non-current assets are capitalised at their fair value on receipt, with a matching credit to Income. They are valued, depreciated and impaired as described above for purchased assets. Gains and losses on revaluations, impairments and sales are as described above for purchased assets. Deferred income is recognised only where conditions attached to the donation preclude immediate recognition of the gain.

1.10 Government grants

The PCT has no government grants.

1.11 Non-current assets held for sale

No non-current assets were held for sale

1.12 Inventories

Inventories are valued at the lower of cost and net realisable value using the first-in first-out cost formula.

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 PCT's cash management.

1.14 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 each individual case is handled.

Losses and special payments are charged to the relevant functional headings including losses which would have been made good through insurance cover had PCTs not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure).

1.15 Clinical Negligence Costs

From 1 April 2000, the NHS Litigation Authority (NHSLA) took over the full financial responsibility for all Existing Liabilities Scheme (ELS) cases unsettled at that date and from 1 April 2002 all Clinical Negligence Scheme for Trusts (CNST) cases. Provisions for these are included in the accounts of the NHSLA. Although the NHSLA is administratively responsible for all cases from 1 April 2000, the legal liability remains with the PCTs.

The NHSLA operates a risk pooling scheme under which the PCT pays an annual contribution to the NHSLA which in return settles all clinical negligence claims. The contribution is charged to expenditure in the year that it is due. The total value of clinical negligence provisions carried by the NHSLA on behalf of the PCT is disclosed at Note 31.

1. Accounting policies (continued)

1.16 Employee benefits

Short-term employee benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees.

Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. The scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is 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 scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the 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 PCT commits itself to the retirement, regardless of the method of payment.

1.17 Research and Development

Research and development expenditure is charged against income in the year in which it is incurred, except insofar as development expenditure relates to a clearly defined project and the benefits of it can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the Statement of Comprehensive Net Expenditure on a systematic basis over the period expected to benefit from the project. It should be revalued on the basis of current cost. The amortisation is calculated on the same basis as depreciation, on a quarterly basis.

1.18 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.

1.19 Grant making

Under section 256 of the National Health Service Act 2006, the PCT has the power to make grants to local authorities, voluntary bodies and registered social landlords to finance capital or revenue schemes. A liability in respect of these grants is recognised when the PCT has a present legal or constructive obligation which occurs when all of the conditions attached to the payment have been met.

1. Accounting policies (continued)

1.20 Contingencies

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 PCT, 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 trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

1.21 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.

The PCT 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 PCT's net operating cost.

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.

The PCT as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the PCT's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the PCT's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

1.22 Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction, except where rates do not fluctuate significantly, in which case an average rate for a period is used. Resulting exchange gains and losses are taken to the Statement of Comprehensive Net Expenditure.

1.23 Provisions

Provisions are recognised when the PCT has a present legal or constructive obligation as a result of a past event, it is probable that the PCT 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 rate of 2.2% (2.8% in respect of early staff departures) in real terms.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the PCT has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the PCT has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arsing from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with on-going activities of the entity.

1. Accounting policies (continued)

1.24 Financial Instruments

Financial assets

Financial assets are recognised when the PCT becomes party to the financial instrument contract 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 the asset has been transferred.

Financial assets are initially recognised at fair value.

Financial assets are classified into the following categories: financial assets 'at fair value through profit and loss'; 'held to maturity investments'; 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when the PCT 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 derecognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

Financial liabilities are classified as either financial liabilities 'at fair value through profit and loss' or other financial liabilities.

Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The

1.25 Accounting Standards that have been issued but have not yet been adopted

The Treasury FReM does not require the following Standards and Interpretations to be applied in 2012-13. The application of the Standards as revised would not have a material impact on the accounts for 2012-13, were they applied in that year:

IAS 27 Separate Financial Statements - subject to consultation
IAS 28 Investments in Associates and Joint Ventures - subject to consultation
IFRS 9 Financial Instruments - subject to consultation - subject to consultation
IFRS 10 Consolidated Financial Statements - subject to consultation
IFRS 11 Joint Arrangements - subject to consultation
IFRS 12 Disclosure of Interests in Other Entities - subject to consultation
IFRS 13 Fair Value Measurement - subject to consultation
IPSAS 32 - Service Concession Arrangement - subject to consultation

1.26 PCT Closure at 31 March 2013

Under the provisions of *The Health and Social Care Act 2012 (Commencement No.4. Transitional, Savings and Transitory Provisions) Order 2013* , Berkshire East PCT was dissolved on 1st April 2013. The PCT's functions, assets and liabilities transferred to other public sector entities as outlined in Note 40.1 Events after the Reporting Period. Where reconfigurations of this nature take place within the public sector, Government accounting requires that the activities concerned are to be considered as continuing operations, and so the closing entity prepares accounts on a "going concern" basis.

The SOFP has therefore been drawn up at 31 March 2013 on the same basis as in previous years, reporting balances on the same basis as would a continuing entity. In particular, there has been no general revaluation of assets or liabilities, and no disclosures have been made under IFRS 5 *Non-current Assets Held for Sale and Discontinued Operation.*

2. Financial Performance Targets

2.1 Revenue Resource Limit

	2012-13 £000	2011-12 £000
The PCTs' performance for the year ended 2012-13 is as follows:		
Total Net Operating Cost for the Financial Year		592,813
Net operating cost plus (gain)/loss on transfers by absorption	**600,753**	
Adjusted for prior period adjustments in respect of errors	**0**	0
Revenue Resource Limit	**606,653**	594,063
Under/(Over)spend Against Revenue Resource Limit (RRL)	5,900	1,250

2.2 Capital Resource Limit

	2012-13 £000	2011-12 £000
The PCT is required to keep within its Capital Resource Limit.		
Capital Resource Limit	**2,147**	2,601
Charge to Capital Resource Limit	**1,851**	2,156
(Over)/Underspend Against CRL	**296**	**445**

2.3 Under/(Over)spend against cash limit

	2012-13 £000	2011-12 £000
Total Charge to Cash Limit	**582,604**	586,558
Cash Limit	**620,314**	597,151
Under/(Over)spend Against Cash Limit	**37,710**	**10,593**

2.4 Reconciliation of Cash Drawings to Parliamentary Funding (current year)

	2012-13 £000
Total cash received from DH (Gross)	511,108
Less: Trade Income from DH	0
Less/(Plus): movement in DH working balances	0
Sub total: net advances	**511,108**
(Less)/plus: transfers (to)/from other resource account bodies	0
Plus: cost of Dentistry Schemes (central charge to cash limits)	15,022
Plus: drugs reimbursement (central charge to cash limits)	56,474
Parliamentary funding credited to General Fund	**582,604**

