
Data entered below will be used throughout the workbook:

Entity name:	NHS Bury CCG
This year	2016-17
Last year	2015-16
This year ended	31-March-2017
Last year ended	31-March-2016
This year commencing:	01-April-2016
Last year commencing:	01-April-2015

These account templates are a proforma for a set of NHS England Group Entity Accounts, this is not a mandatory layout for local accounts.

FOREWORD TO THE ACCOUNTS

NHS Bury CCG

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

These accounts for the year ended 31 March 2017 have been prepared by Bury Clinical Commissioning Group under section 17 of schedule 1A of the National Health Service Act 2006 (as amended) in the form which the Secretary of State has, with the approval of the Treasury, directed.

The National Health Service Act 2006 (as amended) requires Clinical Commissioning Groups to prepare their Annual Report and Annual Accounts in accordance with Directions issued by NHS England.

CONTENTS

Page Number

The Primary Statements:

Statement of Comprehensive Net Expenditure for the year ended 31st March 2017	1
Statement of Financial Position as at 31st March 2017	2
Statement of Changes in Taxpayers' Equity for the year ended 31st March 2017	3
Statement of Cash Flows for the year ended 31st March 2017	4

Notes to the Accounts

Accounting policies	5-8
Other operating revenue	9
Revenue	9
Employee benefits and staff numbers	10-12
Operating expenses	13
Better payment practice code	14
Operating leases	15
Trade and other receivables	16
Cash and cash equivalents	17
Trade and other payables	18
Provisions	19
Financial instruments	20-21
Operating segments	22
Pooled budgets	23
Related party transactions	24
Events after the end of the reporting period	25
Financial performance targets	25
Employee Benefits and staff numbers - further details	26
Losses and Special Payments	27

**Statement of Comprehensive Net Expenditure for the year ended
31 March 2017**

	Note	2016-17 £'000	2015-16 £'000
Income from sale of goods and services	2	(351)	(156)
Other operating income	2	(3,238)	(2,226)
Total operating income		(3,589)	(2,383)
Staff costs	4	4,332	3,695
Purchase of goods and services	5	276,418	239,811
Depreciation and impairment charges	5	0	0
Provision expense	5	(12)	60
Other Operating Expenditure	5	122	174
Total operating expenditure		280,860	243,740
Net Operating Expenditure		277,271	241,357
Finance income			
Finance expense		0	0
Net expenditure for the year		277,271	241,357
Net Gain/(Loss) on Transfer by Absorption		0	0
Total Net Expenditure for the year		277,271	241,357
Other Comprehensive Expenditure			
<u>Items which will not be reclassified to net operating costs</u>			
Net (gain)/loss on revaluation of PPE		0	0
Net (gain)/loss on revaluation of Intangibles		0	0
Net (gain)/loss on revaluation of Financial Assets		0	0
Actuarial (gain)/loss in pension schemes		0	0
Impairments and reversals taken to Revaluation Reserve		0	0
<u>Items that may be reclassified to Net Operating Costs</u>		0	0
Net gain/loss on revaluation of available for sale financial assets		0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0
Sub total		0	0
Comprehensive Expenditure for the year ended 31 March 2017		277,271	241,357

**Statement of Financial Position as at
31 March 2017**

	2016-17	2015-16
Note	£'000	£'000
Non-current assets:		
Property, plant and equipment	0	0
Intangible assets	0	0
Trade and other receivables	0	0
Total non-current assets	<u>0</u>	<u>0</u>
Current assets:		
Trade and other receivables	8 1,510	2,200
Cash and cash equivalents	9 76	167
Total current assets	<u>1,586</u>	<u>2,367</u>
Non-current assets held for sale	0	0
Total current assets	<u>1,586</u>	<u>2,367</u>
Total assets	<u>1,586</u>	<u>2,367</u>
Current liabilities		
Trade and other payables	10 (18,211)	(13,185)
Provisions	11 (109)	(169)
Total current liabilities	<u>(18,320)</u>	<u>(13,354)</u>
Non-Current Assets plus/less Net Current Assets/Liabilities	<u>(16,734)</u>	<u>(10,987)</u>
Non-current liabilities		
Trade and other payables	0	0
Provisions	11 0	0
Total non-current liabilities	<u>0</u>	<u>0</u>
Assets less Liabilities	<u>(16,734)</u>	<u>(10,987)</u>
Financed by Taxpayers' Equity		
General fund	(16,734)	(10,987)
Total taxpayers' equity:	<u>(16,734)</u>	<u>(10,987)</u>

