Department of Health

NHS

Bristol Primary Care Trust

2012-13 Annual Report and Accounts

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Bristol Primary Care Trust

2012-13 Annual Report

An introduction to the NHS Bristol Annual Report from Stephen Harrison chair of NHS Bristol, NHS North Somerset and NHS South Gloucestershire, and Anthony Farnsworth chief executive of NHS Bristol, NHS North Somerset and NHS South Gloucestershire

Introduction

On 31 March 2013, NHS Bristol – like all Primary Care Trusts across the country – ceased to exist, bringing to a close a journey that has lasted more than ten years. The date also saw the creation of a number of new organisations including Clinical Commissioning Groups, Commissioning Support Units, and the National Commissioning Board who take on the great responsibility of commissioning and providing healthcare services for the population of Bristol, North Somerset and South Gloucestershire.

Our task this year – as it has been for all of those before – has been in commissioning high-quality healthcare services for our population. Using our combined cluster budget of almost £1.5 billion, we provide for the healthcare needs for a combined population of almost 1 million people.

This year has seen us achieve this whilst managing the transition of services between Primary Care Trusts and the new, emerging NHS organisations. This has involved managing the transition of hundreds of staff to new NHS organisations.

In this report, as an NHS cluster and as individual Primary Care Trusts, we reflect upon the successes of last year – of which there were many. Across the cluster we helped many more smokers to quit; reduced teenage pregnancies; improved access to healthcare services; made greater strides in the treatment of cancer and much more.

In Bristol specifically, our work on recommissioning mental health services has gained national attention and will become the largest exercise of its type ever undertaken in England and Wales. We saw South Bristol Community Hospital develop into a wonderful resource; prized and appreciated by the local community, treating thousands of patients in its first full year of operation.

In North Somerset we have continued to work with Weston Area Health Trust, North Somerset Community Partnership and North Somerset Council to develop more integrated services which offer greater support for patients. We have also worked closely with these partners to ensure that Weston Hospital continues to provide high quality local services which are sustainable for the future.

In South Gloucestershire, we saw the re-opening of the state-of-the-art Cossham Hospital, providing a renal dialysis unit, a midwife-led birth centre and a wide range of outpatient and diagnostic services. Cossham Hospital will provide double the number of outpatient and physiotherapy appointments than previously offered. The ‘jewel in the crown’ at Cossham is the area’s first

stand-alone, midwife-led birth centre which offers mums a homely facility for a natural birth.

Through our time in the NHS, the staff we have met and had the pleasure of working with have been behind some monumental and life-changing developments in healthcare and can be proud of their achievements. We would especially like to thank all those people who have worked so hard to maintain and improve services during this past year of great personal uncertainty and change.

Every day the commitment to the core values and ideals of the NHS is evident in Bristol, North Somerset and South Gloucestershire and we are sure that this will continue into the new organisations to whom we pass on the responsibility for commissioning healthcare services.

Of the new organisations, part of our work as a cluster this year has been in supporting the Clinical Commissioning Groups, and preparing them to take on the responsibility for commissioning services. We can proudly say that all three have now been authorised. This authorisation is a clear demonstration of the readiness and ability of CCGs to manage local healthcare and is the final step in ensuring a seamless transition of healthcare commissioning.

Our local Public Health teams have successfully moved to its local authority and will continue their health improvement work in new environments. You can read of their achievements and successes in this report.

Reflecting on the closure of PCTs it is natural that we assess the impact that we have had on the health and wellbeing of our local population. We can confidently say that, over the past year, we have made great strides towards improving our services. Cancer mortality rates are lower, stroke treatments have greatly improved, fewer people are smoking than ever before, incidences of hospital acquired infections continue to fall and much more.

There are still many more challenges that face the CCGs but we are confident that they are well placed to tackle them. Our legacy is one of which we can be proud of – a pride we must share with others.

Finally, we must pay tribute to all of those who, over the past ten years, have worked with the Primary Care Trusts. This includes those from the local authority – specifically Bristol City Council, South Gloucestershire Council and North Somerset Council. It also includes our colleagues from our local acute trusts including the University Hospitals NHS Foundation Trust, the North Bristol Trust and the Weston Area Health Trust, as well as our mental health provider the Avon and Wiltshire Mental Health Partnership.

We would also like to extend our great thanks to all of those who have volunteered their time and knowledge to improving health services over the past ten years, as patient representatives on project teams; as members of groups like LINKs and for attending and contributing to our many public meetings. The health services we provide are for our population and your

input, expertise and experiences have helped us to improve them in many ways.

As our journey with Primary Care Trusts comes to an end, and personally we move on to new challenges – we can confidently say that local healthcare services are better than they have ever been and that their future is in good hands. And there is no greater legacy than that. We hope that you enjoy this report.

Changing and improving the way the NHS works

The Health and Social Care Act 2012 proposed many changes to the way that health and social care services are commissioned and provided in England and Wales. In 2012-13 the local NHS has seen the emergence of a number of new organisations who will assume control for the commissioning and ongoing management of local health services in the future.

The BNSSG PCTs have worked this year towards completing the transfer of responsibility from us to the newly emerging NHS bodies, fully implementing the Act's changes.

BNSSG Cluster

- In 2012-13 Bristol, North Somerset and South Gloucestershire PCTs maintained their 'clustering' arrangements locally.
- Clustering involves sharing essential management functions across three PCTs to improve the quality of service offered and to reduce costs.

Clinical Commissioning Groups (CCGs)

- Clinical Commissioning Groups are led by GPs and will provide the clinical input and management in commissioning healthcare services.
- The Bristol, North Somerset and South Gloucestershire (BNSSG) cluster PCTs worked closely with the newly emerging CCGs and their leadership teams in supporting them through the process of authorisation and in assuming responsibility for commissioning local health services in April 2013.
- The Bristol CCG, North Somerset CCG and South Gloucestershire CCG all achieved 'authorisation' and became statutory organisations in their own right on 1 April 2013.

Public Health Teams

- During 2012-13 Public Health teams across BNSSG began to move to local authority control.
- Public Health teams will continue to work in partnership with local GPs and other health organisations in their life-changing work, providing stop smoking support, expert advice and guidance on a variety of health issues and in ensuring our most disadvantaged communities access appropriate health services.

Commissioning Support Units (CSUs)

- Commissioning Support Units (CSUs) will work closely with CCGs to support them in making their clinically driven commissioning intentions a reality.

- South West Commissioning Support (SWCS) will provide essential local commissioning support for CCGs including business intelligence, information and communications technology (ICT), communications and media support, commissioning and service redesign.

This page marks the beginning of the NHS Bristol specific section

Changing and improving lives through a shared vision

NHS Bristol exists to improve the health of the people of Bristol and to commission high-quality healthcare for our population.

NHS Bristol aims to:

- ⇒ Be the most successful at improving the health of the most disadvantaged;
- ⇒ Commission a comprehensive range of health services which deliver world-class outcomes for the local population;
- ⇒ Ensure a consistently high-quality patient experience; and
- ⇒ Provide services locally.

To help us achieve these aims we have developed a series of values. The values of NHS Bristol are the guiding principles by which all staff work to provide the population of Bristol with the healthcare that it needs and deserves.

Defined by our board, staff and stakeholders, these values provide the framework for everything we do.

Our values are:

- ⇒ Achieving high performance
- ⇒ Innovation and creativity
- ⇒ Equality and diversity
- ⇒ Teamwork and partnership
- ⇒ Individual contribution
- ⇒ Open communication
- ⇒ Taking care of the environment

Throughout 2012-13 NHS Bristol ensured that the work that we did contributed to our aims, objectives and vision.

The aims, objectives and vision of NHS Bristol have provided a guiding light for the organisation and in the past ten years, we have made great strides towards achieving them.

Bristol CCG is taking on the responsibility for healthcare services in the area and has its own vision, values and priorities. You can read about them by visiting their website at: www.bristolccg.nhs.uk.

Healthy Futures

The NHS in Bristol, North Somerset and South Gloucestershire share a vision of achieving a financially sustainable health system which prevents illness, maintains independence and streamlines healthcare pathways.

Through the Healthy Futures Programme we are working in partnership across the NHS to change the way services are provided.

During 2012 the focus of the programme was on supporting the redesign of services for frail older people and patients with long-term conditions. These groups of patients tend to use NHS services more than most people and our focus will be to develop services which support patients to manage their conditions within their community.

During 2012-13 the Healthy Futures Programme worked with many individuals, groups, stakeholders and organisations to help facilitate the transition of commissioning healthcare services from NHS Bristol to the Bristol Clinical Commissioning Group and any other bodies that have a responsibility for healthcare services.

Meeting our targets – a snapshot of the year

The NHS Bristol Board receives comprehensive information on a monthly basis about our performance on key health indicators relevant to the people of Bristol.

By understanding our performance on these key issues we can assess our progress and take action where necessary.

Here are just some of the indicators, our targets and our progress towards them:

Indicator	2011-2012 Performance (%)	National Target 2012-13 (%)	2012-13 Performance (YTD) (%)
Urgent Care			
Accident and Emergency wait times < 4 Hours – North Bristol Trust	94.0%	95.0%	93.4%
Accident and Emergency wait times < 4 Hours – University Hospital NHS Foundation Trust Bristol	95.9%	95.0%	94.2%
"Red Calls" responded to within 8 minutes - Type 1	82.8%	n/a	85.1%
"Red Calls" responded to within 8 minutes - Type 2	New	n/a	84.0%
"Red Calls" responded to within 19 minutes	97.1%	n/a	98.1%
SWAS "Red Calls" responded to within 8 minutes - Type 1	82.8%	75.0%	76.4%
SWAS "Red Calls" responded to within 8 minutes - Type 2	New	75.0%	76.7%
SWAS "Red Calls" responded to within 19 minutes	97.1%	95.0%	95.7%
Long term conditions			
Reperfusion waiting times - Primary PCI - 150 minute call to balloon for direct cases	89.0%	90.0%	82.6%
Planned care			
18 Week referral to treatment times: admitted pathways	91.8%	90.0%	92.4%
18 Week referral to treatment times: non-admitted pathways	98.0%	95.0%	97.1%
Patient Choice and Booking - Utilisation	70.0%	75.0%	64.3%
Patient Choice and Booking - Conversion	New	85.0%	93.2%
Cancer			
Urgent Referrals to First appointment < 2 weeks	95.0%	93.0%	94.7%
Urgent Referrals to First appointment < 2 weeks - Breast Symptoms	97.1%	93.0%	97.3%
Cancer Diagnosis to 1st treatment < 31 days	98.3%	96.0%	96.7%
Urgent Referral to treatment < 62 days (all cases)	86.6%	85.0%	87.8%
Cervical screening test results within 14 days	94.5%	98.0%	96.3%
Healthcare Associated Infections			
Incidence of MRSA - National Plan	14 Cases	5 Cases	18 Cases
C Diff Infections - National Plan	152 Cases	122 Cases	126 Cases
Other			
Breastfeeding	55.1%	56.5%	54.0%
Chlamydia screening	27.8%	27.0%	33.90%

(The figures included here cover April 2012 – February 2013)

Against a clear background of achievement against targets, there is disappointment within NHS Bristol that we have not fully achieved what we had intended to do.

During the year, there was continual under-performance amongst both acute trusts against the ‘4 hour wait’ target for Emergency Departments. This under-performance has been the subject of intensive work between NHS Bristol, acute trusts and healthcare providers in the area.

This represents a clear failure of NHS Bristol to achieve the NHS Constitution standard for our population.

Changing and improving the lives of children, young people and families

NHS Bristol works tirelessly to improve the health and wellbeing of the children and young people who make Bristol their home.

Our work involves tackling teenage pregnancy, promoting healthy eating and exercise for young people, and much more besides.

Focus on: Teenage Pregnancy

The teenage pregnancy team are publicly committed to reducing the rates of under-18 conceptions by 2% every year. In achieving this they undertake a range of activities with teenagers and young people in the Bristol area.

In 2011 we reduced teenage conceptions by 21% from 2010 and 35% from the 1998 baseline – a massive achievement. These are the most up to date figures we have.

During the year NHS Bristol:

- Trained more than 400 staff who work with young people, on issues such as the impact of the internet, sexual violence as well as basic sexual health courses
- Invested in the training of teachers in all our schools to deliver high quality SRE lessons by offering the CPD opportunity the Certificate of Teaching PSHE. More than 400 teachers in our schools and 43 school nurses have now completed this qualification which has given us a strong skill base within our workforce for delivery of SRE
- Supported the majority of Bristol schools to use a comprehensive sex and relationship education teaching resource called ‘Sex and Stuff’ which provides staff with a comprehensive SRE curriculum from Nursery lessons to Year 11. By understanding sex and relationships, younger people are more informed and better able to make the best decisions in their own lives
- Has increased the number of sexual health services, particularly GP practices that can give free condoms to young people
- Screened around 23,000 15-24-year-olds for chlamydia with about 6.6% of these testing positive and receiving treatment
- Continued to train clinicians in primary care to be able to offer long acting methods of contraception to all their patients
- Supported teenage parents by continuing to fund specialist teenage pregnancy midwives and specialist health visitor posts. Next year we will pilot a joint approach to care of young parents by funding a teenage pregnancy social care post to work alongside the specialist midwives.

The teenage pregnancy group will continue their life-changing work as part of the public health team at Bristol City Council.

Injury Prevention

Throughout our lives, the risks of the serious injuries we face change with our age and circumstances. NHS Bristol's nationally recognised work with our Avonsafe partners has led to exciting discoveries; improving our understanding of what makes certain injuries more likely can be used to improve services and encourage people to keep active and stay fit.

To tackle the inequalities in injury rate we focus on working with people at most risk including children.

This year NHS Bristol has:

- Provided 1,904 families with over 3,000 stair gates and other items that help keep young children safer at home
- Appeared on a prime-time ITV television programme to raise awareness of the hazard of hair straighteners and subsidised the sale of heat resistant hair straightener pouches
- Distributed over 1,000 blind cord cleats to reduce the risk of children getting becoming entangled and potentially strangled by them
- Reduced the number and rate of serious injury to Bristol's children to the lowest rates in over a decade.

In the future, many services will work with us to reduce injury. From April 2013, work in Bristol will be co-ordinated by the Injury Prevention Manager based in Bristol Public Health.

Further information is available on the Avonsafe website:
www.tinyurl.com\avonsafe

Changing and improving the lives of adults

Improving the health and lives of adults is a key priority for NHS Bristol, with healthy adults, leading healthy lives, a key aim for the NHS.

Our work with adults spans the whole range of health and wellbeing issues, including mental health and stress, smoking, alcohol, domestic abuse, cancer and much more.

Tackling domestic abuse

NHS Bristol's domestic abuse team work in a multi-agency way to change attitudes, behaviours and practices in responding to violence and abuse against women and girls through education, training and campaigns.

The team aims to challenge the social and cultural attitudes that condone and promote gender inequality and abuse.

During the year NHS Bristol:

- Successfully developed and launched a resource to help people with learning difficulties to understand domestic abuse and how to get help. This work has received a lot of national interest as it is the only guidance available around intimate relationships for this group in the country.
- Worked with Extended Schools and Safer Bristol in developing a workshop about teenage relationship abuse. Delivered by local drama group Unique Voice, events have been held in 20 primary and secondary schools in east and central Bristol.
- Launched a groundbreaking campaign focused on hairdressing salons. Launched on Valentines Day, the campaign aimed at informing victims of sexual violence about support services. Hairdressers and barbers were very keen to have the information in their salons and want more information and training.

Multi-agency Risk Assessment Conferences (MARAC)

We measure our achievements using a number of nationally recognised indicators, of which MARAC is an important one. Our MARAC liaison posts have increased referrals in to MARAC by around 50% in health and 25% in voluntary sector substance misuse agencies. Data shows that the Bristol MARAC reduces repeat victimisation from domestic violence by 70% which is better than the national average of 60%.

Training

In tackling domestic abuse, training prepares individuals and organisations to deal with the issue sensitively and affectively.

- Over 500 Early Years Professionals attended domestic abuse training in 2012-13 including the identification and signposting of parents experiencing domestic abuse across Bristol.
- We developed specialist training for health professionals and to date 132 GPs, 31 Primary care staff and 113 Health Visitors have accessed this training.

Men's health and wellbeing

NHS Bristol recognises the health inequalities between men and women's health and health expectations. In the health service, we know that men and boys are less likely to go to their GP or health professional when they have a problem, so we are committed to the development of targeted men's health outreach work.

During the year NHS Bristol:

- Worked with FirstBus to deliver eight weeks of drop-in health MOTs in the staff canteen at the FirstBus Hengrove depot
- Launched Mentime, a new south Bristol men's health support group based at the Knowle West Health Park
- Supported the national White Ribbon campaign which aims to prevent violence and abuse against women and girls. The campaign engages men to not commit, condone or remain silent about violence and abuse
- Took the 'Man in a Van' initiative city-wide. As part of NHS Bristol's wider activities in support of Men's Health Week the NHS Bristol men's health working group toured the city and offered men drop-in style health checks in the back of the van. The key theme for the week was promoting heart health
- Continued as a member of the Men's Health & Wellbeing Stakeholder Group – a Bristol-wide multi-agency group for those who work to promote positive health in men
- Commissioned the Care Forum to deliver the Well Aware portal – a website with a wealth of information on a range of organisations and community services in and around the Bristol area. Men can access information on active living, emotional support, everyday life, and coping physically.

Diabetes Care

Diabetes is an issue that NHS Bristol continues to work hard at improving diabetes services for the city. This year local commissioners and healthcare staff made great progress in improving both access to treatments and patient outcomes.

This year NHS Bristol:

- Began working towards implementing a new model of care as well as proposed changes and improvements to the diabetes foot-care

pathway which will be a continued development and priority for the emerging Clinical Commissioning Group in 2012-13.
- Continued to see improvement by GP practices in their standing in terms of uptake of the National Diabetes Audit. Local practices have achieved 96% coverage this year, a marked improvement on last year which saw 84% of practices partaking in the audit. The National Diabetes Audit is the largest audit of its kind and is crucial in determining how well the NHS in the local area is offering the nine NICE recommended care processes for people with diabetes.
- Recognised improvements in patient outcomes as a result of the activities and improvements implemented by local commissioners and partners.

In the future, diabetes care will continue to be a priority for those working in healthcare in Bristol. The commissioning of healthcare services transferred to the Bristol CCG on 1 April 2013.

Tackling inequalities

We are improving the capability of those responsible for commissioning and improving health services to consider the needs of all groups of patients. This includes taking steps to 'design out' the potential for discrimination to occur in access to, and experience of, services. We have done this by implementing a programme of Equality Impact Assessments, supported by staff training.

We have commissioned and delivered several targeted services and programmes to meet the specific needs of some disadvantaged sections of the population, for example:

- A campaign to improve the low take-up of childhood immunisations and vaccinations amongst the local Roma Gypsy community
- The BME Freedom Programme, supporting Black and Minority Ethnic (BME) women affected by domestic abuse to free themselves from abusive relationships
- The LIFT Psychology service, providing support and interventions for adults with common mental health difficulties.

How we have changed and improved lives for our public

We have been actively working to promote cardiovascular health to sections of the population who are particularly at risk, including:

- Offering health checks and health advice in Inner City Bristol via 'pop up' clinics, targeting taxi drivers, restaurant workers and high street shoppers
- Distributing the Bristol Man booklet to support health promotion work with individual and groups of men
- Running a media campaign on 'heart health' during Men's Health Week 2012.

We have facilitated, funded and supported several community events and campaigns which aim to empower marginalised communities to highlight their health needs.

Smoking

Smoking and related diseases kill many thousands of people across Bristol every year. NHS Bristol has always set itself ambitious targets and this year was no different.

- By the end of December 2012, Smokefree Bristol achieved its target, supporting 1,907 smokers to quit from a total of 4,553 who set a quit date.
- NHS Bristol is confident that we will meet our Smokefree target for the 2012-13 financial year.
- Interestingly, across the region it appears numbers of smokers accessing stop smoking services have dropped considerably this year and other services are struggling to achieve their targets. As a result it is a fantastic achievement that Bristol is doing well to be on target.
- Throughout the year NHS Bristol and our partners use events and campaigns to target specific groups. A number of campaigns have been successful at attracting smokers to the service including the national 'Stoptober' campaign encouraging smokers to quit during October and a regional campaign into chronic obstructive pulmonary disease (COPD).

In the future, the Smoking Service will continue to work with smokers to quit as part of Bristol City Council.

Targeting cancer

Cancer is our biggest killer, causing 38% of all the deaths in people aged under 75. About 5,600 people in Bristol live with or beyond cancer annually.

The 'all cancer mortality' for under 75-year-olds between 1993 to 2010 has fallen by an outstanding 18% in Bristol. But we want to do more.

Cancer mortality in Bristol is above the England average, but when compared to the areas comparable with our city – as part of the Core Cities initiative – we rank five out of seven in terms of highest cancer mortality.