3 Miscellaneous Revenue

	2012-13 Total	2012-13 Admin	2012-13 Programme	2011-12
	£000	£000	£000	£000
Fees and Charges	**0**	0	0	0
Dental Charge income from Contractor-Led GDS & PDS	**4,261**	0	4,261	3,547
Dental Charge income from Trust-Led GDS & PDS	**0**	0	0	0
Prescription Charge income	**2,699**	0	2,699	2,731
Strategic Health Authorities	**1,591**	4	1,587	1,687
NHS Trusts	**262**	262	0	0
NHS Foundation Trusts	**10,113**	9,722	391	4,951
Primary Care Trusts Contributions to DATs	**0**	0	0	0
Primary Care Trusts - Other	**4,205**	587	3,618	2,505
Primary Care Trusts - Lead Commissioning	**0**	0	0	0
English RAB Special Health Authorities	**0**	0	0	0
NDPBs and Others (CGA)	**0**	0	0	0
Department of Health - SMPTB	**0**	0	0	0
Department of Health - Other	**0**	0	0	0
Recoveries in respect of employee benefits	**0**	0	0	0
Local Authorities	**586**	187	399	499
Patient Transport Services	**0**	0	0	0
Education, Training and Research	**12**	12	0	117
Non-NHS: Private Patients	**0**	0	0	0
Non-NHS: Overseas Patients (Non-Reciprocal)	**0**	0	0	0
NHS Injury Costs Recovery	**0**	0	0	0
Other Non-NHS Patient Care Services	**0**	0	0	0
Charitable and Other Contributions to Expenditure	**0**	0	0	0
Receipt of donated assets	**0**	0	0	0
Receipt of Government granted assets	**0**	0	0	0
Rental revenue from finance leases	**0**	0	0	0
Rental revenue from operating leases	**230**	230	0	160
Other revenue	**589**	238	351	763
Total miscellaneous revenue	**24,548**	**11,242**	**13,306**	**16,960**

4. Operating Costs

4.1 Analysis of operating costs:

	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000	2011-12 Total £000
Goods and Services from Other PCTs				
Healthcare	**68,986**		68,986	61,730
Non-Healthcare	**4,473**	4,473	0	3,126
Total	**73,459**	**4,473**	**68,986**	**64,856**
Goods and Services from Other NHS Bodies other than FTs				
Goods and services from NHS Trusts	**10,769**	323	10,446	22,664
Goods and services (other, excl Trusts, FT and PCT))	**5**	0	5	32
Total	**10,774**	**323**	**10,451**	**22,696**
Goods and Services from Foundation Trusts	**328,583**	9,054	319,529	301,181
Purchase of Healthcare from Non-NHS bodies	**61,221**	0	61,221	59,832
Social Care from Independent Providers	**0**	0	0	0
Expenditure on Drugs Action Teams	**50**	0	50	41
Non-GMS Services from GPs	**97**	4	93	2,291
Contractor Led GDS & PDS (excluding employee benefits)	**19,238**	0	19,238	19,159
Salaried Trust-Led PDS & PCT DS (excluding employee benefits)	**0**	0	0	0
Chair, Non-executive Directors & PEC remuneration	**71**	71	0	87
Executive committee members costs	**96**	96	0	141
Consultancy Services	**660**	641	19	730
Prescribing Costs	**47,979**	0	47,979	49,331
G/PMS, APMS and PCTMS (excluding employee benefits)	**52,755**	0	52,755	52,784
Pharmaceutical Services	**918**	0	918	392
Local Pharmaceutical Services Pilots	**0**	0	0	0
New Pharmacy Contract	**12,930**	0	12,930	13,584
General Ophthalmic Services	**2,627**	0	2,627	2,539
Supplies and Services - Clinical	**518**	19	499	2,621
Supplies and Services - General	**680**	679	1	309
Establishment	**375**	249	126	615
Transport	**24**	19	5	16
Premises	**574**	29	545	291
Impairments & Reversals of Property, plant and equipment	**0**	0	0	1,299
Impairments and Reversals of non-current assets held for sale	**0**	0	0	0
Depreciation	**2,052**	2,052	0	2,404
Amortisation	**0**	0	0	9
Impairment & Reversals Intangible non-current assets	**0**	0	0	0
Impairment and Reversals of Financial Assets	**0**	0	0	0
Impairment of Receivables	**100**	0	100	(243)
Inventory write offs	**0**	0	0	0
Research and Development Expenditure	**0**	0	0	0
Audit Fees	**187**	187	0	218
Other Auditors Remuneration	**0**	0	0	36
Clinical Negligence Costs	**0**	0	0	89
Education and Training	**289**	203	86	245
Grants for capital purposes	**0**	0	0	0
Grants for revenue purposes	**0**	0	0	0
Impairments and reversals for investment properties	**0**	0	0	0
Other	**924**	806	118	3,695
Total Operating costs charged to Statement of Comprehensive Net Expenditure	**617,181**	**18,905**	**598,276**	**601,248**
Employee Benefits (excluding capitalised costs)				
Employee Benefits associated with PCTMS	**0**	0	0	0
Trust led PDS and PCT DS	**0**	0	0	0
PCT Officer Board Members	**357**	294	63	431
Other Employee Benefits	**7,336**	5,816	1,520	7,374
Total Employee Benefits charged to SOCNE	**7,693**	**6,110**	**1,583**	**7,805**
Total Operating Costs	**624,874**	**25,015**	**599,859**	**609,053**
Analysis of grants reported in total operating costs				
For capital purposes				
Grants to fund Capital Projects - GMS	**0**	0	0	0
Grants to Local Authorities to Fund Capital Projects	**0**	0	0	0
Grants to Private Sector to Fund Capital Projects	**0**	0	0	0
Grants to Fund Capital Projects - Dental	**0**	0	0	0
Grants to Fund Capital Projects - Other	**0**	0	0	0
Total Capital Grants	**0**	**0**	**0**	**0**
Grants to fund revenue expenditure				
To Local Authorities	**0**	0	0	0
To Private Sector	**0**	0	0	0
To Other	**0**	0	0	0
Total Revenue Grants	**0**	**0**	**0**	**0**
Total Grants	**0**	**0**	**0**	**0**

	Total	Commissioning Services	Public Health
PCT Running Costs 2012-13			
Running costs (£000s)	**13,773**	12,814	959
Weighted population (number in units)*	**349,349**	349,349	349,349
Running costs per head of population (£ per head)	**39**	**37**	**3**
PCT Running Costs 2011-12			
Running costs (£000s)	**15,875**	14,590	1,285
Weighted population (number in units)	**349,349**	349,349	349,349
Running costs per head of population (£ per head)	**45**	**42**	**4**

* Weighted population figures are not available for 2012-13 as the weighted capitation formula for PCT allocations was not updated for 2012-13. This was because it was decided to give all PCTs the same percentage growth in their allocations in this transitional year rather than differential growth based on a weighted capitation formula

