Department of Health

NHS

Oldham Primary Care Trust

2012-13 Annual Report and Accounts

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Oldham Primary Care Trust

2012-13 Annual Report

Oldham Primary Care Trust

Annual Report and Accounts

2012/2013

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Chapter 1 ~ Message from Chairman and Chief Executive

Welcome to our Annual Report for 2012/13

This will be the final annual report for Primary Care Trusts, as the Health and Social Care Bill was implemented on 1 April 2013. For the ten Primary Care Trusts this was the concluding year for organisations that were established in 2001 and which have worked individually and collaboratively to improve the health of the population of Greater Manchester.

Over the last year NHS Greater Manchester has supported the individual Primary Care Trusts to close, as well as the successor organisations to prepare to assume their new responsibilities. This has been in addition to maintaining and improving healthcare in a year that saw the publication of the Francis Report with a fundamental challenge to the NHS on service quality and safety.

NHS Greater Manchester was formed in May 2011 when the ten Primary Care Trusts (PCTs) were ‘clustered’. This enabled the establishment of a single Board of Directors for all ten PCTs.

This final transitional year has inevitably been challenging, in maintaining services, whilst preparing the new system to establish. However, we can confirm that PCT statutory duties have been fulfilled over the final year of 2012/13.

Our PCTs have been focused on maintaining commissioning activities and ensuring readiness for the shadow Clinical Commissioning Groups to achieve authorisation. All such new organisations have been focused on reaching full staffing complements and general preparedness for going live on 1 April 2013. This has meant that all staff affected by the changes have had to endure the uncertainty of where and if they will have a post in the new configuration of services. In this context we particularly want to acknowledge everything that PCT staff have achieved over the life of the PCT and most especially over the last year.

Further into this report you will read about the local achievements made by our locality PCTs in 2012/13, which have individually and collectively ensured that safe, efficient and effective systems have been maintained.

The new system of commissioning healthcare services will build on the work of Primary Care Trusts and will focus on ensuring safe and effective services are provided to our population. The legacy of the old system has provided a good foundation on which to build.

Chapter 2 ~ Details of the Directors

The NHS Greater Manchester Board

The 10 PCTs in Greater Manchester formed the Greater Manchester Cluster on 3 May 2011, with a single Board of Directors becoming the embodiment of the Board of each of the 10 PCTs.
For 2012/13 the members of the Board of Directors of Oldham PCT were:

Prof Eileen Fairhurst	Chairman
Dr. Mike Burrows	Chief Executive
Dr Raj Patel	Medical Director
Mr Terry Atherton	Non-Executive Director (Vice-Chairman)
Mr Michael Greenwood	Non-Executive Director (Vice-Chairman)
Mr Riaz Ahmad*	Non-Executive Director (Audit Committee Chairman)
Ms Evelyn Asante-Mensah*	Non-Executive Director
Dr Kailash Chand+	Associate Non-Executive Director
Mr David Edwards+	Non-Executive Director
Mr Paul Horrocks*	Non-Executive Director
Mr Alan Stephenson*	Non-Executive Director
Dr Julie Higgins	Director of Commissioning & Development (from 1.4.12 to 31.8.12)
Ms Andrea Anderson+	Director of HR & OD (on maternity leave during 2012/13)
Mr Kevin Moynes+	Director of HR & OD
Mr Rob Bellingham+	Board Secretary
Mrs Hilary Garratt	Director of Nursing, Quality & Performance (from 1.4.12 to 30.6.12)
Mrs Anita Rolfe	Director of Nursing, Quality & Performance (from 1.7.12 to 31.10.12)
Mrs Trish Bennett	Director of Nursing, Quality & Performance (from 1.10.12 onwards)
Mr Warren Heppolette+	Director of Policy & External Relations
Ms Mel Sirotkin	Director of Public Health
Ms Leila Williams+	Director of Service Transformation
Mrs Claire Yarwood	Director of Finance

'*' Denotes member of the Audit Committee
'+' non-voting member

Chapter 3 ~ Our Readiness for Organisational Change

The last 12 months have seen the beginnings of unprecedented change across the NHS, both nationally and locally. Here in Oldham, 2012/13 was a real turning point, with the official launch of the Clinical Commissioning Group that became a statutory body upon the closure of the former PCT, on 31 March 2013.

During the last 12 months, Greater Manchester PCT and the 'shadow form' CCG in Oldham have delivered some significant achievements, in preparation for authorisation. This approach meant that the early authorisation and official handover took place after over a year of successful collaborative working between the two organisations, putting the CCG in a strong position to take the reins on 1 April 2013.

Scrutiny

The journey to full authorisation involved close scrutiny from the NHS Commissioning Board, who examined the plans in detail, talking to dozens of stakeholders and assessing their views on whether it was ready to manage its budgets and deliver its objectives.

In July, the CCG Governing Body took a further step forward in securing the relieving support it will need to realise its ambition for Oldham's health and health services, signing an agreement with the Greater Manchester Commissioning Support Unit (GMCSU) to deliver many of its services. The CSU will work on an individual basis to support Oldham CCG and across natural 'footprints', such as the North East sector and wider Greater Manchester.

Innovation

There was good news for Oldham CCG in Summer 2012, when it was singled out by the NHS Alliance, the National Association of Primary Care and the NHS Confederation, for its innovative approach to measuring the concept of fairness in the NHS, outlined in the national Clinical Commissioning in Action report.

Our practice cluster groups were also created this year, in a bid to put quality and grassroots clinical input at the heart of any decisions made by the CCG going forward. These groups are made up of GP practice representatives, who meet regularly, carry out peer reviews, and share the best ways of working across their local area. This collaborative approach will form the basis for GPs future ways of working – putting quality firmly at the heart of everything they do.

Authorisation

In September 2012, the NHS Commissioning Board formally informed the CCG of the outcome of the authorisation process. The vast majority of assessment areas were ready, meaning that the organisation was in fact 'good to go'.

The panel viewed Oldham CCG as a ‘self- aware organisation, clear about its roles and goals,’ which enabled the leadership team to press ahead with the strategic plan, encompassing commissioning capacity and capability, engagement with patients, carers and communities, constitutional and governance arrangements and how to deliver commissioning with partner agencies.

NHS Oldham CCG was authorised in full and without conditions in the first wave - one of only eight CCGs in England to achieve this – and the only one in Greater Manchester. This achievement was testament to the successful, collaborative relationships between CCG members, former PCT staff and partner organisations, during times of significant change for everyone involved.

Striving for improvement

In December 2012, the NHS Commissioning Board gave final authority to Oldham to become established on April 1 2013, and whilst this authorisation focused on the required standards to achieve this status, the Governing Body intends to strive to become an exemplary commissioner as the organisation matures.

By February 2013 the appointments to the new Governing Body were completed in readiness for CCG launch in April. The Governing Body is made up of local doctors and other health professionals as well as lay members of the public, all of whom had to apply for a role. Governing Body meetings are held monthly, and are open to patients and members of the public to attend, and hear about the developments being made within their local health service.

The CCG vision is to improve health and healthcare for the people of Oldham, by commissioning the highest quality healthcare services, provided near to the patient, in an integrated fashion and representing best value for money.

As we move into 2013/14, we are confident that the Clinical Commissioning Group will be a more than worthy successor to the Primary Care Trust. Its clinical leadership and strong focus on quality make it well placed to take forward and build upon the many achievements of the PCT.

Chapter 4 ~ Our Performance

The following review of 2011/12 highlights how we have performed against the majority of our key performance objectives. It is based on the latest available information.

Patients who spend at least 90 per cent of their time on a stroke unit

The performance of Oldham PCT's main provider, Pennine Acute Hospitals NHS Trust, remained above the target of 80% during the whole of 2012-13, aggregated performance for January and February indicates that 87% of stroke patients spent at least 90% of their time on a dedicated stroke unit.

Activity and demand for secondary care stroke services and community stroke rehabilitation continue to be analysed and will serve to support decisions relating to stroke pathway service redesign and include Early Supported Discharge (ESD). The Stroke Association are actively engaged in redesigning the current specification to incorporate additional service elements including the provision of 6-monthly patient reviews.

The results of the Greater Manchester & Cheshire Cardiac and Stroke Network (GMCCSN) peer reviews of acute stroke services will be used to further explore areas for collaborative working for integrated stroke services.

Ambulance Indicators - Category A response within 8 minutes

February data indicates the 2012-13 year to date performance of 75.5% against the target 75% means that Oldham continues to be ranked fourth out of ten Greater Manchester commissioners. Despite Oldham's relatively strong performance compared to other Greater Manchester commissioners, there are concerns about the decline in North West Ambulance Service performance and the differential impact on Greater Manchester commissioners when compared to the other regions being serviced by the trust i.e. Cheshire & Merseyside, Lancashire and Cumbria.

Cancer waiting times – 62-day waits

In January 2013, 90.7% of patients received their first definitive treatment within 62 days of an urgent GP referral. The target of 85% has now been achieved for ten consecutive months.

Referrals from screening and consultant upgrade performance targets were met in quarter 3 2012-13 with 95.5% of patients referred from screening services and 93.8% of consultant upgrades receiving treatment within 62 days (targets 90% and 85% respectively).

The Greater Manchester and Cheshire Cancer Network (GMCCN) and commissioners have recruited 5 pathway managers who are

now working on introducing the revised pathways for Lung, Colorectal, Upper GI and Urology into all local trusts. This work is expected to be completed within the next 12 months and will help to ensure sustainability and compliance of the 62-day cancer standard.

Oldham PCT is supporting the pathway redesign work at Pennine Acute Hospital Trust. As part of the clinical leadership model, the Oldham CCG Clinical Director for Cancer is directly involved in redesign and improvement work.

Mental health

Oldham PCT commissions Pennine Care NHS Foundation Trust to provide mental health services for people in Oldham. With the exception of, Improving Access to Psychological Therapies (IAPT), Oldham PCT has been rated green on all adult mental health national targets for 2012-13 including:

- The number of contacts made by the crisis resolution home treatment team whose main function is to manage inpatient beds and support the process for patients to leave hospital was 595 against a target of 576
- The percentage of people discharged from hospital and followed up within seven days was 100% per cent against a target of 95%
- The percentage of people with depression who completed treatment and moved to recovery was 46% against a target of 37%
- The number of people who were newly diagnosed with psychosis (the name for a range of conditions such as schizophrenia) and seen by the early intervention team was 48 against a target of 43. The team aims to see patients as early as possible to ensure they have the support they need.

The IAPT target focuses on the number of people suffering depression who are accessing psychological therapies. Oldham PCT remains rated red on this indicator, with performance in quarter 3 reported at 0.8% compared to a target of 1.4%.

Significant investment in this area has taken place during 2012-13 although this will not yet deliver the improvements required to meet the 2013/14 targets.

New IAPT workers continue with university courses that are expected to deliver the relevant qualifications. Two additional clinical psychologists have been recruited into the team to support performance and the primary care mental health. The service specification is in the final stages of development and will include a detailed activity plan with incremental increases in activity throughout 2013/14 to full activity by quarter 4 2013/14.

National IAPT waiting time guidance has recently been amended which may impact on activity reporting in future periods and this will need to be monitored closely.

Referral to Treatment (RTT) waiting times

There continues to be significant improvement in this area and a lot of work has been undertaken with Pennine Acute Hospitals NHS Trust.

In February 2013, 94.5% of admitted patients were treated within 18 weeks of referral against a target of 90%. In the same period, 97.9% of non-admitted patients were treated within 18 weeks against a target of 95% and 94.0% of patients on incomplete pathways had waited less than 18 weeks against a target of 92%.

The Elective Care Programme continues to implement plans that aim to integrate pathways to manage demand more effectively and improve efficiency, thus releasing capacity in secondary care to deliver shorter waits where possible.

Accident & Emergency (A&E)

Overall performance for the percentage of patients who spent less than 4 hours in A&E for 2012/13 was 95.8% against the target of 95%. This is good performance overall when contrasted to national performance on this indicator.

Initiatives and developments in discharge support, community services and primary care, which are designed to improve the performance of the Urgent Care system include;

- Intermediate care and enhanced intermediate care (located at Butler Green). In September 2012 there were 42 admissions - 21 patients were discharged from hospital into intermediate care and 21 patients were admitted into intermediate care beds thus avoiding hospital admissions.
- Intravenous therapy in the community. Intravenous (IV) therapy is now available at Butler Green. Patients requiring IV therapy can now receive this in the community and no longer require a hospital bed.
- Access Local Enhanced Service. 43 GP practices have signed up to this programme which aims to increases access to primary care.
- Patient tracking. Oldham PCTs Out of Hours provider is working with the Royal Oldham Hospital (ROH) A&E department to track whether patients contact A&E after being discharged from the out of hours service with self-care advice.

Healthcare Associated Infection (HCAI) - Clostridium Difficile Infection (CDI)

Oldham PCTs provisional performance at the end of March 2013 data is rated green and indicates a likely full year outcome 18% below trajectory (84 cases against a full year trajectory of 102).

Despite recent stronger performance relative to the locally agreed trajectory, the benchmarked analysis by NHS North of England below demonstrates that Oldham CDI infection rates remain relatively high when compared to other commissioners.

Oldham PCT is the lead commissioner for infection control for the North East of Greater Manchester (covering the providers Pennine Acute Hospitals NHS Trust (PAHT), Pennine Care NHS Foundation Trust and The Christie NHS Foundation Trust. As a result any patients, who are not registered with a GP or who have missing data are attributed to Oldham PCT.

All Oldham infections continue to be investigated through root cause analysis methodologies. Meetings are held on a monthly basis to discuss themes and agree the necessary corrective actions. The Medicines Management Team provide feedback to the relevant GP where prescribing has been deemed inappropriate.

Chapter 5 ~ Sustainability Report

This year all of the Oldham LIFT properties occupied by the Trust enjoy some form of renewable energy. They are all supplied with mains electricity from renewable sources. In addition, the Integrated Care Centre, Royton and Werneth health centres all benefit from bio-fuelled combined heat and power (CHP) systems.

These state of the art systems generate power and heat from a biofuel manufactured exclusively from waste cooking oil of UK origin. The power and heat are supplied directly to the host building and any surplus power is exported to the grid as a conduit to supplying it to other Oldham LIFT properties. The use of this fuel enables the CHP systems to deliver a carbon saving in excess of 87% compared with conventional power and heat from fossil fuel sources. The bio fuelled CHP systems are fully synchronized with the grid, which means that they provide a valuable automatic mains failure service. If operational at the time of any mains failure the system will simply carry on supplying power to the building. If in standby mode the system will automatically start up and power the building in a seamless transfer from the mains supply with no impact on building users. Heat to each building is provided via mains gas supply supplemented where available by renewable heat from the biofuel CHP system.

We again remain committed to contributing to a sustainable Oldham, which is vital for the wellbeing of the communities we serve. In line with the organisational policy, the sustainable development plan approved by the board continues to be implemented.

Actions be taken include:

- Reducing the production of waste in our activities and carefully segregating waste to enable an increase in recycling, while minimising the amount of waste being sent away for high temperature processing, to reduce our carbon emissions.
- Sourcing local materials and employ local people where possible
- Sourcing materials from renewable and environmentally friendly resources.
- Implementing a travel and transport strategy for NHS staff that focuses on reducing carbon emissions.
- Operating combined heat and power (CHP) generator units in our larger buildings.
- Investing in emerging technologies to sustain energy efficiency and environmental performance improvement
- Installation of LED lighting in a number of our older health centre premises.
- Installing double glazing and improving the building fabric panels in our older health centre premises.
- Collecting rainwater at Royton Health and Wellbeing Centre and Werneth Primary Care Centre to use in flushing toilets

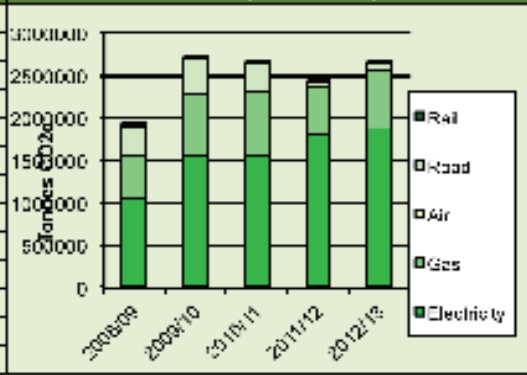
reducing the demand on the high quality drinking water supply.

- All new buildings are built to a minimum standard of BREEAM 'Excellent' rating.
- Using automatic electronic 'Night Watchman' software control system to shut down computer systems when out of use.

NHS Oldham Primary Care Trust Sustainability Report for the year ended 31st March 2013

GREENHOUSE GAS EMISSIONS		2009-10	2010-11	2011-12	2012-13
Non-Financial Indicators (1,000 tCO2e)	Total gross emissions	2705	2628	2421	2624
	Total net emissions	2705	2628	2421	2624
	Gross emissions Scope 1 (Direct)	434	340	56	64
	Gross emissions Scope 2 & 3 (Indirect)	NDA	NDA	NDA	NDA
Related Energy Consumption (million KWh)	Electricity: Non-Renewable	2598	2941	3438	3608
	Electricity: Renewable	-	727	804	829
	Gas	3911	4054	3071	3641
	LPG	-	-	-	-
	Other	-	-	-	-
Financial Indicators (£ million)	Expenditure on Energy	0.506	0.538	0.548	0.652
	C.R.C. License Expenditure (2010 onwards)	-	-	-	-
	Expenditure on accredited offsets	-	-	-	-
	Expenditure on official business travel	NDA	NDA	0.115	0.134

Graphical Analysis



PERFORMANCE COMMENTARY (INCL MEASURE)

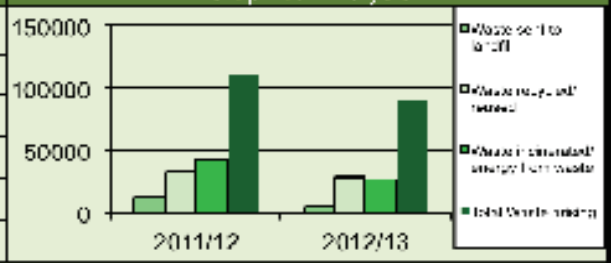
More than 90% of the organisations floor space is in new LIFT properties. This alone will continue to yield a reduction in our carbon emissions. In the older buildings remaining from the PCT Estate investment has been made in LED lighting. During the last 12 months there has been an increase in the business mileage, some of which may be attributed to working on a Greater Manchester area preparing for transition.

CONTROLLABLE IMPACTS SUMMARY

The air source heat pump system and other control initiatives are performing well, however there has been a number of heating control issues which have led to a slight overheating wastage of energy in the newest sites.

OVERVIEW OF INFLUENCED IMPACTS

The three of our buildings which operate biofuel combined heat and power generators and export electricity into the national grid, however the availability and cost of UK sourced biofuel have resulted in the CHP units being uneconomic to run and our LIFT partner has reduced the operation of these units. One site is converting to gas as this is now a more viable option.