The notes on pages 5 to 27 form part of this statement

The financial statements on pages 1 to 4 were approved by the Governing Body on 24th May 2017 and signed on its behalf b

Chief Accountable Officer

**Statement of Changes In Taxpayers Equity for the year ended
31 March 2017**

	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Changes in taxpayers' equity for 2016-17				
Balance at 01 April 2016	(10,987)	0	0	(10,987)
Transfer between reserves in respect of assets transferred from closed NHS bodies	0	0	0	0
Adjusted NHS Clinical Commissioning Group balance at 31 March 2017	(10,987)	0	0	(10,987)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2016-17				
Net operating expenditure for the financial year	(277,271)			(277,271)
Net gain/(loss) on revaluation of property, plant and equipment		0		0
Net gain/(loss) on revaluation of intangible assets		0		0
Total revaluations against revaluation reserve	0	0	0	0
Net gain (loss) on revaluation of assets held for sale	0	0	0	0
Impairments and reversals	0	0	0	0
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial Year	(277,271)	0	0	(277,271)
Net funding	271,523	0	0	271,523
Balance at 31 March 2017	(16,734)	0	0	(16,734)

	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Changes in taxpayers' equity for 2015-16				
Balance at 01 April 2015	(7,801)	0	0	(7,801)
Transfer of assets and liabilities from closed NHS bodies as a result of the 1 April 2013 transition	0	0	0	0
Adjusted NHS Clinical Commissioning Group balance at 31 March 2016	(7,801)	0	0	(7,801)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2015-16				
Net operating costs for the financial year	(241,357)			(241,357)
Net gain/(loss) on revaluation of property, plant and equipment	0	0	0	0
Net gain/(loss) on revaluation of intangible assets	0	0	0	0
Total revaluations against revaluation reserve	0	0	0	0
Net gain (loss) on revaluation of assets held for sale	0	0	0	0
Impairments and reversals	0	0	0	0
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial Year	(241,357)	0	0	(241,357)
Net funding	238,171	0	0	238,171
Balance at 31 March 2016	(10,987)	0	0	(10,987)

The notes on pages 5 to 27 form part of this statement

NHS Bury CCG - Annual Accounts 2016-17

Statement of Cash Flows for the year ended
31 March 2017

	Note	2016-17 £'000	2015-16 £'000
Cash Flows from Operating Activities			
Net operating expenditure for the financial year		(277,271)	(241,357)
(Increase)/decrease in trade & other receivables	8	690	42
Increase/(decrease) in trade & other payables	9	5,026	3,142
Provisions utilised	11	(48)	(96)
Increase/(decrease) in provisions	11	(12)	60
Net Cash Inflow (Outflow) from Operating Activities		(271,614)	(238,208)
Net Cash Inflow (Outflow) before Financing		(271,614)	(238,208)
Cash Flows from Financing Activities			
Grant in Aid Funding Received		271,523	238,171
Net Cash Inflow (Outflow) from Financing Activities		271,523	238,171
Net Increase (Decrease) in Cash & Cash Equivalents	9	(91)	(38)
Cash & Cash Equivalents at the Beginning of the Financial Year		167	204
Cash & Cash Equivalents (including bank overdrafts) at the End of the Financial Year		76	167

The notes on pages 5 to 27 form part of this statement

Notes to the financial statements

1 Accounting Policies

NHS England has directed that the financial statements of clinical commissioning groups shall meet the accounting requirements of the Group Accounting Manual issued by the Department of Health. Consequently, the following financial statements have been prepared in accordance with the Group Accounting Manual 2016-17 issued by the Department of Health. The accounting policies contained in the Group Accounting Manual follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to clinical commissioning groups, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the Group Accounting Manual permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the clinical commissioning group for the purpose of giving a true and fair view has been selected. The particular policies adopted by the clinical commissioning group are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Going Concern

These accounts have been prepared on the going concern basis (despite the issue of a report to the Secretary of State for Health under Section 30 of the Local Audit and Accountability Act 2014).