Therefore, 2011-12 weighted populations have been used when calculated the Running Costs per head of population in 2012-13

4.2 Analysis of operating expenditure by expenditure classification	2012-13 £000	2011-12 £000
Purchase of Primary Health Care		
GMS / PMS/ APMS / PCTMS	52,755	52,784
Prescribing costs	47,979	49,331
Contractor led GDS & PDS	19,238	19,159
Trust led GDS & PDS	0	0
General Ophthalmic Services	2,627	2,539
Department of Health Initiative Funding	0	0
Pharmaceutical services	843	392
Local Pharmaceutical Services Pilots	0	0
New Pharmacy Contract	12,930	13,584
Non-GMS Services from GPs	(299)	2,291
Other	0	0
Total Primary Healthcare purchased	**136,073**	140,080
Purchase of Secondary Healthcare		
Learning Difficulties	12,821	11,748
Mental Illness	50,891	46,702
Maternity	22,665	21,938
General and Acute	280,484	265,491
Accident and emergency	17,155	15,877
Community Health Services	50,998	51,294
Other Contractual	25,462	25,134
Total Secondary Healthcare Purchased	**460,476**	438,184
Grant Funding		
Grants for capital purposes	0	0
Grants for revenue purposes	0	0
Total Healthcare Purchased by PCT	**596,549**	**578,264**
PCT self-provided secondary healthcare included above	0	0
Social Care from Independent Providers	0	0
Healthcare from NHS FTs included above	330,862	297,046

5. Operating Leases

The PCT operates a leased car scheme in which it will lease cars for staff members. The term of the lease is for 3 years after which the car is returned to the company.

5.1 PCT as lessee

	Land £000	Buildings £000	Other £000	2012-13 Total £000	2011-12 £000
Payments recognised as an expense					
Minimum lease payments				**15**	22
Contingent rents				**0**	0
Sub-lease payments				**0**	0
Total				**15**	**22**
Payable:					
No later than one year	**0**	**0**	**0**	**0**	1
Between one and five years	**0**	**0**	**0**	**0**	17
After five years	**0**	**0**	**0**	**0**	0
Total	**0**	**0**	**0**	**0**	**18**

Total future sublease payments expected to be received	0	0

GMS Leases

Berkshire East PCT has entered into certain financial arrangements involving the use of GP premises,
GP premises Under : IAS 17 leases
: SIC 27 Evaluating the substance of transactions involving the legal form of a lease.
: IFRIC 4 Determining whether an arrangement contains a lease.
The PCT has determined that those operating leases must be recognised, but as there is no defined term in the arrangements entered into, it is not possible to analyse the arrangements over financial years.
The financial value included in the Operating Cost Statement for 2012/13 is £3,742k (2011/12 £3,603k).
This amounts shown is the rents payments to GP's as set out in the Statement of Fees & Entitlements.
These arrangements will lead to an obligation in the future for the PCT.

5.2 PCT as lessor

	2012-13 £000	2011-12 £000
Recognised as income		
Rental Revenue	**230**	160
Contingent rents	**0**	0
Total	**230**	160
Receivable:		
No later than one year	**0**	0
Between one and five years	**0**	0
After five years	**0**	0
Total	**0**	0

The PCT leases land at the St Marks Hospital site to BUPA who have built and run the St Marks Nursing Centre, this accounts for £230k (2012: £160k) of the rents. The PCT receives a rent from the GPs for the space that they occupy in the health centre that the PCT owns.

6. Employee benefits and staff numbers

6.1 Employee benefits

	2012-13								
				Permanently employed			Other		
	Total £000	Admin £000	Programme £000	Total £000	Admin £000	Programme £000	Total £000	Admin £000	Programme £000
Employee Benefits - Gross Expenditure									
Salaries and wages	**5,985**	4,704	1,281	**4,818**	3,638	1,180	**1,167**	1,066	101
Social security costs	**433**	329	104	**433**	329	104	**0**	0	0
Employer Contributions to NHS BSA - Pensions Division	**643**	488	155	**643**	488	155	**0**	0	0
Other pension costs	**0**	0	0	**0**	0	0	**0**	0	0
Other post-employment benefits	**0**	0	0	**0**	0	0	**0**	0	0
Other employment benefits	**0**	0	0	**0**	0	0	**0**	0	0
Termination benefits	**632**	589	43	**632**	589	43	**0**	0	0
Total employee benefits	**7,693**	**6,110**	**1,583**	**6,526**	**5,044**	**1,482**	**1,167**	**1,066**	**101**
Less recoveries in respect of employee benefits (table below)	**0**	0	0	**0**	**0**	**0**	**0**	**0**	**0**
Total - Net Employee Benefits including capitalised costs	**7,693**	**6,110**	**1,583**	**6,526**	**5,044**	**1,482**	**1,167**	**1,066**	**101**
Employee costs capitalised	**0**	0	0	**0**	0	0	**0**	0	0
Gross Employee Benefits excluding capitalised costs	**7,693**	**6,110**	**1,583**	**6,526**	**5,044**	**1,482**	**1,167**	**1,066**	**101**
Recognised as:									
Commissioning employee benefits	**7,693**			**6,526**			**1,167**		
Provider employee benefits	**0**			**0**			**0**		
Gross Employee Benefits excluding capitalised costs	**7,693**			**6,526**			**1,167**		

Employee Benefits - Prior- year

	Total £000	Permanently employed £000	Other £000
Employee Benefits Gross Expenditure 2011-12			
Salaries and wages	**6,190**	4,986	1,204
Social security costs	**370**	370	0
Employer Contributions to NHS BSA - Pensions Division	**578**	578	0
Other pension costs	**0**	0	0
Other post-employment benefits	**0**	0	0
Other employment benefits	**0**	0	0
Termination benefits	**667**	667	0
Total gross employee benefits	**7,805**	**6,601**	**1,204**
Less recoveries in respect of employee benefits	**0**	0	0
Total - Net Employee Benefits including capitalised costs	**7,805**	**6,601**	**1,204**
Employee costs capitalised	**0**	0	0
Gross Employee Benefits excluding capitalised costs	**7,805**	**6,601**	**1,204**
Recognised as:			
Commissioning employee benefits	**7,805**		
Provider employee benefits	**0**		
Gross Employee Benefits excluding capitalised costs	**7,805**		