WASTE			2009-10	2010-11	2011-12	2012-13	Graphical Analysis
Non-Financial Indicators (tonnes)	Total Waste		NMD	1447.77	771.22	352.16	
	Recycled Waste		0	1,108	565	246.37	
Financial Indicators (£ k)	Total Waste		90,468	124,728	111,122	91,724	
		Landfill	66,622	14,555	12,029	4,658	
		recycled/reused	0	36,255	33,575	29,956	
		incinerated with energy from waste	36,488	43,697	42,505	27,690	

PERFORMANCE COMMENTARY (INCL MEASURE)

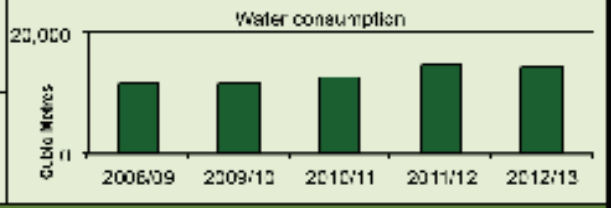
All of the general waste is processed and recycled to a very high standard and minimising the residual amount which is being sent for landfill. All of our waste collection and processing contractors are now providing accurate volumetric, weight and process data rather than estimated volumes and weights.

CONTROLLABLE IMPACTS SUMMARY

All of our LIFT buildings are constructed to BREEAM excellent rating where the impact of the construction and waste emissions are considered during the design process.

OVERVIEW OF INFLUENCED IMPACTS

NHS Oldham continues to segregate all of its clinical waste ready for appropriate non-burn disposal processing as those options become available. This is reinforced with regular PEAT inspections and internal audits.

FINITE RESOURCE CONSUMPTION		2009-10	2010-11	2011-12	2012-13	Graphical Analysis
Non-Financial Indicators (m3)	Water Consumption	11604	12732	14586	14287	
Financial Indicators (£ k)	Total cost of water	33,479	41,691	36,325	26363	

PERFORMANCE COMMENTARY (INCL MEASURE)

As we are now completed the building programme from now forward we are able to finish the double running of old buildings and all of our activities being transposed into our new efficient buildings.

CONTROLLABLE IMPACTS SUMMARY

We have retrofitted automatic or semi-automatic taps installed in the in public areas and many staff areas to prevent water pouring to waste. The grey water systems in newest buildings continues to operate.

OVERVIEW OF INFLUENCED IMPACTS

The water consumption has started to reduce during this period and we look forward to on-going water consumption savings. These will continue to be closely monitored.

Key NDA = No Data Available
NMD = No Measured Data available

Chapter 6 ~ Financial Review

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

Section 5 of the Audit Commission Act 1998 requires Grant Thornton UK LLP, as external auditors to Oldham PCT to satisfy themselves that the PCT 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 them to report any matters that prevent them being satisfied that the audited body has put in place such arrangements.

Grant Thornton UK PLC have undertaken the audit in accordance with the Code of Audit Practice, having regard to the guidance issued by the Audit Commission in November 2012. They have considered the results of the following:

- a 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 PCT; and
- locally determined risk-based work on the PCT's transition arrangements .

Grant Thornton have concluded that NHS Oldham PCT has proper arrangements in place for securing economy, efficiency and effectiveness in its use of resources, and as a result, have concluded that there are no matters to report.

Financial Performance

As a statutory organisation, the PCT is obliged under public sector financial management guidelines to deliver against a number of financial statutory duties.

The Revenue Resource allocation for 2012-13 was £415m against which a £4.4m surplus was achieved.

The Cash allocation was £421m, with £187k remaining in the account at the end of the year.

The Capital resource of £1.544m was fully expended to maintain and improve capital assets.

FINANCIAL STATUTORY DUTY	Final Outturn
Achieve financial balance (surplus) with no unplanned borrowing	√
Operate within Cash Limit (within acceptable tolerance of £1.5m)	√
Operate within Capital Resource Limit	√
Achieve compliance with Public Sector Payment Policy (PSPP) - 95% target	√

Public Sector Payment Policy

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

Oldham PCT is also required to pay its trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules.

	2012-13 Number	2012-13 £000
Non-NHS Payables		
Total Non-NHS Trade Invoices Paid in the Year	**10,147**	**100,407**
Total Non-NHS Trade Invoices Paid Within Target	**9,660**	**95,825**
% NHS Trade Invoices Paid Within 30 days	95.20%	95.44%
NHS Payables		
Total NHS Trade Invoices Paid in the Year	**3,762**	**284,666**
Total NHS Trade Invoices Paid Within Target	**3,574**	**279,642**
% NHS Trade Invoices Paid within 30 days	95.00%	98.24%

Oldham PCT's paying agents are NHS Shared Business Services
Any complaints about failure to pay on time are referred to the Locality Director of Finance,
NHS Oldham,
Ellen House,
Waddington Street,
Westwood,
Oldham, OL9 6EE

Quality Innovation Productivity and Prevention (QIPP)

Oldham PCT continues to ensure increased efficiency and productivity is delivered so that the quality of care is improved, whilst managing the increasing demand for healthcare services.

Oldham PCT spent £411m this year on treating and improving the health of the people of Oldham, as part of ensuring and effective and efficient health systems QIPP delivered £10.1m of savings, enabling re-investment in health services and ensuring continued financial stability.

Oldham PCT has delivered £42m of QIPP savings over the past three years.

Staff sickness and ill-health retirements

One employee retired on ill-health grounds during 2012-13 (2011-12 Nil) and additional pension liabilities of £30k accrued in the year (2011-12 Nil).

	2012-13	2011-12
Total days lost to sickness absence	1439	9550
Total staff years available	223	895
Average working days lost	6.5	10.7

Exit packages agreed during 2012-13

This disclosure reports the number and value of exit packages taken by staff leaving in the year.

	2012-13			2011-12		
Exit package cost band	Number of compulsory redundancies Number	Number of other departures agreed Number	Total number of exit packages by cost band Number	Number of compulsory redundancies Number	Number of other departures agreed Number	Total number of exit packages by cost band Number
Lees than £10,000	0	9	9	0	0	0
£10,001-£25,000	0	8	8	0	0	0
£25,001-£50,000	1	6	7	0	0	0
£50,001-£100,000	5	9	14	0	0	0
£100,001 - £150,000	0	2	2	0	0	0
£150,001 - £200,000	1	1	2	0	0	0
>£200,000	0	0	0	1	0	1
Total number of exit packag	7	35	42	1	0	1
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource cost	528	1,484	2,012	233	0	233

Redundancy and other departure costs have been paid in accordance with the provisions of the NHS 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.

'Other departures agreed' are payments made under the national Mutually Agreed Resignation Scheme (MARS).

Chapter 7 ~ Remuneration Report

The definition of senior managers for the purpose of this report and disclosures has been determined as executives and non-executives of the Oldham CCG shadow board and / or NHS Greater Manchester Board and any others with significant influence on strategy and decision-making.

Remuneration and terms of services committee

Remuneration and terms of service in 2012-13, were determined by, the NHS Greater Manchester Remuneration Committee.

Remuneration Policy
The Pay Framework for Very Senior Managers in Strategic and Special Health Authorities, PCTs and Ambulance Trusts was implemented in July 2006 (updated October 2008). The basic salary (spot rate) of the Chief Executive is determined according to organisation weighting factor. The pay of other very senior managers is then pegged to the chief executive's by a predetermined percentage dependent on role.

The framework is applicable to chief executives, executive directors (except medical directors) and those with board level responsibilities.

The remuneration committee should ensure that the appropriate spot rate is applied to individual posts and the decision ratified by the Board. The proposed salary is then submitted to the NHS North West remuneration committee for approval.

Annual uplift and performance bonus scheme

The annual uplift and performance bonus scheme has two elements of payment - an annual uplift and non-consolidated bonus payments and is based on four levels of performance (A, B, C or D). It is an essential criterion of the performance bonus scheme that NHS organisations achieves its financial control target as agreed with the NHS North West. Where an organisation fails to do this all the very senior managers will be treated consistently and no awards, either annual uplift or performance bonus payments, will be paid.

The remuneration committee is responsible for reviewing annual performance reports and recommendations for individual very senior managers and for advising the Board. The board's decision is subject to the approval of the NHS North West.

Terms and conditions of employment
Very senior managers have substantive contracts that have NHS notice periods of three months to the Trust with six months' notice from the Trust (except in the case of summary dismissal).

The Chief Executive is required to give six months' notice and to receive six months' notice from the Trust (except in the case of summary dismissal). Compensation for early termination of employment will be in line with the Trusts local policies and procedures and national NHS agreements.

Salary Entitlements of Senior Managers - Salary and Allowances 2012-13

			Total GM remuneration			PCT Share of GM remuneration					
			2012-13 Salary bands of £5,000	2012-13 Other Payments bands of £5,000	2012-13 Benefits in kind bands of £100	2012-13 Salary bands of £5,000	2012-13 Other Payments bands of £5,000	2012-13 Benefits in kind bands of £100	2011-12 Salary bands of £5,000	2011-12 Other Payments bands of £5,000	2011-12 Benefits in kind bands of £100
NHS Greater Manchester Board		**Period in post**									
Name	**Title**										
Prof Eileen Fairhurst	Chairman	01/04/12-31/03/13	40-45	-	-	0-5	-	-	35-40	-	-
Dr Mike Burrows	Chief Executive	01/04/12-31/03/13	150-155	-	-	10-15	-	-	135-140	-	-
Mrs Claire Yarwood	Director of Finance	01/04/12-31/03/13	115-120	-	-	10-15	-	-	100-105	-	-
Dr Julie Higgins	Director of Commissioning Development	01/04/12-31/08/12	65-70	-	-	5-10	-	-	115-120	-	-
Mrs Hilary Garratt	Director of Nursing, Quality and Performance	01/04/12-30/06/12	20-25	-	-	0-5	-	-	105-110	-	-
Mrs Anita Rolfe^	Director of Nursing, Quality and Performance	01/07/12-31/10/12	25-30	-	-	0-5	-	-	-	-	-
Mrs Patricia Bennett^	Director of Nursing, Quality and Performance	01/10/12-31/03/13	0-5	-	-	0-5	-	-	-	-	-
Dr Raj Patel	Medical Director	01/04/12-31/03/13	20-25	-	-	0-5	-	-	20-25	50-55	-
Ms Melanie Sirotkin^	Lead Director of Public Health	01/11/12-31/03/13	115-120	-	-	5-10	-	-	-	-	-
Mr Rob Bellingham	Board Secretary	01/04/12-31/03/13	80-85	-	-	5-10	-	-	45-50	-	-
Mr Warren Heppolette	Director of Policy and External Relations	01/04/12-31/03/13	90-95	-	-	5-10	-	-	70-75	-	-
Ms Leila Williams	Director of Service Transformation	01/04/12-31/03/13	90-95	-	-	5-10	-	-	75-80	-	0-1
Mr Kevin Moynes^	Director of HR and OD	01/04/12-31/03/13	65-70	-	-	5-10	-	-	-	-	-
Mrs Andrea Anderson	Director of HR and OD	maternity leave	25-30	-	-	0-5	-	-	65-70	-	-
Mr Terry Atherton+	Non-Executive Director	01/04/12-31/03/13	30-35	-	-	0-5	-	-	30-35	-	-
Mr Riaz Ahmad*+	Non-Executive Director	01/04/12-31/03/13	35-40	-	-	0-5	-	-	30-35	-	-
Dr Kailash Chand+	Associate Non-Executive Director	01/04/12-31/03/13	30-35	-	-	0-5	-	-	30-35	-	-
Mr David Edwards+	Non-Executive Director	01/04/12-31/03/13	35-40	-	-	0-5	-	-	30-35	-	-
Mr Alan Stephenson*+	Non-Executive Director	01/04/12-31/03/13	35-40	-	-	0-5	-	-	30-35	-	-
Ms Evelyn Asante-Mensah*+	Non-Executive Director	01/04/12-31/03/13	35-40	-	-	0-5	-	-	40-45	-	-
Mr Michael Greenwood+	Non-Executive Director	01/04/12-31/03/13	30-35	-	-	0-5	-	-	30-35	-	-
Mr Paul Horrocks+	Non-Executive Director	01/04/12-31/03/13	35-40	-	-	0-5	-	-	30-35	-	-

* Audit Committee Members
+ Remuneration of Terms of Service Committee members
^ Not in post 2011/12

NHS Oldham CCG shadow Board		Period in post	Total GM remuneration			PCT Share of GM remuneration					
			2012-13 Salary bands of £5,000	2012-13 Other Payments bands of £5,000	2012-13 Benefits in kind bands of £100	2012-13 Salary bands of £5,000	2012-13 Other Payments bands of £5,000	2012-13 Benefits in kind bands of £100	2011-12 Salary bands of £5,000	2011-12 Other Payments bands of £5,000	2011-12 Benefits in kind bands of £100
Majid Hussain (1)	Chair, CCG shadow board	18/12/12-31/03/13	0-5	-	-	0-5	-	-	-	-	-
Dr Ian Wilkinson	GP, CCG Chief Clinical Officer	01/04/12-31/03/13	100-105	-	-	100-105	-	-	20-25	0-5	-
Denis Gizzi	Chief Operating Officer (Managing Direct	01/04/12-31/03/13	100-105	-	-	100-105	-	-	75-80	-	-
Julie Daines	Locality Director of Finance	01/04/12-31/03/13	95-100	-	-	95-100	-	-	85-90	-	-
Kath Wynne-Jones (2)	Head of Commissioning & Business Oper	01/04/12-31/03/13	65-70		-	65-70		-	-	-	-
Dr Ian Milnes	GP, CCG shadow board Member (Quality	01/04/12-31/03/13	35-40	-	-	35-40	-	-	0-5	0-5	-
Dr Zuber Ahmed (3)	GP, CCG shadow board Member and Clin	01/04/12-31/03/13	25-30	45-50	-	25-30	45-50	-	10-15	10-15	-
Dr Andrew Vance	GP, CCG shadow boardy Member (Perfor	01/04/12-31/03/13	10-15	-	-	10-15	-	-	0-5	-	-
Dr Bilal Butt	GP, CCG shadow board Member (Finance	01/04/12-31/03/13	10-15	-	-	10-15	-	-	0-5	-	-
Dr David McMaster (4)	GP, CCG shadow board Member and Clin	01/04/12-31/03/13	10-15	25-30	-	10-15	25-30	-	0-5	5-10	-
Dr Anitha Pattabiraman (Padmaja)	GP, CCG shadow board Member	01/04/12-31/03/13	10-15	-	-	10-15	-	-	0-5	-	-
Margaret Williams (5)	Registered Nurse, CCG shadow board Me	01/11/12-31/03/13	0-5	-	-	0-5	-	-	-	-	-
Dr Arokia Antonysamy (6)	Hospital Consultant, CCG shadow board I	01/03/13-31/03/13	0-5	-	-	0-5	-	-	-	-	-
Graham Foulkes (7)	Lay Member Patient & Public Involveme	01/02/13-31/03/13	0-5	-	-	0-5	-	-	-	-	-
Derek Ashford (8)	Lay Member - Audit and Governance, CC	01/02/13-31/03/13	0-5	-	-	0-5	-	-	-	-	-
Stephen Heaney	Practice Manager, CCG shadow board Me	01/04/12-31/03/13	10-15	-	-	10-15	-	-	0-5	-	-
Dr Sally Hall	Local Medical Committee Representativ	01/04/12-31/03/13	5-10	-	-	5-10	-	-	-	-	-
Dr Hugh Sturgess (9)	GP, Senior Clinical Adviser	01/04/12-31/03/13	35-40	20-25	-	35-40	20-25	-	30-35	-	-
Alan Higgins (10)	Locality Director of Public Health (Joint p	01/04/12-31/03/13	80-85	-	-	80-85	-	-	80-85	-	-
Kathryn Taylor	Nurse Practitioner, CCG Clinical Director	01/04/12-31/03/13	-	10-15	-	-	10-15	-	-	5-10	-
Dr Keith Jeffrey	GP, CCG Clinical Director - Mental Health	01/04/12-31/03/13	-	30-35	-	-	30-35	-	-	5-10	-
Dr Anita Sharma	GP, CCG Clinical Director (Vascular and Pı	01/04/12-31/03/13	-	50-55	-	-	50-55	-	-	15-20	-
Steve Mayer	Optometrist, CCG Clinical Director (Opht	01/04/12-31/03/13	-	25-30	-	-	25-30	-	-	5-10	-
Dr Zubair Ahmad	GP, CCG Clinical Director (Endocrinology)	01/04/12-31/03/13	-	25-30	-	-	25-30	-	-	5-10	-
Dr Naseem Gill	GP, CCG Clinical Director (Respiratory Co	01/04/12-31/03/13	-	10-15	-	-	10-15	-	-	0-5	-
Dr Matthias Hohmann	GP, CCG Clinical Director (End of Life Car	01/04/12-31/03/13	-	50-55	-	-	50-55	-	-	30-35	-
Harpal Hunjan (11)	Pharmacist, CCG Clinical Director (Childr	01/03/13-31/03/13	-	10-15	-	-	10-15	-	-	-	-
Peter Dean (12)	Non-Executive Director (CCG Lay Advisor	01/04/12-31/03/13	5-10	-	-	5-10	-	-	5-10	-	-
Hannah Roberts (13)	Non-Executive Director	01/04/12-31/03/13	5-10	-	-	5-10	-	-	5-10	-	-
Reginald Lord (14)	Non-Executive Director & Audit & Integr	01/04/12-31/03/13	10-15	-	-	10-15	-	-	10-15	-	-
Anthony Kane (15)	Non-Executive Director	01/04/12-31/03/13	5-10	-	-	5-10	-	-	5-10	-	-
Riaz Ahmad (16)	Chair of the Board (Non-Executive)		-	-	-	-	-		0-5		
Sue Howard (17)	Non-Executive Director		-	-	-	-	-	-	5-10	-	-
Abdul Malik - Ahad (18)	Non-Executive Director		-	-	-	-	-	-	5-10	-	-
Shauna Dixon (19)	Managing Director		-	-	-	-	-	-	115-120	230-235	-
Stephen Sutcliffe (20)	Locality Director of Finance		-	-	-	-	-	-	90-95	-	-
Anita Rolfe (21)	Deputy Director, Clinical Leadership		-	-	-	-	-	-	30-35	-	-

Remuneration waived by directors and allowances paid in lieu

£Nil (2011-12 £Nil) of allowances were paid in lieu to Nil (2011-12 Nil) directors.

(1) Majid Hussain was recruited as NHS Oldham CCG shadow board Chair on 18th December 2013.
(2) Kath Wynne-Jones was a member of the NHS Oldham CCG shadow board from 1st April 2012.
(3) Dr Zuber Ahmed received 'Other payments' in 2012/13 and 2011/12 as a Clinical Director.
(4) Dr David McMaster received 'Other payments' in 2012/13 and 2011/12 as a Clinical Director.
(5) Margaret Williams was recruited as NHS Oldham CCG shadow board Registered Nurse on 1st November 2013.
(6) Dr Arokia Antonysamy was recruited as NHS Oldham CCG shadow board Hospital Consultant on 1st March 2013.
(7) Graham Foulkes was recruited as Lay Member Patient and Public Involvement on 1st February 2013.
(8) Derek Ashford was recruited as Lay Member Audit and Governance on 1st February 2013.
(9) Dr Hugh Sturgess left the interim role of Senior Clinical Advisor on 31st March 2013. He received 'Other payments' in 2012/13 in his role as Responsible Officer.
(10) Alan Higgins transferred to the employment of Oldham Metropolitan Borough Council from 31st March 2013.
(11) Dr Harpal Hunjan was recruited as CCG Clinical Director (Children Services) on 1st March 2013.
(12) Peter Dean role changed from NHS Oldham Non-Executive to NHS Oldham CCG Lay Advisor (sub-committees) on 1st February 2013.
(13) Hannah Roberts left the role of Non-Executive Director on 31st March 2013.
(14) Reginald Lord left the role of Non-Executive Director on 31st March 2013.
(15) Anthony Kane left the role of Non-Executive Director on 31st March 2013.
(16) Riaz Ahmad left the role of Chair of the Oldham PCT Board on 2nd May 2011 and joined the NHS GM Board as a Non-Executive Director.
(17) Sue Howard left the role of Non-Executive Director on 31 March 2012.
(18) Abdul Malik - Ahad left the role of Non-Executive Director on 31 March 2012.
(19) Shauna Dixon left the role of Managing Director on 31st March 2012. She received 'Other payments' in 2011/12 as a consequence of a compulsory redundancy.
(20) Stephen Sutcliffe left the role of Locality Director of Finance on 31st March 2012
(21) Anita Rolfe resigned as a member of the Locality Board on 31 August 2011.