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

Where a clinical commissioning group ceases to exist, it considers whether or not its services will continue to be provided (using the same assets, by another public sector entity) in determining whether to use the concept of going concern for the final set of Financial Statements. If services will continue to be provided the financial statements are prepared on the going concern basis.

1.2 Accounting Convention

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

1.3 Acquisitions & Discontinued Operations

Activities are considered to be 'acquired' only if they are taken on 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 public sector body to another.

1.4 Movement of Assets within the Department of Health Group

Transfers as part of reorganisation fall to be accounted for by use of absorption accounting in line with the Government Financial Reporting Manual, issued by HM Treasury. The Government Financial Reporting Manual does not require retrospective adoption, so prior year transactions (which have been accounted for under merger accounting) have not been restated. Absorption accounting requires that entities account for their transactions in the period in which they took place, with no restatement required when functions transfer within the public sector. Where assets and liabilities transfer, the gain or loss resulting is recognised in the Statement of Comprehensive Net Expenditure, and is disclosed separately from operating costs.

Other transfers of assets and liabilities within the Department of Health Group are accounted for in line with IAS 20 and similarly give rise to income and expenditure entries.

1.5 Pooled Budgets

Where the clinical commissioning group has entered into a pooled budget arrangement under Section 75 of the National Health Service Act 2006 the clinical commissioning group accounts for its share of the assets, liabilities, income and expenditure arising from the activities of the pooled budget, identified in accordance with the pooled budget agreement.

If the clinical commissioning group is in a "jointly controlled operation", the clinical commissioning group recognises:

- The assets the clinical commissioning group controls;
- The liabilities the clinical commissioning group incurs;
- The expenses the clinical commissioning group incurs; and,
- The clinical commissioning group's share of the income from the pooled budget activities.

If the clinical commissioning group is involved in a "jointly controlled assets" arrangement, in addition to the above, the clinical commissioning group recognises:

- The clinical commissioning group's share of the jointly controlled assets (classified according to the nature of the assets);
- The clinical commissioning group's share of any liabilities incurred jointly; and,
- The clinical commissioning group's share of the expenses jointly incurred.

1.6 Critical Accounting Judgements & Key Sources of Estimation Uncertainty

In the application of the clinical commissioning group'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 and 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.

1.6.1 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 clinical commissioning group's accounting policies that have the most significant effect on the amounts recognised in the financial statements:

In accordance with Accounts Directions issued by NHS England, no assets and liabilities transferred to clinical commissioning groups in accordance with transfer orders issued under the Health and Social Care Act 2012 are to be accounted for by clinical commissioning groups with the exception of those listed below. In addition, no transactions relating to the discharge of liabilities or realisation of assets transferred to clinical commissioning groups in accordance with transfer orders issued under the Health and Social Care Act 2012 are to be accounted for by clinical commissioning groups.

Inventories, non-current assets and their closely related liabilities (meaning those specific liabilities which represent the financing or similar liabilities incurred in the purchase or leasing of those non-current assets) transferred to clinical commissioning groups in accordance with transfer orders issued under the Health and Social Care Act 2012 are to be accounted for by the clinical commissioning group.

Provisions for Continuing Healthcare Claims, although they may be non-current in nature, are to be accounted for in the financial statements of NHS England.

The calculation of running costs has been undertaken in accordance with NHS England national guidance and definitions. However the application of the rules for each organisation involves an application of professional judgement to particular circumstances

Notes to the financial statements

1.6.2 Key Sources of Estimation Uncertainty

The following are the key estimations that management has made in the process of applying the clinical commissioning group's accounting policies that have the most significant effect on the amounts recognised in the financial statements:

Due to the NHS England deadline for the submission of the accounts, actual information is not available for the full 12 months for some material expenditure such as prescribing expenditure and secondary care incomplete spells of treatment. The CCG therefore estimates one or two months of expenditure in some areas using historical information, in year trends and any other available information sources.