6.2 Staff Numbers

	2012-13			2011-12		
	Total Number	Permanently employed Number	Other Number	Total Number	Permanently employed Number	Other Number
Average Staff Numbers						
Medical and dental	**2**	2	0	**2**	2	0
Ambulance staff	**0**	0	0	**0**	0	0
Administration and estates	**121**	100	21	**116**	99	18
Healthcare assistants and other support staff	**0**	0	0	**0**	0	0
Nursing, midwifery and health visiting staff	**10**	9	1	**8**	8	1
Nursing, midwifery and health visiting learners	**0**	0	0	**0**	0	0
Scientific, therapeutic and technical staff	**4**	3	1	**6**	4	2
Social Care Staff	**0**	0	0	**0**	0	0
Other	**5**	5	0	**5**	5	0
TOTAL	**142**	**119**	**23**	**138**	**118**	**20**
Of the above - staff engaged on capital projects	**0**	0	0	**0**	0	0

6.3 Ill health retirements

	2012-13 Number	2011-12 Number
Number of persons retired early on ill health grounds	**0**	0
	£000s	£000s
Total additional pensions liabilities accrued in the year	**0**	0

6.4 Exit Packages agreed during 2012-13

	2012-13			2011-12		
Exit package cost band (including any special payment element)	***Number of compulsory redundancies**	***Number of other departures agreed**	**Total number of exit packages by cost band**	***Number of compulsory redundancies**	***Number of other departures agreed**	**Total number of exit packages by cost band**
	Number	**Number**	**Number**	**Number**	**Number**	**Number**
Lees than £10,000	**5**	**0**	**5**	1	2	**3**
£10,001-£25,000	**8**	**0**	**8**	2	0	**2**
£25,001-£50,000	**2**	**0**	**2**	0	0	**0**
£50,001-£100,000	**2**	**0**	**2**	2	0	**2**
£100,001 - £150,000	**0**	**0**	**0**	0	0	**0**
£150,001 - £200,000	**1**	**0**	**1**	0	1	**1**
>£200,000	**0**	**0**	**0**	1	0	**1**
Total number of exit packages by type (total cost	**18**	**0**	**18**	**6**	**3**	**9**
	£	**£**	**£**	**£**	**£**	**£**
Total resource cost	530,000	0	**530,000**	466,000	201,000	**667,000**

Redundancy and other departure costs have been paid in accordance with the provisions of the NHS Scheme or the provisions of the mutually agreed resignation scheme. Where the PCT has agreed early retirements, the additional costs are met by the PCT and not by the NHS pensions scheme. Ill-health retirement costs are met by the NHS pensions scheme and are not included in the table.

This disclosure reports the number and value of exit packages taken by staff leaving in the year. Note: The expense associated with these departures may have been recognised in part or in full in a previous period.

6.5 Pension costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. The scheme is an unfunded, defined benefit scheme that covers NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is 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 scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS Body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The scheme is subject to a full actuarial valuation every four years (until 2004, every five years) and an accounting valuation every year. An outline of these follows:

a) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the scheme (taking into account its recent demographic experience), and to recommend the contribution rates to be paid by employers and scheme members. The last such valuation, which determined current contribution rates was undertaken as at 31 March 2004 and covered the period from 1 April 1999 to that date. The conclusion from the 2004 valuation was that the scheme had accumulated a notional deficit of £3.3 billion against the notional assets as at 31 March 2004.

In order to defray the costs of benefits, employers pay contributions at 14% of pensionable pay and most employees had up to April 2008 paid 6%, with manual staff paying 5%.

Following the full actuarial review by the Government Actuary undertaken as at 31 March 2004, and after consideration of changes to the NHS Pension Scheme taking effect from 1 April 2008, his Valuation report recommended that employer contributions could continue at the existing rate of 14% of pensionable pay, from 1 April 2008, following the introduction of employee contributions on a tiered scale from 5% up to 8.5% of their pensionable pay depending on total earnings.

On advice from the scheme actuary, scheme contributions may be varied from time to time to reflect changes in the scheme's liabilities.

b) Accounting valuation

A valuation of the scheme liability is carried out annually by the scheme actuary as at the end of the reporting period by updating the results of the full actuarial valuation.

Between the full actuarial valuations at a two-year midpoint, a full and detailed member data-set is provided to the scheme actuary. At this point the assumptions regarding the composition of the scheme membership are updated to allow the scheme liability to be valued.

The valuation of the scheme liability as at 31 March 2011, is based on detailed membership data as at 31 March 2008 (the latest midpoint) updated to 31 March 2011 with summary global member and accounting data.

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

c) Scheme provisions

The NHS Pension Scheme provided defined benefits, which are summarised below. This list is an illustrative guide only, and is not intended to detail all the benefits provided by the Scheme or the specific conditions that must be met before these benefits can be obtained:

The Scheme is a "final salary" scheme. Annual pensions are normally based on 1/80th for the 1995 section and of the best of the last three years pensionable pay for each year of service, and 1/60th for the 2008 section of reckonable pay per year of membership. Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon total pensionable earnings over the relevant pensionable service.

With effect from 1 April 2008 members can choose to give up some of their annual pension for an additional tax free lump sum, up to a maximum amount permitted under HMRC rules. This new provision is known as "pension commutation".

Annual increases are applied to pension payments at rates defined by the Pensions (Increase) Act 1971, and are based on changes in retail prices in the twelve months ending 30 September in the previous calendar year.

Early payment of a pension, with enhancement, is available to members of the scheme who are permanently incapable of fulfilling their duties effectively through illness or infirmity. A death gratuity of twice final year's pensionable pay for death in service, and five times their annual pension for death after retirement is payable

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 the statement of comprehensive income at the time the PCT commits itself to the retirement, regardless of the method of payment.

Members can purchase additional service in the NHS Scheme and contribute to money purchase AVC's run by the Scheme's approved providers or by other Free Standing Additional Voluntary Contributions (FSAVC) providers.

7. Better Payment Practice Code

7.1 Measure of compliance

	2012-13 Number	2012-13 £000	2011-12 Number	2011-12 £000
Non-NHS Payables				
Total Non-NHS Trade Invoices Paid in the Year	**15,867**	**63,003**	16,553	62,661
Total Non-NHS Trade Invoices Paid Within Target	**15,293**	**55,182**	16,214	55,903
Percentage of non-NHS Trade Invoices Paid Within Target	96.38%	87.59%	97.95%	89.21%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	**2,914**	**373,375**	3,105	382,614
Total NHS Trade Invoices Paid Within Target	**2,529**	**339,504**	2,485	318,933
Percentage of NHS Trade Invoices Paid Within Target	86.79%	90.93%	80.03%	83.36%

The Better Payment Practice Code requires the PCT to aim to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later.

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

	2012-13 £000	2011-12 £000
Amounts included in finance costs from claims made under this legislation	**0**	0
Compensation paid to cover debt recovery costs under this legislation	**0**	0
Total	**0**	0

8. Investment Income

The PCT has no investment income.