Pension liabilities

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.

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

a) Accounting valuation
A valuation of the scheme liability is carried out annually, by the scheme actuary as at the end of the reporting period. Actuarial assessments are undertaken in intervening years between formal valuations using updated membership data and are accepted as providing suitably robust figures for financial reporting purposes.

The valuation of the scheme liability as at 31 March 2013, is based on the valuation data as 31 March 2012, updated to 31 March 2013 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used. The latest assessment of the liabilities of the scheme is contained in the scheme actuary report, which forms part of the annual NHS Pension Scheme (England and Wales) Pension Accounts, published annually. These accounts can be viewed on the NHS Pensions website. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation
The purpose of this valuation is to assess the level of liability in respect of the benefits due under the scheme (taking into account its recent demographic experience), and to recommend the contribution rates.

The last published actuarial valuation undertaken for the NHS Pension Scheme was completed for the year ending 31 March 2004. Consequently, a formal actuarial valuation would have been due for the year ending 31 March 2008. However, formal actuarial valuations for unfunded public service schemes were suspended by HM Treasury on value for money grounds, while consideration is given to recent changes to public service pensions, and while future scheme terms are developed as part of the reforms to public service pension provision due in 2015. The Scheme Regulations were changed to allow contribution rates to be set by the Secretary of State for Health, with the consent of HM Treasury, and consideration of the advice of the Scheme Actuary and appropriate employee and employer representatives as deemed appropriate.

The next formal valuation to be used for funding purposes will be carried out at as at March 2012 and will be used to inform the contribution rates to be used from 1 April 2015.

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. From 2011-12 the Consumer Price Index (CPI) will be used to replace the Retail Prices Index (RPI).

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 employer. 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.

Cash Equivalent Transfer Values (CETV)

A 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 that 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.

Pension Entitlements of Senior Managers - 2012-13

Name	Title	Real increase/ (decrease) in pension at age 60 (bands of £2,500) £000	Real increase / (decrease) in pension lump sum at aged 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 pension £000
Dr Mike Burrows	Chief Executive	0-2.5	0-2.5	45-50	145-150	900	842	14	-
Mrs Claire Yarwood	Director of Finance	0-2.5	0-2.5	35-40	105-110	623	578	15	-
Dr Julie Higgins	Director of Commissioning Development	0-2.5	0-2.5	25-30	85-90	502	455	23	-
Mrs Hilary Garratt	Director of Nursing, Quality and Performance	0-2.5	0-2.5	15-20	50-55	301	271	16	-
Mrs Anita Rolfe	Director of Nursing, Quality and Performance	-	-	20-25	70-75	383	-	-	-
Mrs Patricia Bennett	Director of Nursing, Quality and Performance	-	-	20-25	65-70	388	-	-	-
Dr Raj Patel	Medical Director	-	-	-	-	-	-	-	-
Ms Melanie Sirotkin	Lead Director of Public Health	-	-	35-40	105-110	706	-	-	-
Mr Rob Bellingham	Board Secretary	0-2.5	0-2.5	20-25	65-70	359	334	8	-
Mr Warren Heppolette	Director of Policy and External Relations	0-2.5	0-2.5	20-25	0-5	223	193	20	-
Ms Leila Williams	Director of Service Transformation	0-2.5	0-2.5	25-30	80-85	491	452	15	-
Mr Kevin Moynes	Director of HR and OD	-	-	20-25	60-65	410	-	-	-
Mrs Andrea Anderson	Director of HR and OD	12.5-15	0-2.5	15-20	0-5	150	32	116	-
Denis Gizzi	Chief Operating Officer (Managing Director)	0-2.5	5-7.5	20-25	70-75	390	330	43	-
Julie Daines	Locality Director of Finance	0-2.5	2.5-5	5-10	25-30	168	137	25	-
Kath Wynne-Jones	Head of Commissioning & Business Operations	-	-	10-15	40-45	169	-	-	-
Alan Higgins	Locality Director of Public Health (Joint post with Oldham MBC)	(2.5)-0	(2.5)-0	25-30	75-80	461	430	9	-

As Non-Executive members do not receive pensionable remuneration, there are no entries in respect of pensions for Non-Executive members. Real increases / (decreases) in pension values have only been shown for Board members in place in both 2011-12 and 2012-13.
Dr Raj Patel is not a member of the NHS Pension scheme and his employer makes no contributions to any other scheme

Multiples of Pay

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.

NHS Oldham PCT operates as part of the Greater Manchester Cluster with the NHS Greater Manchester Board acting as the Board for each of the 10 member PCTs.

Under these arrangements the costs of the directors has been shared between all 10 PCTs and NHS Oldham PCT only incurred 8.37% of the highest-paid director's costs. On an annualised basis, this equates to £10-15k (2011-12:£10-£15k), which was 0.5 times (2011-12: 0.6 times) the median remuneration of the PCT's workforce, which was £25,979 (2011-12: £24,054).

The banded remuneration of the highest-paid director on NHS Oldham PCT's CCG shadow board in the financial year 2012-13 was £100-£105k (2011-12: £115-£120k). This was 3.9 times (2011-12: 4.9 times) the median remuneration of the workforce, which was £25,979 (2011-12: £24,054). The reduction in the remuneration for the highest paid director is due to a change in directors.

Reporting bodies are also required to disclose if any employee received remuneration in excess of the highest-paid director in their organisation.

In 2012/13 one employee was paid more on an annualised basis than the highest-paid director on the NHS Oldham PCT CCG shadow board, receiving an annualised salary of £120-£125k. However, the employee left the organisation at the end of September 2012, and their costs had been fully recharged until that point to another organisation. In 2011-12 the highest paid employee was the highest-paid director of the shadow board as disclosed above, with remuneration of £115-£120k

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

The median remuneration has been calculated on the following basis:
- only includes staff on the PCT's payroll to avoid skewing year on year comparable data as additional temporary staff have been employed in 2012/13 compared with 2011/12 to assist with the PCT's closedown.
- excludes staff recharged from NHS Greater Manchester. The PCT considers that including its share of recharged staff costs would artificially lower the median remuneration and distort the pay multiple in 2012/13. This is because the PCT's share of the salary costs is, in every case, less than the PCT's own median salary excluding these staff.

Off-Payroll Engagements 2012-13

As part of the Review of Tax Arrangements of Public Sector Appointees published by the Chief Secretary to the Treasury on 23 May 2012, departments and their arms length bodies are required to publish

- the number of off payroll engagements – at a cost of over £58,200 per annum – that were in place on 31 January 2012.

No. of new engagements	0
Of which:	
No. of new engagements which include contractual clauses giving the department the right to request assurance in relation to income tax and National Insurance obligations	N/A
Of which:	
No. for whom assurance has been accepted and received	N/A
No. for whom assurance has been accepted and not received	N/A
No. that have been terminated as a result of assurance not being received	N/A
Total	**0**

- All new off-payroll engagements between 23 August 2012 and 31 March 2013, for more than £220 per day and more than six months

No. In place on 31 January 2012	1
Of which:	
No. that have since come onto the Organisation's payroll	0
Of which:	
No. that have since been re-negotiated/re-engaged to include to include contractual clauses allowing the (department) to seek assurance as to their tax obligations	0
No. that have not been successfully re-negotiated, and therefore continue without contractual clauses allowing the (department) to seek assurance as to their tax obligations	
No that have come to an end	1
Total	**1**

Department of Health

NHS

Oldham Primary Care Trust

2012-13 Accounts

Published to gov.uk, in PDF format only.

www.gov.uk/dh

Oldham Primary Care Trust

2012-13 Accounts

Foreword to the Accounts

These accounts for the year ended 31 March 2013 have been prepared by NHS Oldham 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.

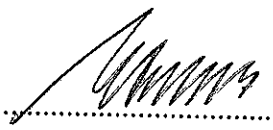
Ten PCTs within Greater Manchester formed a cluster on 3 May 2011, with a single Board of Directors becoming the embodiment of the Board of each of the ten individual PCTs. The cluster is known as NHS Greater Manchester. Each Director of NHS Greater Manchester carries statutory accountability as a Director of each of the ten constituent PCTs. Oldham PCT remains a statutory body until it is abolished by 1st April 2013.

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: Mike Burrows

Date: 6th 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;

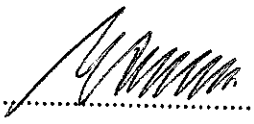
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

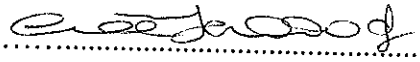
- ensure that the PCT kept proper accounting records which disclosed with reasonable accuracy at any time the financial position of the primary care trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction of the Secretary of State.

- 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.

6th June 2013.....  .....Signing Officer (Mike Burrows)

6th June 2013.....  .....Finance Signing Officer (Claire Yarwood)

NHS Oldham Primary Care Trust

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GOVERNANCE STATEMENT 2012-13

Scope of Responsibility

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

The ten PCTs within Greater Manchester formed the NHS Greater Manchester cluster on 3 May 2011, with a single Board of Directors becoming the embodiment of the Board of each of the ten individual PCTs i.e. each Director carries statutory accountability as a Director of each of the ten constituent PCTs.

Operational management of the PCT continued at a local level. Following sign off of an Accountability Agreement by shadow Clinical Commissioning Groups (CCGs), Locality Boards were abolished and CCGs are now accountable to the NHS Greater Manchester Board. The annual report and accounts of the PCT were approved by the NHS Greater Manchester sub-committee of the Department of Health Audit and Risk Committee and certified by the Cluster Chief Executive and Director of Finance on 6 June 2013. This was done following the provision of appropriate assurance from the External Auditor and Locality Director of Finance to the Audit Committee on 6 June 2013.

As Accountable Officer, I work closely with internal and external stakeholders, including local people in order to deliver healthcare services that make a difference to local peoples' lives. In this role as Accountable Officer, I have overall responsibility for the management of the PCT, including corporate, financial and human resource management, health and safety, service commissioning, provision and communication.

Key working relationships are with:

- Local Residents;
- Staff within the PCT;
- Executive Directors;
- Non-Executive Directors;
- Members of the Clinical Commissioning Groups;
- Local Authorities and the Association of Greater Manchester Authorities (AGMA);
- North of England Specialist Commissioning team;
- The media;
- Local members of Parliament;
- Local Foundation Trusts;
- Local NHS Trusts;
- Local Independent Contractors;

- Voluntary/not for profit sector;
- NHS North;
- Department of Health;
- Care Quality Commission;
- Monitor.

There are structures in place to ensure appropriate accountability and partnership working. These include:

- Standing Orders, Standing Financial Instructions and delegation arrangements which specifically address governance; the role of the board and its subcommittees; the role of the chairman, chief executive and senior staff; accountability arrangements; and partnership working arrangements;
- Open meetings of the board and the publication of board meetings and related board reports;
- The publication and dissemination of performance reports, our annual report and accounts, annual audit letters, equality and diversity policies, public health reports, joint strategic needs assessments, service strategies, Care Quality Commission Standards declarations and other key documents, many of which are produced jointly with partners;
- The monitoring and accountability arrangements between NHS North and the PCT (via the accountable officer) are exercised by the monitoring of the annual operating plan;
- Regular meetings between NHS North and the accountable officer that include regular review of performance;
- Formal mid-year and year-end reviews between the NHS North and NHS Greater Manchester take place to review performance and development issues;
- The PCT accounts for its contribution to the health economy through strategic partnerships, public meetings and the publication of documents such as Trust Board papers and the Annual Report;
- The PCT can demonstrate compliance with the Code of Practice and openness in the NHS.

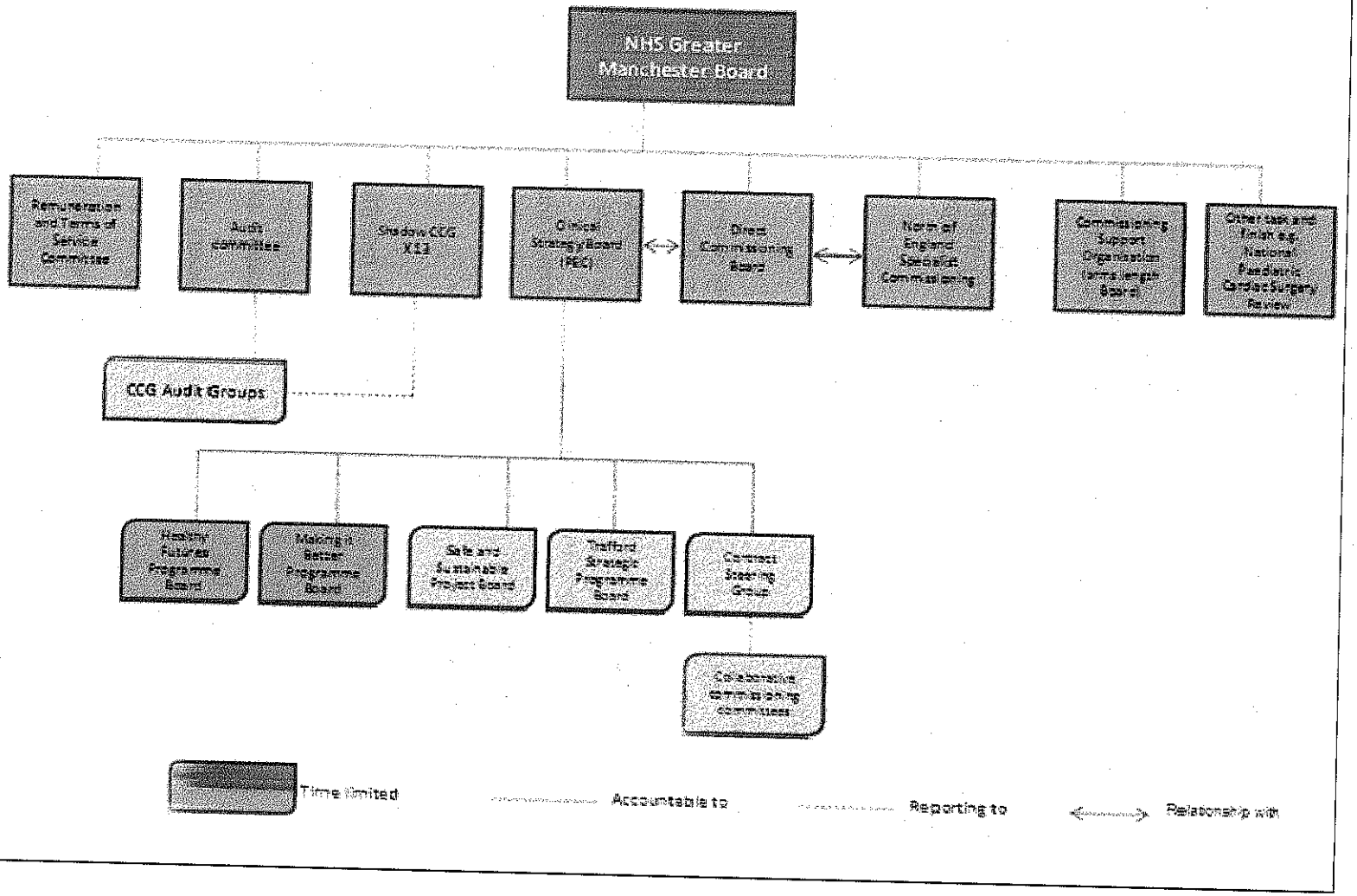
The governance framework of the organisation

NHS Greater Manchester was established on the 3rd May 2011, becoming the embodiment of the Board of the 10 Greater Manchester PCTs. The NHS GM Board met throughout 2012-13, as summarised below:

- Monthly public Board meetings
- Bi-monthly Board Strategy sessions
- A supporting committee structure (described in more detail below)

The high level committee structure depicted below was in place during the year.

NHS Greater Manchester committee structure from April 2012 – March 2013



The Board has received regular themed governance reports throughout the year, under the heading "Managing the Transition". An updated committee structure for 2012/13 was implemented from 1 April 2012 with the following key changes:

- The Clinical Commissioning Board and Service Transformation Board to merge into a Clinical Strategy Board
- The establishment of an arms-length Commissioning Support Service Development Board
- The establishment of a Direct Commissioning Board to take responsibility for those functions that will ultimately become part of the NHS England
- Other amendments to reflect changing governance structures for 2012-13, i.e. cessation of Locality Boards, with shadow CCGs reporting directly to the NHS Greater Manchester Board.

Each of the Committees has provided reports to the Board after each of their meetings. Clinical Commissioning Group Board meetings were held in public and following the meetings, a Clinical Commissioning Group Board Summary Document presented to the NHS Greater Manchester Board.

NHS Greater Manchester believes it has complied with the five domains set out in the Governance Code as follows:

Leadership

- A Board is in place which is collectively responsible for the success of the Greater Manchester PCTs and for overseeing the transition to the new organisational arrangements.
- There is a clear division of responsibilities between the running of the board and the executive responsibility for the running of the organisation. No one individual has unfettered powers of decision.
- The chairman is responsible for leadership of the board and ensuring its effectiveness on all aspects of its role.
- Non-executive directors constructively challenge and help develop proposals on strategy.

Effectiveness

- The board and its committees draw their membership from a broad pool of NHS staff, independent contractors and non-executive directors, providing the appropriate balance of skills, experience, independence and knowledge of the organisations to enable them to discharge their respective duties and responsibilities effectively.
- There is a formal, rigorous and transparent procedure for the appointment of new directors to the board.
- All directors are able to allocate sufficient time to discharge their responsibilities effectively.
- All directors receive induction on joining the board and regularly update and refresh their skills and knowledge.
- The board is supplied in a timely manner with information in a form and of a quality appropriate to enable it to discharge its duties. This has been a priority area in 2012-13, and is an area which is kept under continuing review and enhancement.

- The board has reviewed its own performance and that of its committees via the regular Board Strategy sessions and via the formal governance, finance, performance and quality reports presented to Board meetings. Individual Directors are subject to formal assessment and appraisal processes.