The national 'Improving Outcomes: a strategy for cancer' launched in 2011 set out a number of challenges, including: improving information given to patients and enabling them to make choices ; improving prevention and early diagnosis ; offering better treatment; improving the quality of life of cancer patients and reducing inequalities in cancer.

NHS Bristol works hard to improve treatments and outcomes for those living with cancer. This year NHS Bristol:

- Improved patient choice by increasing utilisation of 'choose and book' services
- Promoted a number of patient focused campaigns and initiatives to improve the coverage and take-up of cancer screening programmes
- Jointly, with our partners – including the Avon, Somerset and Wiltshire Cancer Network – have run a number of campaigns aimed at improving the awareness of certain types of cancer, including: lung, bowel and breast cancer
- Delivered primary care focused initiatives to improve the education and awareness of GPs, helping them to spot symptoms and make earlier cancer diagnosis
- In tandem with these campaigns, we have improved our processes to give more direct access to GPs for diagnostic procedures
- We have improved our commissioning to promote timely recording of the cancer stage
- Promote and strengthened our 'Survivorship' programme helping cancer survivors to improve the long term impact of their disease.

Treating cancer – meeting targets

- Urgent referrals to first appointment < 2 weeks → 95%
- Cancer diagnosis to first treatment < 31 days →98%
- Urgent Referral to treatment < 62 days (all cases) →94%
- 14-day turnaround time for cervical screening is met in over 98% of cases.

Public Health responsibilities from 1 April 2013 are being transitioned to Bristol City Council.

From April 2013 responsibilities for supporting CCGs and undertaking the support provided by networks like the Avon, Somerset and Wiltshire Cancer Network will be undertaken by NHS England.

The Avon, Somerset and Wiltshire cancer network is changing to become part of the new Clinical Strategic Networks.

Changing and improving the lives of older people

NHS Bristol has a large – and growing – population of older people aged 65 and over. Many of these people live with long-term conditions that they either manage themselves or need support which is provided by the health and social care teams at NHS and Bristol City Council.

The high-quality services we develop and commission treat our older population with dignity and respect and enable them to live their lives as freely as possible.

Dementia

NHS Bristol has continued to build on the good work of previous years in supporting people with dementia, as well as supporting their families and those who care for them.

This year NHS Bristol:

- Has seen its diagnosis rates continue to increase, now with around 50% of people with dementia receiving a diagnosis

- Been highly successful in bidding for Department of Health funding to deliver the Prime Minster's Dementia Challenge. In 2012-13 more than £200,000 has been awarded to NHS Bristol to support the development of the city as dementia-friendly. The money is also being spent in helping to develop our hospital ward environments for people with dementia and to develop a scheme for volunteers to support people with dementia at home

- Has formed a Dementia Health Integration Team in Bristol enabling health and social care to link effectively with research and academia. This initiative is part of the Bristol Health Partners programme.

Focus on: 'Caring for Carers'

Caring for someone with dementia is a difficult and demanding role, but is undertaken by many thousands of people across the country. Bristol recognises the huge contribution made by carers and is leading the way in ensuring that carers are able to have a break from the draining and emotionally difficult activity of caring for a loved one.

NHS Bristol is one of the top investors in the country in this area and we are working closely with Bristol City Council and the local Carers Support Centre to enable carers to access short breaks and holidays to ensure that they maintain their own health and wellbeing.

In the future the pioneering and life-changing work into improving conditions for those living with and caring for those with dementia will be led by Bristol Clinical Commissioning Group.

Stroke

A stroke can last seconds but the impact can be felt for a lifetime. NHS Bristol is committed to our role in raising awareness of the damage a stroke can do and how and where patients can get help.

The number of patients admitted to hospital following a stroke who spend at least 90% of their stay on a dedicated stroke ward continues to improve year-on-year and exceeds the national target.

Seasonal Flu

Getting vaccinated is the best way to stay protected from seasonal flu and NHS Bristol works closely with our primary care colleagues to ensure that as many people as possible get this potentially life-saving jab every year.

For the vast majority of people this can be a minor ailment, but for over 65s, pregnant mothers and those with existing conditions, catching flu can be much more serious.

To protect our at-risk residents we provide a free flu jab. This is how we did and how we compare:

Group	Target	Bristol Average	Strategic Health Authority (SHA) Average
Over 65s	75%	75.1%	73.5%
Vulnerable Groups	70%	49.7%	50.8%
Pregnant women	70%	43.3%	43.4%

Promoting equality, diversity and human rights in Bristol

In a city as large and diverse as Bristol, diversity matters. NHS Bristol is committed to providing services that are accessible to all and which respect individuals' human rights. We are also committed to being a fair and inclusive employer and to playing a major role in tackling discrimination and disadvantage in wider society.

During the year we made three significant promises to the public to improve our equality and human rights activities:

1. Implement the Equality Delivery System
2. Implement a programme of Equality Impact Assessments
3. Work with strategic partners to promote equality and diversity and to tackle health inequalities.

Here is how NHS Bristol made progress on these three significant issues:

Equality Delivery System

The Equality Delivery System (EDS) – a recognised and ambitious national framework to assess and support an NHS organisation's approach to promoting equalities – was implemented with the involvement of our local partners, resulting in an overall amber grading. This was one way of demonstrating PCT compliance with the public sector equality duty.

Equality Impact Assessments

NHS Bristol undertook a programme of Equality Impact Assessments, all of which are published and accessible on the NHS Bristol website.

These assessments help us to understand and mitigate any impact any proposed new service may have on our diverse population. Ensuring equity of access is a key issue for the NHS and Bristol is no different.

Assessments were carried out and influenced specific commissioned services, including:

- Mental health services as part of the Modernising Mental Health project
- The new 'Wellbeing' pathway for mental health
- The reconfiguration of urology services
- The 'Health-Watch service specification'.

Working with our partners

NHS Bristol can only achieve so much on its own and, as a result, works with a large number of partners across the city and the region in delivering our essential healthcare services.

We continued to lead and co-ordinate the Bristol Equality in Health and Social Care Partnership and the Men and Boys' Health and Wellbeing Stakeholder Group, as well as contributing to several other partnerships, stakeholder groups and multi-agency working groups, such as:

- HealthWatch Project Board (specifying the new service, managing the tender process and selecting a provider)
- The Bristol physical and sensory impairment group
- Deaf and wellness group
- Sexual orientation and health group
- Health improvement partnership (a group with a significant responsibility for reducing health inequalities)
- The female genital mutilation (FGM) group.

Every NHS organisation – including Bristol CCG, South West Commissioning Support and the Public Health team as part of Bristol City Council – will continue to ensure that diversity and the equitable provision of services remains a priority now and in the future.

Listening to and learning from our patients and partners

NHS Bristol takes seriously its legal obligation to involve health service users in the planning and development of local health services and during 2012-13 we supported many thousands of patients in their interactions with the health service.

Patient advice and liaison service (PALS)

The NHS Bristol PALS service strives to resolve service users' issues and concerns, to clarify information and to provide support and advice to enable service users to make informed decisions and choices.

In 2012-13 the service received and dealt with more than 2,000 issues raised by enquirers regarding NHS commissioned and primary healthcare services. Over half of these enquiries were dealt with on the same day.

Those cases taking longer to resolve are typically complex, involving cross-boundary working. Service users raised wide-ranging issues and concerns and the information gathered during the year has resulted in service improvements/developments and individual personal learning. This helps us refine and improve the local NHS for everyone.

Patient Feedback

Feedback from patients contacting the PALS service has again been consistently good throughout the year. You can read just two of our positive comments from Bristol patients below:

- 'I would tell anyone who needs the support at a time of bereavement and having unresolved issues to phone PALS! The staff are caring, understanding and knowledgeable. They do not need prompting – they ensure everything that needs doing is followed through.'
- 'I could not wish for a more thorough investigation through the PALS, who responded quickly and to every one of my points. I felt there had been a real change and improvement in the service as a result of PALS investigations.'

Equality Monitoring

Equality monitoring by the PALS service throughout the year, although not routinely requested, illustrates that the service is being utilised by a range of patients, relatives and carers of different ethnic groups, backgrounds, gender and age.

In 2012-13 NHS Bristol received 135 complaints, an increase on the133 received in the previous year.

In the same year we received 421 Freedom of Information (FOI) requests, a decrease on the previous year when we received 443.

NHS Bristol is committed to continuing to improve the quality of its health services and is continuously striving, through listening and responding to patient feedback and patient experiences, to improve the services we commission.

Serious Untoward Incidents (SUI)

NHS Bristol takes its obligations to protect our patients and their information seriously. If there are any issues, we report them, investigate them and learn from them. These are reported as Serious Untoward Incidents (SUI).

For a definition of an SUI visit the website: Serious Incident Reporting and Learning Framework

When an SUI occurs, NHS Bristol investigates fully and takes action where appropriate.

In the future, Bristol CCG and South West Commissioning Support Unit will be responsible for ensuring that healthcare users and their families are listened to and communicated with. Bristol CCG has a comprehensive engagement and equalities programme to maintain and improve upon the achievements of NHS Bristol.

Changing and improving lives whilst caring for the environment

NHS Bristol is committed to reducing our carbon footprint and delivering our essential services in the most sustainable way possible. This is not just good for the environment, but also for all of us who live in, work in and visit Bristol. Here are just some of the ways we have achieved that this year:

- As an organisation we are committed to the over-arching NHS carbon reduction programme and have contributed to this over the past year, continuing our commitment to sustainability.
- NHS Bristol provided bus tickets for staff and provides three pool bikes to encourage more sustainable methods of transport for staff travelling to meetings and engagements in the Bristol area.
- Through clustering we have embraced virtual working and the use of telecommunications and video-conferencing to reduce the number of business miles travelled to internal meetings.
- The opening of the new South Bristol NHS Community Hospital and the relocation of the city-centre Walk-in Centre have saved an estimated 80,000 patient journeys into the city centre, improving both access to services for patients and reducing overall congestion and environmental damage in the city.

The commitment to sustainability shown by NHS Bristol over the previous ten years will continue into the future, with Bristol CCG and SWCS having advanced and comprehensive sustainability plans for the city.

NHS Bristol planning for an emergency

We never know when an emergency situation might arise and the NHS must remain vigilant and able to respond to a range of hazards and threats. We also have to ensure that our emergency response is communicated effectively to our partners, stakeholders and the public and that the essential services we provide remain in place – whatever happens.

The Bristol, North Somerset and South Gloucestershire (BNSSG) emergency planning team has been working more closely than ever on this critical area of work. We have retained our essential relationships with local providers and multi-agency partners, and have progressed key areas of work, including business continuity and healthcare support to emergency shelter and treatment facilities. In recent months preparedness boundaries have been widening ahead of NHS reforms on 1 April 2013 and we have been working closely with partners from Somerset and BaNES.

The process of NHS transition has meant that we have had to keep a keen eye on resilience arrangements. We have altered a number of plans and brought together cluster arrangements, rotas and personnel to ensure a collaborative and enhanced response during emergencies. We have used opportunities to test a number of our response arrangements and capabilities, devising training plans where we feel staff would benefit from them. Looking ahead, all parts of the NHS will be working closely together to ensure robust arrangements are in place.

Each individual organisation in the NHS has a duty to have emergency preparedness plans with the overall responsibility for emergency preparedness resting with the NHS Commissioning Board. CCGs will have 'Category two responder status'.

Listening to and learning from our staff

NHS Bristol employs around 300 staff to manage the complex and diverse health needs of the population of our city. We invest heavily in our staff to ensure they have the skills and security to deliver these essential services.

This year the major challenge for us was in minimising the impact of the changes specified in the Health and Social Care Act 2012 and the transition of all Primary Care Trust staff to a multitude of new organisations.

Focus on: Staff transition

In April 2012 the BNSSG Communications and HR teams began working together in collaboration to ensure that the hundreds of staff affected by the Health and Social Care Act transitional changes were regularly communicated with and had all relevant information and resources to support them through what was a potentially difficult time.

From spring 2012 onwards the Communications team started building an internal website accessible by all staff called the 'Transition intranet' which provides a complete resource for all staff to access and included a timeline for the transition programme, information on the receiver organisations, details of internal staff events and training and additionally a full list of jobs and all relevant contact information for Human Resources.

Throughout the year staff were invited to regular briefings to keep up to date on the transition process and to allow questions to be asked. Briefing packs were designed and developed to provide details of the receiving organisations and these were distributed to all staff.

A consultation period was launched in January 2013 to gather staff views on the proposed changes to working conditions.

By March 2013, the majority of staff in NHS Bristol had achieved some certainty as to their future location and indicated that the transitional communications had worked.

NHS Bristol was also approached by the Department of Health who requested to use the transitional planning and communications approach created to roll out to other Primary Care Trusts across the country.

Equalities and diversity improvements for our staff

NHS Bristol is proud of the diversity of our city and, when commissioning and designing services, a knowledge of the breadth of diversity is essential. As a result, we have a comprehensive diversity training programme for staff.

During the year NHS Bristol:

- Provided induction and ongoing mandatory training on equality and diversity
- Designed and delivered a local leadership training programme focusing on equality and diversity
- Analysed and published detailed workforce data outlining the diverse profile of our staff.

In addition to this, the NHS Bristol equalities team provided expert support and guidance for the emerging Bristol CCG in developing an equality, diversity and human rights strategy, which included a commitment to implementing the EDS. This plan formed part of the CCG's authorisation package and was well received.

In the future, Bristol CCG and SWCS have a clear and well-documented commitment to ensuring that the principles of health equality and diversity are an integral part of the new organisations moving forward.

NHS Bristol Board Members

Senior managers influencing activities across the BNSSG (Bristol, North Somerset, South Gloucestershire PCTs) Cluster

Name	Title	Start Date
D Evans*	Chief Executive	01/06/2011 to 30/11/2012
A Farnsworth*	Chief Executive	01/12/2012
M Orchard	Director of Finance & IM&T	04/07/2011 to 31/07/2012
N Kemsley	Director of Finance & IM&T	01/08/2012
L Tranmer	Director of Commissioning Delivery	01/06/2011
D Tappin	Director of Strategy & Development	01/06/2011
L Scott	Director of Quality & Governance	01/11/2011
R Pedley	Director of Commissioning Development	01/06/2011
M Vaughan	Director of HR & Organisational Development	01/06/2011
S Harrison	Chair	07/12/2011
K Headdon	Non-Executive Director (NED)	01/01/2012 to 30/11/2012
T Mistry	Non-Executive Director (NED)	01/01/2012
G Nix	Non-Executive Director (NED)	01/01/2012
P Phillips	Non-Executive Director (NED)	01/01/2012
T Anderson	Non-Executive Director (NED)	01/01/2012
H D Harwood	Non-Executive Director (NED)	01/01/2012
M Gibbs	Vice Chair/ Non-Executive Director (NED)	01/01/2012
Dr A Havers	Medical Director	01/07/2012

Clinical Commissioning Group (replacing the Professional Executive Committee) from I October 2011 and Specialised Commissioning Representatives

Name	Title	Start Date
J Shepherd	Local Director (CCG Accountable Officer)	01/06/2011
M Connor	Chief Financial Officer	01/01/2013
H Annett	Director of Public Health	01/06/2011 to 31/12/2012
J Maxwell	Director of Public Health	01/01/2013
S Davies***	Chief Operating Officer, Specialised Commissioning	01/04/2012
A Hibbard***	Director of Finance, Specialised Commissioning	10/09/2012 to 06/01/2013
E Giles ***	Director of Finance, Specialised	07/01/2013

	Commissioning	
B Gregory****	Director of Finance, Specialised Commissioning	01/06/2011 to 09/09/2012
Dr M Jones	Accountable Office/Chair	01/10/2011
Dr U Freudenstein	GP	01/10/2011
Dr P Goyder	GP	01/10/2011
Dr B Hanratty	GP	01/10/2011
Dr D Soodeen	GP	01/10/2011
Dr G Jenkins	GP	01/01/2012
Dr K Alexander ****	GP	01/02/2013
J Moore	Practice Nurse	01/10/2011
S Davies	Practice Manager	01/10/2011

Notes

* Between 1 December 2012 and 31 March 2013 Ms D Evans remained employed by Bristol PCT following the transfer of chief executive responsibilities to Mr A Farnsworth on 1 December 2012. This involved her working to support the development of the West of England Academic Health Science Network.

** Clinical Commissioning Groups operated under a delegated arrangement during 2012/13 prior to undertaking formal statutory responsibilities from 1 April 2013 as part of the national reform of the NHS. From this date the Bristol PCT Board and its members were disbanded.

*** The South West area of the NHS South of England Specialised Commissioning Group is hosted by NHS Bristol.

**** Dr K Alexander operated a job share arrangement with Dr G Jenkins from February 2013

REPORT OF THE DIRECTOR OF FINANCE

BRISTOL
PRIMARY CARE TRUST

OPERATING AND FINANCIAL REVIEW

Overview

The PCT achieved its financial duties for 2012/13 and delivered an under spend of £3.9 million against its £810.3 million revenue resource limit.

Trend Analysis of Revenue Performance	2012/13 £000	2011/12 £000
Revenue Resource Limit	**810,349**	**795,060**
Under spend against Revenue Resource Limit	**3,955**	**3,955**
Percentage under spend against Revenue Resource Limit	**0.4%**	**0.4%**

Outlook for 2013/14 and beyond

Financial standing
The key financial planning assumptions for 2013/14 for Bristol CCG are as follows:

- A pro rata share of the revenue resource limit underspend from 2012/13 will be returned to the CCG in 2013/14 and this has been assumed in the financial plan.
- The CCG's recurrent revenue resource limit, as determined in the national baseline setting exercise, has been increased by 2.6%. The additional growth funding is being used to deliver a number of national and local priorities
- Part of the allocation has been set aside for the delivery of planned CCG revenue resource limit underspend (0.5%)as agreed with NHS England as part of the 2013/14 plan.

The CCG is committed to ensuring there is high quality care for all residents of Bristol. In an environment with limited funding growth, and with increasing demand, significant levels of efficiency will be needed.

It is important that the coming year is used to make the changes required so we are prepared for the challenges which lie ahead from 2014/15 and to ensure that local services are best placed to continue to deliver high quality services

The emphasis during 2013/14 will include:

- Performing and improving on quality and outcomes.
- Delivering sustainable efficiency improvements.
- Maintaining financial control and improving the underlying financial position of the CCG.

Neil Kemsley
Director of Finance
Bristol, North Somerset, Somerset and South Gloucestershire Area Team
NHS England

3 June 2013

FINANCIAL PERFORMANCE

Overview

The audited accounts show that during the year ended 31 March 2013 the PCT achieved all of its financial duties. A copy of the full set of audited accounts is available upon request without charge from:

Communications Manager
Bristol Clinical Commissioning Group
South Plaza
Marlborough Street
Bristol
BS1 3NX

Alternatively, the full document can be viewed on the PCT's website at:
http://www.bristolccg.nhs.uk/

Revenue and Capital Resource Limits

The PCT has a statutory duty to maintain expenditure within the resource limits set for both revenue and capital, which must be met individually.

Revenue Resource Limit

Revenue expenditure covers general day-to-day running costs and other areas of ongoing expenditure. The PCT met its statutory duty to operate within its revenue resource limit and to deliver the surplus target set by the Strategic Health Authority:

	2012/13 *	2011/12
	£000	**£000**
Total net operating cost for the financial year	806,394	791,105
Revenue Resource Limit	810,349	795,060
UNDER SPEND AGAINST REVENUE RESOURCE LIMIT	**3,955**	**3,955**

* The PCT provided £7.9 million planned financial support to South Gloucestershire PCT during 2012/13, in accordance with the Shared Model for PCT Clusters published by the Department of Health on 28 July 2011, and as approved at the incommon meeting of the PCT Cluster Board in March 2012.

This note measures the PCT's performance against its statutory duty to operate within the revenue resource limit set by the Department of Health.
The revenue resource limit is the maximum the PCT can spend on commissioning and providing healthcare for its resident population.

Capital Resource Limit

Capital resource provides for expenditure on items with a useful life expectancy in excess of one year (such as land, buildings) and with a value greater than £5,000. The PCT met its statutory duty to operate within its capital resource limit:

	2012/13	2011/12
	£000	£000
Gross Capital Expenditure	2,572	47,045
Less: Net book value of assets disposed of	0	0
Charge Against the Capital Resource Limit	**2,572**	**47,045**
Capital Resource Limit	2,574	47,062
UNDER SPEND AGAINST CAPITAL RESOURCE LIMIT	**2**	17

This note measures the PCT's performance against its statutory duty to operate within the capital resource limit set by the Department of Health.

Cash Limit

The PCT is required not to exceed the cash limit set by the Department of Health, which restricts the amount of cash drawings that the PCT can make in the financial year. The PCT achieved this in 2012/13 and 2011/12, against its cash limits of £798 million and £775 million respectively.

Provider Full Cost Recovery

The PCT achieved operational financial balance and full cost recovery in relation to its provider function, namely Bristol Community Health Services. Bristol Community Health services transferred out of the PCT to become a Social Enterprise in October 2011, so the costs for 2011/12 relate to the first six months of the year and there are no costs for 2012/13.