9. Other Gains and Losses

	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000	2011-12 £000
Gain/(Loss) on disposal of assets other than by sale (PPE)	**(419)**	**0**	**(419)**	(681)
Gain/(Loss) on disposal of assets other than by sale (intangibles)	**0**	**0**	**0**	0
Gain/(Loss) on disposal of Financial Assets - other than held for sale	**0**	**0**	**0**	0
Gain (Loss) on disposal of assets held for sale	**0**	**0**	**0**	0
Gain/(loss) on foreign exchange	**0**	**0**	**0**	0
Change in fair value of financial assets carried at fair value through the SoCNE	**0**	**0**	**0**	0
Change in fair value of financial liabilities carried at fair value through the SoCNE	**0**	**0**	**0**	0
Change in fair value of investment property	**0**	**0**	**0**	0
Recycling of gain/(loss) from equity on disposal of financial assets held for sale	**0**	**0**	**0**	0
Total	**(419)**	**0**	**(419)**	(681)

10. Finance Costs

	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000	2011-12 £000
Interest				
Interest on obligations under finance leases	**0**	**0**	**0**	29
Interest on obligations under PFI contracts:				
- main finance cost	**0**	**0**	**0**	0
- contingent finance cost	**0**	**0**	**0**	0
Interest on obligations under LIFT contracts:				
- main finance cost	**0**	**0**	**0**	0
- contingent finance cost	**0**	**0**	**0**	0
Interest on late payment of commercial debt	**0**	**0**	**0**	0
Other interest expense	**0**	**0**	**0**	**0**
Total interest expense	**0**	**0**	**0**	**29**
Other finance costs	**0**	**0**	**0**	0
Provisions - unwinding of discount	**8**		**8**	10
Total	**8**	**0**	**8**	**39**

11.1 Property, plant and equipment

2012-13	Land	Buildings excluding dwellings	Dwellings	Assets under construction and payments on account	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation:									
At 1 April 2012	**28,980**	**31,432**	**0**	**1,320**	**1,987**	**87**	**3,036**	**47**	**66,889**
Additions of Assets Under Construction				0					**0**
Additions Purchased	0	1,480	0		0	0	371	0	**1,851**
Additions Donated	0	0	0	0	0	0	0	0	**0**
Additions Government Granted	0	0	0	0	0	0	0	0	**0**
Additions Leased	0	0	0		0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Reclassifications as Held for Sale	0	0	0	0	0	0	0	0	**0**
Disposals other than for sale	(750)	(840)	0	0	(866)	(67)	(1,377)	0	**(3,900)**
Upward revaluation/positive indexation	0	994	0	0	0	0	0	0	**994**
Impairments/negative indexation	0	(1,531)	0	0	0	0	0	0	**(1,531)**
Reversal of Impairments	0	0	0	0	0	0	0	0	**0**
Transfers (to)/from Other Public Sector Bodies	0	0	0	0	0	0	0	0	**0**
At 31 March 2013	**28,230**	**31,535**	**0**	**1,320**	**1,121**	**20**	**2,030**	**47**	**64,303**
Depreciation									
At 1 April 2012	**0**	**2,598**	**0**	**1,320**	**1,809**	**54**	**970**	**35**	**6,786**
Reclassifications	0	0	0		0	0	0	0	**0**
Reclassifications as Held for Sale	0	0	0		0	0	0	0	**0**
Disposals other than for sale	0	0	0		(866)	(57)	(976)	0	**(1,899)**
Upward revaluation/positive indexation	0	0	0		0	0	0	0	**0**
Impairments	0	0	0	0	0	0	0	0	**0**
Reversal of Impairments	0	0	0	0	0	0	0	0	**0**
Charged During the Year	0	1,275	0		129	12	632	4	**2,052**
Transfers (to)/from Other Public Sector Bodies	0	0	0	0	0	0	0	0	**0**
At 31 March 2013	**0**	**3,873**	**0**	**1,320**	**1,072**	**9**	**626**	**39**	**6,939**
Net Book Value at 31 March 2013	**28,230**	**27,662**	**0**	**0**	**49**	**11**	**1,404**	**8**	**57,364**
Purchased	28,230	27,662	0	0	49	2	1,404	8	**57,355**
Donated	0	0	0	0	0	9	0	0	**9**
Government Granted	0	0	0	0	0	0	0	0	**0**
Total at 31 March 2013	**28,230**	**27,662**	**0**	**0**	**49**	**11**	**1,404**	**8**	**57,364**
Asset financing:									
Owned	28,230	27,662	0	0	49	11	1,404	8	**57,364**
Held on finance lease	0	0	0	0	0	0	0	0	**0**
On-SOFP PFI contracts	0	0	0	0	0	0	0	0	**0**
PFI residual: interests	0	0	0	0	0	0	0	0	**0**
Total at 31 March 2013	**28,230**	**27,662**	**0**	**0**	**49**	**11**	**1,404**	**8**	**57,364**

Revaluation Reserve Balance for Property, Plant & Equipment

	Land	Buildings	Dwellings	Assets under construction & payments on account	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
At 1 April 2012	**7,714**	**8,396**	**0**	**0**	**122**	**0**	**0**	**0**	**16,232**
Movements (specify)	0	(537)	0	0	0	0	0	0	**(537)**
At 31 March 2013	**7,714**	**7,859**	**0**	**0**	**122**	**0**	**0**	**0**	**15,695**

Additions to Assets Under Construction in 2012-13

	£000
Land	0
Buildings excl Dwellings	0
Dwellings	0
Plant & Machinery	0
Balance as at YTD	**0**