Accountability

- The board presents a balanced and understandable assessment of the organisations position and prospects via a number of routes including,
- Papers presented to each Board meeting, e.g. Finance, Performance
- The development and publication of an Annual Plan
- The development and publication of an Annual Report for each constituent PCT
- The board is responsible for determining the nature and extent of the significant risks it is willing to take in achieving its strategic objectives. The board has maintained sound risk management and internal control systems as described in the "Risk and Control framework" section below.
- The board has established formal and transparent arrangements for considering how it should apply the corporate reporting and risk management and internal control principles and for maintaining an appropriate relationship with the PCT's auditor. The Audit Committee leads on this area of work, with regular feedback and reporting to the main Board and a regular ongoing dialogue in place between the PCTs and their internal and external auditors.

Remuneration

- Levels of remuneration are sufficient to attract, retain and motivate directors of the quality required to run the organisation successfully. This process is overseen by the Greater Manchester Remuneration and Terms of Service Committee.
- There is a formal and transparent procedure for developing policy on executive remuneration and for fixing the remuneration packages of individual directors. No director is involved in deciding his or her own remuneration. Again this is managed by the Remuneration and Terms of Service Committee.

Relations with Stakeholders (described as shareholders in the Governance Code)

- There is a dialogue with stakeholders, (eg patients, public, partner organisations), based on the mutual respect and a commitment to effective communication and engagement. The board as a whole has responsibility for ensuring that a satisfactory dialogue with stakeholders takes place.
- The AGMs of the ten Greater Manchester PCTs, together with a wide range of other initiatives, are used to communicate with stakeholders and to encourage their participation. AGMs were held in 2012-13 in respect of the 2011-12 accounts and achievements, however due to the demise of PCTs on 31.3.13, no further AGMs will be held.

Arrangements for managing the transition

The Transition Programme Board was set up in April 2012 as a task and finish operational group to make collective decisions on planning and transition of staff and services to the future commissioning architecture. The Transition Programme Board is responsible for transitioning people and services to the receiving organisations by April 2013 and is responsible for ensuring that national guidance is met through achieving Clinical Commissioning Group (CCG) authorisation

and accreditation of the Commissioning Support Service (CSS) by 1 April 2013. The Transition Programme Board supports the forming and discharge of the wider governance boards.

The Transition Programme Board undertakes the following functions:

- Provides assurance, monitors progress and authorises / assures programme activities through monitoring progress reporting from the sub-programmes and Professional Leads on delivery of:
  - The NHS Greater Manchester transition programme
  - The Sub-programmes to create the four main receiving organisations in NHS Greater Manchester (NHS England, CCGs, CSS and Local Authority Public Health)
  - Transfer of Estates and Facilities Management functions to NHS Prop Co
  - Enabling work streams in support of the Transition Programme

- Provides assurance of the Transition Programme through review of the following for each receiving organisation and enabler programme:
  - Delivery plans, key milestones and inter-dependencies
  - Resources and budget controls
  - Reviewing and resolving key risks & issues, escalating as required
  - Stakeholder engagement and communications activities for the programme

The PCT Closedown Programme has been established as a sub programme of the Transition Programme Board. The Closedown Accountable Officers (the Locality Directors of Finance) and Closedown Leads at the individual PCTs will ensure that there is effective identification of the functions and associated assets, liabilities and contracts to be transferred and that there has been clear and meaningful communication of this with the 'Receiving Organisations'.

Primary care trust closedown is a standing agenda item for the NHS Greater Manchester Audit and Integrated Governance Committee and the central closedown team provide regular update reports to this committee.

Accountability for PCT closedown programme activities resides with the PCT Cluster Chief Executive with local closedown activity currently being discharged through PCT Locality Directors of Finance up to 31 March 2013 and discharged through CCG Directors of Finance from 1st April 2013.

At 1st April the following risk management arrangements for individual stakeholders' risks currently on the Greater Manchester Board Assurance Framework will transfer as follows:

- All shadow CCGs to respective formal CCGs (subject to authorisation)

- NHS Greater Manchester to NHS England (Greater Manchester Area Team)/Commissioning Support Unit (hosted by NHS England)/NHS Property Services Ltd (as appropriate)

- Commissioning Support Unit to Commissioning Support Unit (hosted by NHS England)

- Direct Commissioning to Greater Manchester Area Team (of NHS England)

- Specific transition risks will close at the end of March 2013

It will therefore be the responsibility of receiving organisations as above (where explicitly not stated in PCT closedown transfer schemes) for the management of these risks post 1st April 2013.

Arrangements for accounts scrutiny and sign off

The NHS Greater Manchester Audit and Integrated Governance Committee demised on 31 March 2013. Accordingly, in accordance with Department of Health guidance issued in Gateway reference 18561, NHS Greater Manchester has nominated five former non-executives for membership of a sub-committee of the Department of Health Audit and Risk Committee. This sub-committee reviewed the draft accounts and analytical reviews in detail with the PCT Locality Director of Finance at a meeting on 16 May 2013, and a further meeting to approve the final audited accounts was held on 7 June 2013. The accounts are signed by the Local Area Team Director as Accountable Officer, and the Area Team Director of Finance.

Risk assessment

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 ongoing process designed to:

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

The board of directors, led by me, has overall responsibility for the Trust's activities and risk management processes. An annual risk management strategy, setting out the organisation's attitude to risk and reviewing the structures for the management and ownership of risk is approved by the board each year. This is ultimately reported and managed through the Board Assurance Framework, which sets out the key corporate risks the board are managing and the controls and mitigation actions that are in place.

Our risk management strategy draws upon the organisations strategy and is framed to ensure that appropriate processes and assurances are in place to manage risks to corporate objectives and operational risk including risks for patient care and public and patient safety. In particular the risk management strategy addresses our differing roles as a commissioner of services and a provider of services.

The Audit committee reviews the establishment of the risk management and internal control system including receiving independent and other assurances that the controls to manage risk are operated effectively.

Oldham is committed to a continuous process that ensures that robust risk management systems and procedures are implemented leading to the effective and efficient management of clinical and non clinical risks. The risk management strategy explains that the purpose of the systems and procedures is to identify, maximise opportunities and where necessary control and eliminate, or reduce to an acceptable level, all risks which may adversely affect the:

- Quality of patient care
- Delivery of, and access to, high quality services
- Health and safety of patients, employees and visitors to the NHS Oldham and
- Ability of the Oldham to meet its financial, commissioning and strategic objectives.

In addition to defining the risk appetite, the strategy sets out the responsibilities of the board and its committees, in particular, risk owners and sponsors, the risk manager, specialist committees and advisors, senior managers and other staff in relation to:

- How the strategy is executed
- Risk identification
- How risks are scored
- The risk reporting framework
- How action plans to address risk are to be managed
- The assurance process

Investment in staff training and awareness of policies and procedures designed to mitigate risk. All staff are encouraged to report incidents and any issues that might be considered a risk. Through embedding the recording, and subsequent analysis, of risks and incidents, a culture of learning through experience has been fostered that leads to improvements in practice. This culture of risk management and learning is supported by reports to the board from:

- The Audit Committee on the assurances received regarding the operation of controls and progress on the development of risk management systems, for example internal and external audit reports
- Risk management plans and their implementation
- Reports from third parties such as NHS Litigation Authority (NHSLA)
- Executive management on corporate performance and key indicators
- The risk manager on incidents, claims, patient and public safety issues and the outcomes from trends and root cause analysis in relation to specific incidents.

Staff are provided induction and subsequent period training on all relevant corporate policies on risk management, health and safety, incident reporting, security and counter fraud arrangements. When policies are updated, appropriate training is provided and policy updates are disseminated through a Team Brief.

Corporate risks are aligned to the achievement of strategic objectives and these are in turn linked to key performance targets, key projects and workstreams. This ensures that consideration of risk is embedded in key decision processes at all levels within the organisation and as risks arise, the information flows support effective handling of those risks.

Incidents reported quarterly to the trusts Information Governance Group for scrutiny and monitoring amount to 21 cases. Information is collected using the ULYSSES system (NHS Oldham PCT Integrated information system). None of the cases was deemed to require escalation to the Information Commissioners Office.

Review of the incidents within year resulted in a number of actions being undertaken to improve information management and security. These actions included detailed review of record storage and transfer systems for a department, revision of a GP Practice website and enhanced training on management the of CCTV records.
One of the incidents related to an e mailed request for a GP to authorize an application for lasting power of attorney for four people. The report was initiated by the GP recognising its variance from policy, and has initiated an Adult Safeguarding referral and ongoing police investigation.

The risk and control framework

During 2012-13, NHS Greater Manchester has continued with a risk management approach to complement the work being done in localities. A key element of this approach has been the development of a NHS Greater Manchester Assurance Framework.

Each NHS Greater Manchester Board meeting receives a single page summary of the top risks from the Assurance Framework, with a locality-based depiction of the position (or a single GM indicator where the risk is held at GM level). The Audit Committee receives the full Assurance Framework at each meeting.

Throughout the year, locally led risk management arrangements have been in place in each of the 10 PCT locality areas. As part of the Greater Manchester arrangements, the cluster has assessed the risk systems in place in each of the localities, particularly the operation of the locality risk registers. This has been reported to the NHS Greater Manchester Board on a regular basis.

Review of the effectiveness of risk management and internal control

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:

- The head of internal audit provides me with an opinion on the overall arrangements for gaining assurance through the Assurance Framework and on the controls reviewed as part of internal audit's work for 2012-13 he reports that:
- "significant assurance can be given that there is a generally sound system of internal control, designed to meet the organisations objectives, and that controls are generally being applied consistently"
- Executive officers within the organisation who have responsibility for the development and maintenance of the system of internal control provide me with assurance
- The Assurance Framework itself provides me with evidence that the effectiveness of controls that manage the risks to the organization achieving its principal objectives have been reviewed
- Reports received from internal and external audit
- Monitoring by the Strategic Health Authority
- Reports received from other third parties such as NHS Litigation Authority as noted previously
- Reports and feedback from partners, the public and stakeholders
- External review of governance arrangements.

I have been advised on the implications of the result of my review of the effectiveness of the

system of internal control by:

- The Trust board through their reviews of corporate performance
- The Audit Committee, which is responsible for reviewing risk management systems and processes to promote the effective management of risk across the organisation and obtaining independent assurance that the risk management procedure is effective
- Those responsible for ensuring that risk management processes are developed and embedded throughout the organization.

A plan to ensure continuous improvement of the system of internal control is in place.

The governance arrangements put in place by the board, including the committee and reporting structure, play a key role in maintaining and reviewing an effective system of internal control:

- The board has overall responsibility for ensuring that the process of risk identification, evaluation and control is effective. They receive reports on corporate risks and the assurance framework from the Locality Audit Group after each quarterly meeting and performance reports from executive management on a monthly basis
- The Audit Committee receives reports from both internal and external auditors, as well as reviewing reports from other committees and this gives the board assurance that the risk managementprocedure is effective. The group also oversees all areas of risk management including gaining assurance from the risk management committee that is responsible for the implementation of the risk management strategy.
- Executive officers manage the gathering of evidence and service the board and their committees providing relevant performance and risk management information. An open culture is promoted by executive management that encourages effective risk management as staff are empowered to report any issues or concerns.
- Internal audit have reviewed risk management processes and provided an independent and objective opinion to the Audit Committee and through to the Board. They have carried out detailed reviews of key control areas in accordance with their annual plan which fits into their three year work cycle. They have also carried out a programme of additional audit reviews to provide further assurance on transition and close-down risks during this last year. They have also provided an overall opinion on internal control.

Accountable Officer: Mike Burrows

Organisation: NHS Oldham PCT

Signature 

Date 6/6/13

Grant Thornton

INDEPENDENT AUDITOR'S REPORT TO THE DEPARTMENT OF HEALTH'S ACCOUNTING OFFICER IN RESPECT OF OLDHAM PRIMARY CARE TRUST

We have audited the financial statements of Oldham Primary Care Trust 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. 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] on pages 18 to 19;
- the table of pension benefits of senior managers [and related narrative notes] on page 23; and
- the pay multiples narrative on page 24.

This report is made solely to the Department of Health's accounting officer in respect of Oldham Primary Care Trust 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 Department of Health's accounting officer and the Trust as a body, for our audit work, for this report, or for opinions we have formed.

Respective responsibilities of the signing officer, finance signing officer and auditor

As explained more fully in the Statement of Responsibilities, 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 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 Oldham Primary Care Trust 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 a 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.

Grant Thornton

Other matters on which we are required to conclude

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. We are also required by the Audit Commission's Code of Audit Practice 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 and, having regard to the guidance issued by the Audit Commission, we have considered the results of the following:

- our review of the annual governance statement;
- the work of other relevant regulatory bodies or inspectorates, to the extent the results of the work have an impact on our responsibilities; and
- our locally determined risk based work on the transition arrangements for the demising

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

Certificate

We certify that we have completed the audit of the financial statements of Oldham Primary Care Trust in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Mark Heap
Senior Statutory Auditor, for and on behalf of Grant Thornton UK LLP

4 Hardman Square,
Spinningfields,
Manchester
M3 3EB

07 June 2013

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	7.1	**11,067**	9,521
Other costs	5.1	**442,787**	439,849
Income	4	**(16,803)**	(18,568)
Net operating costs before interest		**437,051**	430,802
Investment income	9	**(164)**	(196)
Other (Gains)/Losses	10	**0**	0
Finance costs	11	**4,959**	4,795
Net operating costs for the financial year		**441,846**	435,401
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		**441,846**	**435,401**
Of which:			
Administration Costs			
Gross employee benefits	7.1	**7,881**	7,697
Other costs	5.1	**6,198**	8,777
Income	4	**(1,519)**	(3,528)
Net administration costs before interest		**12,560**	**12,946**
Investment income	9	**0**	0
Other (Gains)/Losses	10	**0**	0
Finance costs	11	**0**	0
Net administration costs for the financial year		**12,560**	**12,946**
Programme Expenditure			
Gross employee benefits	7.1	**3,186**	1,824
Other costs	5.1	**436,589**	431,072
Income	4	**(15,284)**	(15,040)
Net programme expenditure before interest		**424,491**	**417,856**
Investment income	9	**(164)**	(196)
Other (Gains)/Losses	10	**0**	0
Finance costs	11	**4,959**	4,795
Net programme expenditure for the financial year		**429,286**	**422,455**

Other Comprehensive Net Expenditure	2012-13 £000	2011-12 £000
Impairments and reversals put to the Revaluation Reserve	**642**	126
Net (gain) on revaluation of property, plant & equipment	**0**	(1,830)
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*	**442,488**	**433,697**

*This is the sum of the rows above plus net operating costs for the financial year after absorption accounting adjustments.
The notes on pages 3 to 53 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	12	53,512	56,097
Intangible assets	13	25	26
investment property	15	0	0
Other financial assets	21	0	0
Trade and other receivables	19	0	0
Total non-current assets		53,537	56,123
Current assets:			
Inventories	18	89	63
Trade and other receivables	19	5,273	7,292
Other financial assets	36	1,335	1,348
Other current assets	22	0	0
Cash and cash equivalents	23	188	7
Total current assets		6,885	8,710
Non-current assets held for sale	24	0	190
Total current assets		6,885	8,900
Total assets		60,422	65,023
Current liabilities			
Trade and other payables	25	(25,659)	(30,766)
Other liabilities	26,28	0	0
Provisions	32	(1,760)	(946)
Borrowings	27	(478)	(473)
Other financial liabilities	36.2	0	0
Total current liabilities		(27,897)	(32,185)
Non-current assets plus/less net current assets/liabilities		32,525	32,838
Non-current liabilities			
Trade and other payables	25	0	0
Other Liabilities	28	0	0
Provisions	32	0	0
Borrowings	27	(53,705)	(54,714)
Other financial liabilities	36.2	0	0
Total non-current liabilities		(53,705)	(54,714)
Total Assets Employed:		(21,180)	(21,876)
Financed by taxpayers' equity:			
General fund		(23,660)	(25,176)
Revaluation reserve		2,480	3,300
Other reserves		0	0
Total taxpayers' equity:		(21,180)	(21,876)

The notes on pages 6 to 52 form part of this account.

The financial statements on pages 2 to 5 were approved by the Board on 6 Jun 2013 and signed on its behalf by

Chief Executive:  Date: 6/6/13

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	**(25,176)**	**3,300**	**0**	**(21,876)**
Changes in taxpayers' equity for 2012-13				
Net operating cost for the year	(441,846)			**(441,846)**
Net gain on revaluation of property, plant, equipment		0		**0**
Net gain on revaluation of intangible assets		0		**0**
Net gain on revaluation of financial assets		0		**0**
Net gain on revaluation of assets held for sale		0		**0**
Impairments and reversals		(642)		**(642)**
Movements in other reserves			0	**0**
Transfers between reserves*	178	(178)		**0**
Release of Reserves to SOCNE		0		**0**
Reclassification Adjustments				
Net Gain/(loss) on transfers by absorption	0	0		**0**
Transfers between Revaluation Reserve & General Fund in respect of assets transferred under absorption	0	0		**0**
Net actuarial gain/(loss) on pensions	0		0	**0**
Total recognised income and expense for 2012-13	**(441,668)**	**(820)**	**0**	**(442,488)**
Net Parliamentary funding	443,184			**443,184**
Balance at 31 March 2013	**(23,660)**	**2,480**	**0**	**(21,180)**
Balance at 1 April 2011	**(25,190)**	**4,225**	**0**	**(20,965)**
Changes in taxpayers' equity for 2011-12				
Net operating cost for the year	(435,401)			(435,401)
Net Gain / (loss) on Revaluation of Property, Plant and Equipment		1,830		1,830
Net Gain / (loss) on Revaluation of Intangible Assets		0		0
Net Gain / (loss) on Revaluation of Financial Assets		0		0
Net Gain / (loss) on Assets Held for Sale		(84)		(84)
Impairments and Reversals				0
Movements in other reserves			0	0
Transfers between reserves*	2,671	(2,671)		0
Release of Reserves to Statement of Comprehensive Net Expenditure		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
Total recognised income and expense for 2011-12	(432,730)	(925)	0	(433,655)
Net Parliamentary funding	432,744			432,744
Balance at 31 March 2012	**(25,176)**	**3,300**	**0**	**(21,876)**

Statement of cash flows for the year ended 31 March 2013

	NOTE	2012-13 £000	2011-12 £000
Cash Flows from Operating Activities			
Net Operating Cost Before Interest		**(437,051)**	(430,802)
Depreciation and Amortisation		**2,485**	2,831
Impairments and Reversals		**1,206**	3,678
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		**(5,530)**	(4,795)
Release of PFI/deferred credit		**0**	0
(Increase)/Decrease in Inventories		**(26)**	72
(Increase)/Decrease in Trade and Other Receivables		**1,469**	(4,149)
(Increase)/Decrease in Other Current Assets		**0**	0
Increase/(Decrease) in Trade and Other Payables		**(4,777)**	1,219
(Increase)/Decrease in Other Current Liabilities		**0**	0
Provisions Utilised		**(787)**	(99)
Increase/(Decrease) in Provisions		**1,601**	234
Net Cash Inflow/(Outflow) from Operating Activities		**(441,410)**	**(431,811)**
Cash flows from investing activities			
Interest Received		**164**	196
(Payments) for Property, Plant and Equipment		**(2,047)**	(2,259)
(Payments) for Intangible Assets		**(30)**	0
(Payments) for Other Financial Assets		**0**	0
(Payments) for Financial Assets (LIFT)		**0**	0
Proceeds of disposal of assets held for sale (PPE)		**740**	1,521
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		**13**	11
Rental Revenue		**0**	0
Net Cash Inflow/(Outflow) from Investing Activities		**(1,160)**	**(531)**
Net cash inflow/(outflow) before financing		**(442,570)**	**(432,342)**
Cash flows from financing activities			
Capital Element of Payments in Respect of Finance Leases and On-SoFP PFI and LIFT		**(433)**	(418)
Net Parliamentary Funding		**443,184**	432,744
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		**442,751**	**432,326**
Net increase/(decrease) in cash and cash equivalents		**181**	**(16)**
Cash and Cash Equivalents (and Bank Overdraft) at Beginning of the Period		**7**	**23**
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		**188**	**7**

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.