	2012/13	2011/12
	£000	£000
Provider gross operating cost	0	17,122
Less: Miscellaneous income relating to provider functions	0	(1,985)
Net Operating Cost	**0**	**15,137**
Less: Costs met from PCT's own allocation	0	(15,137)
RECOVERY OF PROVIDER FUNCTION COST	**0**	0

The PCT has a duty to achieve full cost recovery in relation to its directly managed provider services. In other words, provider activities must not be subsidised by commissioning funds.

This note identifies how the costs of the provider function were met and specifically shows the level of costs which were met internally from the PCT's own allocation.

Total Staff Costs

	2012/13	2011/12
Salaries and wages	22,095	32,664
Employer contributions to NHS Pensions Agency	2,347	3,960
Social security costs	1,451	2,142
Termination benefits	800	441
Total Staff Costs	26,693	39,207

The total staff costs decrease between 2012/13 and 2011/12 is mainly attributable to the transfer of Bristol Community Health staff to the Social Enterprise in October 2011.

The termination benefits identified above are a result of the redundancy of 10 employees as a result of the national NHS reorganisation.

This note includes permanently (those directly employed by the PCT) and other employed staff (those on secondment or loan from other organisations, bank/ agency/ temporary staff and contract staff).

Average Number of Persons Employed

	2012/13	2011/12
Nursing, midwifery & health visiting staff	6	186
Scientific, therapeutic and technical staff	8	88
Healthcare assistants & other support staff	2	71
Medical and dental	13	24
Administration and estates	461	473
Other		169
Average Number of Persons Employed	**490**	**1,011**

This note has been prepared consistently with total staff costs above.

The total staff numbers decreased between 2012/13 and 2011/12 is mainly attributable to the transfer of Bristol Community Health staff to the Social Enterprise in October 2011.

During the 2012-13 financial year the PCT's cumulative sickness absence was 2.6% (2011/12 - 4%). For the calendar year ending 31 December 2012 it was 2.6% (3.5% calendar year to 31 December 2011).

Running Costs

The PCT aims to ensure that the maximum possible expenditure is committed to patient care, whilst ensuring that sufficient management capacity is available to facilitate delivery of the changing and modernising environment in which it operates. The costs shown below were calculated in accordance with the Primary Care PCT Manual for Accounts definition for running costs, and represent some 2.43% of net operating costs (2011/12: 2.48%).

PCT Running Costs 2012/13	Commissioning Services	Public Health	Total
Running costs £'000	£16,536,000	£3,059,000	£19,595,000
Weighted population	450,551	450,551	450,551
Running costs per head of population (£ per head)	£36.70	£6.79	£43.49

PCT Running Costs 2011/12	Commissioning Services	Public Health	Total
Running costs £'000	£15,903,000	£3,692,000	£19,595,000
Weighted population	450,551	450,551	450,551
Running costs per head of population (£ per head)	£35.30	£8.19	£43.49

The purpose of these notes is to record the overall PCT running costs according to definitions provided by the Department of Health. 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. The costs are split between Commissioning Services and Public Health with a total cost provided.

Better Payments Practice Code

In accordance with the Better Payments Practice Code, valid invoices should be paid by their due date or within 30 days of receipt, whichever is later. PCT performance is presented below, measured in terms of both the number and value of invoices received, against an NHS administrative target to pay over 95% of non-NHS trade creditors in accordance with the Code.

Non-NHS Payables

	2012/13		2011/12	
	Number	**£000**	Number	£000
Total bills paid in the year	20,537	202,497	21,624	162,638
Total bills paid within target	19,824	191,876	20,903	158,595
Percentage of bills paid within target	**96.5%**	**94.8%**	**96.7%**	**97.5%**

NHS Payables

	2012/13		2011/12	
	Number	**£000**	Number	£000
Total bills paid in the year	7,736	1,069,411	6,675	918,872
Total bills paid within target	7,209	1,053,872	6,385	917,416
Percentage of bills paid within target	**93.2%**	**98.5%**	**95.7%**	**99.8%**

Additionally, the Prompt Payment Code is a payment initiative developed by Government with the Institute of Credit Management (ICM) to tackle the crucial issue of late payment and help small businesses. The PCT has always adopted the principles incorporated in the code, and has been a registered member since June 2009.

This note shows the PCT's performance against its administrative duty to pay over 95% of non-NHS trade creditors within 30 calendar days of receipt of goods or valid invoice, whichever is later, unless other payment terms have been agreed.
Since 2005/06 NHS organisations have also been required to report payment performance with respect to other NHS bodies.

Losses and Special Payments

The PCT has approved cases for losses and special payment during 2012/13 of £528,818 (2011/12 £32,053).

Loses or special payments are payments that Parliament would not have envisaged healthcare funds being spent on when it originally provided the funds.

The PCT incurred losses and special payments as follows:

	2012/13		2011/12	
	Cost £	**Number of Cases**	Cost £	Number of Cases
Total Losses	109,928	28	8,551	5
Total Special Payments	418,890	13	23,502	17

Accounting Issues

There are no significant changes in accounting practice to report in 2012/13. Full details of the accounting policies, estimation techniques and measurement bases used to prepare the accounts and summary financial statements can be found within Note 1 of the PCT's audited accounts.

Board and Executive Committee Members

Full details of the remuneration paid to Board and Executive Committee members and senior employees are provided within the Remuneration Report included herein, together with their pension entitlements and declaration of interest.

In accordance with national policy NHS Bristol entered into a cluster arrangement with NHS North Somerset and NHS South Gloucestershire. A single executive team was put in place for all three organisations in 2012/13.

The Audit Committee is chaired by Graham Nix, Non-Executive Director, who has relevant and recent financial experience. Other Non-Executive Director members of the Committee are Tim Anderson, David Harwood and Dr Paul Phillips.

The Committee reviews its terms of reference and its effectiveness annually and recommends to the Board any changes required as a result of the review.

In 2012/13, the Audit Committee discharged its responsibilities by:

* reviewing the PCT's draft financial statements prior to Board approval and reviewing the external auditors' detailed reports
* reviewing and monitoring the external auditors' independence and objectivity and the effectiveness of the audit process, taking into account relevant UK professional and regulatory requirements;
* reviewing the external auditors' annual work plan, including its non-audit services and fees;
* reviewing the risks associated with the PCT's business and management thereof;
* reviewing the policies and procedures for all work related to fraud and corruption;
* reviewing investigations as a result of the instigation of the PCT's whistle blowing policy;
* reviewing the PCT's system of internal control and its effectiveness, reporting to the Board on the results of the review and receiving regular updates on key processes for management of the risks facing the PCT;
* reviewing the effectiveness of the internal audit function; and
* reviewing the internal audit work programme, internal audit reports and periodic progress reports on its work during the year.

The Audit Committee has wide powers to establish special investigations in the event that any wrongdoing is brought to its notice, in particular, in the case of defalcations, fraud or theft.

External Audit

Grant Thornton is the appointed external auditor for the PCT. The total fee paid to Grant Thornton is analysed below, and was paid to cover the cost of the statutory audit and associated services. This included a qualitative assessment of the effectiveness of the PCT's arrangements to secure economy, efficiency and effectiveness in our use of resources.

	2012/13 £000	2011/12 £000
Bristol PCT financial statements and value for money conclusion and	132	150
South West Specialised Commissioning Group		
Payment by Results (data quality assurance work)	25	35
Total fee paid to the External Auditor	157	185

SUMMARY FINANCIAL STATEMENTS

The statements below summarise the information contained within the full audited accounts.

Statement of Comprehensive Net Expenditure

	2012/13 £000	2011/12 £000
Commissioning		
Staff Costs	26,693	24,060
Other Costs	1,434,442	1,254,703
Less: Miscellaneous Income	(659,266)	(504,898)
Commissioning Net Operating Costs	**801,869**	**773,865**
Provider		
Staff Costs	0	14,994
Other Costs		2,128
Less: Miscellaneous Income		(1,985)
Net operating Cost before Interest	**801,869**	**789,002**
Investment revenue	(208)	(78)
Other (gains)/losses	(159)	(129)
Finance costs	4,892	2,310
NET OPERATING COST FOR THE FINANCIAL YEAR	**806,394**	**791,105**

The purpose of this statement is to summarise, on an accruals basis, the net operating costs of the PCT. The statement identifies gross operating costs, less miscellaneous income, to arrive at the net operating costs of the PCT split between commissioning and provider functions.

Statement of Changes in Taxpayers' Equity

	General Fund £000	Revaluation Reserve £000	Total Reserves £000
2012/13			
Balance at 1 April 2012	(44,892)	4,262	(40,630)
Net operating cost for the year	(806,394)		(806,394)
Net gain/(loss) on revaluation of property, plant, equipment			
Impairments		17	17
Transfers between reserves			
Total recognised income and expense for 2012/13	**(806,394)**	**17**	**(806,377)**
Net Parliamentary funding	798,257	0	798,257
BALANCE AT 31 MARCH 2013	**(53,029)**	**4,279**	**(48,750)**
2011/12			
Balance at 1 April 2011	(28,683)	4,551	(24,132)
Net operating cost for the year	(791,105)		(791,105)
Net gain/(loss) on revaluation of property, plant, equipment	0	(6)	(6)
Impairments	0	(283)	(283)
Transfers between reserves			0
Total recognised income and expense for 2011/12	(791,105)	(289)	(791,394)
Net Parliamentary funding	774,896		774,896
BALANCE AT 31 MARCH 2012	**(44,892)**	**4,262**	**(40,630)**

Changes in an entity's equity between the beginning and the end of the reporting period reflect the increase or decrease in its net assets during the period.

Statement of Cash Flows

	2012/13 £000	2011/12 £000
Operating Activities		
Net cash outflow from operating activities	**(794,776)**	**(772,462)**

Investing Activities		
Net cash outflow from investing activities	(3,843)	(2,025)
Net Cashflow before Financing	**(798,619)**	**(774,487)**
Financing		
Net cash outflow from financing	798,728	774,487
INCREASE/ (DECREASE) IN CASH	**109**	**0**

The Statement of Cash Flows provides information on PCT liquidity, viability and financial adaptability.

Statement of Financial Position

	31 March 2013 £000	31 March 2012 £000
Non-current Assets		
Non-current Assets		
Intangible assets	104	133
Other financial assets	1,224	1,218
Property, plant and equipment	71,724	76,797
Trade and other receivables	1,835	3,515
TOTAL NON-CURRENT ASSETS	**74,887**	**81,663**
Current Assets		
Trade and Other Receivables	6,567	7,095
Other financial assets	12	12
Cash at bank and in hand	129	20
Non-current assets held for sale	2,000	0
Current Liabilities		
Trade and other payables	(63,136)	(61,461)
Provisions	(2,501)	(696)
Borrowings	(1,291)	(1,188)
Other financial liabilities	(65)	(325)
TOTAL NET CURRENT LIABILITIES	**(66,993)**	**(63,670)**
TOTAL ASSETS LESS CURRENT LIABILITIES	**16,602**	**25,120**
Provisions for liabilities and charges	(1,219)	(384)
Borrowings	(63,690)	(64,858)
Other financial liabilities	(443)	(508)
TOTAL ASSETS / (LIABILITIES) EMPLOYED	**(48,750)**	**(40,630)**
Financed by:		
Taxpayers Equity		
General fund	(53,029)	(44,892)
Revaluation reserve	4,279	4,262
TOTAL TAXPAYERS' EQUITY	**(48,750)**	**(40,630)**

The Statement of Financial Position states the assets and liabilities of the PCT as at the end of the financial year being reported on, and is made up of two parts:

*** The upper part shows the net assets/ liabilities of the PCT; and**

*** The lower part identifies the source of finance used to fund the net assets/ liabilities.**

The financial statements were approved by the PCT Board on 3 June 2013 and signed on its behalf by:

Stephen Harrison
Chairman
3 June 2013

Anthony Farnsworth
Chief Executive
3 June 2013

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors 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.

In preparing these accounts, Directors are required to:

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

ii. make judgements and estimates which are reasonable and prudent;

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction of the Secretary of State. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

By order of the Board.

Anthony Farnsworth
Director
Bristol, North Somerset, Somerset and South Gloucestershire Area Team
NHS England

Neil Kemsley
Director of Finance
Bristol, North Somerset, Somerset and South Gloucestershire Area Team
NHS England

3 June 2013

ANNUAL GOVERNANCE STATEMENT

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 organisation's policies, aims and objectives. I also have responsibility for safeguarding the public funds and the organisation's assets for which I am personally responsible as set out in the Accountable Officer Memorandum.

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 Annual Governance Statement (AGS) provides details of the system of control within the Trust. The full version of the AGS can be found within the audited accounts.

Anthony Farnsworth
Director
Bristol, North Somerset, Somerset and South Gloucestershire Area Team
NHS England
3 June 2013

SENIOR MANAGERS' REMUNERATION REPORT

For the purpose of this report, senior managers are defined as being: *'those persons in senior positions having authority or responsibility for directing or controlling the major activities of the Trust. This means those who influence the decisions of the organisation as a whole rather than the decisions of individual.directorates or departments'.* Senior managers (excluding Non-Executive Directors) are generally employed on permanent contracts with a three month period of notice.

The Trust's Terms of Service and Remuneration Committee is chaired by the Chairman of the Board. It is the Terms of Service and Remuneration Committee that determines the reward packages of Executive Directors, whilst taking account of the Pay Framework for Very Senior Managers (VSM) published by the Department of Health. There is a performance bonus for Executive Directors covered by the VSM framework, which is subject to annual agreement by Ministers at a national level.

The Chairman of the Board and other Non-Executive Director members are appointed by the Appointments Commission, on behalf of the Secretary of State of Health.

Senior managers influencing activities across the BNSSG Cluster from 1st June 2011

					2012/13		2012/13		2011/12		2011/12		
					Total BNSSG Salaries and Allowances		NHS Bristol's 51.6% share of Total BNSSG Salaries and Allowances		Total BNSSG Salaries and Allowances		NHS Bristol's 51.6% share of Total BNSSG Salaries and Allowances		
			Start Date	End Date	Salary (bands of £5,000)	Other Emolu-ments (bands of £5,000) Note 2&3	Salary (bands of £5,000)	Other Emolu-ments (bands of £5,000) Notes	Salary (bands of £5,000)	Other Emolu-ments (bands of £5,000) Notes 2&3	Salary (bands of £5,000)	Other Emolu-ments (bands of £5,000)	Benefits (bands of £5,000) Note 2
Mark Orchard	Director of Finance and IM&T		01/07/2011	31/07/2012	35-40	0-5	20-25	0-5	85-90	15-20	45-50		5-10
Neil Kemsley	Director of Finance and IM&T		01/08/2012		80-85		40-45						
Deborah Evans (note 1)	Chief Executive		01/06/2011	30/11/2012	90-95	280-285	55-60	140-145	115-120		60-65		
Anthony Farnsworth (note 1)	Chief Executive		01/12/2012		65-70		30-35						
Lindsey Scott	Director of Quality and Governance		01/11/2011		95-100	15-20	50-55	5-10	35-40	15-20	20-25		5-10
Louise Tranmer	Director of Commissioning Delivery		01/06/2011		95-100		45-50		75-80		40-45		
Roger Pedley	Director of Commissioing Development		01/06/2011		90-95	180-185	45-50	90-95	75-80		35-40		
David Tappin	Director of Strategy		01/06/2011		100-105		50-55		85-90		40-45		
Madeleine Vaughan	Director of Human Resources and Organisational Development		01/06/2011		75-80	50-55	35-40	25-30	60-65		30-35		
Stephen Harrison	Chairman		07/12/2012		35-40		20-25		25-30		10-15		
Melanie Gibbs	Vice-Chairman and Non Executive Director		01/01/2012		5-10		0-5		0-5		0-5		
Tim Anderson	Non-Executive		01/01/2012		5-10		0-5		0-5		0-5		
David Harwood	Non-Executive		01/01/2012		5-10		0-5		0-5		0-5		
Graham Nix	Non-Executive (Audit Committee Chair)		01/01/2012		10-15		5-10		0-5		0-5		
Kathy Headdon	Non-Executive		01/01/2012	30/11/2012	5-10		0-5		0-5		0-5		
Dr Paul Philips	Non-Executive		01/01/2012		5-10		0-5		0-5		0-5		
Tara Mistry	Non-Executive		01/01/2012		5-10		0-5		0-5		0-5		
Dr Andrew Havers	Medical Director		01/07/2011		40-45		20-25		50-55		20-25		
R Knibbs	Interim Director of Finance and IM&T		01/06/2011	03/07/2011					5-10		0-5		
Ms D Hayman	Interim Director of quality and governance		01/06/2011	18/11/2011					45-50	60-65	20-25		
Ms A Robinson	Interim Director of quality and governance		01/06/2011	26/10/2011					25-30		10-15		

Notes:

No senior manager waived his/her remuneration

No Payments were made to 3rd parties for services of Senior Manager

1 Between 1 December 2012 and 31 March 2013 Ms D Evans remained employed by Bristol PCT following the transfer of chief executive responsibilities to Mr A Farnsworth on 1 December 2012. This involved her working to support the development of the West of England Academic Health Science Network.

2 The benefits in kind figures relate to the provision of lease cars.

3 The "Other Remuneration " relates to redundancy payments as disclosed in the Exit packages analysis.

From 1 June 2011 (or later start date as shown) the Executive directors listed above took on responsibilities across the BNSSG Cluster and Bristol PCT from that date bore a share of these costs. The total salary costs above reflect amounts from 1 April 2012 to 31 March 2013. This is not therefore the total salaries those individuals have received in the whole of the 2012/13 financial year Bristol PCT had a 51.6% share of the costs of these posts (which is broadly in line with its share of the weighted population) as shown in the table above.

SENIOR MANAGERS' REMUNERATION REPORT

				2012/13			2011/12		
		Start Date	End Date	Salary (bands of £5,000)	Other Emolu-ments (bands of £5,000)	Benefits (nearest £000)	Salary (bands of £5,000)	Other Emolu-ments (bands of £5,000)	Benefits (nearest £000)
Clinical Commissioning Group (replacing Professional Executive Committee) - influencing activities in South Gloucestershire, from 1st October 2011									
Dr Hugh Annett (note 4)	Director of Public Health	01/06/2011	31/12/2012	85-100	25-30		95-100	25-30	
Dr Jane Maxwell (note 5)	Director of Public Health	01/01/2013		30-35	5-10				
Jill Shepherd	Accountable Officer	01/06/2011		85-90			65-70		
Mary Connor	Interim Chief Financial Officer	01/01/2013		35-40					
Susan Davies	Chief Operating Officer, Specialised Commissioning	01/04/2012		85-90					
Barbara Gregory	Director of Finance, Specialised Commissioning	01/06/2011	09/09/2012	50-55			85-90		
Angela Hibbard	Director of Finance, Specialised Commissioning	10/09/2012	06/01/2013	20-25					
Esther Giles	Head of Finance, Specialised Commissioning	07/01/2013		15-20					
Dr Martin Jones	Accountable Office/Chair	01/10/2011		135-140			35-40		
Dr Ulrich Freudenstein	GP	01/10/2011		45-50			20-25		
Dr Peter Goyder	GP	01/10/2011		35-40	10-15		20-25		
Dr Brian Hanratty	GP	01/10/2011		35-40			20-25		
Dr David Soodeen	GP	01/10/2011		35-40			20-25		
Dr Gillian Jenkins	GP	01/01/2012		35-40					
Dr Kirsty Alexander	GP	01/02/2013		10-15					
John Moore	Practice Nurse	01/10/2011		25-30			10-15		
Steve Davies	Practice Manager	01/10/2011		25-30			10-15		

Finance representation to the Clinical Commissioning Group was via E Giles as Chief Financial Officer (CFO) till 31/12/12.
E Giles acted a representative of the Director of Finance N Kemsley so is not listed separately.
M Connor started as interim CFO on 1/1/13 and is listed above

Notes:

4 The Director of Public Health position is a joint post with Bristol City Council of which 50% of the director's costs are recharged to the Council (excluding clinical awards. The figures represent the employee's full remuneration . The figure in the "Other Remuneration" relates to a performance payment under the national clinical excellence awards.