11.2 Property, plant and equipment

2011-12	Land	Buildings excluding dwellings	Dwellings	Assets under construction and payments on account	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	**£000**
Cost or valuation:									
At 1 April 2011	**28,980**	**30,201**	**0**	**1,320**	**4,531**	**87**	**4,959**	**47**	**70,125**
Additions - purchased	0	1,205	0	0	0	0	951	0	**2,156**
Additions - donated	0	0	0	0	0	0	0	0	**0**
Additions - government granted	0	0	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	(2,544)	0	(2,874)	0	**(5,418)**
Revaluation & indexation gains	0	26	0	0	0	0	0	0	**26**
Impairments	0	0	0	0	0	0	0	0	**0**
Reversals of impairments	0	0	0	0	0	0	0	0	**0**
In-year transfers to/from NHS bodies	0	0	0	0	0	0	0	0	**0**
Cumulative dep netted off cost following revaluation	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**28,980**	**31,432**	**0**	**1,320**	**1,987**	**87**	**3,036**	**47**	**66,889**
Depreciation									
At 1 April 2011	**0**	**1,280**	**0**		**3,451**	**42**	**2,995**	**31**	**7,799**
Reclassifications		0	0		0	0	0	0	**0**
Reclassifications as Held for Sale	0	0	0		0	0	0	0	**0**
Disposals other than for sale	0	0	0		(1,863)	0	(2,874)	0	**(4,737)**
Upward revaluation/positive indexation	0	0	0		0	0	0	0	**0**
Impairments	0	0	0	1,299	0	0	0	0	**1,299**
Reversal of Impairments	0	0	0	0	0	0	0	0	**0**
Charged During the Year	0	1,318	0		221	12	849	4	**2,404**
In-year transfers to/from NHS bodies	0	0	0	0	0	0	0	0	**0**
Cumulative dep netted off cost following revaluation	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**0**	**2,598**	**0**	**1,299**	**1,809**	**54**	**970**	**35**	**6,765**
Net Book Value at 31 March 2012	**28,980**	**28,834**	**0**	**21**	**178**	**33**	**2,066**	**12**	**60,124**
Purchased	28,980	28,834	0	0	178	33	2,066	12	**60,103**
Donated	0	0	0	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**28,980**	**28,834**	**0**	**0**	**178**	**33**	**2,066**	**12**	**60,103**
Asset financing:									
Owned	28,980	28,834	0	0	178	33	2,066	12	**60,103**
Held on finance lease	0	0	0	0	0	0	0	0	**0**
On-SOFP PFI contracts	0	0	0	0	0	0	0	0	**0**
PFI residual: interests	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**28,980**	**28,834**	**0**	**0**	**178**	**33**	**2,066**	**12**	**60,103**

The PCT does not believe that there is a material difference between the carrying amounts and the open market value of the assets.

The PCT had its Land and Buildings revalued by the District Valuer at the 31st March 2013

12.1 Intangible non-current assets

2012-13	Software purchased	Total
	£000	£000
At 1 April 2012	**38**	**38**
Additions - purchased	13	**13**
Additions - internally generated	0	**0**
Additions - donated	0	**0**
Additions - government granted	0	**0**
Additions Leased	0	**0**
Reclassifications	0	**0**
Reclassified as held for sale	0	**0**
Disposals other than by sale	(38)	**(38)**
Revaluation & indexation gains	0	**0**
Impairments	0	**0**
Reversal of impairments	0	**0**
In-year transfers to/from NHS bodies	0	**0**
At 31 March 2013	**13**	**13**
Amortisation		
At 1 April 2012	**38**	**38**
Reclassifications	0	**0**
Reclassified as held for sale	0	**0**
Disposals other than by sale	(38)	**(38)**
Revaluation or indexation gains	0	**0**
Impairments charged to operating expenses	0	**0**
Reversal of impairments charged to operating expenses	0	**0**
Charged during the year	0	**0**
In-year transfers to NHS bodies	0	**0**
At 31 March 2013	**0**	**0**
Net Book Value at 31 March 2013	**13**	**13**
Net Book Value at 31 March 2013 comprises		
Purchased	13	**13**
Donated	0	**0**
Government Granted	0	**0**
Total at 31 March 2013	**13**	**13**

Revaluation reserve balance for intangible non-current assets

	Software purchased	Total
	£000's	£000's
At 1 April 2012	**0**	**0**
Movements	0	**0**
At 31 March 2013	**0**	**0**

12.2 Intangible non-current assets

2011-12	Software internally generated	Software purchased	Licences & trademarks	Patents	Development expenditure	Total
	£000	£000	£000	£000	£000	£000
At 1 April 2011	**0**	**38**	**0**	**0**	**0**	**38**
Additions - purchased	0	0	0	0	0	**0**
Additions - internally generated	0	0	0	0	0	**0**
Additions - donated	0	0	0	0	0	**0**
Additions - government granted	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	0	**0**
Revaluation & indexation gains	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	**0**
In-year transfers to/from NHS bodies	0	0	0	0	0	**0**
Cumulative dep netted off cost following revaluation	0	0	0	0	0	**0**
At 31 March 2012	**0**	**38**	**0**	**0**	**0**	**38**
Amortisation						
At 1 April 2011	**0**	**29**	**0**	**0**	**0**	**29**
Reclassifications	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	0	**0**
Revaluation or indexation gains	0	0	0	0	0	**0**
Impairments charged to operating expenses	0	0	0	0	0	**0**
Reversal of impairments charged to operating expenses	0	0	0	0	0	**0**
Charged during the year	0	9	0	0	0	**9**
In-year transfers to NHS bodies	0	0	0	0	0	**0**
Less cumulative dep written down on revaluation	0	0	0	0	0	**0**
At 31 March 2012	**0**	**38**	**0**	**0**	**0**	**38**
Net Book Value at 31 March 2012	**0**	**0**	**0**	**0**	**0**	**0**
Net Book Value at 31 March 2012 comprises						
Purchased	0	0	0	0	0	**0**
Donated	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	**0**
Total at 31 March 2012	**0**	**0**	**0**	**0**	**0**	**0**

12.3 Intangible non-current assets

The intangible assets shown is for software licenses purchased, this has a finite life.
No intangible assets were acquired by government grants.
PCT has no intangible assets with indefinite lives.

Economic Lives of Non-Current Assets

	Min Life Years	Max Life Years
Intangible Assets		
Software Licences	2	5
Licences and Trademarks	2	5
Patents	2	5
Development Expenditure	2	5
Property, Plant and Equipment		
Buildings exc Dwellings	2	35
Dwellings	2	35
Plant & Machinery	2	10
Transport Equipment	2	7
Information Technology	2	3
Furniture and Fittings	2	10

Open Market Value of Assets at balance sheet date	Land	Buildings excl. dwellings	Dwellings	Total
	£000s	£000s	£000s	£000s
Open Market Value at 31 March 2013	0	0	0	0
Open Market Value at 31 March 2012	0	0	0	0

13. Analysis of impairments and reversals recognised in 2012-13

The PCT had no impairments or reversals in 2012-13

14 Investment property

The PCT held no investment property on 31st March 2013 (31st March 2012: £0)

15 Commitments

15.1 Capital commitments

The PCT had no capital commitments as at 31st March 2013 or 31st March 2012

15.2 Other financial commitments

The PCT has not entered into any non-cancellable contracts

16 Intra-Government and other balances

	Current receivables £000s	Non-current receivables £000s	Current payables £000s	Non-current payables £000s
Balances with other Central Government Bodies	188	0	2,157	0
Balances with Local Authorities	175	0	2,636	0
Balances with NHS bodies outside the Departmental Group	0	0	0	0
Balances with NHS Trusts and Foundation Trusts	1,100	0	6,255	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with bodies external to government	2,273	0	29,989	0
At 31 March 2013	**3,736**	**0**	**41,037**	**0**
prior period:				
Balances with other Central Government Bodies	6,884	0	871	0
Balances with Local Authorities	344	0	364	0
Balances with NHS Trusts and Foundation Trusts	4,728	0	7,650	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with bodies external to government	5,302	0	33,815	0
At 31 March 2012	**17,258**	**0**	**42,700**	**0**