In accordance with the directed accounting policy from the Secretary of State, the PCT does not consolidate the NHS charitable funds for which it is the corporate trustee.

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.

Under the provisions of *The Health and Social Care Act 2012 (Commencement No.4. Transitional, Savings and Transitory Provisions) Order 2013, Oldham* PCT was dissolved on 1st April 2013. The PCT's functions, assets and liabilities transferred to other public sector entities as outlined in Note 42 *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.*

Transforming Community Services (TCS) transactions

Under the TCS initiative, services historically provided by PCTs have transferred to other providers - notably NHS Trusts and NHS Foundation Trusts. Such transfers fall to be accounted for by use of merger accounting. The Treasury FREM provides that where a transfer takes place in 2011-12, the recipient of the transfer will account for transferred activity in full for the period (and the original provider for none) to reflect the position had the transfer always applied.

For TCS transactions specifically, it is impracticable to adjust the prior period's revenue account in each body and so restatement is effected by an adjustment to 1 April 2011 opening balances rather than by full restatement of comparators.

On 1 April 2011, the PCT transferred its Community Services staff to Pennine Care NHS Foundation Trust. No assets or liabilities relating to either 2010-11 or 2011-12 were transferred to Pennine Care.

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.

1. Accounting policies (continued)

1.1 Accounting Conventions (continued)

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

The PCT's management has made no critical judgements in applying the PCT's accounting policies, apart from those involving estimations (see below), which have a 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

Revaluations and Impairments of £1.8m have been recognised in the period (2011-12: £3.8m). The impairment provisions are based on the expert valuations made by the District Valuation Office. With the LIFT buildings now being accounted for on the Statement of Financial Position under IFRS, this could potentially lead to further impairments in the future, depending on the current economic climate. This could therefore have a material impact on the Statement of Comprehensive Net Expenditure on a year on year basis, given the material value of LIFT buildings and the subjective nature of forecasting terminal values.

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 Care Trust Designation

Not applicable

1.4 Pooled budgets

The PCT has entered into a pooled budget with Oldham Metropolitan Borough Council (OMBC). Under the arrangements funds are pooled under S31 of the Health Act 1999 for the Joint Loan Equipment service.

The pool is hosted by OMBC. As a commissioner of healthcare services, the PCT makes contributions to the pool, which are then used to purchase healthcare services . The PCT accounts for its share of the assets, liabilities, income and expenditure as determined by the pooled budget agreement.

1.5 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.

1.6 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 arrrangements and so is recorded as such in the financial statements.

1. Accounting policies (continued)

1.7 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 a cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

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)

1.8 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.

1.9 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)

1.10 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.

The impact for the PCT is: 2012-13: £NIL (2011-12: £Nil)

1.11 Government grants

Following the accounting policy change outlined in the Treasury FREM for 2011-12, a government grant reserve is no longer maintained. The value of assets received by means of a government grant are credited directly to income. Deferred income is recognised only where conditions attached to the grant preclude immediate recognition of the gain.

The impact for the PCT is: 2012-13: £2k (2011-12: £2k)

1.12 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the Statement of Comprehensive Net Expenditure. On disposal, the balance for the asset in the revaluation reserve is transferred to retained earnings.

Property, plant and equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.13 Inventories

Inventories of clinicial supplies are valued at the lower of cost and net realisable value using the first-in first-out cost formula. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

1.14 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.

1.15 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).

1.16 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 32.

1. Accounting policies (continued)

1.17 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. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

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.

1.18 Research and Development

The PCT did not incur research and development expenditure in the year.

1.19 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.

1.20 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.

1.21 EU Emissions Trading Scheme

The PCT does not participate in the EU Emission Trading Scheme and is not required to account for them.

1. Accounting policies (continued)

1.22 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.

1.23 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 of 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.

1.24 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. Accounting policies (continued)

1.25 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 arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.26 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 de-recognised 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 assets at fair value through profit and loss

The PCT has no financial assets carried at fair value through profit and loss.

Held to maturity investments

The PCT has no held to maturity assets carried at fair value through profit and loss.

Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the Statement of Comprehensive Net Expenditure on de-recognition.

The only available for sale financial assets are £1,335k (2011-12: £1,348k) of subordinated debt. The fair value of the PCT's holding of subordinated debt is calculated at cost less disposals.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

Other than trade receivables and cash at bank and in hand, the PCT has no loans or receivables as non-derivative financial assets.

1. Accounting policies (continued)

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.

Financial liabilities at fair value through profit and loss
Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the Statement of Comprehensive Net Expenditure. The net gain or loss incorporates any interest earned on the financial asset.

The PCT has no financial liabilities carried at fair value through profit and loss.

Other financial liabilities
After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

Other than trade payables and borrowings, the PCT has no other financial liabilities.

1.27 Private Finance Initiative (PFI) and NHS LIFT transactions

HM Treasury has determined that government bodies shall account for infrastructure PFI schemes (including NHS LIFT) where the government body controls the use of the infrastructure and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The PCT therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:
a) Payment for the fair value of services received;
b) Payment for the PFI asset, including finance costs; and
c) Payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

a) Services received
The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

b) PFI and LIFT assets, liabilities, and finance costs
The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the PCT's approach for each relevant class of asset in accordance with the principles of IAS 16.

LIFT assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the PCT's approach for each relevant class of asset in accordance with the principles of IAS 16.

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

A LIFT liability is recognised at the same time as the LIFT assets are recognised. It is measured initially at the same amount as the fair value of the LIFT assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

1. Accounting policies (continued)

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive Net Expenditure.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Net Expenditure.

c) Lifecycle replacement
Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the PCT's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term finance lease liability or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to the operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

Assets contributed by the PCT to the operator for use in the scheme
Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the PCT's Statement of Comprehensive Net Expenditure.

Other assets contributed by the PCT to the operator
Assets contributed (e.g. cash payments, surplus property) by the PCT to the operator before the asset is brought into use, which are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. Subsequently, when the asset is made available to the PCT, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

1. Accounting policies (continued)

1.28 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

1.29 Contingent Assets

The PCT holds a legal charge over three residential properties relating the Learning Disabilities Service.

It is not possible to determine a value for these legal charges or at which point in time these legal charges may crystallise.

1.30 Operating Leases for GP Contractor Premises

The PCT has arrangements in place with GP contractors involving the use of GP premises. This relates to the national agreement 'NHS General Medical Services Premises Costs (England) Directions 2004. Under this agreement payments are reimbursed to GP contractors for the use of premises in the provision of General Medical Services.

The PCT considers that although this arrangement constitutes a lease under IFRIC 4, the risks and rewards of beneficial ownership reside with the GP contractors and therefore these arrangements constitute an operating lease.

2 Operating segments

All the PCT's activity from 1 April 2011 is categorised as Commissioning of Healthcare and related services. Consequently no segmental analysis has been provided.

3. Financial Performance Targets

3.1 Revenue Resource Limit

	2012-13 £000	2011-12 £000
The PCT's performance for the year ended 2012-13 is as follows:		
Total Net Operating Cost for the Financial Year		435,401
Net operating cost plus (gain)/loss on transfers by absorption	**441,846**	
Adjusted for prior period adjustments in respect of errors	**0**	0
Revenue Resource Limit	**446,221**	437,416
Under/(Over)spend Against Revenue Resource Limit (RRL)	4,375	2,015

3.2 Capital Resource Limit

	2012-13 £000	2011-12 £000
The PCT is required to keep within its Capital Resource Limit.		
Capital Resource Limit	**1,544**	12,082
Charge to Capital Resource Limit	**1,544**	12,082
(Over)/Underspend Against CRL	**0**	**0**

3.3 Provider full cost recovery duty

	2012-13 £000	2011-12 £000
The PCT is required to recover full costs in relation to its provider functions.		
Provider gross operating costs	**0**	0
Provider Operating Revenue	**0**	0
Net Provider Operating Costs	**0**	0
Costs Met Within PCTs Own Allocation	**0**	0
Under/(Over) Recovery of Costs	**0**	0

3.4 Under/(Over)spend against cash limit

	2012-13 £000	2011-12 £000
Total Charge to Cash Limit	**443,184**	432,744
Cash Limit	**444,034**	432,744
Under/(Over)spend Against Cash Limit	**850**	**0**

The PCT returned £850k to the Department of Health before the year end, but the pre-populated cash limit in the FIMS has not yet been corrected. Manual adjustment made on Accounts

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

	2012-13 £000
Total cash received from DH (Gross)	382,168
Less: Trade Income from DH	0
Less/(Plus): movement in DH working balances	0
Sub total: net advances	**382,168**
(Less)/plus: transfers (to)/from other resource account bodies (free text note required)	0
Plus: cost of Dentistry Schemes (central charge to cash limits)	11,530
Plus: drugs reimbursement (central charge to cash limits)	49,486
Parliamentary funding credited to General Fund	**443,184**

4 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	**2,877**		2,877	2,791
Dental Charge income from Trust-Led GDS & PDS	**0**		0	0
Prescription Charge income	**2,280**		2,280	2,281
Strategic Health Authorities	**0**	0	0	0
NHS Trusts	**0**	0	0	0
NHS Foundation Trusts	**5,726**	509	5,217	6,413
Primary Care Trusts Contributions to DATs	**0**		0	0
Primary Care Trusts - Other	**1,588**	291	1,297	2,033
Primary Care Trusts - Lead Commissioning	**0**	0	0	1,350
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	**20**	20	0	0
Recoveries in respect of employee benefits	**0**	0	0	0
Local Authorities	**21**	21	0	108
Patient Transport Services	**0**	0	0	0
Education, Training and Research	**2,216**	0	2,216	2,131
Non-NHS: Private Patients	**0**	0	0	0
Non-NHS: Overseas Patients (Non-Reciprocal)	**0**	0	0	0
NHS Injury Costs Recovery	**16**	0	16	17
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	**809**	1	808	922
Other revenue	**1,250**	677	573	522
Total miscellaneous revenue	**16,803**	**1,519**	**15,284**	**18,568**
Of rental revenue from finance leases above:				
Contingent rent	**0**	0	0	0
Other	**0**	0	0	0
Rental revenue from finance leases	**0**	**0**	**0**	**0**
Of rental revenue from operating leases above:				
Rental revenue	**809**	1	808	0
Contingent rent	**0**	0	0	0
Rental revenue from operating leases	**809**	**1**	**808**	**0**

5. Operating Costs

5.1 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	**42,559**		42,559	40,121
Non-Healthcare	**5,246**	683	4,563	3,297
Total	**47,805**	**683**	**47,122**	**43,418**
Goods and Services from Other NHS Bodies other than FTs				
Goods and services from NHS Trusts	**126,638**	38	126,600	132,119
Goods and services (other, excl Trusts, FT and PCT))	**11**	11	0	13
Total	**126,649**	**49**	**126,600**	**132,132**
Goods and Services from Foundation Trusts	**100,484**	468	100,016	99,000
Purchase of Healthcare from Non-NHS bodies	**37,543**		37,543	35,020
Social Care from Independent Providers	**0**		0	0
Expenditure on Drugs Action Teams	**2,135**		2,135	2,093
Non-GMS Services from GPs	**0**	0	0	0
Contractor Led GDS & PDS (excluding employee benefits)	**14,390**		14,390	14,105
Salaried Trust-Led PDS & PCT DS (excluding employee benefits)	**0**		0	0
Chair, Non-executive Directors & PEC remuneration	**124**	124	0	258
Executive committee members costs	**245**	245	0	90
Consultancy Services	**1,116**	911	205	207
Prescribing Costs	**41,938**		41,938	44,427
G/PMS, APMS and PCTMS (excluding employee benefits)	**37,165**	0	37,165	37,927
Pharmaceutical Services	**0**		0	0
Local Pharmaceutical Services Pilots	**0**		0	0
New Pharmacy Contract	**10,493**		10,493	10,493
General Ophthalmic Services	**2,654**		2,654	2,227
Supplies and Services - Clinical	**133**	0	133	131
Supplies and Services - General	**1,604**	293	1,311	1,221
Establishment	**1,832**	824	1,008	1,283
Transport	**11**	0	11	13
Premises	**5,464**	1,857	3,607	3,416
Impairments & Reversals of Property, plant and equipment	**1,202**	0	1,202	3,655
Impairments and Reversals of non-current assets held for sale	**0**	0	0	23
Depreciation	**2,458**	433	2,025	2,790
Amortisation	**27**	0	27	41
Impairment & Reversals Intangible non-current assets	**4**	0	4	0
Impairment and Reversals of Financial Assets	**0**	0	0	0
Impairment of Receivables	**0**	0	0	0
Inventory write offs	**0**	0	0	0
Research and Development Expenditure	**0**	0	0	0
Audit Fees	**87**	87	0	134
Other Auditors Remuneration	**22**	22	0	23
Clinical Negligence Costs	**0**	0	0	0
Education and Training	**923**	119	804	449
Grants for capital purposes	**4,778**	0	4,778	2,100
Grants for revenue purposes	**25**	0	25	0
Impairments and reversals for investment properties	**0**	0	0	0
Other	**1,476**	83	1,393	3,173
Total Operating costs charged to Statement of Comprehensive Net Expenditure	**442,787**	**6,198**	**436,589**	**439,849**
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	**871**	871	0	708
Other Employee Benefits	**10,196**	7,010	3,186	8,813
Total Employee Benefits charged to SOCNE	**11,067**	**7,881**	**3,186**	**9,521**
Total Operating Costs	**453,854**	**14,079**	**439,775**	**449,370**

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	220
Grants to Private Sector to Fund Capital Projects	**4,778**	0	4,778	1,880
Grants to Fund Capital Projects - Dental	**0**	0	0	0
Grants to Fund Capital Projects - Other	**0**	0	0	0
Total Capital Grants	**4,778**	**0**	**4,778**	**2,100**
Grants to fund revenue expenditure				
To Local Authorities	**0**	0	0	0
To Private Sector	**25**	0	25	0
To Other	**0**	0	0	0
Total Revenue Grants	**25**	**0**	**25**	**0**
Total Grants	**4,803**	**0**	**4,803**	**2,100**

	Total	Commissioning Services	Public Health
PCT Running Costs 2012-13			
Running costs (£000s)	**12,315**	11,088	1,227
Weighted population (number in units)*	**248,237**	248,237	248,237
Running costs per head of population (£ per head)	**50**	**45**	**5**
PCT Running Costs 2011-12			
Running costs (£000s)	**12,086**	10,885	1,201
Weighted population (number in units)	**248,237**	248,237	248,237
Running costs per head of population (£ per head)	**49**	**44**	**5**

* 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

5.2 Analysis of operating expenditure by expenditure classification	2012-13 £000	2011-12 £000
Purchase of Primary Health Care		
GMS / PMS/ APMS / PCTMS	37,165	37,927
Prescribing costs	41,938	44,427
Contractor led GDS & PDS	14,390	14,105
Trust led GDS & PDS	0	0
General Ophthalmic Services	2,654	2,227
Department of Health Initiative Funding	0	0
Pharmaceutical services	0	0
Local Pharmaceutical Services Pilots	0	0
New Pharmacy Contract	10,493	10,493
Non-GMS Services from GPs	0	0
Other	1,322	1,288
Total Primary Healthcare purchased	**107,963**	110,467
Purchase of Secondary Healthcare		
Learning Difficulties	7,065	7,124
Mental Illness	36,582	36,422
Maternity	11,814	11,557
General and Acute	178,206	179,801
Accident and emergency	10,193	9,275
Community Health Services	38,617	37,187
Other Contractual	21,167	22,143
Total Secondary Healthcare Purchased	**303,643**	303,509
Grant Funding		
Grants for capital purposes	4,778	2,100
Grants for revenue purposes	25	0
Total Healthcare Purchased by PCT	**416,409**	**416,076**
PCT self-provided secondary healthcare included above	0	0
Social Care from Independent Providers	0	0
Healthcare from NHS FTs included above	96,920	60,609

6. Operating Leases

Oldham PCT has the following significant leasing arrangements:

- Failsworth Primary Resource Centre, £214,009 per annum, lease expiry date 2029.
- Ellen House, £342,000 per annum, lease expiry date 2013.

In addition, in respect of the PCT's leasing arrangements, there are no contingent rentals, purchase options or restrictions imposed by lease

Oldham PCT has entered into certain financial arrangements involving the use of 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 possible to analyse the arrangements over financial years. The financial value included in the operating expenditure for 2012-13 is £1816k (2011-12: £1,785k)

6.1 PCT as lessee

	Land	Buildings	Other	2012-13 Total	2011-12
	£000	£000	£000	£000	£000
Payments recognised as an expense					
Minimum lease payments				**773**	1,229
Contingent rents				**0**	0
Sub-lease payments				**0**	0
Total				**773**	**1,229**
Payable:					
No later than one year	**0**	**653**	**42**	**695**	1,164
Between one and five years	**0**	**1,310**	**37**	**1,347**	2,751
After five years	**0**	**2,484**	**4**	**2,488**	4,009
Total	**0**	**4,447**	**83**	**4,530**	**7,924**

Total future sublease payments expected to be received	0	0

6.2 PCT as lessor

The PCT has a number of operating lease arrangements with 3rd parties including GP practices, dental practices and pharmacies. Under-leases provided to GPs range from 24 years to tenancy at will, and no estimate of future amounts can be made. Therefore no amoun been included in the maturity note in respect of GPs.