5 The "Other Remuneration" relates to relocation expenses.

Pay Mutliples

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

2011/12 - Highest Paid - H Annett Director of Public Health £150,000 - £155,000
Pay Multiple – 5.17 Median - £29,742

2012/13 - Highest Paid - M Connor (interim Chief Financial Officer January to March 2013) prorata salary = £115,000 to £120,000
Pay Multiple – 4.14 Median - £27,881

SENIOR MANAGERS' REMUNERATION REPORT

Senior Manager Pension Entitlements (audited)

Name	Title	Real increase in pension at age 60 (bands of £2,500)	Lump sum at age 60 related to real increase in pension (bands of £2,500)	Total accrued pension at age 60 at 31 March 2013 (bands of £5,000)	Lump sum at age 60 related to accrued pension at 31 March 2013 (bands of £5,000)	Cash Equivalent Transfer Value at 31 March 2013	Cash Equivalent Transfer Value at 31 March 2012	Real increase in Cash Equivalent Transfer Value
		£000	£000	£000	£000	£000	£000	£000
Deborah Evans (note 3)	Chief Executive	0-2.5	2.5-5	50-55	155-160	0	1009	0
Anthony Farnsworth (note 4)	Chief Executive							
Neil Kemsley	Director of Finance and IM&T	0-2.5	2.5-5	30-35	100-105	564	529	35
Mark Orchard	Director of Finance and IM&T	0-2.5	2.5-5	20-25	60-65	264	226	13
Dr Hugh Annett	Director of Public Health	7.5-10	0	25-30	0	0	0	0
Dr Jane Maxwell	Director of Public Health	0-2.5	2.5-5	45-50	135-140	1015	904	27
Jill Shepherd	Accountable Officer	0-2.5	2.5-5	30-35	100-105	670	629	41
David Tappin	Director of Strategy	0-2.5	2.5-5	30-35	95-100	518	481	36
Louise Tranmer	Director of Commissioning Delivery	0-2.5	2.5-5	35-40	105-110	619	582	38
Madeleine Vaughan	Director of HR and Organisational Development	0-2.5	2.5-5	5-10	20-25	167	143	23
Barbara Gregory	Director of Finance, Specialised Commissioning	2.5-5	7.5-10	30-35	90-95	577	461	61
Angela Hibbard	Director of Finance, Specialised Commissioning	0-2.5	0-2.5	7.5-10	20-25	99	78	7
Esther Giles	Head of Finance, Specialised Commissioning	0-2.5	0-2.5	20-25	65-70	425	393	7
Lindsey Scott	Director of Quality and Governance	0-2.5	5-7.5	35-40	110-115	731	675	56
Susan Davies	Chief Operating Officer, Specialised Commissioning	2.5-5	10-12.5	30-35	90-95	529	450	79

Notes:
1. Non-Executive and Clinical Commissioning Group Members do not receive pensionable remuneration.
2. Full details of the accounting policy regarding pension costs can be found within Note 1 of the full set of audited financial statements (available separately).
3. In receipt of pension, CETV disclosure not applicable
4. The pension information for Mr Farnsworth is shown in the accounts of Torbay Care Trust who held his employment contract until 31 March 2013.

Cash Equivalent Transfer Values

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

Real Increase in CETV

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

From 1st June 2011 to 31st March 2013 - pension entitlements of senior managers influencing activities across the BNSSG Cluster

From 1 June 2011 the Executive directors listed in the table on RR1 as part of the remuneration report took on responsibilities across the BNSSG Cluster and NHS Bristol from that date bore a share of the salary costs as shown on the same table.

The full pension entitlements for these individuals are shown in the remuneration report of their host employer which is either NHS South Gloucestershire or NHS North Somerset .

Name	Title	Interest Declared	Details/ comments
Executive Members			
Deborah Evans	Chief Executive	Yes	None
Anthony Farnsworth	Chief Executive	Yes	None
Neil Kemsley	Director of Finance and IM&T	Yes	None
Mark Orchard	Director of Finance and IM&T	Yes	
Louise Tranmer	Director of Commissioning Delivery	Yes	None
David Tappin	Director of Strategy	Yes	None
Lindsey Scott	Director of Quality and Governance	Yes	None
Roger Pedley	Director of Commissioning Development		None
Madeleine Vaughan	Director of HR and Organisational Development		None
Dr Andrew Havers	Medical Director		
Non-Executive Members			
Stephen Harrison	Chair		None
Kathy Headdon	Non Executive Director		None
Tara Mistry	Non Executive Director		None
Graham Nix	Non Executive Director / Chair of Audit Committee	Yes	· Chair Above and Beyond charities & Appeal · Chair and Director Education Centre Management Ltd · Member National Finance Committee, St Johns Ambulance for England and Isles
Dr Paul Phillips	Non Executive Director		None
Tim Anderson	Non Executive Director		None
David Harwood	Non Executive Director		
Melanie Gibbs	Vice Chair / Non Executive Director		
Clinical Commissioning Committee			
Jill Shepherd	Accountable Officer	Yes	None
Mary Connor	Interim Chief Financial Officer		
Dr Hugh Annett	Director of Public Health		
Dr Jane Maxwell	Director of Public Health		
Dr Martin Jones	Accountable Office/Chair		
Dr Ulrich Freudenstein	GP		
Dr Peter Goyder	GP	Yes	
Dr Brian Hanratty	GP		
Dr David Soodeen	GP		
Dr Gillian Jenkins	GP		
Dr Kirsty Alexander	GP		

Off-Payroll Engagements 2012/13

NHS bodies are required to include disclosures in 2012/13 about their off-payroll engagements, and the details for Bristol Pirmary Care Trust are set out in the tables below.

Table 1: For off-payroll engagements at a cost of over £58,200 per annum that were in place as of 31 January 2012
`

	Totals
No. In place on 31 January 2012	25
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	25
No that have come to an end	
Total	25

Table 2: For all new off-payroll engagements between 23 August 2012 and 31 March 2013, for more than £220 per day and more than 6 months

	Totals
No. of new engagements	61
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	61
Of which:	
No. for whom assurance has been accepted and received	61
No. for whom assurance has been accepted and not received	
No. that have been terminated as a result of assurance not being received	
Total	61

INDEPENDENT AUDITOR'S REPORT

We have examined the summary financial statement for the year ended 31 March 2013 which comprises the operating and financial review, financial performance, summary financial statements and senior manager remuneration report.

This report is made solely to the Department of Health's accounting officer in respect of Bristol 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 director and auditor

The director is responsible for preparing the Annual Report.
Our responsibility is to report to you our opinion on the consistency of the summary financial statement within the Annual Report with the statutory financial statements.
We also read the other information contained in the Annual Report and consider the implications for our report if we become aware of any misstatements or material inconsistencies with the summary financial statement.
We conducted our work in accordance with Bulletin 2008/03 “The auditor's statement on the summary financial statement in the United Kingdom” issued by the Auditing Practices Board.
Our report on the statutory financial statements describes the basis of our opinion on those financial statements.

Opinion

In my opinion the summary financial statement is consistent with the statutory financial statements of Bristol Primary Care Trust for the year ended 31 March 2013.

Grant Thornton 4 June 2013

Grant Thornton UK LLP
55-61 Victoria Street
Bristol
BS1 6FT

GLOSSARY OF FINANCIAL TERMS

Accruals	An accounting concept. In addition to payments and receipts of cash, adjustment is made for outstanding payments, debts to be collected and stock. This means that the accounts show all of the income and expenditure that related to the financial year.
Assets	An item that has a value in the future. For example, a debtor (someone who owes money) is an asset, as they will in future pay. A building is an asset, because it houses activity that will provide a future income stream.
Audit	The process of validation of the accuracy, completeness and adequacy of disclosure of financial records.
Capital	Land, buildings, equipment and other long-term assets owned by the Trust, the cost of which exceeds £5,000 and has an expected life of more than one year.
Cash limit	A limit set by the Department of Health which restricts the amount of cash drawings that the Trust can make in the financial year. There is a combined cash limit for both revenue and capital.
Clinical Commissioning Groups	CCGs take on the statutory responsibilities of Primary Care Trusts from 1 April 2013
Commissioning	Purchase of healthcare from external service providers (NHS, other public sector, private and voluntary) to meet the needs of the population.
Current assets	Debtors, stocks, cash or similar, whose value is, or can be converted into, cash within the next twelve months.
Fixed assets	Land, buildings, equipment and other long term assets that are expected to have a life of more than one year.
Governance	Governance is the system by which organisations are directed and controlled . It is concerned with how the organisation is run, how it is structured and how it is led. Corporate governance should underpin all that an organisation does. In the NHS, this means it must encompass clinical, financial and organisational aspects.
Gross operating costs	This is the total revenue expenditure, including accruals and provisions, incurred in the course of performing all aspects of the Trust's functions during the year.
Intangible assets	Goodwill, brand value or some other right (for example, a software licence), which although invisible is likely to derive financial benefit for its owner in the future, and for which you might be willing to pay.
Miscellaneous income	Income that relates directly to the operating activities of the Trust. This excludes cash voted by Parliament and drawn down by the Trust from the Department of Health, which is credited to the general fund.
Payment by results	A financial framework in which providers are paid according to the level of activity undertaken. Payment Is based on a national tariff.
Practice based commissioning	A framework which engages GP practices and other primary care professionals in the redesign of services for the benefit of patients, though the provision of resources, information and support.
Primary care trust	Primary Care Trust organisations commission acute and primary care services for their population.
Provider	Provision of healthcare from within the Trust to meet the needs of the population.
Resource limit	Expenditure limits are determined for each NHS organisation by the Department of Health for both revenue and capital, which limit the amount that may be expended on revenue purchases, as assessed on an accruals basis (that is, after adjusting for debtors and creditors).
Revenue	Ongoing or recurring running costs or funding for the general provision of services.
Tangible assets	A sub-classification of fixed assets, which include land, buildings, equipment, and fixtures and fittings.

Department of Health

NHS

Bristol Primary Care Trust

2012-13 Accounts

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Bristol Primary Care Trust

2012-13 Accounts

2012-13 Annual Accounts of Bristol Primary Care Trust

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:

Date.....

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.

3rd June 2013 Date ..... Signing Officer

3rd June 2013 Date ..... Finance Signing Officer

Entity name:	Bristol PCT
This year	2012-13
Last year	2011-12
This year ended	31 March 2013
Last year ended	31 March 2012
This year commencing:	1 April 2012
Last year commencing:	1 April 2011

Manual for Accounts 2012-13
Chapter 6 - PCT pro-forma accounts

BRISTOL PRIMARY CARE TRUST

FINANCIAL STATEMENTS FOR

YEAR ENDED 31 MARCH 2013

CONTENTS

FOREWORD TO THE ACCOUNTS

These accounts for the year ended 31 March 2013 have been prepared by the Bristol Primary Care Trust under section 98 (2) of the National Health Service Act 1977 in the form which the Secretary of State has, with the approval of the Treasury, directed.

Statement of Comprehensive Net Expenditure for year ended 31 March 2013

	NOTE	2012-13 £000	2011-12 £000
Administration Costs and Programme Expenditure			
Gross employee benefits	7.1	**26,693**	39,054
Other costs **	5.1	**1,434,442**	1,256,831
Income **	4	**(659,266)**	(506,883)
Net operating costs before interest		**801,869**	789,002
Investment income	9	**(208)**	(78)
Other (Gains)/Losses	10	**(159)**	(129)
Finance costs	11	**4,892**	2,310
Net operating costs for the financial year		**806,394**	791,105
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		**806,394**	**791,105**
Of which:			
Administration Costs			
Gross employee benefits	7.1	**13,836**	15,168
Other costs	5.1	**8,885**	7,983
Income	4	**(3,126)**	(3,556)
Net administration costs before interest		**19,595**	**19,595**
Investment income	9	**0**	0
Other (Gains)/Losses	10	**0**	0
Finance costs	11	**0**	0
Net administration costs for the financial year		**19,595**	**19,595**
Programme Expenditure			
Gross employee benefits	7.1	**12,857**	23,886
Other costs	5.1	**1,425,557**	1,248,848
Income	4	**(656,140)**	(503,327)
Net programme expenditure before interest		**782,274**	**769,407**
Investment income	9	**(208)**	(78)
Other (Gains)/Losses	10	**(159)**	(129)
Finance costs	11	**4,892**	2,310
Net programme expenditure for the financial year		**786,799**	**771,510**

Other Comprehensive Net Expenditure	2012-13 £000	2011-12 £000
Impairments and reversals put to the Revaluation Reserve	**(17)**	289
Net (gain) on revaluation of property, plant & equipment	**0**	6
Total comprehensive net expenditure for the year*	**806,377**	**791,400**

* This is the sum of the rows above plus net operating costs for the financial year after absorption accounting adjustments.

** The main reason for the increase in expenditure and income in 2012/13 was additions to the portfolio and growth within the current portfoilo of the South West Specialised Commissioning Group which is hosted by NHS Bristol.

The notes on pages 8 to 51 form part of this account.

The purpose of this statement is to summarise, on an accruals basis, the net operating costs of the PCT. The statement identifies gross operating costs, less miscellaneous income, to arrive at the net operating costs of the PCT split between administration costs (broadly Non-Healthcare) and programme (broadly Healthcare) expenditure.

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	71,724	76,797
Intangible assets	13	104	133
Other financial assets	21	1,224	1,218
Trade and other receivables *	19	1,835	3,515
Total non-current assets		74,887	81,663
Current assets:			
Inventories	18	0	0
Trade and other receivables	19	6,567	7,095
Other financial assets	36	12	12
Other current assets	22	0	0
Cash and cash equivalents	23	129	20
Total current assets		6,708	7,127
Non-current assets held for sale	24	2,000	0
Total current assets		8,708	7,127
Total assets		83,595	88,790
Current liabilities			
Trade and other payables	25	(63,136)	(61,461)
Other liabilities	26,28	0	0
Provisions	32	(2,501)	(696)
Borrowings	27	(1,291)	(1,188)
Other financial liabilities	36.2	(65)	(325)
Total current liabilities		(66,993)	(63,670)
Non-current assets plus/less net current assets/liabilities		16,602	25,120
Non-current liabilities			
Provisions	32	(1,219)	(384)
Borrowings	27	(63,690)	(64,858)
Other financial liabilities	36.2	(443)	(508)
Total non-current liabilities		(65,352)	(65,750)
Total Assets Employed:		(48,750)	(40,630)
Financed by taxpayers' equity:			
General fund		(53,029)	(44,892)
Revaluation reserve		4,279	4,262
Other reserves		0	0
Total taxpayers' equity:		(48,750)	(40,630)

* Trade and other receivables were lower in 2012/13 because the legal charge of £1.628m for King Square House was settled and the balance was received.

The notes on pages 8 to 51 form part of this account.

The financial statements on pages *4 to 7* were approved by the Audit Committee on 3 June and signed on its behalf by

Chief Executive: M Farmer Date: 3rd June 2013

The Statement of Financial Position states the assets and liabilities of the PCT as at the end of the financial year being reported on, and is made up of two parts:
* The upper part shows the net assets/ liabilities of the PCT; and
* The lower part identifies the source of finance used to fund the net assets / liabilities.

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	**(44,892)**	**4,262**	**0**	**(40,630)**
Changes in taxpayers' equity for 2012-13				
Net operating cost for the year	(806,394)			**(806,394)**
Impairments and reversals		17		**17**
Total recognised income and expense for 2012-13	**(806,394)**	**17**	**0**	**(806,377)**
Net Parliamentary funding	798,257			**798,257**
Balance at 31 March 2013	**(53,029)**	**4,279**	**0**	**(48,750)**
Balance at 1 April 2011	**(28,683)**	**4,551**	**0**	**(24,132)**
Changes in taxpayers' equity for 2011-12				
Net operating cost for the year	(791,105)			(791,105)
Net Gain / (loss) on Revaluation of Property, Plant and Equipment		(6)		(6)
Impairments and Reversals		(283)		(283)
Total recognised income and expense for 2011-12	(791,105)	(289)	0	(791,394)
Net Parliamentary funding	774,896			774,896
Balance at 31 March 2012	**(44,892)**	**4,262**	**0**	**(40,630)**

Changes in an entity's equity between the beginning and the end of the reporting period reflect the increase or decrease The Statement has been interpreted to include figures for net operating cost for the year and net Parliamentary funding for the year.

Statement of cash flows for the year ended 31 March 2013

	2012-13 £000	2011-12 £000
Cash Flows from Operating Activities		
Net Operating Cost Before Interest	**(801,869)**	(789,002)
Depreciation and Amortisation	**2,937**	1,971
Impairments and Reversals	**2,747**	15,127
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**	(680)
Interest Paid	**(4,892)**	(2,310)
Release of PFI/deferred credit	**0**	0
(Increase)/Decrease in Inventories	**0**	0
(Increase)/Decrease in Trade and Other Receivables	**364**	1,479
(Increase)/Decrease in Other Current Assets	**0**	0
Increase/(Decrease) in Trade and Other Payables	**3,329**	2,717
(Increase)/Decrease in Other Current Liabilities	**0**	0
Provisions Utilised	**(682)**	(2,742)
Increase/(Decrease) in Provisions	**3,290**	978
Net Cash Inflow/(Outflow) from Operating Activities	**(794,776)**	**(772,462)**
Cash flows from investing activities		
Interest Received	**179**	78
(Payments) for Property, Plant and Equipment	**(4,174)**	(3,393)
(Payments) for Intangible Assets	**0**	(111)
(Payments) for Other Financial Assets	**0**	0
(Payments) for Financial Assets (LIFT)	**(7)**	0
Proceeds of disposal of assets held for sale (PPE)	**159**	1,279
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**	117
Loans Made in Respect of LIFT	**0**	0
Loans Repaid in Respect of LIFT	**0**	5
Rental Revenue	**0**	0
Net Cash Inflow/(Outflow) from Investing Activities	**(3,843)**	**(2,025)**
Net cash inflow/(outflow) before financing	**(798,619)**	**(774,487)**
Cash flows from financing activities		
Capital Element of Payments in Respect of Finance Leases and On-SoFP PFI and LIFT	**(1,158)**	(420)
Net Parliamentary Funding	**798,257**	774,896
Capital Receipts Surrendered	**0**	0
Capital grants and other capital receipts	**1,629**	11
Cash Transferred (to)/from Other NHS Bodies (free text note required)	**0**	0
Net Cash Inflow/(Outflow) from Financing Activities	**798,728**	**774,487**
Net increase/(decrease) in cash and cash equivalents	**109**	**0**
Cash and Cash Equivalents (and Bank Overdraft) at Beginning of the Period	**20**	**20**
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	**129**	**20**

The Statement of Cash Flows provides information on PCT liquidity, viability and financia adaptability.

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.

For 2011-12 and 2012-13, 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.

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

The accounts for Bristol PCT have been prepared on a going concern basis.
For 2013/14 the main successor bodies to South Gloucestershire PCT, South Gloucestershire CCG and NHS England, have produced financial plans that place no reliance upon the continuation of this transfer of resource. he 2013/14 financial plan for Bristol CCG sets out to achieve a surplus of 1.0% (£4,993k) and includes uncommitted headroom of 2.0% (£9,986k). The plan has been subject to intensive review through both the CCG authorisation process and the planning round review process overseen by NHS England. Whilst acknowledging that the CCG has a challenging financial context for 2013/14, through our involvement in the creation and review of that plan, we have confidence in its delivery and, therefore, further support for our view of the entity as a going concern.

1.1 Accounting Conventions

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

Acquisitions and Discontinued Operations

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

Critical accounting judgements and key sources of estimation uncertainty

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

Critical judgements in applying accounting policies

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

Operating leases

Management has reviewed all of its lease arrangements and has made a judgement that they do not qualify as Finance Leases under IFRS other than its three LIFT tranches as described below.

Finance leases

The PCT's three tranches of LIFT schemes are shown on balance sheet in accordance with Department of Health guidance. the assets are legally owned by the Bristol Infracare LIFT co but under the new IFRS guidance the PCT is deemed to have sufficient control and interest in the assets for the requirement for inclusion on the PCT's balance sheet to apply. The asset values as determined by the district valuer are included under Property Plant and Equipment, and the liability is shown under Borrowings and is split between current and non-current on the balance sheet.

1. Accounting policies (continued)

LIFT transactions
HM Treasury has determined that government bodies shall account for infrastructure LIFT schemes 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 LIFT 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 leaseplus payment is separated into the following components, using appropriate estimation techniques where necessary:

a) Payment for the fair value of services received;

b) Payment for the LIFT asset, including finance costs; and

c) Payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

Services received

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

LIFT Asset

The 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.

LIFT Liability

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.

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 Operating Cost Statement.

The element of the annual leaseplus 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 leaseplus 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.

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 leaseplus 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.

Asset valuation

Tangible Assets have been estimated at Fair value and are based on indices for price inflation applied to the last revaluation of those assets done on 1st April 2005. Up until 1st April 2008 the indices used by the whole NHS for valuing assets was that published by The Department of Health to inflate land buildings and equipment. From that date, the Department no longer considered it appropriate to publish a National indices and NHS organisations have sought to use the most appropriate indices for their estate. The PCT in common with others approached the District Valuer for his professional opinion over the most appropriate indices to use given the uncertainties in the housing market due to the recession and the very low base rate.

The District Valuer revalued the estate as at 31 March 2013 and this valuation has given rise to both some upward valuations and impairment reversals, and downward valuations and impairments and these are recorded in the accounts under note 14.

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.

a) Modern Equivalent Asset (MEA) Valuation The asset valuation is a hybrid of properties valued by the District Valuer appointed by the PCT and those where it is deemed appropriate to use an estimate based on similar properties.

b) Partially Completed Spells - The PCT has made an estimate and created an accrual in conjunction with its partner provider organisation of the value of partially completed episodes of care.

c) The PCT has calculated impairments against its fixed asset base using updated valuations from the District Valuer for larger assets and an estimate based on sampling for its smaller assets. Where an asset was impaired in the previous financial year and the charge taken to the Operating Cost statement and the asset value has increased in this financial year the impairment in the previous year has been unwound to the extent of the increase in value of the asset.