17 Inventories

The PCT did not held any inventories at 31st March 2013 (31st March 2012: £0)

18.1 Trade and other receivables

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
NHS receivables - revenue	**780**	11,268	**0**	0
NHS receivables - capital	**0**	0	**0**	0
NHS prepayments and accrued income	**508**	252	**0**	0
Non-NHS receivables - revenue	**258**	469	**0**	0
Non-NHS receivables - capital	**0**	0	**0**	0
Non-NHS prepayments and accrued income	**1,628**	3,558	**0**	0
Provision for the impairment of receivables	**(131)**	(31)	**0**	0
VAT	**195**	92	**0**	0
Current/non-current part of PFI and other PPP arrangements prepayments and accrued income	**0**	0	**0**	0
Interest receivables	**0**	0	**0**	0
Finance lease receivables	**0**	0	**0**	0
Operating lease receivables	**0**	0	**0**	0
Other receivables	**498**	1,650	**0**	0
Total	**3,736**	17,258	**0**	0
Total current and non current	**3,736**	17,258		
Included above:				
Prepaid pensions contributions	**0**	0		

The great majority of trade is with other NHS bodies, including other Primary Care Trusts as commissioners for NHS patient care services. As Primary Care Trusts are funded by Government to buy NHS patient care services, no credit scoring of them is considered necessary.

The PCT reviewed outstanding debt and decided against an estimated general provision but provided for specific outstanding debt.

18.2 Receivables past their due date but not impaired

	31 March 2013 £000	31 March 2012 £000
By up to three months	**635**	3,079
By three to six months	**4**	241
By more than six months	**42**	2,507
Total	**681**	5,827

18.3 Provision for impairment of receivables

	2012-13 £000	**2011-12 £000**
Balance at 1 April 2012	**(31)**	(274)
Amount written off during the year	**0**	0
Amount recovered during the year	**0**	243
(Increase)/decrease in receivables impaired	**(100)**	0
Balance at 31 March 2013	**(131)**	(31)

19 NHS LIFT investments

The PCT has no NHS LIFT investments.

20 Other financial assets

No other financial assets were held by the PCT

21 Other current assets

No other current assets were held by the PCT

22 Cash and Cash Equivalents

	31 March 2013 £000	31 March 2012 £000
Opening balance	**0**	0
Net change in year	**0**	0
Closing balance	**0**	0
Made up of		
Cash with Government Banking Service	**0**	0
Commercial banks	**0**	0
Cash in hand	**0**	0
Current investments	**0**	0
Cash and cash equivalents as in statement of financial position	**0**	0
Bank overdraft - Government Banking Service	**0**	0
Bank overdraft - Commercial banks	**0**	0
Cash and cash equivalents as in statement of cash flows	**0**	0
Patients' money held by the PCT, not included above	**0**	0

23 Non-current assets held for sale

The PCT has no non-current assets held for sale at 31 March 2013 or 31 March 2012

24 Trade and other payables

	Current		Non-current	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
Interest payable	**0**	0		
NHS payables - revenue	**3,508**	6,633	**0**	0
NHS payables - capital	**0**	0	**0**	0
NHS accruals and deferred income	**4,904**	1,888	**0**	0
Family Health Services (FHS) payables	**12,285**	13,775		
Non-NHS payables - revenue	**113**	3,625	**0**	0
Non-NHS payables - capital	**551**	1,372	**0**	0
Non-NHS accruals and deferred income	**19,395**	15,203	**0**	0
Social security costs	**3**	0		
VAT	**0**	0	**0**	0
Tax	**34**	0		
Payments received on account	**0**	0	**0**	0
Other	244	204	0	0
Total	**41,037**	42,700	**0**	0
Total payables (current and non-current)	**41,037**	**42,700**		

There are no other payables in respect of payments due in future years under arrangements to buy out the liability for early retirements over 5 instalments; and nil in respect of outstanding pensions contributions at 31 March 2013 (£0: 31 March 2012)

25 Other liabilities

The PCT has no other liabilities

26 Borrowings

The PCT has no borrowings.

27 Other financial liabilities

The PCT had no other financial liabilities.

28 Deferred income

There was no deferred income at 31 March 2013 or 31 March 2012

29 Finance lease obligations

The PCT has no finance lease obligations.

30 Finance lease receivables as lessor

The PCT has no finance lease receivables as lessor.

31 Provisions

Comprising:

	Total £000s	Pensions to Former Directors £000s	Pensions Relating to Other Staff £000s	Legal Claims £000s	Restructuring £000s	Continuing Care £000s	Other £000s	Redundancy £000s
Balance at 1 April 2012	**6,300**	0	449	1,687	0	3,800	364	0
Arising During the Year	**6,943**	0	89	45	0	6,216	0	593
Utilised During the Year	**(2,111)**	0	(538)	(991)	0	(543)	(39)	0
Reversed Unused	**(739)**	0	0	(739)	0	0	0	0
Unwinding of Discount	**8**	0	0	0	0	0	8	0
Change in Discount Rate	**0**	0	0	0	0	0	0	0
Transferred (to)/from other Public Sector bodies	**0**	0	0	0	0	0	0	0
Balance at 31 March 2013	**10,401**	**0**	**0**	**2**	**0**	**9,473**	**333**	**593**
Expected Timing of Cash Flows:								
No Later than One Year	**3,779**	**0**	**0**	**2**	**0**	**3,158**	**26**	**593**
Later than One Year and not later than Five Years	**6,420**	**0**	**0**	**0**	**0**	**6,315**	**105**	**0**
Later than Five Years	**202**	**0**	**0**	**0**	**0**	**0**	**202**	**0**

Amount Included in the Provisions of the NHS Litigation Authority in Respect of Clinical Negligence Liabilities:	
As at 31 March 2013	519
As at 31 March 2012	128

The PCT has assumed that the utilisation of the provisions will occur uniformly over the periods.
The continuing care provision relates to an amount set aside for retrospective claims. Part of the provision relates to known cases which are considered to be appropriate and a further element is included for potential claims which may be made. This additional amount is estimated based on historical data.

32 Contingencies

There were no contingencies (2012 £0) except as noted below.

On 1st April 2004, following the closure of the Old Long Stay Hospitals and the movement of the clients out into properties in the community, the PCT made Grants totalling £10.19m to Housing Associations (Registered Social Landlords - RSLs) to enable them to purchase suitable properties. The Grants were made from DoH via the PCT to the RSLs, 25 properties were purchased by the RSLs and each property was subject to a legal charge. The value of the PCT's interest in the properties is determined by the legal charge and other factors such as fluctuations in the open market value and whether the residents have been given tenancy agreements. There are currently 23 properties still subject to the legal charge and there is no end date to the PCTs financial interest in the properties. If the home is no longer occupied by LD clients or becomes empty and sold the legal charge is exercised and the PCT receives repayment of the grant less the cost of any capital work funded by the Housing Association.