Rental income of £809k for 2012-13 (2011-12: £922k), includes:
GPs £662k (2011-12: £654k), Dentists £49k (2011-12: £71k), Pharmacies £47k (2011-12: £41k) and other £51k (2011-12: £156k)

	2012-13	2011-12
	£000	£000
Recognised as income		
Rental Revenue	**809**	922
Contingent rents	**0**	0
Total	**809**	922
Receivable:		
No later than one year	**832**	778
Between one and five years	**436**	481
After five years	**0**	558
Total	**1,268**	1,817

7. Employee benefits and staff numbers

7.1 Employee benefits

2012-13								
				Permanently employed			Other		
	Total	Admin	Programme	Total	Admin	Programme	Total	Admin	Programme
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Employee Benefits - Gross Expenditure									
Salaries and wages	**8,116**	6,556	1,560	**6,996**	5,664	1,332	**1,120**	892	228
Social security costs	**666**	551	115	**666**	551	115	**0**	0	0
Employer contributions to NHS Pensions scheme	**936**	774	162	**936**	774	162	**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	**1,349**	0	1,349	**1,349**	0	1,349	**0**	0	0
Total employee benefits	**11,067**	**7,881**	**3,186**	**9,947**	**6,989**	**2,958**	**1,120**	**892**	**228**
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	**11,067**	**7,881**	**3,186**	**9,947**	**6,989**	**2,958**	**1,120**	**892**	**228**
Employee costs capitalised	**0**	0	0	**0**	0	0	**0**	0	0
Gross Employee Benefits excluding capitalised costs	**11,067**	**7,881**	**3,186**	**9,947**	**6,989**	**2,958**	**1,120**	**892**	**228**
Recognised as:									
Commissioning employee benefits	**11,067**			**9,947**			**1,120**		
Provider employee benefits	**0**			**0**			**0**		
Gross Employee Benefits excluding capitalised costs	**11,067**			**9,947**			**1,120**		

2012-13								
				Permanently employed			Other		
	Total	Admin	Programme	Total	Admin	Programme	Total	Admin	Programme
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Employee Benefits - Revenue									
Salaries and wages	**0**	0	0	**0**	0	0	**0**	0	0
Social Security costs	**0**	0	0	**0**	0	0	**0**	0	0
Employer Contributions to NHS BSA - Pensions Division	**0**	0	0	**0**	0	0	**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	**0**	0	0	**0**	0	0	**0**	0	0
TOTAL excluding capitalised costs	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Employee Benefits - Prior- year

	Total	Permanently employed	Other
	£000	£000	£000
Employee Benefits Gross Expenditure 2011-12			
Salaries and wages	**7,814**	7,245	569
Social security costs	**603**	603	0
Employer contributions to NHS Pensions scheme	**883**	883	0
Other pension costs	**0**	0	0
Other post-employment benefits	**0**	0	0
Other employment benefits	**0**	0	0
Termination benefits	**221**	221	0
Total gross employee benefits	**9,521**	**8,952**	**569**
Less recoveries in respect of employee benefits	**0**	0	0
Total - Net Employee Benefits including capitalised costs	**9,521**	**8,952**	**569**
Employee costs capitalised	**0**	0	0
Gross Employee Benefits excluding capitalised costs	**9,521**	**8,952**	**569**
Recognised as:			
Commissioning employee benefits	**9,521**		
Provider employee benefits	**0**		
Gross Employee Benefits excluding capitalised costs	**9,521**		

7.2 Staff Numbers

	2012-13			2011-12		
	Total	Permanently employed	Other	Total	Permanently employed	Other
	Number	Number	Number	Number	Number	Number
Average Staff Numbers						
Medical and dental	**3**	3	0	**1**	1	0
Ambulance staff	**0**	0	0	**0**	0	0
Administration and estates	**197**	182	15	**160**	148	12
Healthcare assistants and other support staff	**0**	0	0	**1**	0	1
Nursing, midwifery and health visiting staff	**18**	18	0	**19**	19	0
Nursing, midwifery and health visiting learners	**0**	0	0	**0**	0	0
Scientific, therapeutic and technical staff	**6**	6	0	**6**	6	0
Social Care Staff	**0**	0	0	**0**	0	0
Other	**0**	0	0	**47**	43	4
TOTAL	**224**	**209**	**15**	**234**	**217**	**17**
Of the above - staff engaged on capital projects	**0**	0	0	**0**	0	0

7.3 Staff Sickness absence and ill health retirements

	2012-13 Number	2011-12 Number
Total Days Lost	**1,439**	**9,550**
Total Staff Years	**223**	**895**
Average working Days Lost	6.45	10.67

	2012-13 Number	2011-12 Number
Number of persons retired early on ill health grounds	**1**	0
	£000s	£000s
Total additional pensions liabilities accrued in the year	**30**	0

7.4 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**
<£10,000	**0**	**9**	**9**	0	0	**0**
£10,001 - £25,000	**0**	**8**	**8**	0	0	**0**
£25,001 - £50,000	**1**	**6**	**7**	0	0	**0**
£50,001 - £100,000	**5**	**9**	**14**	0	0	**0**
£100,001 - £150,000	**0**	**2**	**2**	0	0	**0**
£150,001 - £200,000	**1**	**1**	**2**	0	0	**0**
>£200,000	**0**	**0**	**0**	1	0	**1**
Total number of exit packages by type (total cost	**7**	**35**	**42**	**1**	**0**	**1**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Total resource cost	528	1,507	**2,035**	233	0	**233**

This note provides an analysis of Exit Packages agreed during the year. Redundancy and other departure costs have been paid in accordance with the provisions of the NHS 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.

'Other departures agreed' are payments made under the national Mutually Agreed Resignation Scheme (MARS).

'Special payments' are ex-gratia payments made in lieu of notice and annual leave.

7.5 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.

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

a) Accounting valuation

A valuation of the scheme liability is carried out annually by the scheme actuary as at the end of the reporting period. Actuarial assessments are undertaken in intervening years between formal valuations using updated membership data and are accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2013, is based on the valuation data as 31 March 2012, updated to 31 March 2013 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

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

b) Full actuarial (funding) valuation

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

The last published actuarial valuation undertaken for the NHS Pension Scheme was completed for the year ending 31 March 2004. Consequently, a formal actuarial valuation would have been due for the year ending 31 March 2008. However, formal actuarial valuations for unfunded public service schemes were suspended by HM Treasury on value for money grounds while consideration is given to recent changes to public service pensions, and while future scheme terms are developed as part of the reforms to public service pension provision due in 2015.

The Scheme Regulations were changed to allow contribution rates to be set by the Secretary of State for Health, with the consent of HM Treasury, and consideration of the advice of the Scheme Actuary and appropriate employee and employer representatives as deemed appropriate.

The next formal valuation to be used for funding purposes will be carried out at as at March 2012 and will be used to inform the contribution rates to be used from 1 April 2015.

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. From 2011-12 the Consumer Price Index (CPI) will be used to replace the Retail Prices Index (RPI).

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 employer.

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.

8. Better Payment Practice Code

8.1 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	**10,147**	**100,407**	11,983	65,824
Total Non-NHS Trade Invoices Paid Within Target	**9,660**	**95,825**	11,392	64,296
Percentage of NHS Trade Invoices Paid Within Target	95.20%	95.44%	95.07%	97.68%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	**3,762**	**284,666**	3,026	261,452
Total NHS Trade Invoices Paid Within Target	**3,574**	**279,642**	2,782	257,196
Percentage of NHS Trade Invoices Paid Within Target	95.00%	98.24%	91.94%	98.37%

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.

8.2 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

9. Investment Income

	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000	2011-12 £000
Rental Income				
PFI finance lease revenue (planned)	**0**	**0**	**0**	0
PFI finance lease revenue (contingent)	**0**	**0**	**0**	0
Other finance lease revenue	**0**	**0**	**0**	0
Subtotal	**0**	**0**	**0**	0
Interest Income				
LIFT: equity dividends receivable	**0**	**0**	**0**	0
LIFT: loan interest receivable	**164**	**0**	**164**	196
Bank interest	**0**	**0**	**0**	0
Other loans and receivables	**0**	**0**	**0**	0
Impaired financial assets	**0**	**0**	**0**	0
Other financial assets	**0**	**0**	**0**	0
Subtotal	**164**	**0**	**164**	196
Total investment income	**164**	**0**	**164**	196

10. Other Gains and Losses

	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000	2011-12 £000
Gain/(loss) on disposal of property, plant and equipment	**0**	**0**	**0**	0
Gain/(loss) on disposal of intangible assets	**0**	**0**	**0**	0
Gain/(loss) on disposal of financial assets	**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	**0**	**0**	**0**	0

11. Finance Costs

	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000	2011-12 £000
Interest				
Interest on obligations under finance leases	**80**	**0**	**80**	102
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	**4,334**	**0**	**4,334**	4,352
- contingent finance cost	**545**	**0**	**545**	341
Interest on late payment of commercial debt	**0**	**0**	**0**	0
Other interest expense	**0**	**0**	**0**	**0**
Total interest expense	**4,959**	**0**	**4,959**	**4,795**
Other finance costs	**0**	**0**	**0**	0
Provisions - unwinding of discount	**0**		**0**	
Total	**4,959**	**0**	**4,959**	**4,795**

12.1 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	**2,740**	**47,737**	**0**	**1,300**	**1,685**	**0**	**3,699**	**5,232**	**62,393**
Additions of Assets Under Construction				0					**0**
Additions Purchased	0	1,397	0		0	0	308	12	**1,717**
Additions Donated	0	0	0	0	0	0	0	0	**0**
Additions Government Granted	0	0	0	0	0	0	0	0	**0**
	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	0	0	0	0	0	0	0	0	**0**
Upward revaluation/positive indexation	0	0	0	0	0	0	0	0	**0**
Impairments/negative indexation	(10)	(632)	0	0	0	0	0	0	**(642)**
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	**2,730**	**48,502**	**0**	**1,300**	**1,685**	**0**	**4,007**	**5,244**	**63,468**
Depreciation									
At 1 April 2012	**0**	**0**	**0**	**1,300**	**1,390**	**0**	**2,189**	**1,417**	**6,296**
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		0	0	0	0	**0**
Upward revaluation/positive indexation	0	0	0		0	0	0	0	**0**
Impairments	50	866	0	0	47	0	190	49	**1,202**
Reversal of Impairments	0	0	0	0	0	0	0	0	**0**
Charged During the Year	0	1,318	0		77	0	465	598	**2,458**
Transfers (to)/from Other Public Sector Bodies	0	0	0	0	0	0	0	0	**0**
At 31 March 2013	**50**	**2,184**	**0**	**1,300**	**1,514**	**0**	**2,844**	**2,064**	**9,956**
Net Book Value at 31 March 2013	**2,680**	**46,318**	**0**	**0**	**171**	**0**	**1,163**	**3,180**	**53,512**
Purchased	2,680	46,318	0	0	171	0	1,163	3,180	**53,512**
Donated	0	0	0	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	0	0	0	**0**
Total at 31 March 2013	**2,680**	**46,318**	**0**	**0**	**171**	**0**	**1,163**	**3,180**	**53,512**
Asset financing:									
Owned	1,070	5,025	0	0	171	0	1,163	3,180	**10,609**
Held on finance lease	0	152	0	0	0	0	0	0	**152**
On-SOFP PFI contracts	1,610	41,141	0	0	0	0	0	0	**42,751**
PFI residual: interests	0	0	0	0	0	0	0	0	**0**
Total at 31 March 2013	**2,680**	**46,318**	**0**	**0**	**171**	**0**	**1,163**	**3,180**	**53,512**

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	**898**	**2,390**	**0**	**0**	**1**	**0**	**10**	**1**	**3,300**
Movements (specify)	(177)	(641)	0	0	(1)	0	0	(1)	**(820)**
At 31 March 2013	**721**	**1,749**	**0**	**0**	**0**	**0**	**10**	**0**	**2,480**

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**

12.2 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	**3,028**	**38,472**	**0**	**1,300**	**1,656**	**0**	**2,870**	**4,618**	**51,944**
Additions - purchased	330	11,812	0	0	29	0	829	614	**13,614**
Additions - donated	0	0	0	0	0	0	0	0	**0**
Additions - government granted	0	0	0	0	0	0	0	0	**0**
Reclassifications	335	(335)	0	0	0	0	0	0	**0**
Reclassified as held for sale	(665)	(230)	0	0	0	0	0	0	**(895)**
Disposals other than by sale	0	0	0	0	0	0	0	0	**0**
Revaluation & indexation gains	87	1,845	0	0	0	0	0	0	**1,932**
Impairments	(58)	(68)	0	0	0	0	0	0	**(126)**
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	(317)	(3,759)	0	0	0	0	0	0	**(4,076)**
At 31 March 2012	**2,740**	**47,737**	**0**	**1,300**	**1,685**	**0**	**3,699**	**5,232**	**62,393**
Depreciation									
At 1 April 2011	**0**	**0**	**0**		**1,315**	**0**	**1,778**	**834**	**3,927**
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		0	0	0	0	**0**
Upward revaluation/positive indexation	0	0	0		0	0	0	0	**0**
Impairments	335	3,045	0	1,300	0	0	0	0	**4,680**
Reversal of Impairments	(18)	(1,007)	0	0	0	0	0	0	**(1,025)**
Charged During the Year	0	1,721	0		75	0	411	583	**2,790**
In-year transfers to/from NHS bodies	0	0	0	0	0	0	0	0	**0**
Cumulative dep netted off cost following revaluation	(317)	(3,759)	0	0	0	0	0	0	**(4,076)**
At 31 March 2012	**0**	**0**	**0**	**1,300**	**1,390**	**0**	**2,189**	**1,417**	**6,296**
Net Book Value at 31 March 2012	**2,740**	**47,737**	**0**	**0**	**295**	**0**	**1,510**	**3,815**	**56,097**
Purchased	2,740	47,737	0	0	295	0	1,505	3,815	**56,092**
Donated	0	0	0	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	0	5	0	**5**
At 31 March 2012	**2,740**	**47,737**	**0**	**0**	**295**	**0**	**1,510**	**3,815**	**56,097**
Asset financing:									
Owned	1,130	5,027	0	0	295	0	1,510	3,815	**11,777**
Held on finance lease	0	228	0	0	0	0	0	0	**228**
On-SOFP PFI contracts	1,610	42,482	0	0	0	0	0	0	**44,092**
PFI residual: interests	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**2,740**	**47,737**	**0**	**0**	**295**	**0**	**1,510**	**3,815**	**56,097**

12.3 Property, plant and equipment

For assets held at revalued amounts:

The revaluation was carried out by an independent valuer.
Effective date of revaluation was 31st March 2013.
The basis of the valuation was 'Market Value based on existing use valuation' (EUV).

Economic Lives of Non-Current Assets

	Min Life Years	Max Life Years
Property, Plant and Equipment		
Buildings exc Dwellings	1	95
Plant & Machinery	5	10
Information Technology	4	20
Furniture and Fittings	3	11

13.1 Intangible non-current assets

2012-13	Software internally generated	Software purchased	Licences & trademarks	Patents	Development expenditure	Total
	£000	£000	£000	£000	£000	£000
At 1 April 2012	**0**	**698**	**0**	**0**	**0**	**698**
Additions - purchased	0	30	0	0	0	**30**
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**
Additions Leased	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**
At 31 March 2013	**0**	**728**	**0**	**0**	**0**	**728**
Amortisation						
At 1 April 2012	**0**	**672**	**0**	**0**	**0**	**672**
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	4	0	0	0	**4**
Reversal of impairments charged to operating expenses	0	0	0	0	0	**0**
Charged during the year	0	27	0	0	0	**27**
In-year transfers to NHS bodies	0	0	0	0	0	**0**
At 31 March 2013	**0**	**703**	**0**	**0**	**0**	**703**
Net Book Value at 31 March 2013	**0**	**25**	**0**	**0**	**0**	**25**
Net Book Value at 31 March 2013 comprises						
Purchased	0	25	0	0	0	**25**
Donated	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	**0**
Total at 31 March 2013	**0**	**25**	**0**	**0**	**0**	**25**

Revaluation reserve balance for intangible non-current assets

	Software internally generated	Software purchased	Licences & trademarks	Patents	Development expenditure	Total
	£000's	£000's	£000's	£000's	£000's	£000's
At 1 April 2012	**0**	**0**	**0**	**0**	**0**	**0**
Movements (specify)	0	0	0	0	0	**0**
At 31 March 2013	**0**	**0**	**0**	**0**	**0**	**0**

13.2 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**	**698**	**0**	**0**	**0**	**698**
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**	**698**	**0**	**0**	**0**	**698**
Amortisation						
At 1 April 2011	**0**	**631**	**0**	**0**	**0**	**631**
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	41	0	0	0	**41**
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**	**672**	**0**	**0**	**0**	**672**
Net Book Value at 31 March 2012	**0**	**26**	**0**	**0**	**0**	**26**
Net Book Value at 31 March 2012 comprises						
Purchased	0	26	0	0	0	**26**
Donated	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	**0**
Total at 31 March 2012	**0**	**26**	**0**	**0**	**0**	**26**

13.3 Intangible non-current assets

Economic Lives of Non-Current Assets

	Min Life Years	Max Life Years
Intangible Assets		
Software Licences	**3**	**5**

14. Analysis of impairments and reversals recognised in 2012-13	2012-13 Total £000	2012-13 Admin £000	2012-13 Programme £000
Property, Plant and Equipment impairments and reversals taken to SoCNE			
Loss or damage resulting from normal operations	0	0	0
Over-specification of assets	0	0	0
Abandonment of assets in the course of construction	0	0	0
Total charged to Departmental Expenditure Limit	**0**	**0**	**0**
Unforeseen obsolescence	410		410
Loss as a result of catastrophe	0		0
Other	0		0
Changes in market price	792		792
Total charged to Annually Managed Expenditure	**1,202**		**1,202**
Property, Plant and Equipment impairments and reversals charged to the revaluation reserve			
Loss or damage resulting from normal operations	0		
Over Specification of Assets	0		
Abandonment of assets in the course of construction	0		
Unforeseen obsolescence	0		
Loss as a result of catastrophe	0		
Other	0		
Changes in market price	642		
Total impairments for PPE charged to reserves	**642**		
Total Impairments of Property, Plant and Equipment	**1,844**	**0**	**1,202**
Intangible assets impairments and reversals charged to SoCNE			
Loss or damage resulting from normal operations	0	0	0
Over-specification of assets	0	0	0
Abandonment of assets in the course of construction	0	0	0
Total charged to Departmental Expenditure Limit	**0**	**0**	**0**
Unforeseen obsolescence	4		4
Loss as a result of catastrophe	0		0
Other	0		0
Changes in market price	0		0
Total charged to Annually Managed Expenditure	**4**		**4**
Intangible Assets impairments and reversals charged to the Revaluation Reserve			
Loss or damage resulting from normal operations	0		
Over-specification of assets	0		
Abandonment of assets in the course of construction	0		
Unforeseen obsolescence	0		
Loss as a result of catastrophe	0		
Other	0		
Changes in market price	0		
Total impairments for Intangible Assets charged to Reserves	**0**		
Total Impairments of Intangibles	**4**	**0**	**4**
Financial Assets charged to SoCNE			
Loss or damage resulting from normal operations	0	0	0
Total charged to Departmental Expenditure Limit	**0**	**0**	**0**
Loss as a result of catastrophe	0		0
Other	0		0
Total charged to Annually Managed Expenditure	**0**		**0**
Financial Assets impairments and reversals charged to the Revaluation Reserve			
Loss or damage resulting from normal operations	0		
Loss as a result of catastrophe	0		
Other	0		
TOTAL impairments for Financial Assets charged to reserves	**0**		
Total Impairments of Financial Assets	**0**	**0**	**0**
Non-current assets held for sale - impairments and reversals charged to SoCNE.			
Loss or damage resulting from normal operations	0	0	0
Abandonment of assets in the course of construction	0	0	0
Total charged to Departmental Expenditure Limit	**0**	**0**	**0**
Unforeseen obsolescence	0		0
Loss as a result of catastrophe	0		0
Other	0		0
Changes in market price	0		0
Total charged to Annually Managed Expenditure	**0**		**0**
Total impairments of non-current assets held for sale	**0**	**0**	**0**
Inventories - impairments and reversals charged to SoCNE			
Loss or Damage Resulting from Normal Operations	0	0	0
Total charged to Departmental Expenditure Limit	**0**	**0**	**0**
Unforeseen Obsolescence	0		0
Loss as a Result of a Catastrophe	0		0
Other	0		0
Changes in Market Price	0		0
Total charged to Annually Managed Expenditure	**0**		**0**
Total impairments of Inventories	**0**	**0**	**0**
Investment Property impairments charged to SoCNE			
Loss or Damage Resulting from Normal Operations	0	0	0
Total charged to Departmental Expenditure Limit	**0**	**0**	**0**
Unforeseen Obsolescence	0		0
Loss as a Result of a Catastrophe	0		0
Other	0		0
Changes in Market Price	0		0
Total charged to Annually Managed Expenditure	**0**		**0**
Total Investment Property impairments charged to SoCNE	**0**	**0**	**0**

Investment Property impairments and reversals charged to the Revaluation Reserve			
Loss or Damage Resulting from Normal Operations	0		
Over Specification of Assets	0		
Abandonment of Assets in the Course of Construction	0		
Unforeseen Obsolescence	0		
Loss as a Result of a Catastrophe	0		
Other	0		
Changes in Market Price	0		
TOTAL impairments for Investment Property charged to Reserves	**0**		
Total Investment Property Impairments	**0**	**0**	**0**
Total Impairments charged to Revaluation Reserve	642		
Total Impairments charged to SoCNE - DEL	0	0	0
Total Impairments charged to SoCNE - AME	1,206		1,206
Overall Total Impairments	**1,848**	**0**	**1,206**
Of which:			
Impairment on revaluation to "modern equivalent asset" basis	**0**	0	0
Donated and Gov Granted Assets, included above -			
PPE - Donated and Government Granted Asset Impairments: amount charged to SoCNE - DEL*	0	0	0
Intangibles - Donated and Government Granted Asset Impairments: amount charged to SoCNE -AME*	0	0	0

The PCT's non-current assets (Land and Buildings) were valued by the District Valuer on 31st March 2013 on a value in use basis, resulting in an a £1,434k net reduction in their valuations due to changes in market price.