1. Accounting policies (continued)

d) The PCT has analysed and reported 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.

e) The PCT has received several claims for the retrospective costs of continuing healthcare. The PCT has estimated the total cost it would have to meet if all the claims were successful, and has shown the costs as partly provision (15%) and contingent liability (85%).

1.2 Revenue and Funding

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

Miscellaneous income is income which relates directly to the operating activities of the PCT. 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 income had been received for a specific activity to be delivered in the following financial year, that income will be deferred.

1.3 Pooled Budgets

The PCT has entered into two pooled budgets with Bristol City Council. Under the arrangements, funds are pooled under S75 of the NHS Act 2006 for activities relating to the Drug Strategy Team and Community Equipment. Both pooled budgets are hosted by Bristol City Council.

The purpose of the Drug Strategy Team budget is to commission adult drug treatment services across Bristol. The purpose of the Community Equipment budget is to purchase equipment for patients to enable them to continue living in their own homes.

As a commissioner of healthcare services, the PCT made contributions to the pool which were then used to purchase healthcare services. The PCT accounted for its share of income and expenditure of the pool as determined by the pooled budget agreement.

1.4 Taxation

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

1.5 Administration and Programme Costs

HM Treasury has set performance targets in respect of non-frontline expenditure (administration expenditure).
From 2011-12, PCTs have analysed 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.

1. Accounting policies (continued)

1.6 Property, Plant & Equipment

(a) Capitalisation
Property, Plant & Equipment which is capable of being used for more than one year and:

- 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
- individually have a cost equal to or greater than £5,000; or
- collectively have a cost of at least £5,000 and an individual cost of more than £250, where the assets are functionally interdependent, they have broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- form part of the initial setting-up cost of a new building, 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.

(b) Valuation
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 Statement of Financial Position date. Fair values are determined as follows:

- The valuation for the 2012-13 accounts was carried out by Mr N Seaman (FRICS Chartered Valuation Surveyor) of District Valuer Services, which is part of the Valuation Office Agency.
- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost
- Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are 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. Up until 1st April 2008 the indices used by the whole NHS for valuing assets was that published by The Department of Health to inflate land buildings and equipment. 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. This is a change in accounting policy from previous years where all impairments were taken to the revaluation reserve to the extent that a balance was held for that asset and thereafter to expenditure. Gains and losses recognised in the revaluation reserve are reported as other comprehensive net expenditure in the Statement of Comprehensive Net Expenditure.

1. Accounting policies (continued)

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.

1.7 Intangible Assets

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

Intangible assets are capitalised when they have a cost of at least £5,000. Intangible assets acquired separately are initially recognised at fair value. 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 use the intangible asset
- how the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the intangible asset and use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development

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 charged to the Operating Cost Statement 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 historic cost to reflect the opposite effects of development costs and technological advances.

1.8 Depreciation, Amortisation and Impairments

Land and properties under construction are not depreciated.

Otherwise, depreciation and amortisation are charged on a straight line basis to write off the costs or valuation of tangible and intangible non-current assets, less any residual value, over their estimated useful lives. The 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 or, where shorter, the lease term.

Buildings, installations and fittings are depreciated on their current value over the estimated remaining life of the asset as advised by the District Valuer.

Leaseholds are depreciated over the primary lease term.

Equipment is depreciated on current cost evenly over the estimated life of the asset.

Medical equipment / Telephone Systems	**5**
Furniture and other equipment	**10**
Information technology equipment	**4**

At each Statement of Financial Position date, 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.

1. Accounting policies (continued)

If there has been an impairment loss, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the Operating Cost Statement. 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.

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. This is a change in accounting policy from previous years where all impairments were taken to the revaluation reserve to the extent that a balance was held for that asset and thereafter 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
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.

1.9 Donated assets
PCT does not have any donated assets

1.10 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.

1.11 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 Operating Cost Statement and IAS 39 is used for this review. On disposal, the balance for the asset on the revaluation reserve is transferred to retained earnings. For donated and government-granted assets, a transfer is made to or from the relevant reserve to the profit/loss on disposal account so that no profit or loss is recognised in income or expenses. The remaining surplus or deficit in the donated asset or government grant reserve is then 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.

1.12 Inventories

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

1.13 Cash and Cash Equivalents

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

1.14 Losses and Special Payments

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

1. Accounting policies (continued)

1.15 Clinical Negligence Costs
From 1 April 2000, the NHS Litigation Authority (NHSLA) took over the full financial responsibility for all Existing Liabilities Scheme (ELS) cases unsettled at that date and from 1 April 2002 all Clinical Negligence Scheme for Trusts (CNST) cases.

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.

1.16 Employee benefits

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

1.17 Research and Development

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

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

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

1.20 EU Emissions Trading Scheme
EU Emission Trading Scheme allowances are accounted for as government grant funded intangible assets if they are not expected to be realised within twelve months, and otherwise as other current assets. They are valued at open market value. As the NHS body makes emissions, a provision is recognised with an offsetting transfer from deferred income. The provision is settled on surrender of the allowances. The asset, provision and deferred income are valued at fair value at the end of the reporting period.

1. Accounting policies (continued)

1.21 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.

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

The PCT as lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the PCT's net operating cost.

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

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

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

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

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

1.23 Foreign exchange
PCT does not have any Foreign currency

1.24 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 2.35% (2.8% in respect of early staff departures) in real terms.

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

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

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

1. Accounting policies (continued)

1.25 Financial Instruments

Financial assets
Financial assets are recognised when the PCT becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

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

Financial assets 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 assets at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the operating cost statement. The net gain or loss incorporates any interest earned on the financial asset.

Held to maturity investments
Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity, and there is a positive intention and ability to hold to maturity. After initial recognition, they are held at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

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 operating cost statement on de-recognition.

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.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the initial fair value of the financial asset.

At the Statement of Financial Position date, the PCT assesses whether any financial assets, other than those held at 'fair value through profit and loss' are impaired. Financial assets are impaired and impairment losses recognised if there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

For financial assets carried at amortised cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. The loss is recognised in the Statement of Comprehensive Net Expenditure and the carrying amount of the asset is reduced directly, or through a provision for impairment of receivables.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the Statement of Comprehensive Net Expenditure to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

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.

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.

1.26 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

2 Operating segments

NHS South of England Specialised Commissioning Group (South West Area)

The South West area of the NHS South of England Specialised Commissioning Group is hosted by NHS Bristol. The expenditure incurred by the South West SCGs is £694m in (2012/13) compared to £543m (2011/12). The increase in expenditure was mainly due to additions to the portfolio and growth within the current portfolio for the South West area. The share of the expenditure relevant to NHS Bristol is £78.2m and £74.4m respectively. There is no surplus or deficit because all costs are recharged out to other SW PCTs.

	Total 2012/13 £000	Total 2011/12 £000
Segment Expenditure	**694,354**	543,245
Income - External *	**616,165**	468,792
Income from other segments **	**78,189**	74,453
Gross Income	**694,354**	543,245
Segment surplus (deficit)	**0**	0

* Income External represents PCT lead commissioning income
** Income from other segments represents the budget passed to the Specialised Commissioning from Bristol PCT as commissioner.

Bristol Community Health

Bristol Community Health (BCH), was the PCT's provider of community services which was an arm's length organisation to the PCT for the 1st 6 months of 2011/12 so there is no expenditure for 2012/13. On 1 October 2011 BCH became a social enterprise

	Total 2012/13 £000	Total 2011/12 £000
Income - External	**0**	1,985
Income from other segments *	**0**	15,137
Segment surplus	**0**	0

* Income from other segments to BCH represents the budget passed to the Provider from the PCT as commissioner.
The position of BCH is also set out in the Provider Recovery note 3.3.

An operating segment is a component of an entity:
* that engages in business activities from which it may earn revenues and incur expenses;
* whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and
* for which discrete financial information is available.

3. Financial Performance Targets

3.1 Revenue Resource Limit

	2012-13 £000	2011-12 £000
The PCTs' performance for the year ended 2012-13 is as follows:		
Total Net Operating Cost for the Financial Year		791,105
Net operating cost plus (gain)/loss on transfers by absorption	**806,394**	
Adjusted for prior period adjustments in respect of errors	**0**	0
Revenue Resource Limit	**810,349**	795,060
Under/(Over)spend Against Revenue Resource Limit (RRL)	3,955	3,955

The PCT provided £7.9 million planned financial support to South Gloucestershire PCT during 2012/13, in accordance with the Shared Model for PCT Clusters published by the Department of Health on 28 July 2011, and as approved at the in common meeting of the PCT Cluster Board in March 2012.

The were no prior period adjustments in respect of errors

This note measures the PCT's performance against its statutory duty to operate within the revenue resource limit set by the Department of Health. This limit is the same as the prior year.

The revenue resource limit is the maximum the PCT can spend on commissioning and providing healthcare for its resident population.

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	**2,574**	47,062
Charge to Capital Resource Limit	**2,572**	47,045
(Over)/Underspend Against CRL	**2**	**17**

This note measures the PCT's performance against its statutory duty to operate within the capital resource limit set by the Department of Health.

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**	17,122
Provider Operating Revenue	**0**	(1,985)
Net Provider Operating Costs	**0**	15,137
Costs Met Within PCTs Own Allocation	**0**	(15,137)
Under/(Over) Recovery of Costs	**0**	0

Bristol Community Health (BCH), was the PCT's provider of community services which was an arm's length organisation to the PCT for the 1st 6 months of 2011/12 so there is no expenditure for 2012/13. On 1 October 2011 BCH became a social enterprise. All PCTs were required to divest themselves of their provider arm in 2011/12.

3.4 Under/(Over)spend against cash limit

	2012-13 £000	2011-12 £000
Total Charge to Cash Limit	**798,257**	774,896
Cash Limit	**798,257**	774,896
Under/(Over)spend Against Cash Limit	**0**	**0**

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

	2012-13 £000
Total cash received from DH (Gross)	712,662
Less: Trade Income from DH	0
Less/(Plus): movement in DH working balances	0
Sub total: net advances	**712,662**
(Less)/plus: transfers (to)/from other resource account bodies (free text note required)	0
Plus: cost of Dentistry Schemes (central charge to cash limits)	16,503
Plus: drugs reimbursement (central charge to cash limits)	69,092
Parliamentary funding credited to General Fund	**798,257**

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	**5,542**		5,542	5,325
Dental Charge income from Trust-Led GDS & PDS	**0**		0	328
Prescription Charge income	**3,813**		3,813	3,575
Strategic Health Authorities	**1,909**	20	1,889	2,173
NHS Trusts	**1,385**	0	1,385	1,733
NHS Foundation Trusts	**2,873**	21	2,852	130
Primary Care Trusts Contributions to DATs	**0**		0	0
Primary Care Trusts - Other*	**10,971**	2,362	8,609	9,008
Primary Care Trusts - Lead Commissioning**	**615,623**	0	615,623	472,630
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	**3,250**	0	3,250	3,249
Recoveries in respect of employee benefits	**0**	0	0	899
Local Authorities	**1,337**	0	1,337	1,451
Patient Transport Services	**0**		0	0
Education, Training and Research	**456**	0	456	572
Non-NHS: Private Patients	**0**		0	0
Non-NHS: Overseas Patients (Non-Reciprocal)	**0**		0	0
NHS Injury Costs Recovery	**1**		1	10
Other Non-NHS Patient Care Services	**0**	0	0	0
Charitable and Other Contributions to Expenditure	**4**		4	4
Receipt of donated assets	**0**		0	0
Receipt of Government granted assets	**0**		0	680
Rental revenue from finance leases	**0**	0	0	0
Rental revenue from operating leases	**6,071**	128	5,943	826
Other revenue	**6,031**	595	5,436	4,290
Total miscellaneous revenue	**659,266**	**3,126**	**656,140**	**506,883**

* PCT other income was higher in 2012/13 mainly due to recharges to North Somerset and South Gloucestershire PCTs for cluster salary costs.

** PCT lead commissioning income mainly represents the range of services procured by the Specialised Commissioning Group (of which the South West PCTs are hosted by Bristol PCT). The main reason for the increase in income in 2012/13 was additions to the portfolio and growth within the current portfoilo of the Group.

This note discloses the income that relates directly to the operating activities of the PCT. It excludes cash voted by Parliament and drawn down by the PCT which is credited directly to the General Fund.

This note provides an analysis of the PCT's gross operating income for the year. The total equals the sum of gross operating income which is split between administration and programme as shown on the Statement of Comprehensive Net Expenditure.

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	**9,216**		9,216	6,724
Non-Healthcare	**1,700**	1,233	467	716
Total	**10,916**	**1,233**	**9,683**	**7,440**
Goods and Services from Other NHS Bodies other than FTs				
Goods and services from NHS Trusts	**525,310**	0	525,310	491,026
Goods and services (other, excl Trusts, FT and PCT))	**1,891**	0	1,891	9,146
Total	**527,201**	**0**	**527,201**	**500,172**
Goods and Services from Foundation Trusts	**517,138**	0	517,138	399,974
Purchase of Healthcare from Non-NHS bodies	**169,790**		169,790	128,029
Social Care from Independent Providers	**0**		0	0
Expenditure on Drugs Action Teams	**7,800**		7,800	7,602
Non-GMS Services from GPs	**727**	0	727	378
Contractor Led GDS & PDS (excluding employee benefits)	**22,585**		22,585	21,218
Salaried Trust-Led PDS & PCT DS (excluding employee benefits)	**0**		0	1,125
Chair, Non-executive Directors & PEC remuneration	**16**	16	0	78
Executive committee members costs	**420**	420	0	109
Consultancy Services	**1,908**	679	1,229	1,498
Prescribing Costs	**57,537**		57,537	59,092
G/PMS, APMS and PCTMS (excluding employee benefits)	**64,870**	0	64,870	64,782
Pharmaceutical Services	**467**		467	509
Local Pharmaceutical Services Pilots	**0**		0	0
New Pharmacy Contract	**17,738**		17,738	16,873
General Ophthalmic Services	**3,123**		3,123	3,238
Supplies and Services - Clinical	**3,347**	1	3,346	4,049
Supplies and Services - General	**667**	11	656	685
Establishment	**4,662**	1,359	3,303	4,836
Transport	**107**	44	63	87
Premises	**9,064**	2,275	6,789	7,046
Impairments & Reversals of Property, plant and equipment	**2,747**	0	2,747	15,127
Impairments and Reversals of non-current assets held for sale	**0**	0	0	0
Depreciation	**2,908**	0	2,908	1,957
Amortisation	**29**	0	29	14
Impairment & Reversals Intangible non-current assets	**0**	0	0	0
Impairment and Reversals of Financial Assets	**0**	0	0	0
Impairment of Receivables	**171**	0	171	8
Research and Development Expenditure	**0**	0	0	0
Audit Fees	**179**	179	0	264
Other Auditors Remuneration	**0**	0	0	43
Clinical Negligence Costs	**150**	0	150	102
Education and Training	**830**	292	538	849
Grants for capital purposes	**3,175**	0	3,175	5,063
Grants for revenue purposes	**0**	0	0	0
Other	**4,170**	2,376	1,794	4,584
Total Operating costs charged to Statement of Comprehensive Net Expenditure	**1,434,442**	**8,885**	**1,425,557**	**1,256,831**
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	**827**	827	0	1,201
Other Employee Benefits	**25,866**	13,009	12,857	37,853
Total Employee Benefits charged to SOCNE	**26,693**	**13,836**	**12,857**	**39,054**
Total Operating Costs	**1,461,135**	**22,721**	**1,438,414**	**1,295,885**
Analysis of grants reported in total operating costs				
For capital purposes				
Grants to fund Capital Projects - GMS	**0**	0	0	341
Grants to Local Authorities to Fund Capital Projects	**945**	0	945	945
Grants to Private Sector to Fund Capital Projects	**2,230**	0	2,230	0
Grants to Fund Capital Projects - Dental	**0**	0	0	16
Grants to Fund Capital Projects - Other	**0**	0	0	3,761
Total Capital Grants	**3,175**	**0**	**3,175**	**5,063**
Grants to fund revenue expenditure				
To Local Authorities	**0**	0	0	0
To Private Sector	**0**	0	0	0
To Other	**0**	0	0	0
Total Revenue Grants	**0**	**0**	**0**	**0**
Total Grants	**3,175**	**0**	**3,175**	**5,063**

	Total	Commissioning Services	Public Health
PCT Running Costs 2012-13			
Running costs (£000s)	**19,595**	16,536	3,059
Weighted population (number in units)*	**450,551**	450,551	450,551
Running costs per head of population (£ per head)	**43.49**	**36.70**	**6.79**
PCT Running Costs 2011-12			
Running costs (£000s)	**19,595**	15,903	3,692
Weighted population (number in units)	**450,551**	450,551	450,551
Running costs per head of population (£ per head)	**43.49**	**35.30**	**8.19**

* 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.

This note provides an analysis of the PCT's gross operating costs for the year for the PCT. The total equals the sum of gross operating costs which is split in 2011/12 between administration and programme as shown on the Statement of Comprehensive Net Expenditure.

5.2 Analysis of operating expenditure by expenditure classification	2012-13 £000	2011-12 £000
Purchase of Primary Health Care		
GMS / PMS/ APMS / PCTMS	64,870	64,492
Prescribing costs	57,537	58,949
Contractor led GDS & PDS	22,585	15,425
Trust led GDS & PDS	0	797
General Ophthalmic Services	3,123	3,210
Department of Health Initiative Funding	65	216
Pharmaceutical services	467	509
Local Pharmaceutical Services Pilots	0	0
New Pharmacy Contract	17,738	13,298
Non-GMS Services from GPs	727	712
Other	57,205	56,887
Total Primary Healthcare purchased	**224,317**	214,495
Purchase of Secondary Healthcare		
Learning Difficulties	8,020	7,413
Mental Illness	79,551	77,510
Maternity	26,069	27,253
General and Acute	388,948	392,417
Accident and emergency	26,610	25,037
Community Health Services	35,046	31,077
Other Contractual	14,659	10,840
Total Secondary Healthcare Purchased	**578,903**	571,547
Grant Funding		
Grants for capital purposes	3,175	5,063
Grants for revenue purposes	0	0
Total Healthcare Purchased by PCT	**806,395**	**791,105**
PCT self-provided secondary healthcare included above *	0	15,137
Healthcare from NHS FTs included above **	511,594	399,372

*This is the total of healthcare that the PCT commissioned from itself. Self-commissioned secondary healthcare refers to funds that the PCT has allocated to fund secondary healthcare for services provided by itself - i.e.: provided by Bristol Community Health. There is £Nil in 2012/13 because the provider function was transferred to Bristol Community Health.

**This is the total of secondary healthcare that the PCT commissioned from Foundation Trusts which is included as part of secondary healthcare.

The purpose of this note is to analyse the PCT's total expenditure on patient treatment for its own patients only. The note provides details of both primary and secondary health care purchased and provided by the PCT for its patients. This includes those secondary health care services that the PCT 'commissions' internally from itself. All of the items included in this note will also have been recorded under various lines on Note 5.1 and Note 4.

6. Operating Leases

6.1 PCT as lessee

	2012-13 Total £000	2011-12 £000
Payments recognised as an expense		
Minimum lease payments	0	0
Contingent rents	0	0
Sub-lease payments	6,616	6,388
Total	6,616	6,388

	Land £000	Buildings £000	Other £000		
Payable:					
No later than one year	5	1,636	0	1,641	1,884
Between one and five years	20	4,785	0	4,805	5,810
After five years	182	3,617	0	3,799	5,054
Total	207	10,039	0	10,245	12,748

Total future sublease payments expected to be received are £Nil (2011/12 = £Nil)

The main operating lease over 5 years is the PCT's lease of its headquarters at South Plaza and Wellspring Healthy Living Centre.

An independent Sector Treatment Sector was opened in Nov 2009 at Emerson's Green, South Gloucestershire. There is a service agreement between UKSH (UK Specialist Hospitals) the service provider and the Department of Health to provide an agreed range of treatments for the term of the contract. This activity is provided to and purchased by NHS Bristol and PCTs adjacent to the area. The contract ends on November 2014 but there is an option to extend for 1 year to November 2015. UKSH were taken over by Care UK on 20 February 2013. An assessment of the contract against IFRIC 12, IFRIC 4 and IAS 17 have determined that an operating lease exists. The price within the service contract uses the NHS tariff for secondary care. The service payment at Emerson's Green in 2012/13 was £5,377,000 (2011/12 - £5,319,991). In estimating the annual value of the operating lease the PCT has estimated the percentage of the tariff which relates to estates costs based on similar premises and determined this to be approximately 12% - (the tariff includes a contribution to the cost of the asset). The estimated value of the operating lease in in 2012/13 is therefore for 2012/13 £645,240, (2011/12 - £638,399).