The PCT does not nominate clients into the homes, the day to day management of the homes, including nomination of "new" LD clients where vacancies arise is undertaken by the Unitary Authorities and Housing Associations. The PCT is not party to these discussions and decisions.

A number of the homes are in the process of being de-registered to give the clients tenancy agreements, with tenants in the homes the retained value of the homes is expected to fall.

The PCT will recognise a contingent asset when the homes are marketed for sale and the contingent asset recognised will be based on estimated sales value of the property.

Following the PCT's closure the benefit of the homes will transfer to the NHS Property Services.

33 PFI Schemes

There are no PFI schemes

34 Lift Schemes

There are no Lift schemes

35 Financial Instruments

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 the cash requirements of the PCT are met through Parliamentary Funding, financial instruments play a more limited role in creating risk that would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the PCT's expected purchase and usage requirements and the PCT is therefore exposed to little credit, liquidity or market list.

Currency risk

The PCT/Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The PCT/Trust has no overseas operations. The PCT/Trust therefore has low exposure to currency rate fluctuations.

Interest rate risk

PCTs are not permitted to borrow. The PCT therefore has low exposure to interest-rate fluctuations

Credit Risk

Because the majority of the PCT's income comes from funds voted by Parliament the PCT has low exposure to credit risk.

Liquidity Risk

The PCT is required to operate within limits set by the Secretary of State for the financial year and draws down funds from the Department of Health as the requirement arises. The PCT is not, therefore, exposed to significant liquidity risks.

35.1 Financial Assets	**At 'fair value through profit and loss' £000**	**Loans and receivables £000**	**Available for sale £000**	**Total £000**
Embedded derivatives	0			**0**
Receivables - NHS		1,288		**1,288**
Receivables - non-NHS		2,448		**2,448**
Cash at bank and in hand		0		**0**
Other financial assets	0	0	0	**0**
Total at 31 March 2013	**0**	**3,736**	**0**	**3,736**
Embedded derivatives	0			0
Receivables - NHS		11,520		11,520
Receivables - non-NHS		5,738		5,738
Cash at bank and in hand		0		0
Other financial assets	0	0	0	0
Total at 31 March 2012	0	17,258	0	17,258

35.2 Financial Liabilities	**At 'fair value through profit and loss' £000**	**Other £000**	**Total £000**
Embedded derivatives	0		**0**
NHS payables		8,412	**8,412**
Non-NHS payables		32,625	**32,625**
Other borrowings		0	**0**
PFI & finance lease obligations		0	**0**
Other financial liabilities	0	0	**0**
Total at 31 March 2013	**0**	**41,037**	**41,037**
Embedded derivatives	0		0
NHS payables		8,521	8,521
Non-NHS payables		34,179	34,179
Other borrowings		0	0
PFI & finance lease obligations		0	0
Other financial liabilities	0	0	0
Total at 31 March 2012	**0**	42,700	42,700

36 Related party transactions

During the year none of the Department of Health Ministers, trust board members or members of the key management staff, or parties related to any of them, has undertaken any material transactions with Berkshire East Primary Care Trust

The Department of Health is regarded as a related party. During the year Berkshire East PCT has had a significant number of material transactions with the Department, and with other entities for which the Department is regarded as the parent Department. These entities are:

Ashford & St Peter's Hospitals NHS Foundation Trust
Berkshire West PCT
Berkshire Healthcare NHS Foundation Trust
Buckinghamshire Healthcare NHS Trust
Buckinghamshire PCT
East and North Hertfordshire NHS Trust
Frimley Park Hospital NHS Foundation Trust
Hampshire Hospital NHS Foundation Trust
Hampshire PCT
Heatherwood and Wexham Park Hospitals NHS Foundation Trust
NHS Business Services Authority
NHS Litigation Authority
NHS Pensions Agency
Oxford University Hospital NHS Trust
Oxfordshire PCT
Royal Berkshire NHS Foundation Trust
Royal Brompton & Harefield NHS Foundation Trust
Royal Surrey County NHS Foundation Trust
South Central Ambulance Service NHS Foundation Trust
South Central Strategic Health Authority
Surrey PCT

The following GPs were leads for the shadow Clinical Commissioning Groups. The PCT had significant transactions with the practices where these GPs were partners.

Dr J O'Donnell - Farnham Road Surgery - lead for Slough CCG
Dr W Tong - Binfield Practice - lead for Bracknell and Ascot CCG
Dr A Hayter - Runnymede Practice - lead for Windsor, Ascot and Maidenhead CCG

In addition, the PCT has had a number of material transactions with other government departments and other central and local government bodies. Most of these transactions have been with unitary authorities within Berkshire in respect of joint health and social services commissioning.

The PCT has received no material amounts from Charitable Funds. The Charitable Funds are managed by Berkshire Healthcare NHS Foundation Trust.

37 Losses and special payments

The total number of losses cases in 2012-13 and their total value was as follows:

	Total Value of Cases £s	Total Number of Cases
Losses - PCT management costs	7,395	3
Special payments - PCT management costs	86652	1
Losses in respect of the provision of family practitioner services	0	0
Special payments in respect of he provision of family practitioner services	0	0
Total losses	7,395	3
Total special payments	86,652	1
Total losses and special payments	94,047	4

The total number of losses cases in 2011-12 and their total value was as follows:

	Total Value of Cases £s	Total Number of Cases
Losses - PCT management costs	2,517	7
Special payments - PCT management costs	0	0
Losses in respect of the provision of family practitioner services	0	0
Special payments in respect of he provision of family practitioner services	0	0
Total losses	2,517	7
Total special payments	0	0
Total losses and special payments	2,517	7

38 Third party assets

There were no third party assets held at 31st March 2013 (31st March 2012: £0)

39 Cashflows relating to exceptional items

There were no exceptional items

40.1 Events after the end of the reporting period

The main functions carried out by Berkshire East PCT in 2012-13 are to be carried out in 2013-14 by the following public sector bodies:

Bracknell and Ascot Clinical Commissioning Group
Slough Clinical Commissioning Group
Windsor, Ascot and Maidenhead Clinical Commissioning Group
Royal Borough of Windsor and Maidenhead
Slough Borough Council
Bracknell Forest Council
Public Health England
NHS England

Certain assets have transferred to NHS Property Services and other entities on 1st April 2013. These were considered operational at the year end, and so have not been impaired in the PCT books. It is for the successor body to consider whether, in 2013-14, it is necessary to review these for impairment.