The principal impairments were as follows:

	(Revaluation) Impairment £000	Charged to Reval Reserve £000	Charged to Operating Cost £000
Chadderton Town Health Centre	131	131	
Crompton Health Centre	252	252	
Glodwick PCC LIFT	72	72	
Lindley House	121		121
Integrated Care Centre LIFT	254		254
Royton Health & Wellbeing Centre LIFT	147		147
Southlink	69		69
Uppermill Health centre	246	146	100
Werneth PCC LIFT	101		101
Miscellaneous other premises	41	41	
	1,434	**642**	**792**

15 Investment property

	31 March 2013	31 March 2012
	£000	£000
At fair value		
Balance at 1 April 2012	**0**	0
Additions Through Subsequent Expenditure	**0**	0
Other Acquisitions	**0**	0
Disposals	**0**	0
Property Reclassified as Held for Sale	**0**	0
Loss from Fair Value Adjustments - Impairments	**0**	0
Gain from Fair Value Adjustments - Reversal of Impairments	**0**	
Gain from Fair Value Adjustments	**0**	0
Transfers (to)/from Other Public Sector Bodies	**0**	
Other Changes	**0**	0
Balance at 31 March 2013	**0**	0
Investment property capital transactions in 2012-13		
Capital expenditure	**0**	0
Capital income	**0**	0
	0	**0**

16 Commitments

16.1 Capital commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements:

	31 March 2013	31 March 2012
	£000	£000
Property, plant and equipment	**0**	0
Intangible assets	**0**	0
Total	**0**	0

16.2 Other financial commitments

	31 March 2013	31 March 2012
	£000	£000
Not later than one year	**0**	0
Later than one year and not later than five year	**0**	0
Later than five years	**0**	0
Total	**0**	0

17 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	476	0	393	0
Balances with Local Authorities	85	0	242	0
Balances with NHS bodies outside the Departmental Group	0	0	0	0
Balances with NHS Trusts and Foundation Trusts	2,493	0	1,594	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with bodies external to government	2,219	0	23,430	0
At 31 March 2013	**5,273**	**0**	**25,659**	**0**
prior period:				
Balances with other Central Government Bodies	2,698	0	3,152	0
Balances with Local Authorities	789	0	1,367	0
Balances with NHS Trusts and Foundation Trusts	383	0	4,400	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with bodies external to government	3,422	0	21,847	0
At 31 March 2012	**7,292**	**0**	**30,766**	**0**

18 Inventories

	Drugs	Consumables	Energy	Work in progress	Loan Equipment	Other	Total
	£000	£000	£000	£000	£000	£000	£000
Balance at 1 April 2012	**0**	**63**	**0**	**0**	**0**	**0**	**63**
Additions	0	581	0	0	0	0	**581**
Inventories recognised as an expense in the period	0	(555)	0	0	0	0	**(555)**
Write-down of inventories (including losses)	0	0	0	0	0	0	**0**
Reversal of write-down previously taken to SoCNE	0	0	0	0	0	0	**0**
Transfers (to)/from other public sector bodies	0	0	0	0	0	0	**0**
Balance at 31 March 2013	**0**	**89**	**0**	**0**	**0**	**0**	**89**

19.1 Trade and other receivables

	Current		Non-current	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
NHS receivables - revenue	**529**	724	**0**	0
NHS receivables - capital	**0**	0	**0**	0
NHS prepayments and accrued income	**2,122**	1,877	**0**	0
Non-NHS receivables - revenue	**1,573**	2,386	**0**	0
Non-NHS receivables - capital	**0**	550	**0**	0
Non-NHS prepayments and accrued income	**632**	1,213	**0**	0
Provision for the impairment of receivables	**0**	0	**0**	0
VAT	**318**	480	**0**	0
Current part of PFI and other PPP arrangements prepayments and a	**0**	0	**0**	0
Interest receivables	**99**	62	**0**	0
Finance lease receivables	**0**	0	**0**	0
Operating lease receivables	**0**	0	**0**	0
Other receivables	**0**	0	**0**	0
Total	**5,273**	7,292	**0**	0
Total current and non current	**5,273**	7,292		
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.

19.2 Receivables past their due date but not impaired

	31 March 2013
	£000
By up to three months	**854**
By three to six months	**600**
By more than six months	**331**
Total	**1,785**

19.3 Provision for impairment of receivables

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

20 NHS LIFT investments

	Loan	Share capital	Total
	£000	£000	£000
Balance at 1 April 2012	**1,348**	**0**	**1,348**
Additions	**0**	**0**	**0**
Disposals	**(13)**	**0**	**(13)**
Loan repayments	**0**	**0**	**0**
Revaluations	**0**	**0**	**0**
Loans repayable within 12 months	**0**	**0**	**0**
Balance at 31 March 2013	**1,335**	**0**	**1,335**
Balance at 1 April 2011	1,359	0	1,359
Additions	0	0	0
Disposals	(11)	0	(11)
Loan repayments	0	0	0
Revaluations	0	0	0
Loans repayable within 12 months	0	0	0
Balance at 31 March 2012	**1,348**	**0**	**1,348**

21.1 Other financial assets - Current

	31 March 2013	31 March 2012
	£000	£000
Opening balance 1 April	1,348	1,359
Transfers (to)/from Other Public Sector Bodies in year	0	0
Other Movements	(13)	(11)
Closing balance 31 March	**1,335**	1,348

22 Other current assets

	31 March 2013	31 March 2012
	£000	£000
EU Emissions Trading Scheme Allowance	**0**	0
Other Assets	**0**	0
Total	**0**	0

23 Cash and Cash Equivalents

	31 March 2013	31 March 2012
	£000	£000
Opening balance	**7**	23
Net change in year	**181**	(16)
Closing balance	**188**	7
Made up of		
Cash with Government Banking Service	**188**	6
Commercial banks	**0**	0
Cash in hand	**0**	1
Current investments	**0**	0
Cash and cash equivalents as in statement of financial position	**188**	7
Bank overdraft - Government Banking Service	**0**	0
Bank overdraft - Commercial banks	**0**	0
Cash and cash equivalents as in statement of cash flows	**188**	7

24.2 Other Financial Assets - Non Current

	31 March 2013	31 March 2012
	£000	£000
Opening balance 1 April	**0**	0
Additions	0	0
Revaluation	0	0
Impairments	0	0
Impairment Reversals	0	0
Transferred to current financial assets	0	0
Disposals	0	0
Transfers (to)/from Other Public Sector Bodies in year	0	0
Total Other Financial Assets - Non Current	**0**	0

24 Non-current assets held for sale

	Land	Buildings, excl. dwellings	Dwellings	Asset Under Construction and Payments on Account	Plant and Machinery	Transport and Equipment	Information Technology	Furniture and Fittings	Intangible Assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Balance at 1 April 2012	190	0	0	0	0	0	0	0	0	**190**
Plus assets classified as held for sale in the year	0	0	0	0	0	0	0	0	0	**0**
Less assets sold in the year	(190)	0	0	0	0	0	0	0	0	**(190)**
Less impairment of assets held for sale	0	0	0	0	0	0	0	0	0	**0**
Plus reversal of impairment of assets held for sale	0	0	0	0	0	0	0	0	0	**0**
Less assets no longer classified as held for sale, for reasons other than disposal by sale	0	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	**0**
Revaluation	0	0	0	0	0	0	0	0	0	**0**
Balance at 31 March 2013	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Liabilities associated with assets held for sale at 31 March 2013	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
										0
Balance at 1 April 2011	900	0	0	0	0	0	0	0	0	**900**
Plus assets classified as held for sale in the year	665	230	0	0	0	0	0	0	0	**895**
Less assets sold in the year	(1,366)	(155)	0	0	0	0	0	0	0	**(1,521)**
Less impairment of assets held for sale	(9)	(75)	0	0	0	0	0	0	0	**(84)**
Plus reversal of impairment of assets held for sale	0	0	0	0	0	0	0	0	0	**0**
Less assets no longer classified as held for sale, for reasons other than disposal by sale	0	0	0	0	0	0	0	0	0	**0**
Balance at 31 March 2012	**190**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**190**
Liabilities associated with assets held for sale at 31 March 2012	0	0	0	0	0	0	0	0	0	**0**

Revaluation reserve balances in respect of non-current assets held for sale were:

At 31 March 2012	0
At 31 March 2013	0

Assets held for sale at 31 March 2012 include the following asset:

		Market Value £000	Disposal date	Profit/Loss on disposal £000
Springhead Clinic Land & Buildings	Surplus to requirements	190	April 2012	0
		190		**0**

25 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	**443**	629	**0**	0
NHS payables - capital	**0**	0	**0**	0
NHS accruals and deferred income	**1,399**	6,765	**0**	0
Family Health Services (FHS) payables	**11,825**	11,165		
Non-NHS payables - revenue	**449**	401	**0**	0
Non-NHS payables - capital	**7**	337	**0**	0
Non_NHS accruals and deferred income	**11,214**	11,340	**0**	0
Social security costs	**145**	0		
VAT	**0**	0	**0**	0
Tax	**177**	0		
Payments received on account	**0**	4	**0**	0
Other	0	125	0	0
Total	**25,659**	30,766	**0**	0
Total payables (current and non-current)	**25,659**	**30,766**		

Other payables include £NIL (2011-12: £NIL) in respect of payments due in future years under arrangements to buy out the liability for early retirements over 5 instalments; and £122,317 (2011-12: £123,784) in respect of outstanding pensions contributions at 31 March 2013.

26 Other liabilities

	Current		Non-current	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
PFI/LIFT deferred credit	**0**	0	**0**	**0**
Lease incentives	**0**	0	**0**	**0**
Other	**0**	0	**0**	**0**
Total	**0**	0	**0**	0
Total other liabilities (current and non-current)	**0**	**0**		

27 Borrowings

	Current		Non-current	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
Bank overdraft - Government Banking Service	**0**	0	**0**	0
Bank overdraft - commercial banks	**0**	0	**0**	0
PFI liabilities:				
Main liability	**0**	0	**0**	0
Lifecycle replacement received in advance	**0**	0	**0**	0
LIFT liabilities:				
Main liability	**242**	262	**53,469**	54,241
Lifecycle replacement received in advance	**0**	0	**0**	0
Finance lease liabilities	**236**	211	**236**	473
Other (describe)	**0**	0	**0**	0
Total	**478**	**473**	**53,705**	**54,714**
Total other liabilities (current and non-current)	**54,183**	**55,187**		

Borrowings/Loans - Payment of Principal Falling Due in:

	DH	Other	Total
	£000s	**£000s**	**£000s**
0 - 1 Years	0	478	**478**
1 - 2 Years	0	500	**500**
2 - 5 Years	0	940	**940**
Over 5 Years	0	52,265	**52,265**
Total	**0**	**54,183**	**54,183**

28 Other financial liabilities

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Embedded Derivatives at Fair Value through SoCNE	**0**	0	**0**	0
Financial liabilities carried at fair value through SoCNE	**0**	0	**0**	0
Amortised Cost	**0**	0	**0**	0
Total	**0**	0	**0**	0
Total other liabilities (current and non-current)	**0**	**0**		

29 Deferred income

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Opening balance at1 April 2012	**0**	0	**0**	0
Deferred income addition	**0**	0	**0**	0
Transfer of deferred income	**0**	0	**0**	0
Current deferred Income at 31 March 2013	**0**	0	**0**	0
Total other liabilities (current and non-current)	**0**	**0**		

30 Finance lease obligations

The PCT has a finance lease agreement for Hollinwood Portacabin under the following arrangements:

The lease commenced in 2009-10 for a term of 60 months ending in 2014-15
The rental terms include fixed rental cost of £291k per annum, no contingent rental payments and nil provision of services or management charges
Under the terms of the lease which was recognised as a finance lease in 2010-11, the property reverts wholly to the PCT.
There are no restrictions imposed by this lease arrangement.

	£000
Total future minimum payments payable as at 31st March 2013	552
Interest charges to 31st March 2015	(80)
Present value of payments to be made to 31st March 2015	472

Amounts payable under finance leases (Buildings)	**Minimum lease payments**		**Present value of minimum lease payments**	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Within one year	**291**	291	**236**	211
Between one and five years	**261**	553	**236**	473
After five years	**0**	0	**0**	0
Less future finance charges	**(80)**	(160)	**0**	0
Present value of minimum lease payments	**472**	684	**472**	684
Included in:				
Current borrowings			**236**	211
Non-current borrowings			**236**	473
			472	684

Amounts payable under finance leases (Land)	**Minimum lease payments**		**Present value of minimum lease**	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Within one year	**0**	0	**0**	0
Between one and five years	**0**	0	**0**	0
After five years	**0**	0	**0**	0
Less future finance charges	**0**	0	**0**	0
Present value of minimum lease payments	**0**	0	**0**	0
Included in:				
Current borrowings			**0**	0
Non-current borrowings			**0**	0
			0	0

Amounts payable under finance leases (Other)	**Minimum lease payments**		**Present value of minimum lease**	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Within one year	**0**	0	**0**	0
Between one and five years	**0**	0	**0**	0
After five years	**0**	0	**0**	0
Less future finance charges	**0**	0	**0**	0
Present value of minimum lease payments	**0**	0	**0**	0
Included in:				
Current borrowings			**0**	0
Non-current borrowings			**0**	0
			0	0

	31 March 2013 £000	31 March 2012 £000
Finance leases as lessee		
Future Sublease Payments Expected to be received	**0**	0
Contingent Rents Recognised as an Expense	**0**	0

31 Finance lease receivables as lessor

The PCT has no arrangements as Lessor

Amounts receivable under finance leases (buildings)	**Gross investments in leases**		**Present value of minimum lease**	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
Within one year	**0**	0	**0**	0
Between one and five years	**0**	0	**0**	0
After five years	**0**	0	**0**	0
Less future finance charges	**0**	0	**0**	**0**
Present value of minimum lease payments	**0**	0	**0**	0
Less allowance for uncollectible lease payments:	**0**	0	**0**	0
Total finance lease receivable recognised in the statement of financial position	**0**	**0**	**0**	**0**
Included in:				
Current finance lease receivables			**0**	0
Non-current finance lease receivables			**0**	0
			0	0

Amounts receivable under finance leases (land)	**Gross investments in leases**		**Present value of minimum lease**	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
Within one year	**0**	0	**0**	0
Between one and five years	**0**	0	**0**	0
After five years	**0**	0	**0**	0
Less future finance charges	**0**	0	**0**	**0**
Present value of minimum lease payments	**0**	0	**0**	0
Less allowance for uncollectible lease payments:	**0**	**0**	**0**	0
Total finance lease receivable recognised in the statement of financial position	**0**	**0**	**0**	**0**
Included in:				
Current finance lease receivables			**0**	0
Non-current finance lease receivables			**0**	0
			0	0

Amounts receivable under finance leases (other)	**Gross investments in leases**		**Present value of minimum lease**	
	31 March 2013	31 March 2012	**31 March 2013**	31 March 2012
	£000	£000	**£000**	£000
Within one year	**0**	0	**0**	0
Between one and five years	**0**	0	**0**	0
After five years	**0**	0	**0**	0
Less future finance charges	**0**	0	**0**	**0**
Present value of minimum lease payments	**0**	0	**0**	0
Less allowance for uncollectible lease payments:	**0**	**0**	**0**	0
Total finance lease receivable recognised in the statement of financial position	**0**	**0**	**0**	**0**
Included in:				
Current finance lease receivables			**0**	0
Non-current finance lease receivables			**0**	0
			0	0

Finance Leases (as a Lessor)	**31 March 2013**	31 March 2012
	£000	£000
The unguaranteed residual value accruing to the PCT is £NIL (2011-12: £NIL)	**0**	**0**
Accumulated allowance for uncollectible minimum lease payments receivable	**0**	**0**

Rental Income	**31 March 2013**	31 March 2012
	£000	£000
Contingent rent	**0**	0
Other	**0**	0
Total rental income	**0**	0

Finance Lease Commitments	**31 March 2013**	31 March 2012
	£000s	£000s
Lease - Hollinwood Portacabin	552	844

32 Provisions

Comprising:

	Total	Pensions to Former Directors	Pensions Relating to Other Staff	Legal Claims	Restructuring	Continuing Care	Equal Pay	Agenda for Change	Other	Redundancy
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Balance at 1 April 2012	**946**	0	0	0	0	125	0	0	142	679
Arising During the Year	**1,734**	0	0	0	0	1,200	0	0	162	372
Utilised During the Year	**(787)**	0	0	0	0	0	0	0	(108)	(679)
Reversed Unused	**(133)**	0	0	0	0	(125)	0	0	(8)	0
Unwinding of Discount	**0**	0	0	0	0	0	0	0	0	0
Change in Discount Rate	**0**	0	0	0	0	0	0	0	0	0
Transferred (to)/from otherPublic Sector bodies	**0**	0	0	0	0	0	0	0	0	0
Balance at 31 March 2013	**1,760**	**0**	**0**	**0**	**0**	**1,200**	**0**	**0**	**188**	**372**
Expected Timing of Cash Flows:										
No Later than One Year	**1,760**	**0**	**0**	**0**	**0**	**1,200**	**0**	**0**	**188**	**372**
Later than One Year and not later than Five Years	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Later than Five Years	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Amount Included in the Provisions of the NHS Litigation Authority in Respect of Clinical Negligence Liabilities:	
As at 31 March 2013	183
As at 31 March 2012	82

Redundancy provision: £372,190: 99% probable.
Based on defined work groups identified at risk.

Included within Other provisions
Annual Leave entitlement £26,000: 95% probable.
Based on estimates of leave entitlement for Oldham PCT employees as at 31st March 2013.