The PCT has financial arrangements involving the use of GP premises to deliver primary medical services and these are shown as operating leases. £4.730m was paid to GPs for premises costs (2011/12 - £4.446m) and the costs are included above under the heading sublease payments. The leases do not involve the legal form of a lease.

6.2 PCT as lessor

	2012-13 £000	2011-12 £000
Recognised as income		
Rental Revenue	6,071	826
Total	6,071	826
Receivable:		
No later than one year	6,071	5,573
Between one and five years	15,149	17,589
After five years	0	1,977
Total	21,220	25,139

The PCT receives income from a pharmacy at Charlotte Keel Health Centre and from Bristol Community Health which was created as a social enterprise from 1 October 2011. The PCT also receives income from the University Hospitals Bristol Foundation Trust for their occupation of the South Bristol Community Hospital under a 5 year lease which will expire on 31 March 2017.

This note identifies the amount included in operating expenses in respect of operating lease agreements. It also highlights the amounts
All operating leases relating to items with a purchase cost above the capitalisation limit are regarded as non-cancellable.

7. Employee benefits and staff numbers

7.1 Employee benefits

2012-13			Permanently employed			Other		
	Total £000	Admin £000	Programme £000	Total £000	Admin £000	Programme £000	Total £000	Admin £000	Programme £000
Employee Benefits - Gross Expenditure									
Salaries and wages	22,895	11,867	11,028	22,895	11,867	11,028	0	0	0
Social security costs	1,451	752	699	1,451	752	699	0	0	0
Employer Contributions to NHS BSA - Pensions Division	2,347	1,217	1,130	2,347	1,217	1,130	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 employee benefits	26,693	13,836	12,857	26,693	13,836	12,857	0	0	0
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	26,693	13,836	12,857	26,693	13,836	12,857	0	0	0
Employee costs capitalised	0	0	0	0	0	0	0	0	0
Gross Employee Benefits excluding capitalised costs	26,693	13,836	12,857	26,693	13,836	12,857	0	0	0
Recognised as:									
Commissioning employee benefits	26,693			26,693			0		
Provider employee benefits	0			0			0		
Gross Employee Benefits excluding capitalised costs	26,693			26,693			0		

Permanently employed staff are directly employed by the PCT and include those on outward secondment or on loan to other organisations (although the recovery of the cost of these staff is netted off). Other staff relate to those on inward secondment or loan from other organisations, bank/ agency/ temporary staff and contract staff.

2012-13			Permanently employed			Other		
	Total £000	Admin £000	Programme £000	Total £000	Admin £000	Programme £000	Total £000	Admin £000	Programme £000
Employee Benefits - 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 £000	Permanently employed £000	Other £000
Employee Benefits Gross Expenditure 2011-12			
Salaries and wages	32,665	29,165	3,500
Social security costs	2,142	2,142	0
Employer Contributions to NHS BSA - Pensions Division	3,960	3,960	0
Other pension costs	0	0	0
Other post-employment benefits	0	0	0
Other employment benefits	0	0	0
Termination benefits	440	440	0
Total gross employee benefits	39,207	35,707	3,500
Less recoveries in respect of employee benefits	(899)	(797)	(102)
Total - Net Employee Benefits including capitalised costs	38,308	34,910	3,398
Employee costs capitalised	153	153	0
Gross Employee Benefits excluding capitalised costs	39,054	35,554	3,500
Recognised as:			
Commissioning employee benefits	24,060		
Provider employee benefits	14,994		
Gross Employee Benefits excluding capitalised costs	39,054		

7.2 Staff Numbers

	2012-13			2011-12		
	Total Number	Permanently employed Number	Other Number	Total Number	Permanently employed Number	Other Number
Average Staff Numbers						
Medical and dental	13	13	0	24	24	0
Ambulance staff	0	0	0	0	0	0
Administration and estates	461	461	0	477	427	49
Healthcare assistants and other support staff	2	2	0	72	66	6
Nursing, midwifery and health visiting staff	6	6	0	185	175	10
Nursing, midwifery and health visiting learners	0	0	0	0	0	0
Scientific, therapeutic and technical staff	8	8	0	89	84	5
Social Care Staff	0	0	0	0	0	0
Other	0	0	0	164	164	0
TOTAL	490	490	0	1,011	941	69
Of the above - staff engaged on capital projects	0	0	0	3	3	0

This note is analysed over the same column heading as staff costs included within Note 7.1 above. The same definitions apply.

7.3 Staff Sickness absence and ill health retirements

	2012-13 Number	2011-12 Number
Total Days Lost	2,991	9,073
Total Staff Years	315	1,155
Average working Days Lost	9.50	7.86

	2012-13 Number	2011-12 Number
Number of persons retired early on ill health grounds	2	3
	£000s	£000s
Total additional pensions liabilities accrued in the year	105	151

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**
Lees than £10,000	**2**	**0**	**2**	3	0	**3**
£10,001-£25,000	**0**	**0**	**0**	2	0	**2**
£25,001-£50,000	**2**	**0**	**2**	1	0	**1**
£50,001-£100,000	**3**	**0**	**3**	3	0	**3**
£100,001 - £150,000	**1**	**0**	**1**	0	0	**0**
£150,001 - £200,000	**1**	**0**	**1**	1	0	**1**
>£200,000	**1**	**0**	**1**	0	0	**0**
Total number of exit packages by type (total cost	**10**	**0**	**10**	**10**	**0**	**10**
	£	**£**	**£**	**£**	**£**	**£**
Total resource cost	800,206	0	**800,206**	439,851	0	**439,851**

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.

The resource cost of £800,206 represents the total cost of the redundancy of the employees. After costs which were recharged to other organisations as part of hosting arrangements, the net cost to Bristol PCT was £464,853

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	**20,537**	**202,497**	21,624	162,638
Total Non-NHS Trade Invoices Paid Within Target	**19,824**	**191,876**	20,903	158,595
Percentage of Non-NHS Trade Invoices Paid Within Target	96.53%	94.75%	96.67%	97.51%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	**7,736**	**1,069,411**	6,675	918,872
Total NHS Trade Invoices Paid Within Target	**7,209**	**1,053,872**	6,385	917,416
Percentage of NHS Trade Invoices Paid Within Target	93.19%	98.55%	95.66%	99.84%

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.

This note shows the PCT's performance against its administrative duty to pay over 95% of non-NHS trade creditors within 30 calendar days of receipt of goods or valid invoice, whichever is later, unless other payment terms have been agreed.

Since 2005/06 NHS organisations have also been required to report payment performance with respect to other NHS bodies.

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

This note relates to the prompt payment code legislation which allows entities to claim interest from other entities on debts incurred under contracts.

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 *	208	0	208	78
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	208	0	208	78
Total investment income	208	0	208	78

* £208,000 represents income from the PCT's investment into BIL Ltd

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 assets other than by sale (PPE)	0	0	0	129
Gain/(Loss) on disposal of assets other than by sale (intangibles)	0	0	0	0
Gain/(Loss) on disposal of Financial Assets - other than held for sale	0	0	0	0
Gain (Loss) on disposal of assets held for sale	159	0	159	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	159	0	159	129

£159,100 relates to proceeds from the sale of Kilmersdon Road, all of which accrued as a profit on sale as shown above.

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	0	0	0	0
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	3,987	0	3,987	1,826
- contingent finance cost	905	0	905	483
Interest on late payment of commercial debt	0	0	0	0
Other interest expense	0	0	0	0
Total interest expense	4,892	0	4,892	2,309
Other finance costs	0	0	0	0
Provisions - unwinding of discount	0	0	0	1
Total	4,892	0	4,892	2,310

£3.987m represents interest payments made to the LIFT Company for 4 Health Centres and the South Bristol Community Hospital which were developed by BIL Ltd.

£905,000 represents the contingent rent paid to the LIFT Company for 4 Health Centres and the South Bristol Community Hospital which were developed by BIL Ltd.

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	**9,080**	**80,311**	**0**	**0**	**9**	**0**	**6,833**	**6,110**	**102,343**
Additions of Assets Under Construction				0					**0**
Additions Purchased	0	1,247	0		0	0	818	500	**2,565**
Additions Leased	0	0	0		0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Reclassifications as Held for Sale	(1,795)	(376)	0	0	0	0	0	0	**(2,171)**
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	0	(2,976)	0	0	0	0	0	(39)	**(3,015)**
Reversal of Impairments	298	2,675	0	0	0	0	0	59	**3,032**
Transfers (to)/from Other Public Sector Bodies	0	0	0	0	0	0	0	0	**0**
At 31 March 2013	**7,583**	**80,881**	**0**	**0**	**9**	**0**	**7,651**	**6,630**	**102,754**
Depreciation									
At 1 April 2012	**(835)**	**20,279**	**0**	**0**	**9**	**0**	**3,407**	**2,686**	**25,546**
Reclassifications		0	0		0	0	0	0	**0**
Reclassifications as Held for Sale	0	(171)	0		0	0	0	0	**(171)**
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	13	2,675	0	0	0	0	0	59	**2,747**
Reversal of Impairments	0	0	0	0	0	0	0	0	**0**
Charged During the Year	0	1,463	0		0	0	907	538	**2,908**
At 31 March 2013	**(822)**	**24,246**	**0**	**0**	**9**	**0**	**4,314**	**3,283**	**31,030**
Net Book Value at 31 March 2013	**8,405**	**56,635**	**0**	**0**	**0**	**0**	**3,337**	**3,347**	**71,724**
Purchased	8,405	56,635	0	0	0	0	3,337	3,347	**71,724**
Government Granted	0	0	0	0	0	0	0	0	**0**
Total at 31 March 2013	**8,405**	**56,635**	**0**	**0**	**0**	**0**	**3,337**	**3,347**	**71,724**
Asset financing:									
Owned	4,265	16,038	0	0	0	0	3,337	3,347	**26,987**
On-SOFP LIFT contracts	4,140	40,597	0	0	0	0	0	0	**44,737**
Total at 31 March 2013	**8,405**	**56,635**	**0**	**0**	**0**	**0**	**3,337**	**3,347**	**71,724**

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	**1,597**	**2,340**	**0**	**0**	**0**	**0**	**56**	**269**	**4,262**
Movements from Asset Valuation	(94)	(495)	0	0	0	0	0	19	(570)
At 31 March 2013	**1,503**	**1,845**	**0**	**0**	**0**	**0**	**56**	**288**	**3,692**

Additions to Assets Under Construction in 2012-13
There were none

Property, plant and equipment is a sub-classification of the total non-current assets recorded on the PCT's Statement of Financial Position, and are analysed as follows:
* Land: not depreciated, because it is considered to have an infinite life;
* Buildings: the structure of a site as well as the fabric of the building and will include, internal and external walls, roofs and windows;
* Assets under construction: are not depreciated, because depreciation is only appropriate when assets are in operational use;
* Information technology: personal computers held within GP surgeries and within PCT administrative buildings, network servers and communication equipment;
* Furniture and fittings: assets include office furniture (desks, chairs), general furniture (sofas, chairs and wardrobes) and soft furniture (curtains, blinds).

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	**7,542**	**37,503**	**0**	**0**	**9**	**0**	**4,768**	**4,041**	**53,863**
Additions - purchased	1,538	43,326	0	0	0	0	2,009	1,896	**48,769**
Additions - donated	0	0	0	0	0	0	0	0	**0**
Additions - government granted	0	0	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	0	0	0	0	**0**
Revaluation & indexation gains	0	0	0	0	0	0	0	0	**0**
Impairments	(265)	(518)	0	0	0	0	(7)	(237)	**(1,027)**
Reversals of impairments	265	0	0	0	0	0	63	410	**738**
In-year transfers to/from NHS bodies	0	0	0	0	0	0	0	0	**0**
Cumulative dep netted off cost following revaluatio	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**9,080**	**80,311**	**0**	**0**	**9**	**0**	**6,833**	**6,110**	**102,343**
Depreciation									
At 1 April 2011	**(570)**	**4,329**	**0**		**9**	**0**	**2,697**	**1,997**	**8,462**
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	0	15,410	0	0	0	0	63	410	**15,883**
Reversal of Impairments	(265)	(491)	0	0	0	0	0	0	**(756)**
Charged During the Year	0	1,031	0		0	0	647	279	**1,957**
In-year transfers to/from NHS bodies	0	0	0	0	0	0	0	0	**0**
Cumulative dep netted off cost following revaluatio	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**(835)**	**20,279**	**0**	**0**	**9**	**0**	**3,407**	**2,686**	**25,546**
Net Book Value at 31 March 2012	**9,915**	**60,032**	**0**	**0**	**0**	**0**	**3,426**	**3,424**	**76,797**
Purchased	9,915	60,032	0	0	0	0	3,426	3,424	**76,797**
Donated	0	0	0	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**9,915**	**60,032**	**0**	**0**	**0**	**0**	**3,426**	**3,424**	**76,797**
Asset financing:									
Owned	5,762	16,481	0	0	0	0	2,639	1,551	**26,433**
Held on finance lease	0	0	0	0	0	0	0	0	**0**
On-SOFP PFI contracts	4,153	43,551	0	0	0	0	787	1,873	**50,364**
PFI residual: interests	0	0	0	0	0	0	0	0	**0**
At 31 March 2012	**9,915**	**60,032**	**0**	**0**	**0**	**0**	**3,426**	**3,424**	**76,797**

12.3 Property, plant and equipment

The effective date of revaluation of PCT assets is 31 March 2013. A number of properties were valued by the District Valuer whilst the remainder were estimated based on changes to other similar properties.

The PCT revalued the whole of its estate in 2012/13. This was undertaken by the district valuer and its effect was to revalue the estate downwards by £2.73m.

Of the £2.73m, £2.747m has been debited to the income and expenditure account as an impairment as shown in gross operating costs under note 5.1 and £17,000 forms part of the movements on the revaluation reserve as shown under the Statement of Comprehensive Net Expenditure.

Economic Lives of Non-Current Assets

Property, Plant and Equipment	**Min Life Years**	**Max Life Years**
Buildings exc Dwellings	5	57
Dwellings	0	0
Plant & Machinery	0	0
Transport Equipment	0	0
Information Technology	0	6
Furniture and Fittings	0	8

Open Market Value of Assets at balance sheet date

There are no assets valued at open market value as at 31 March 2013 (31 March 2012 - £Nil)

13.1 Intangible non-current assets

2012-13	Software internally generated £000	Software purchased £000	Licences & trademarks £000	Patents £000	Development expenditure £000	Total £000
At 1 April 2012	**0**	**188**	**0**	**0**	**0**	**188**
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**
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**	**188**	**0**	**0**	**0**	**188**
Amortisation						
At 1 April 2012	**0**	**55**	**0**	**0**	**0**	**55**
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	29	0	0	0	**29**
In-year transfers to NHS bodies	0	0	0	0	0	**0**
At 31 March 2013	**0**	**84**	**0**	**0**	**0**	**84**
Net Book Value at 31 March 2013	**0**	**104**	**0**	**0**	**0**	**104**
Net Book Value at 31 March 2013 comprises						
Purchased	0	104	0	0	0	**104**
Donated	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	**0**
Total at 31 March 2013	**0**	**104**	**0**	**0**	**0**	**104**

Revaluation reserve balance for intangible non-current assets

	Software internally generated £000's	Software purchased £000's	Licences & trademarks £000's	Patents £000's	Development expenditure £000's	Total £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**

Intangible non-current assets are defined as brand value or some other right, which although invisible is likely to derive financial benefit for its owner in the future, and for which you might be willing to pay.

13.2 Intangible non-current assets

2011-12	Software internally generated £000	Software purchased £000	Licences & trademarks £000	Patents £000	Development expenditure £000	Total £000
At 1 April 2011	**0**	**77**	**0**	**0**	**0**	**77**
Additions - purchased	0	111	0	0	0	**111**
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**	**188**	**0**	**0**	**0**	**188**
Amortisation						
At 1 April 2011	**0**	**41**	**0**	**0**	**0**	**41**
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	14	0	0	0	**14**
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**	**55**	**0**	**0**	**0**	**55**
Net Book Value at 31 March 2012	**0**	**133**	**0**	**0**	**0**	**133**
Net Book Value at 31 March 2012 comprises						
Purchased	0	133	0	0	0	**133**
Donated	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	**0**
Total at 31 March 2012	**0**	**133**	**0**	**0**	**0**	**133**

13.3 Intangible non-current assets

These are software licences.

Economic Lives of Non-Current Assets

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

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	0		0
Loss as a result of catastrophe	0		0
Other	0		0
Changes in market price	2,747		2,747
Total charged to Annually Managed Expenditure	**2,747**		**2,747**
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	(17)		
Total impairments for PPE charged to reserves	**(17)**		
Total Impairments of Property, Plant and Equipment	**2,730**	**0**	**2,747**
Total Impairments charged to Revaluation Reserve	(17)		
Total Impairments charged to SoCNE - DEL	0	0	0
Total Impairments charged to SoCNE - AME	2,747		2,747
Overall Total Impairments	**2,730**	**0**	**2,747**

This note identifies any losses of and damage to non-current assets that reduce the recoverable amount to below its book value.

15 Investment property

	31 March 2013 £000	31 March 2012 £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

16 Commitments

16.1 Capital commitments

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

	31 March 2013 £000	31 March 2012 £000
Property, plant and equipment	**0**	64
Intangible assets	**0**	0
Total	**0**	64

16.2 Other financial commitments

The trust has entered into non-cancellable contracts (which are not leases or PFI contracts or other service concession arrangements), for which the trust is committed to the following payments:

	31 March 2013 £000	31 March 2012 £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	2,823	0	5,198	0
Balances with Local Authorities	453	0	1,772	0
Balances with NHS bodies outside the Departmental Group	0	0	53	0
Balances with NHS Trusts and Foundation Trusts	1,135	0	21,841	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with bodies external to government	2,159	1,832	34,259	0
At 31 March 2013	**6,570**	**1,832**	**63,123**	**0**
prior period:				
Balances with other Central Government Bodies	2,923	0	3,358	0
Balances with Local Authorities	188	0	476	0
Balances with NHS Trusts and Foundation Trusts	1,865	0	19,469	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with bodies external to government	2,119	3,515	38,158	0
At 31 March 2012	**7,095**	**3,515**	**61,461**	**0**

18 Inventories

	Drugs £000	Consumables £000	Energy £000	Work in progress £000	Loan Equipment £000	Other £000	Total £000
Balance at 1 April 2012	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Additions	0	0	0	0	0	0	0
Inventories recognised as an expense in the period	0	0	0	0	0	0	0
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**	**0**	**0**	**0**	**0**	**0**	**0**

19.1 Trade and other receivables

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	31 March 2013 £000	31 March 2012 £000
NHS receivables - revenue	**3,958**	4,162	**0**	0
NHS receivables - capital	**0**	0	**0**	0
NHS prepayments and accrued income	**0**	0	**0**	0
Non-NHS receivables - revenue	**1,329**	1,527	**0**	0
Non-NHS receivables - capital	**262**	132	**0**	1,974
Non-NHS prepayments and accrued income	**465**	533	**1,755**	2,170
Provision for the impairment of receivables	**(179)**	(66)	**0**	(629)
VAT	**655**	626	**0**	0
Current/non-current part of PFI and other PPP arrangements prepayments and accrued income	**0**	0	**0**	0
Interest receivables	**77**	0	**80**	0
Finance lease receivables	**0**	0	**0**	0
Operating lease receivables	**0**	0	**0**	0
Other receivables	**0**	181	**0**	0
Total	**6,567**	7,095	**1,835**	3,515
Total current and non current	**8,402**	10,610		
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.

This note analyses the amounts owing to the PCT at the Statement of Financial Position date. 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.

Trade and other receivables current include;
- There were no prepaid pension contributions at 31 March 2013 (31 March 2012 £Nil).
- Lifecycle costs paid in advance to BIL Ltd (£192,000) are included in other receivables (31 March 2012 - £146,000)

Current Non-NHS receivables Capital include:
- £223,000 of costs associated with the sale of Brentry - the sale is planned to complete during 2013/14. The sale will be progressed by NHS Property Services (NHSPS), because the property transfers to NHSPS on 1 April 2013.

Non-current receivables include;
- long term prepayment (£1.189m) which reflects the PCT's investment into the redeveloped Withywood Centre
- long term prepayment (£0.609m) which reflects the PCT's investment towards the car park which will be built on the site of the new South Bristol Community Hospital which opened on 30 March 2012

19.2 Receivables past their due date but not impaired

	31 March 2013 £000	31 March 2012 £000
By up to three months	**100**	827
By three to six months	**26**	134
By more than six months	**78**	25
Total	**204**	986

This note analyses the length of time beyond their due date the amounts owing to the PCT at the Statement of Financial Position date have been outstanding.

19.3 Provision for impairment of receivables

	2012-13 £000	2011-12 £000
Balance at 1 April 2012	**(695)**	(687)
Amount written off during the year	**687**	0
Amount recovered during the year	**9**	18
(Increase)/decrease in receivables impaired	**(180)**	(26)
Balance at 31 March 2013	**(179)**	(695)

The provision of £180,000 is for debts which are at risk of not being fully recovered

20 NHS LIFT investments

	Loan £000	Share capital £000	Total £000
Balance at 1 April 2012	1,230	0	1,230
Additions	6	0	6
Loans repayable within 12 months	0	0	0
Balance at 31 March 2013	1,236	0	1,236
Balance at 1 April 2011	1,235	0	1,235
Loan repayments	(5)	0	(5)
Loans repayable within 12 months	0	0	0
Balance at 31 March 2012	1,230	0	1,230

The fixed asset investment represents the cost to the PCT arising from its 20% shareholding in Bristol Infracare LIFT Ltd originally made in May 2004. The equity shareholding is valued at cost of £200 (200 ordinary shares), and the balance of the investment is in Unsecured Loan Notes valued at their cost of £1,257,019, less capital repayments to date of £21,158 giving an Unsecured Loan Note balance at 31 March 2013 of £1,235,861. The capital addition of £6,424 in 2012/13 is included under note 3.3, the capital resource limit.

21.1 Other financial assets - Current

	31 March 2013 £000	31 March 2012 £000
Opening balance 1 April	12	8
Transfers (to)/from Other Public Sector Bodies in year	0	0
Other Movements	0	4
Closing balance 31 March	12	12

The £12,000 represents the amount of BIL Investment due to be repaid within 1 year.

21.2 Other Financial Assets - Non Current

	31 March 2013 £000	31 March 2012 £000
Opening balance 1 April	1,218	1,227
Additions	6	0
Revaluation	0	0
Impairments	0	0
Impairment Reversals	0	0
Transferred to current financial assets	0	0
Disposals	0	(9)
Transfers (to)/from Other Public Sector Bodies in year	0	0
Total Other Financial Assets - Non Current	1,224	1,218

The £1.224m represents the amount of BIL Investment due to be repaid in more than 1 year.

21.3 Other Financial Assets - Capital Analysis

	31 March 2013 £000	31 March 2012 £000
Capital Expenditure	6	0
Capital Income	0	0
Total	6	0

22 Other current assets

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

23 Cash and Cash Equivalents

	31 March 2013 £000	31 March 2012 £000
Opening balance	20	20
Net change in year	109	
Closing balance	129	20
Made up of		
Cash with Government Banking Service	123	9
Commercial banks	0	0
Cash in hand	6	11
Current investments	0	0
Cash and cash equivalents as in statement of financial position	129	20
Bank overdraft - Government Banking Service	0	0
Bank overdraft - Commercial banks	0	0
Cash and cash equivalents as in statement of cash flows	129	20
Patients' money held by the PCT, not included above	0	0

There is no cash held on behalf of patients included under 'cash held at bank or in hand' or within creditors, separately.

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	0	0	0	0	0	0	0	0	0	**0**
Plus assets classified as held for sale in the year	1,795	205	0	0	0	0	0	0	0	**2,000**
Less assets sold in the year	0	0	0	0	0	0	0	0	0	**0**
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	**1,795**	**205**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	2,000
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	300	850	0	0	0	0	0	0	0	**1,150**
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	(300)	(850)	0	0	0	0	0	0	0	**(1,150)**
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**
Balance at 31 March 2012	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
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	587

The asset classified as held for sale in-year represented the Brentry site. On 1 April 2013 the Brentry site transferred to NHS Property Services as part of the national changes in the NHS.

25 Trade and other payables

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Interest payable	**0**	0		
NHS payables - revenue	**25,322**	21,229	**0**	0
NHS payables - capital	**34**	787	**0**	0
NHS accruals and deferred income	**0**	0	**0**	0
Family Health Services (FHS) payables	**8,743**	10,161		
Non-NHS payables - revenue	**3,061**	3,747	**0**	0
Non-NHS payables - capital	**108**	1,009	**0**	0
Non_NHS accruals and deferred income	**25,263**	24,026	**0**	0
Social security costs	**245**	233		
VAT	**0**	0	**0**	0
Tax	**360**	269		
Payments received on account	**0**	0	**0**	0
Other	0	0	0	0
Total	**63,136**	61,461	**0**	0
Total payables (current and non-current)	**63,136**	**61,461**		

Included above:
Outstanding pension contributions at year end (£000s) 326

26 Other liabilities

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
PFI/LIFT deferred credit	**0**	0	**0**	**0**
Lease incentives	**0**	0	**0**	**0**
Other *[specify]*	**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 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Bank overdraft - Government Banking Service	**0**	0		
Bank overdraft - commercial banks	**0**	0		
PFI liabilities:				
Main liability	**0**	0	**0**	0
Lifecycle replacement received in advance	**0**	0	**0**	0
LIFT liabilities:				
Main liability	**1,291**	1,188	**63,690**	64,858
Lifecycle replacement received in advance	**0**	0	**0**	0
Finance lease liabilities	**0**	0	**0**	0
Other (describe)	**0**	0	**0**	0
Total	**1,291**	**1,188**	**63,690**	**64,858**
Total other liabilities (current and non-current)	**64,981**	**66,046**		

Borrowings/Loans - Payment of Principal Falling Due in:

	Other £000s	**Total £000s**
0 - 1 Years	1,291	**1,291**
1 - 2 Years	1,250	**1,250**
2 - 5 Years	4,221	**4,221**
Over 5 Years	58,219	**58,219**
TOTAL	**64,981**	**64,981**

This reflects the PCT's liability to pay lease rental to the Bristol Infracare LIFT Ltd for the three tranches of schemes. The liability is split between less than 1 year and more than 1 year.

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	**65**	325	**443**	508
Amortised Cost	**0**	0	**0**	0
Total	**65**	325	**443**	508
Total other liabilities (current and non-current)	**508**	**833**		

Non Current Liabilities in excess of 1 year reflect:
- a payment in advance from a Pharmacy (£240,000) which is being written down by £15,000 per year over the life of the agreement.

- a charge in advance for the PCT's lease of its South Plaza headquarters (£203,000). This charge takes into the account the initial 15 month rent free period of the lease, and spreads the costs evenly over the 10-year period.

29 Deferred income

	Current		Non-current	
	31 March 2013 £000	31 March 2012 £000	**31 March 2013 £000**	31 March 2012 £000
Opening balance at 1 April 2012	**325**	1,069	**508**	573
Deferred income addition	**0**	224	**0**	0
Transfer of deferred income	**(260)**	(968)	**(65)**	(65)
Current deferred Income at 31 March 2013	**65**	325	**443**	508
Total other liabilities (current and non-current)	**508**	**833**		

30 Finance lease obligations

There are none

31 Finance lease receivables as lessor

There are none

32 Provisions

		Comprising:								
	Total £000s	Pensions to Former Directors £000s	Pensions Relating to Other Staff £000s	Legal Claims £000s	Restructuring £000s	Continuing Care * £000s	Equal Pay £000s	Agenda for Change £000s	Other** £000s	Redundancy £000s
Balance at 1 April 2012	1,080	0	0	32	0	0	0	0	1,048	0
Arising During the Year	3,322	0	0	0	0	3,283	0	0	39	0
Utilised During the Year	(682)	0	0	(17)	0	0	0	0	(665)	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
Balance at 31 March 2013	3,720	0	0	15	0	3,283	0	0	422	0
Expected Timing of Cash Flows:										
No Later than One Year	2,501	0	0	15	0	2,462	0	0	24	0
Later than One Year and not later than Five Years	917	0	0	0	0	821	0	0	96	0
Later than Five Years	302	0	0	0	0	0	0	0	302	0

Amount Included in the Provisions of the NHS Litigation Authority in Respect of Clinical Negligence Liabilities:

As at 31 March 2013	0
As at 31 March 2012	0

* The provision of £3.283m is for retrospective claims received for the costs of Continuing Healthcare. It is envisaged that 75% of these claims will be cleared in year 1.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. In respect of Continuing Health Care, in establishing a provision for the potential costs of claimants for periods of unassessed care the PCT has estimated the financial liability using three variables:

1. The number of weeks of eligibility, supported by evidence of the claim period
2. The cost per week, supported by the actual weekly cost of nursing homes in the health economy.
3. The rate of conversion.

The PCT has assumed a rate of conversion of 15%, based on the conversion rate of retrospective claims since 2008/09. This is supported by the professional opinion of the CHC nursing and administrative team. We are confident that PCT management has used best professional judgement to support provisions and contingent liabilities on CHC in line with IAS37.

** The provision of £422,000 under "Other" relates to personal injury benefit for 2 ex-employees which reflects charges to the PCT from the NHS Pensions Agency.

33 Contingencies

	31 March 2013 £000	31 March 2012 £000
Contingent liabilities		
Continuing Healthcare	(18,600)	0
Net Value of Contingent Liabilities	(18,600)	0

The £18.6m contingent liability balance relates to the costs of Continuing Healthcare retrospective claims not included within the provision under note 32 above. This estimated liability assumes that all claims are successful.

There are potential claims in relation to a care home but at present these are unquantified and could range between £30,000 to £5m for the most severely affected patients. The claimants have not yet given enough information to enable this level of detail to be provided.

	31 March 2013 £000	31 March 2012 £000
Contingent Assets		
Legal Charges and Dividends from Investment	11,542	11,453
Net Value of Contingent Assets	11,542	11,453

Legal Charges on Learning Difficulties Properties - £10.094m

The PCT has charges on properties with an estimated value of £10.095m and are held under a legal charge in the name of the PCT. The value is determined by the amount of the PCT's fixed charge, or by open market value. The properties are used for the provision of learning difficulties services. If one of the properties were to be sold the capital receipt would transfer to the PCT in the first instance, but it is possible that any capital receipt would be re-invested into new premises to ensure service continuity.

Dividends from LIFT Investment - £1.447m

The PCT's investment into the BIL Ltd entitles the PCT to receive dividends in the future. These are due to be paid from 2021 on tranche 1, from 2025 on tranche 2 and from 2035 on tranche 3. The net present value of the dividend payments at 31 March 2013 is £482,124 on tranche 1, £281,198 on tranche 2, and £684,655 on tranche 3. This calculation uses the implicit rate in the LIFT leases as an estimate of the risk adjusted rate of return and also reflects amounts in the financial models for each of the tranches. The PCT has no legal right to receive these dividends as they depend on the profitability of BIL Ltd. In addition, in view of the difficult current economic climate, the dividends are viewed as having some risk and so they are shown as contingent assets.

34 PFI and LIFT - additional information

34.1 Charges to operating expenditure and future commitments in respect of ON and OFF SOFP PFI
There were none

34.2 NHS LIFT schemes on-Statement of Financial Position
PCT Investment into BIL Ltd
BIL Ltd has a financial year end date of 30 September, and its last published accounts are for year ended 30 September 2012. As a 20% shareholder, the PCT's share of the results of BIL ltd as per its last published accounts are as follows:

	20% Share Year ended 30 Sept 2012 £000	20% Share Year ended 30 Sept 2011 £000
Turnover	**1,180**	651
Fixed Assets	**12,648**	12,524
Current Assets	**1,505**	861
Liabilities within 1 year	**(451)**	(467)
Liabilities over 1 year	**(15,379)**	(14,435)
Capital Commitments	Nil	Nil

The financial results of BIL Ltd to date are based on two tranches of schemes (Hampton House/Fishponds and Shirehampton/Whitchurch) to construct new health centres which have reached financial close. Detailed financial models for these two tranches were developed and agreed and performance against the agreed financial plans is on track.
In 2004, the Bristol PCTs were successful in establishing a Local Improvement Finance Trust Company or LIFTCo - as a joint venture between the Primary Care Trusts and the development requirements identified through the strategic services development plan.

Detailed below are the three phases of local LIFT developments which have reached financial close and these give rise to the PCT's investments in BIL Ltd.

Fishponds and Hampton House
Hampton House became fully operational in December 2005
Fishponds Health Centre which became fully operational in June 2006.

The investment consists of £200 of Ordinary Shares and £285,011 of Unsecured Loan Note. Repayment of the Unsecured Loan Note principal commenced in October 2006. Interest of £394,980 on the PCT's investment in the Unsecured Loan Stock on this phase of developments has been earned for the whole period from May 2004 to 31 March 2012, and has been shown as interest receivable in the accounts. Of the total interest, £302,949 had been received leaving £92,031 outstanding at the balance sheet date.

Shirehampton and Whitchurch
The redevelopment of Whitchurch Health Centre became fully operational in December 2007.
The redevelopment of Shirehampton Health Centre became fully operational in January 2008

The investment consists of £218,000 of Unsecured Loan Note. Repayment of the Unsecured Note commenced in April 2009. Interest of £231,615 on the PCT's investment in the Unsecured Loan Stock on this phase of developments has been earned for the whole period from May 2006 to 31 March 2012. Of the total interest, £162,956 had been received leaving £68,659 outstanding at the balance sheet date.

South Bristol Hospital
This £54m 60-bedded development in South Bristol will bring together walk-in-services, outpatients and investigations, minor surgery and a range of services for older people. It replaces the existing Bristol General Hospital and the current South Bristol Walk-in-Centre at Knowle West. It involves transferring some services out of the Bristol Royal Infirmary. It provides additional dental teaching capacity as an outreach facility from the University of Bristol Dental Hospital.
The Hospital Project is being developed by the PCT together with BIL Ltd and the scheme reached financial close in February 2010.

At financial close an investment of £743,312 was made and the scheme forms part of the investment valuation at the balance sheet date. Interest of £139,433 was paid on the PCT's investment at the balance sheet date. The new hospital opened on 30 March 2012.

Valuation of investments
The PCT's accounting policy is to value the investment at Open Market Value where known. At this stage of the company's development, it is not considered appropriate to incur costs in obtaining an independent assessment of value. Accordingly, the asset is valued at the original cost of the investment to the PCT (less capital repayments to date) of £1,236,061.

34 PFI and LIFT - additional information (cont)

Charges to operating expenditure and future commitments in respect of on and off SOFP LIFT	**31 March 2013 £000**	31 March 2012 £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	**1,099**	690
Total	**1,099**	690

Payments committed to in respect of off SOFP LIFT and the service element of on SOFP LIFT.	**31 March 2013 £000**	31 March 2012 £000
LIFT Scheme Expiry Date:		
No Later than One Year	**1,196**	1,099
Later than One Year, No Later than Five Years	**5,505**	5,056
Later than Five Years	**40,985**	42,629
Total	**47,686**	48,784

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 £000	31 March 2012 £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 £000**	31 March 2012 £000
No Later than One Year	**5,114**	4,964
Later than One Year, No Later than Five Years	**20,456**	19,853
Later than Five Years	**97,816**	114,437
Subtotal	**123,386**	139,254
Less: Interest Element	**(58,517)**	(73,208)
Total	**64,869**	66,046

35 Impact of IFRS treatment - 2012-13

	Total £000	Admin £000	Programme £000
Revenue costs of IFRS: Arrangements reported on SoFP under IFRIC12 (e.g LIFT/PFI)			
Depreciation charges	**1,127**	0	1,127
Interest Expense	**4,002**	0	4,002
Impairment charge - AME	**2,279**		2,279
Impairment charge - DEL	**0**	0	0
Other Expenditure	**0**	0	0
Revenue Receivable from subleasing	**0**	0	0
Total IFRS Expenditure (IFRIC12)	**7,408**	**0**	**7,408**
Revenue consequences of LIFT/PFI schemes under UK GAAP / ESA95 (net of any sublease income)	**(5,129)**	0	(5,129)
Net IFRS change (IFRIC12)	**2,279**	**0**	**2,279**

The Net IFRS change of £2.279m relates to the impairment cost which is included under Note 5.1 ie: as part of the total impairment charge of £2.747m.

Capital Consequences of IFRS : LIFT/PFI and other items under IFRIC12	
Capital expenditure 2012-13	46
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 list.

Currency risk

The PCT is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The PCT has no overseas operations. The PCT 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' £000	Loans and receivables £000	Available for sale £000	Total £000
Embedded derivatives	0			0
Receivables - NHS		3,958		3,958
Receivables - non-NHS		2,144		2,144
Cash at bank and in hand		129		129
Other financial assets	0	12	1,224	1,236
Total at 31 March 2013	0	6,243	1,224	7,467
Embedded derivatives	0			0
Receivables - NHS		4,162		4,162
Receivables - non-NHS		2,400		2,400
Cash at bank and in hand		20		20
Other financial assets	0	12	1,218	1,230
Total at 31 March 2012	0	6,594	1,218	7,812

The fair value of the PCT's financial assets do not differ from the carrying amount.
The £1.236m shown as "Other financial assets" represents the PCTs investment into BIL Ltd as a result of the health centre schemes reaching financial close.

The amounts showing under "Loans and receivables" Represent the current and non-current assets of the PCT excluding assets held for sale as shown under note 24, and excluding prepayments for which there is no cash receipt outstanding.

36.2 Financial Liabilities	At 'fair value through profit and loss' £000	Other £000	Total £000
Embedded derivatives	0		0
NHS payables		25,356	25,356
Non-NHS payables		37,780	37,780
Other borrowings		64,981	64,981
PFI & finance lease obligations		0	0
Other financial liabilities	0	4,228	4,228
Total at 31 March 2013	0	132,345	132,345
Embedded derivatives	0		0
NHS payables		22,016	22,016
Non-NHS payables		39,445	39,445
Other borrowings		66,046	66,046
PFI & finance lease obligations		0	0
Other financial liabilities	0	2,096	2,096
Total at 31 March 2012	0	129,603	129,603

The fair value of the PCT's financial liabilities do not differ from the carrying amount.
The amounts showing under "Other" in 2012/13 represent the current and non-current liabilities of the PCT.

37 Related party transactions

Bristol Primary Care Trust is a body corporate established by order of the Secretary of State for Health.

During the year the following relevant related party transactions took place:

	Payments to Related Party £	Receipts from Related Party £
Bristol Infracare LIFT Ltd	**7,604,438**	**178,106**

The Chief Executive of Bristol PCT was a member of the board of Bristol Infracare LIFT Ltd until October 2012.
The Associate Director of Strategic Development was a member of the board of Bristol Infracare LIFT Ltd during 2012/13.
There were amounts due to the PCT at the balance sheet date of £156,868 in respect of interest receivable.

The Department of Health is regarded as a related party. During the year Bristol Primary Care Trust had a significant number of material transactions with the Department, and with other entities for which the Department is regarded as the parent Department. The list of entities is shown below and it includes a number of organisations from outside of the Bristol area mainly because of the activities of the South West are of the NHS South of England Specialised Commissioning Group.

Great Western Hospital NHS Foundation Trust
Royal United Hospital Bath
University Hospitals Bristol NHS Foundation Trust
North Bristol NHS Trust
Great Western Ambulance Service NHS Trust
Avon & Wiltshire Mental Health Partnership Trust
West London Mental Health NHS Trust
Royal Devon and Exeter NHS Foundation Trust
Royal Brompton & Harefield NHS Trust
University College London NHS Foundation Trust
Salisbury NHS Foundation Trust
Taunton and Somerset NHS Foundation Trust
Dorset County Hospital NHS Foundation Trust
Plymouth Hospitals NHS Trust
Guy's & St Thomas' NHS Foundation Trust
Oxford University Hospitals NHS Trust
Gloucestershire Hospitals NHS Foundation Trust
Imperial College Healthcare NHS Trust
South Devon Healthcare NHS Foundation Trust
Poole Hospitals NHS Foundation Trust
University Hospitals Southampton NHS Foundation Trust
Devon Partnership Trust
Royal Cornwall Hospitals Trust
Royal Bournemouth & Christchurch NHS Foundation Trust
Bath and North East Somerset PCT
South Gloucestershire PCT
North Somerset PCT
Somerset PCT
Wiltshire PCT
Bournemouth and Poole PCT
Cornwall and Isles of Scilly PCT
Devon PCT
Dorset PCT
Gloucestershire PCT
Swindon PCT
Plymouth Teaching PCT
Torbay Care Trust
South West Strategic Health Authority
NHS Business Services Authority
NHS Litigation Authority
Prescription Pricing Authority
Other Strategic Health Authorities, Primary Care Trusts and NHS Trusts

With the exception of Bristol City Council, the PCT has not had a significant number of material transactions with other government departments and other central and local government bodies, and the Home Office (in respect of HM Prison services).

Charitable funds are held on behalf of the Primary Care Trust by the Charitable Trustees of the University Hospitals Bristol, the Above and Beyond Charities.

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	109,928	28
* Special payments - PCT management costs	418,890	13
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	109,928	28
Total special payments	418,890	13
Total losses and special payments	**528,818**	**41**

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	8,551	22
Special payments - PCT management costs	23,502	3
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	8,551	22
Total special payments	23,502	3
Total losses and special payments	32,053	25

*** Details of cases individually over £250,000**

There was one loss which occurred during the year in excess of £250,000. The loss related to the abandonment of a capital scheme, following an updated asssessment of local commissioning requirements.

39 Third party assets

The PCT held £Nil at bank and in hand at 31 March 2013 on behalf of patients (31 March 2012 £Nil).