NHS Litigation Authority: £8,875: 50-75% probable
Based on data provided by the NHSLA for 4 claims.

Continuing Care: £1,200,000: 90% probable
Based on the success rate of actual claims submitted and the average payout per claim

Salaries £49,142 and Temporary Staff £103,064: 95% probable
Based on estimated volume of work to complete PCT close down process

33 Contingencies

	31 March 2013	31 March 2012
	£000	£000
Contingent liabilities		
Equal Pay	**0**	0
Other	**0**	0
Amounts Recoverable Against Contingent Liabilities	**0**	0
Net Value of Contingent Liabilities	**0**	0
Contingent Assets		
Contingent Assets *[give details]*	**0**	0
Net Value of Contingent Assets	**0**	0

34 PFI and LIFT - additional information

	31 March 2013	31 March 2012
	£000	£000
34.1 Charges to operating expenditure and future commitments in respect of ON and OFF SOFP PFI		
Total charge to operating expenses in year - OFF SOFP PFI	**0**	0
Service element of on SOFP PFI charged to operating expenses in year	**0**	0
Total	**0**	**0**
Payments committed to in respect of off SOFP PFI and the service element of on SOFP PFI		
No Later than One Year	**0**	0
Later than One Year, No Later than Five Years	**0**	0
Later than Five Years	**0**	0
Total	**0**	0

The estimated annual payments in future years are expected to be materially different from those which the Trust is committed to make during the next year. The likely financial effect of this is:

	31 March 2013	31 March 2012
	£000	£000
Estimated Capital Value of Project - off SOFP PFI	**0**	0
Value of Deferred Assets - off SOFP PFI	**0**	0
Value of Reversionary Interest - off SOFP PFI	**0**	0
34.2 Imputed "finance lease" obligations for on SOFP PFI contracts due		
Analysed by when PFI payments are due		
No Later than One Year	**0**	0
Later than One Year, No Later than Five Years	**0**	0
Later than Five Years	**0**	0
Subtotal	**0**	0
Less: Interest Element	**0**	0
Total	**0**	0

Charges to operating expenditure and future commitments in respect of on and off SOFP LIFT	**31 March 2013**	31 March 2012
	£000	£000
Total Charge to Operating Expenses in year - OFF SOFP LIFT	**0**	0
Service element of on SOFP LIFT charged to operating expenses in year	**791**	690
Total	**791**	690

	31 March 2013	31 March 2012
	£000	£000
Payments committed to in respect of off SOFP LIFT and the service element of on SOFP LIFT.		
LIFT Scheme Expiry Date:		
No Later than One Year	**823**	801
Later than One Year, No Later than Five Years	**3,633**	3,537
Later than Five Years	**35,766**	23,298
Total	**40,222**	27,636

The estimated annual payments in future years are expected to be materially different from those which the NHS Trust is committed to make during the next year. The likely financial effect of this is:	**31 March 2013**	31 March 2012
	£000	£000
Estimated capital value of project - off SOFP LIFT	0	0
Value of Deferred Assets - off SOFP LIFT	0	0
Value of Residual Interest - off SOFP LIFT	0	0

Imputed "finance lease" obligations for on SOFP LIFT Contracts due	**31 March 2013**	31 March 2012
	£000	£000
No Later than One Year	**5,440**	5,432
Later than One Year, No Later than Five Years	**21,890**	21,853
Later than Five Years	**93,985**	99,591
Subtotal	**121,315**	126,876
Less: Interest Element	**(67,604)**	(72,373)
Total	**53,711**	54,503

PFI and NHS LIFT schemes on-Statement of Financial Position

The PCT has five LIFT schemes contracted under a Lease Plus Agreement (LPA)

Under these arrangements, the minimum lease payment for each scheme will increase annually in line with the Retail Price Index (RPI).

For each scheme, the PCT has indicated its intention to exercise contractual options to purchase at the end of the lease term and this is reflected in the PCT's accounting arrangements.

The significant details of each scheme are laid out in the table below:

	Moorside	**Glodwick**	**Integrated Care Centre**	**Royton**	**Werneth**
Scheme commencement date	January 2006	March 2007	June 2009	September 2010	October 2011
Capital value of Scheme (£000's)	£2,523	£6,844	£22,604	£11,115	£11,309
Lease term (years)	25	25	25	25	25
Lease expiry date	December 2031	February 2032	May 2034	August 2035	September 2036
Minimum lease payment in 2012-13	£347,490	£865,754	£2,842,776	£1,387,546	£1,320,017

35 Impact of IFRS treatment - 2012-13

	Total	Admin	Programme
	£000	£000	£000
Revenue costs of IFRS: Arrangements reported on SoFP under IFRIC12 (e.g LIFT/PFI)			
Depreciation charges	**851**	0	851
Interest Expense	**4,879**	0	4,879
Impairment charge - AME	**452**		452
Impairment charge - DEL	**0**	0	0
Other Expenditure	**1,092**	0	1,092
Revenue Receivable from subleasing	**0**	0	0
Total IFRS Expenditure (IFRIC12)	**7,274**	**0**	**7,274**
Revenue consequences of LIFT/PFI schemes under UK GAAP / ESA95 (net of any sublease income)	**(6,764)**	0	(6,764)
Net IFRS change (IFRIC12)	**510**	**0**	**510**

Capital Consequences of IFRS : LIFT/PFI and other items under IFRIC12	
Capital expenditure 2012-13	0
UK GAAP capital expenditure 2012-13 (Reversionary Interest)	0

36 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 risk.

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.

36.1 Financial Assets	**At 'fair value through profit and loss'**	**Loans and receivables**	**Available for sale**	**Total**
	£000	**£000**	**£000**	**£000**
Embedded derivatives	0			**0**
Receivables - NHS		2,651		**2,651**
Receivables - non-NHS		2,622		**2,622**
Cash at bank and in hand		188		**188**
Other financial assets	0	0	1,335	**1,335**
Total at 31 March 2013	**0**	**5,461**	**1,335**	**6,796**
Embedded derivatives	0			0
Receivables - NHS		2,601		2,601
Receivables - non-NHS		4,691		4,691
Cash at bank and in hand		7		7
Other financial assets	0	0	1,348	1,348
Total at 31 March 2012	0	7,299	1,348	8,647

36.2 Financial Liabilities	**At 'fair value through profit and loss'**	**Other**	**Total**
	£000	**£000**	**£000**
Embedded derivatives	0		**0**
NHS payables		1,987	**1,987**
Non-NHS payables		23,672	**23,672**
Other borrowings		54,183	**54,183**
PFI & finance lease obligations		0	**0**
Other financial liabilities	0	0	**0**
Total at 31 March 2013	**0**	**79,842**	**79,842**
Embedded derivatives	0		0
NHS payables		7,434	7,434
Non-NHS payables		23,332	23,332
Other borrowings		55,187	55,187
PFI & finance lease obligations		0	0
Other financial liabilities	0	0	0
Total at 31 March 2012	**0**	85,953	85,953

37 Related party transactions

Oldham PCT is a body corporate by order of the Secretary of State for Health. During the year none of the members of the NHS Greater Manchester Board as the Board of Oldham PCT, the Clinical Strategy Board or key members of the management staff or parties related to them has undertaken any material transactions with Salford PCT other than those set out below.

	Transactions with Related Parties 2012/13				Transactions with Related Parties 2011/12			
	Payments to Related Party £000s	Receipts from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s	Payments to Related Party £000s	Receipts from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
The Board of Oldham PCT								
Alan Dow, Clinical Strategy Board,								
family member is an anaesthetist at Tameside Hospital NHS Foundation Trust	8,533	0	11	1	0	0	0	0
Anne Talbot, Clinical Strategy Board,								
family member is a consultant neurologist at Salford Royal NHS Foundation Trust	5,214	128	103	0	0	0	0	0
family member is a consultant neurologist at Stockport NHS Foundation Trust	1,925	0	0	0	0	0	0	0
Chris Duffy, Clinical Strategy Board,								
family member is a chest consultant at Pennine Acute Hospitals NHS Trust	127,288	0	711	2,617	0	0	0	0
David Edwards, NHS Greater Manchester Board,								
Non Executive Director of Hope Citadel Healthcare CIC	397	0	7	0	0	0	0	0
Hospital Manager of Manchester Mental Health & Social Care Trust	427	0	8	0	414	0	2	0
Council Member of Pennine Care NHS Foundation Trust	57,630	5,965	608	328	0	0	0	0
Dr Hamish Stedman, Clinical Strategy Board,								
family member manager of diabetes team at Salford Royal NHS Foundation Trust	5,214	128	103	0	4,218	59	270	0
Dr Ian Williamson,Clinical Strategy Board,								
family member is Programme Director for Integrating Care at Central Manchester University Hospitals NHS Foundation Trust	10,891	0	0	0	9,863	0	373	0
Dr Kiran Patel, Clinical Strategy Board,								
Medical Consultant of ABL Healthcare, family member is a shareholder of ABL Healthcare	179	1	0	1	0	0	0	0
Dr Martin Whiting, Clinical Strategy Board,								
family member is a partner in a Specsavers franchise	2	0	0	0	0	0	0	0
Melanie Sirotkin, NHS Greater Manchester Board,								
family member is a consultant for Salford PCT	1,626	0	69	0	0	0	0	0
Dr Mike Burrows, NHS Greater Manchester Board,								
family member works at Central Manchester University Hospitals NHS Foundation Trust	10,891	0	0	0	9,863	0	373	0
family member works at Pennine Acute Hospitals NHS Trust	127,288	0	711	2,617	121,556	2	1,647	0
Riaz Ahmad, NHS Greater Manchester Board,								
Chair of Governors at Oldham College	3	0	0	0	0	0	0	0
Trish Anderson, Clinical Strategy Board,								
family member is a consultant at Mersey Care NHS Trust	1	0	0	0	0	0	0	0

	Transactions with Related Parties 2012/13				Transactions with Related Parties 2011/12			
	Payments to Related Party £000s	Receipts from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s	Payments to Related Party £000s	Receipts from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Oldham Clinical Commissioning Group								
Dr Ian Wilkinson, GP, NHS Oldham CCG Shadow Board and Committee Member - Accountable and Chief Clinical Officer								
Partner in GP Surgery - Woodlands Medical Practice	1,143	0	0	0	1,166	0	4	0
Dr David McMaster, GP, NHS Oldham CCG Shadow Board and Committee Member								
Partner in GP surgery - Quayside Medical Practice	721	9	0	24	602	7	0	5
General Member and triager - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Paid to triage for Dermatology - Assura LLP	1,574	11	140	4	0	0	0	0
Dr Ian Milnes, GP, NHS Oldham CCG Shadow Board								
Partner in GP Surgery - Saddleworth Medical Practice	1,670	0	0	0	1,539	0	1	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Partner/GP - Saddleworth Medical Practice	41	0	0	0	0	0	0	0
Dr Keith Jeffery, GP, NHS Oldham CCG Clinical Director								
Partner in GP Surgery - Failsworth Medical Practice	1,859	0	0	13	1,714	0	0	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Dr Hugh Sturgess, GP, NHS Oldham CCG Shadow Board - Senior Clinical Advisor								
Partner in GP surgery - Hopwood House Medical Practice	738	0	0	0	789	0	0	0
Director - Pennine MSK Partnership Ltd	4,546	237	318	0	4,159	0	0	0
Member - Primary Care Oldham LLP	289	0	0	0	154	0	12	0
Dr Zuber Ahmed, GP, NHS Oldham CCG Clinical Director and GP Governing Body Member								
Managing Director - Seemed Healthcare Ltd	23	0	0	0	4	0	0	0
Governor - The Christie NHS Foundation Trust	9,861	0	1	0	10,630	0	42	0
Director - MACH Healthcare Ltd	386	5	0	3	0	0	0	0
Partner - Primary Care Oldham LLP	289	0	0	0	154	0	12	0
GP - Sun Valley Medical Practice	0	0	0	0	349	7	0	6
Peter Dean, NHS Oldham CCG Locality Board and Committee Member - Lay Advisor								
Councillor - Oldham Metropolitan Borough Council	10,486	276	242	85	9,205	84	1,367	27
Reg Lord, NHS Oldham CCG Locality Board - Non Executive Director								
Board Member - Oldham Personal Advocacy Limited	0	0	0	0	30	0	0	0
Alan Higgins, NHS Oldham CCG Shadow Board and Committee Member - Locality Director of Public Health								
Director - Oldham Athletic Community Trust	0	0	0	0	0	0	0	0
Dr Andrew Vance, GP, NHS Oldham CCG GP Governing Body Member								
Partner/GP - Royton & Crompton Family Practice	1,814	0	1	0	1,815	0	0	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0

	Transactions with Related Parties 2012/13				Transactions with Related Parties 2011/12			
	Payments to Related Party £000s	Receipts from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s	Payments to Related Party £000s	Receipts from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Oldham Clinical Commissioning Group (continued)								
Dr Bilal Butt - GP, NHS Oldham CCG GP Governing Body Member								
Partner - Werneth Medical Centre	403	0	0	0	385	0	0	0
Dr Anitha Padmaja, GP, NHS Oldham CCG GP Governing Body Member								
Member - Primary Care Oldham LLP	149	0	0	0	154	0	12	0
Partner/GP - Royton Medical Centre	450	0	0	0	434	0	0	0
Steve Heaney, NHS Oldham CCG Shadow Board - Practice Manager Member								
Practice Manager - Block Lane Surgery	1	0	0	0	680	0	2	0
Kathryn Taylor, NHS Oldham CCG Clinical Director								
Nurse Practitioner/Partner - Woodlands Medical Practice	4	0	0	0	1,166	0	4	0
Dr Anita Sharma, GP, NHS Oldham CCG Clinical Director								
GP - South Chadderton Health Centre	0	0	0	0	431	9	0	4
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Dr Zubair Ahmad, GP, NHS Oldham CCG Clinical Director								
GP/Partner - Royton & Crompton Family Practice	1,814	0	1	0	1,815	0	0	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
GP Advisor - Go To Doc	1,755	0	7	451	0	0	0	0
Dr Naseem Gill, GP, NHS Oldham CCG Clinical Director								
Partner/GP - CH Medical Practice	1,026	8	0	3	1,542	11	0	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Dr Matthias Hohmann, GP, NHS Oldham CCG Clinical Director								
Partner/GP - Woodlands Medical Practice	1,143	0	0	0	1,166	0	4	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Dr Sally Hall, GP, NHS Oldham CCG Shadow Board LMC Representative								
Secretary - Primary Care Oldham LLP	289	0	0	0	0	0	0	0
Dr Arokia Antonysamy, GP, NHS Oldham CCG Secondary Care Clinical Governing Body Member								
Clinical Network Director - Lancashire Care NHS Foundation Trust	9	0	0	0	0	0	0	0
Harpal Hunjan, NHS Oldham CCG CCG Clinical Director								
Partner - Hopwood House Medical Practice	738	0	0	0	0	0	0	0
Member - Primary Care Oldham LLP	289	0	0	0	0	0	0	0

The Department of Health is also regarded as a Related Party. During the year the PCT has had a number of material transactions with the Department and other entities for which the Department is regarded as the Parent department. These entities are listed below.

	Transactions with Related Parties 2012/13				Transactions with Related Parties 2011/12			
	Payments to Related Party £000s	from Related Party £000s	owed to Related £000s	due from Related £000s	Related Party £000s	from Related Party £000s	owed to Related £000s	from Related Party £000s
Blackpool PCT	7,835	126	0	0	7,716	0	63	0
Central Manchester University Hospitals NHS Foundation Trust	10,891	0	0	0	9,863	0	373	0
Pennine Acute Hospitals NHS Trust	127,288	0	711	2,617	121,556	2	1,647	0
Pennine Care NHS Foundation Trust	57,630	5,965	608	328	58,523	6,670	774	322
Salford Royal NHS Foundation Trust	5,214	128	103	0	4,218	59	270	0
Stockport PCT	1,741	177	0	0	4,265	171	1,512	0
Tameside Hospital NHS Foundation Trust	8,533	0	11	1	7,056	360	175	0
The Christie NHS Foundation Trust	9,861	0	1	0	10,630	0	42	0
University Hospital of South Manchester NHS Foundation Trust	4,957	0	68	36	4,081	9	144	9
Western Cheshire PCT / North West Specialised Services	6,816	0	0	51	26,751	398	0	184
HM Revenue & Customs (VAT, PAYE and NI)	1,274	2,615	0	316	2,016	2,589	0	481
NHS Pensions	1,681	0	122	0	1,468	0	124	0

In addition, the Primary Care Trust had a number of transactions with other Government Departments and other central and local Government bodies. Most of these transactions have been with Workforce Confederation, NHS Purchasing & Supplies Agency and other government departments.

38 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	7,094	21
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	7,094	21
Total special payments	0	0
Total losses and special payments	7,094	21

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	8,162	32
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	8,162	32
Total special payments	0	0
Total losses and special payments	8,162	32

Details of cases individually over £250,000
There were no cases over £250,000

39 Third party assets

The PCT held £Nil cash and cash equivalents at 31 March 2013 on behalf of patients (£Nil at 31 March 2012).

40 Oldham PCT pooled budget

In 2006, a Joint Loan Equipment Service was formed with Oldham Primary Care Trust (NHS Oldham) and Oldham Metropolitan Borough Council under section 31 of the Health Act 1999 (superseded by the 2006 Act). The partnership was established for the purposes of a pooled budget arrangement.

The Joint Loan Equipment Service is available to all residents of Oldham who meet the criteria for service provision, making available on loan equipment that will enhance the life of service users, providing an efficient and caring service to its users that is responsive to their changing needs.

The Service:

- Loans community equipment to service users to support as normal and independent a lifestyle as possible
- Enables disabled people to live at home rather than in institutional care
- Facilitates discharge from hospital, intermediate care or other institutional care
- Includes the community equipment needs of people meeting the Greater Manchester criteria (as applied in Oldham) for NHS funded continuing healthcare.

The PCT's financial contribution to the partnership form part of the Statement of Comprehensive Net Expenditure. The financial contribution amounts to:

	2012-13	2011-12
	£000	£000
Total pooled budget	1,116	1,171
The PCT's shares of the income and expenditure handled by the pooled budget in the financial year were:	558	586

41 Cashflows relating to exceptional items

There is no cashflow relating to exceptional items.

42 Events after the end of the reporting period

Events after the end of the reporting period. The assets and liabilities of the PCT were transferred to successor bodies on 1 April 2013. The main functions carried out by Oldham PCT/SHA in 2012-13 are to be carried out in

NHS Oldham Clinical Commissioning Group (CCG)	Responsible for managing the local health budget in Oldham including the acute and community services.
NHS Property Services Ltd	Day to day running of the NHS, managing and developing around 3,600 NHS facilities, from GP Practices to administrative buildings (ex Lift properties)
Community Health Partnerships (CHP)	CHP will take over PCTs' responsibilities in the LIFT programme and for the LIFT estate
NHS England	Commissioning of primary and specialist commissioning support, including offender health and the NHS Contracts for GP practices; the provision of some non clinical support functions to some CCGs - for example the Greater Manchester Commissioning Support Unit provides a number of CCGs within finance, procurement & contract monitoring support.
Oldham Metropolitan Borough Council	Public Health responsibility from 1 April 2013

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/SHA books. It is for the successor body to consider whether, in 2013-14, it is necessary to review these for impairment.