Third party assets are held by the PCT on behalf of a third party - for instance as money held on behalf of patients. As these assets do not belong to the PCT they are not included in the Statement of Financial Position or the trade payables note.

40 Pooled budget

The PCT has entered into an arrangement with Bristol City Council under which a pooled budget has been created under the 2006 Health Act in respect of the Drug Strategy team (DST). A memorandum trading account is included on page 51.

There were no outstanding assets or liabilities attributable to the PCT at 31 March 2013.
During the year the PCT paid £6,115,000 into the pooled budget (2011/12 - £5,934,000).

The PCT has also entered into an arrangement with Bristol City Council under which a pooled budget has been created under the 2006 Health Act in respect of Community Equipment. There were no outstanding assets or liabilities attributable to the PCT at 31 March 2013. During the year the PCT paid £798,000 into the pooled budget (2011/12 - £760,000).

41 Cashflows relating to exceptional items

There are none

42.1 Events after the end of the reporting period

The PCT ceased to exist on the 31st March 2013. Commissioning responsibility transfers to various successor organisations, local legacy teams are working on transferring the assets and liabilities:

Receiving Body	
Bristol Clinical Commissioning Group	Non specialised health care commissioning contracts
NHS England	Primary care contracts, secondary care dental, specialised commissioning contracts, offender and justice health, some public health functions
Public Health England	Specified public health functions
Bristol City Council	Specified public health functions
NHS Property Services	Estate and Landlord functions

Bristol Clinical Commissioning Group (BCG) has been authorised by NHS England and is coterminous with NHS Bristol. This group was a sub Committee of the Cluster Board in 2012/13.

DRUG STRATEGY TEAM POOLED FUND MEMORANDUM ACCOUNT (not audited)
for the period 1 April 2012 to 31 March 2013

BRISTOL DRUGS STRATEGY TEAM

	2012/13	2011/12
Income	**£000**	**£000**
Bristol PCT (* see note below)	**6,115**	**5,916**
Income for IDTS carried forward from 2010/11		**686**
Income for IDTS carried forward from 2011/12	**821**	
Total Income	**6,936**	**6,602**
Expenditure		
Bristol Specialist Drug Services - Hepatitis Projects	**0**	6
Bristol Specialist Drug Services - Other Services	**1,330**	1,292
Bristol Drugs Project - Core Services	**929**	944
Homeless Health Service	**0**	0
Tier 2/3 Community Based Services	**696**	696
Other Targeted Black & Ethnic Minority Drug Services	**0**	0
User Forum	**35**	20
Good Practice Fund (voluntary providers)	**0**	0
Bridge Programme (Salvation Army)	**183**	188
Mobile Harm Reduction Service/Needle Exchange	**320**	320
Primary Care - Shared Care Prescribing	**168**	168
Maternity Drugs Services	**169**	159
Structured Day Care	**587**	582
Drug Strategy Team Capacity	**155**	141
Carer Support	**152**	150
Community Care Assessment	**0**	0
Drug Treatment and Testing Orders Probation recharge	**57**	77
Young People	**154**	64
Inpatient Services	**364**	364
Residential Rehabilitation	**186**	136
Treatment Element Of Supported Housing	**0**	0
Hidden Harm	**0**	42
Integrated Drug Treatment Systems	**0**	50
Family Support	**52**	54
Specialist Nursing Harm Reduction	**115**	115
Administrative Support	**52**	82
IM+T Expenditure	**18**	9
Advocacy	**45**	51
Training, Education and Employment	**0**	25
Early Intervention	**0**	46
Total Expenditure	**5,767**	5,781
Under spend in 2009/10 to be carried forward to 2010/11		
Under spend in 2010/11 to be carried forward to 2011/12	**1,169**	821
Bristol PCT Expenditure is shown within operating costs as:	**£000**	£000
Drug Action Teams	**6,115**	5,916
Total	**6,115**	5,916

Notes

All Expenditure was incurred by Bristol City Council who host the Budgets on behalf of the PCT

* Funding is provided by the National Treatment Agency and then transfers via Bristol PCT to Bristol City Council

GLOSSARY OF FINANCIAL TERMS

Accruals	An accounting concept. In addition to payments and receipts of cash, adjustment is made for outstanding payments, debts to be collected and stock. This means that the accounts show all of the income and expenditure that related to the financial year.
Assets	An item that has a value in the future. For example, a debtor (someone who owes money) is an asset, as they will in future pay. A building is an asset, because it houses activity that will provide a future income stream.
Audit	The process of validation of the accuracy, completeness and adequacy of disclosure of financial records.
Capital	Land, buildings, equipment and other non-current assets owned by the PCT, the cost of which exceeds £5,000 and has an expected life of more than one year.
Cash limit	A limit set by the Department of Health which restricts the amount of cash drawings that the PCT can make in the financial year. There is a combined cash limit for both revenue and capital.
Commissioning	Purchase of healthcare from external service providers (NHS, other public sector, private and voluntary) to meet the needs of the population.
Current assets	Trade receivables (debtors), inventories (stocks), cash or similar, whose value is, or can be converted into, cash within the next twelve months.
Non-current assets	Land, buildings, equipment and other long term assets that are expected to have a life of more than one year.
Governance	Governance is the system by which organisations are directed and controlled . It is concerned with how the organisation is run, how it is structured and how it is led. Corporate governance should underpin all that an organisation does. In the NHS, this me
Gross operating costs	This is the total revenue expenditure, including accruals and provisions, incurred in the course of performing all aspects of the PCT's functions during the year.
Intangible assets	Brand value or some other right (for example, a software licence), which although invisible is likely to derive financial benefit for its owner in the future, and for which you might be willing to pay.
Miscellaneous income	Income that relates directly to the operating activities of the PCT. This excludes cash voted by Parliament and drawn down by the PCT from the Department of Health, which is credited to the general fund.
Payment by results	A financial framework in which providers are paid according to the level of activity undertaken. Payment is based on a national tariff.
Practice based commissioning	A framework which engages GP practices and other primary care professionals in the redesign of services for the benefit of patients, through the provision of resources, information and support.
Primary care trust	Primary care organisations that provide and manage services delivered within the primary and community care sector, as well as commission acute and other services for its population.
Provider	Provision of healthcare from within the PCT to meet the needs of the population.
Resource limit	Expenditure limits are determined for each NHS organisation by the Department of Health for both revenue and capital, which limit the amount that may be expended on revenue purchases, as assessed on an accruals basis (that is, after adjusting for debtors
Revenue	Ongoing or recurring running costs or funding for the general provision of services.
Tangible assets	A sub-classification of fixed assets, which include land, buildings, equipment, and fixtures and fittings.

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

We have audited the financial statements of Bristol Primary Care NHS 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;
- the table of pension benefits of senior managers and related narrative notes; and
- the table of pay multiples and related narrative notes.

This report is made solely to the Department of Health's accounting officer in respect of Bristol Primary Care NHS 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 Bristol Primary Care NHS 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.

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 to new commissioning arrangements.

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 Bristol Teaching Primary Care NHS Trust in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Barrie Morris
Senior Statutory Auditor, for and on behalf of Grant Thornton UK LLP

Hartwell House, 55-61 Victoria Street
Bristol BS 1 6FT

3 June 2013

Annex A

Bristol Primary Care Trust

Organisation Code 5QJ

Governance Statement

Scope of responsibility

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

The Primary Care Trust (PCT) is performance managed by the South West Strategic Health Authority which, on a regular basis, monitors progress against plans. The PCT works in collaboration with other PCTs and NHS Trusts in commissioning services across the broad areas of Bristol, North Somerset and South Gloucestershire.

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 likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

I rely on the reports from Internal Audit and the Local Counter Fraud Service to provide me with regular assurance on internal controls throughout the year.

There was an agreed audit plan in place throughout the year and fifteen audits were completed; none of these identified weaknesses in the design and/or operation of controls which could have a significant impact on the achievement of key system, function or process objectives.

There was an agreed counter fraud plan in place throughout the year with allocated days split between planned proactive work (such as preventative activity relating to the Bribery Act) and fraud investigations.

The system of internal control has been in place in NHS Bristol for the year ending 31 March 2013 and up to approval of the annual report and accounts. Although the PCT ceased to exist on the 31 March 2013 relevant controls continued in place until the completion of the accounts.

The governance framework of the organisation

The Board and its Committees met regularly throughout 2012/13. It was, however, a year of continuing transition for NHS Bristol. In accordance with national policy NHS Bristol operated as a cluster arrangement with NHS North Somerset and NHS South Gloucestershire and during the year supported the creation of the three Clinical Commissioning Groups (CCGs) and the Commissioning Support Unit (CSU). A single executive team was in place for all three organisations, including a lead Director for each of the CCGs. The three PCT Boards met throughout the year as a Cluster Board with a common membership for each PCT.

Attendance at Board meetings was recorded in the minutes and these were published, together with Board papers, on the PCT's website. The Board has regularly reviewed the effectiveness of its ways of working (with reference to transformation, transition and performance) in a rapidly changing environment.

As part of the governance structure In common Board Committees were in place for Audit, Integrated Governance and Remuneration. Terms of reference for these were agreed by the In Common Board and subsequently reviewed by the Committees themselves and then the Board. There were detailed work programmes in place for each of these Committees and they were reviewed and updated at every meeting. Minutes from all Board Committees have been presented to the Board throughout the year, providing assurance to the Board on the business being conducted and providing the Board with the opportunity to raise issues or concerns. Each Board Committee completes an annual self assessment to assure the Board of its effectiveness. The Audit Committee agreed its self assessment on 13 March 2013.

A Transition Programme Board was in place throughout 2012/13 to manage the transition to the new organisational structure for April 2013 and regular reports have been made to the Cluster Board on progress.

The Bristol Clinical Commissioning Group started to meet formally as a committee of the Board on 4 October 2011 and has continued to meet throughout 2012/13. The CCG Committee has met as the Governing Body for the CCG in the latter months of the year with the minutes being presented to the Cluster Board. The Chair of this Committee/Governing Body is a member of the Cluster Board.

A register of hospitality and a register of declared interests are maintained and all Board and Board Committee meetings commence with declarations of interest relating to the matters to be considered.

Risk assessment

It is the policy of NHS Bristol to identify, minimise, control and where possible eliminate risks that may have an adverse impact on patients, staff and the organisation. I, as Chief Executive, carry ultimate responsibility for all risks within the PCT. The PCT's Risk Management Strategy and Policy defines the responsibilities for risk management within the organisation. Staff are required to undertake training for risks that are relevant, including training for risk assessment, health & safety, manual handling, basic life support, infection control, fire safety and conflict resolution. All PCT employees must undertake this training on an annual, bi-annual, or three yearly basis, as appropriate. Reports on training are provided regularly to the Integrated Governance Committee and these include data on the staff uptake on the mandatory training programme.

The principal risks facing the PCT during the year were:

- The risk of the impact of the complexity of transition and organisational change upon staff morale and capacity: this is an organisational priority that is constantly being reviewed. A Transition Programme Board to created to oversee the transition process during the year.

- The achievement of the challenging Quality Improvement Programme and delivering against the financial surplus control total for 2012/13 and the impact of these on delivering a credible and achievable financial plan for 2013/14. A particular risk throughout the year was managing demand through the acute care sector. Delivery during 2012/13 was enabled through robust financial management and also included the transfer of planned financial support to South Gloucestershire Primary Care Trust of £7.9m.

- The risk of challenge to the procurement process for mental health services.

- The financial risks relating to the new models of care for mental health to be commissioned by NHS Bristol as identified on the Corporate Risk Register.

The PCT has a risk management framework in place which ensures the continued commissioning of high quality healthcare and which requires the identification, management and minimisation of events or activities which could result in unnecessary risks to patients, staff, visitors and members of the public. The PCT is committed to possessing the attributes associated with an active learning organisation where lessons learned are embedded into the organisation's culture and practice.

The risk and control framework

The Board-approved risk management strategy defines the structures for the management and ownership of risk. It encapsulates the PCT's attitude to risk and defines how risks are dealt with and by whom. A cluster-wide Risk Management Strategy was adopted by the Board at its meeting in February 2012. This was put in place following a recommendation from Internal Audit that there should be an overarching Strategy. The Cluster's Integrated Governance Committee oversaw the four governance systems (corporate, clinical, information and research governance), covering assurance, risk management and compliance to systems and processes. The Board receives the minutes of the Integrated Governance Committee. The Cluster Audit Committee also received the minutes of the Integrated Governance Committee and reviewed them for assurance purposes.

The risk assessment process identifies risks and grades them in accordance with NHS advice using a "five-by-five" scoring system. The Corporate Risk Register forms the basis of the PCT's risk management plan which is updated to reflect the dynamic nature of the risks and the PCT's management of them. Each risk is assigned to a named individual. The Corprorate Risk Register was regularly reviewed by the Integrated Governance Committee throughout the year and quarterly by the Cluster Board.

Throughout the year, the PCT has been responsible for the management of STEIS in Bristol. This is the information management system for monitoring Serious Untoward Incidents within Provider Units.

The Board Assurance Framework covers all the organisation's main activities and identifies significant risks, or "gaps". It identifies the PCT's objectives, the risks to the achievement of these goals, the internal controls to manage those risks and any gaps in the assurances. The Board Assurance Framework was reviewed by the Audit Committee, the Governance Committee and by the Board. No gaps were identified in financial, operational or clinical controls or assurance measures.

Risks to information are managed and controlled with a comprehensive set of controls set out in the PCT's Information Governance Management System (IGMS). The IGMS is a comprehensive set of policies, processes and guidance used across the PCT to manage all aspects of information including confidentiality, communication, technical security, data quality and managing records.

The IGMS is supported by the Information Risk Group (across the 'clustered' PCTs) which ensures that appropriate monitoring, operational and improvement activities are undertaken to maintain compliance with legislation and standards. The Information Risk Group reports performance to the Cluster Integrated Governance Committee. This is measured by the annual information governance self assessment and a number of associated internal audit programmes. Active 'expertise' is provided by the Information Governance team of the Avon IM&T Consortium, who provide mandatory education tools for all staff, assessment of new developments, advice and query resolution and compliance monitoring.

A significant risk for the PCT is the impact of the Management Cost Reduction Target scheme and the complexity of transition and organisational change upon staff morale, productivity, recruitment and retention. The gaps to service delivery both in terms of capacity and capability has meant that the transitional plan has had to adjust to help support and manage through such change and transition in order to ensure that business continuity is addressed.

It is critical, therefore, that the risks associated with such uncertainty and change over the coming months and years are identified and well managed. Therefore, the business continuity of the PCT is shown on the Corporate Risk Register and is regularly reviewed by the Board. Due to the actions taken and reported to the Board the overall risk relating to business continuity was sufficiently reduced for it to be removed from the Corporate Risk Register. The business continuity risk relating to staffing and transition, however, remains on the Register as a risk that is being managed by the Transition Programme Board.

Comprehensive performance management reports are considered at each Board meeting. These reports use a scorecard to identify the PCT's position against key work areas set out in the performance management framework and present the summary financial position.

The PCT is fully committed to the national policy on "Being Open" (a set of principles regarding communication with patients following a patient safety incident developed by the National Patient Safety Agency) and adheres to the need to reinforce the need to maintain effective communication with patients when incidents or adverse events occur. "Being Open" is reflected in the PCT's policies and the patient safety and quality improvement processes through the clinical governance framework, in which patient safety incidents are investigated and analysed, to find out what can be done to prevent their recurrence. It also involves a system of accountability through the Chief Executive to the Board to ensure these changes are implemented and their effectiveness reviewed. The findings are disseminated to staff so that they can learn from patient safety incidents through manager's feeding back locally.

Control measures are in place to ensure that all the organisation's obligations under equality, diversity and human rights legislation are complied with. There is an executive director responsible for equality, diversity and human rights which is the Director of Quality and Governance, and a non-executive lead. The Director of Quality and Governance is supported by a Consultant in Public Health and the equality and diversity leads in the PCTs. The Board receives regular reports on equality and the Human Rights Act. The Board approved a revised policy, considered the key elements of the Equality Delivery System (EDS) and formally adopted its use on 27 January 2011. This helps to ensure that NHS Bristol meets the requirements of the statutory public sector equality duty, contained within the Equality Act (2010) and the obligations that had to be met from April 2011, our statutory duty to consult and involve patients (NHS Act 2006) and embedding equality into the mainstream business of the organisation and NHS commissioned service providers.

As an employer with staff entitled to membership of the NHS Pension scheme, control measures are in place to ensure all employer obligations contained within the Scheme regulations are complied with. This includes ensuring that deductions from salary, employer's contributions and payments into the Scheme are in accordance with the Scheme rules, and that member Pension Scheme records are accurately updated in accordance with the timescales detailed in the Regulations.

Review of the effectiveness of risk management and internal control

As Accountable Officer, I have the 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 the internal audit work. The overall level of the Head of Internal Audit Opinion is significant assurance. Executive managers 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 organisation of achieving its principal objectives have been reviewed. My review is also informed by the comments and reports of internal and external auditors.

I have been advised on my review of the effectiveness of the system of internal control by the PCT Board, the Integrated Audit Committee and the Integrated Governance Committee. A plan to address weaknesses and ensure continuous improvement of the system is in place.

The process of maintaining and reviewing the effectiveness of the internal control systems includes the following aspects undertaken by various committees and individuals within the organisation as well as those external parties who continue to provide valued support:

- The Audit Committee agrees an annual plan for work to be undertaken by internal audit focusing on areas of particular concern or risk. Reports are made to the Committee on audit findings with assurance and recommendations being given. Discussions are also held with the external auditors regarding their audit plans and regular reports are made to the Audit Committee on progress and findings.

- The Integrated Governance Committee reports to the Board on the development, implementation and monitoring of integrated governance by providing assurance on the systems and processes by which the PCT leads, directs and controls its function in order to achieve organisational objectives, safety and quality of services, and in which they relate to the wider community and partner organisations. It has developed and monitors compliance with the PCT integrated governance strategy and supports me in fulfilling responsibilities for governance as the Accountable Officer.

- Internal Audit provides assurances through their reports on various aspects of the organisation to the Audit Committee and the Board. These reports also provide assurances and support for the work undertaken by the external auditors. There were no reports with a control definition of "no assurance" or "limited assurance" during the year.

- The Board receives regular reports on significant risks identified through the Corporate Risk Register, Board Assurance Framework reports, clinical and non-clinical incident reports, monthly financial reports, monthly performance reports and minutes from each of the Committees.

Our transition plan sets out the process for NHS Bristol to ensure the delivery of current operational and financial performance standards, improved quality and productivity within the new financial scenario and implementation of the White Paper. The former has significant implications for NHS Bristol in terms of our organisational future as a commissioner of healthcare, as a system leader, a partner and as an employer.

We needed to lead the organisation, its people and functions, in supporting the future commissioning and wider landscape anticipated in, and as a result of the Health & Social Care Act. Amongst other aspects of the proposals in the Act, in particular we have supported GPs as the leaders of the development of the proposed new commissioning landscape and the ultimate commissioners of the majority of services. The transition plan articulated the high level actions that will be taken to achieve success in meeting those priorities.

My review confirms that NHS Bristol has a generally sound system of internal control that supports the achievement of its policies, aims and objectives.

Significant Issues

This has been a challenging year for the PCT Cluster.

The main providers in our health system have faced considerable challenges in meeting key performance targets in a number of areas.

The 2012/13 annual plan reduced the risks facing the local economy financially for the year and provided a twelve month window for the PCT, constituent CCG and local NHS providers to deliver sustainable capacity, demand management and pathway redesign alongside transition to the new NHS landscape from April 2013. The preparation of the Local Delivery plans for 2013/14 has been the responsibility of the CCGs. The PCT has assisted the three CCGs in this crucial task along with supporting the creation of the Local Area Team and South West Commissioning Support Unit.

Staff transfers have been a central issue for the PCT to manage and has through good HR procedures reduced substantially the overall cost of change. Handover documents have been prepared and approved and the transfer documents produced according to the prescribed timetables.

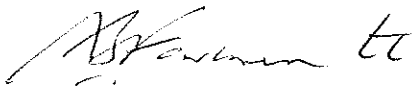
Accounts Scrutiny, Sign-Off Process and Financial Closedown

Under the arrangements overseen by the Department of Health, the Chair and three Members of the previous Audit Committee have been appointed to a BNSSSG Audit Sub-Committee of the Department of Health's Audit and Risk Committee. Members' roles include scrutiny of the 2012/13 accounts for the PCT and, for a minimum of two Members, attendance at the Sub-Committee meeting on 3 June 2013 to approve the accounts. The draft statutory accounts for the PCT, which were submitted to the external auditors on 22 April 2013, were shared with the Members and a separate briefing session for Members was provided to highlight and discuss the key issues.

Finance staff who had prepared the PCT accounts continued their involvement in closedown issues to ensure a smooth transition. A Handover Report will also be presented to the Audit Sub-Committee and circulated to key leaders in the relevant successor commissioning bodies.

Accountable Officer : Anthony Farnsworth

Organisation: Bristol Primary Care Trust

Signature 

Date 3rd June 2013

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Date 3rd June 2013