Amounts included in provisions include an element of uncertainty around both the amount and timing of the likely liability occurring. They are also frequently, but not necessarily, one-off or unusual items for which there are fewer comparisons. The CCG currently provides for termination costs in respect of the merger of Trafford Healthcare NHS Trust (now demised) with Central Manchester University Hospitals Foundation Trust, where future redundancy and restructuring costs are estimated but not yet certain.

1.7 Revenue

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 is received for a specific activity that is to be delivered in the following year, that income is deferred.

1.8 Employee Benefits

1.8.1 Short-term Employee Benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees, including bonuses earned but not yet taken.

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

1.8.2 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 clinical commissioning group 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 clinical commissioning group commits itself to the retirement, regardless of the method of payment.

1.9 Other Expenses

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

Expenses and liabilities in respect of grants are recognised when the clinical commissioning group has a present legal or constructive obligation, which occurs when all of the conditions attached to the payment have been met.

1.10 Leases

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

1.10.1 The Clinical Commissioning Group as Lessee

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

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

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

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

1.10.2 The Clinical Commissioning Group as Lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the clinical commissioning group'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 clinical commissioning group'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.

1.11 Cash & Cash Equivalents

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

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

1.12 Provisions

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

- Timing of cash flows (0 to 5 years inclusive): Minus 2.70% (previously: minus 1.55%)
- Timing of cash flows (6 to 10 years inclusive): Minus 1.95% (previously: minus 1.%)
- Timing of cash flows (over 10 years): Minus 0.80% (previously: minus 0.80%)

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.

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

Notes to the financial statements

1.13 Clinical Negligence Costs

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

1.14 Non-clinical Risk Pooling

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

1.15 Continuing healthcare risk pooling

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

1.16 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 clinical commissioning group, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

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

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

1.17 Financial Assets

Financial assets are recognised when the clinical commissioning group 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 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.

1.18 Financial Liabilities

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

1.18.1 Financial Guarantee Contract Liabilities

Financial guarantee contract liabilities are subsequently measured at the higher of:

- The premium received (or imputed) for entering into the guarantee less cumulative amortisation; and,
- The amount of the obligation under the contract, as determined in accordance with IAS 37: Provisions, Contingent Liabilities and Contingent Assets.

1.18.2 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 clinical commissioning group's surplus/deficit. The net gain or loss incorporates any interest payable on the financial liability.

1.18.3 Other Financial Liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method, except for loans from Department of Health, which are carried at historic cost. 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.

1.19 Value Added Tax

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

1.20 Foreign Currencies

The clinical commissioning group's functional currency and presentational currency is sterling. Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the spot exchange rate on 31 March. Resulting exchange gains and losses for either of these are recognised in the clinical commissioning group's surplus/deficit in the period in which they arise.

1.21 Losses & Special Payments

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

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

1.22 Research & Development

Research and development expenditure is charged 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 re-valued on the basis of current cost. The amortisation is calculated on the same basis as depreciation.

Notes to the financial statements

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

The Government Financial Reporting Manual does not require the following Standards and Interpretations to be applied in 2016-17, all of which are subject to consultation:

- IFRS 9: Financial Instruments (application from 1 January 2018)
- IFRS 14: Regulatory Deferral Accounts (not applicable to DH groups bodies)
- IFRS 16: Leases (application from 1 January 2019)

The application of the Standards as revised would not have a material impact on the accounts for 2016-17, were they applied in that year.

2 Other Operating Revenue

	2016-17 Total £'000	2016-17 Admin £'000	2016-17 Programme £'000	2015-16 Total £'000
Education, training and research	30	27	3	33
Non-patient care services to other bodies	321	31	290	124
Other revenue	3,238	0	3,238	2,226
Total other operating revenue	<u>3,589</u>	<u>58</u>	<u>3,531</u>	<u>2,383</u>

3 Revenue

	2016-17 Total £'000	2016-17 Admin £'000	2016-17 Programme £'000	2015-16 Total £'000
From rendering of services	3,589	58	3,531	2,383
From sale of goods	0	0	0	0
Total	<u>3,589</u>	<u>58</u>	<u>3,531</u>	<u>2,383</u>

NHS Bury CCG - Annual Accounts 2016-17

4. Employee benefits and staff numbers

4.1.1 Employee benefits

	2016-17		Total	
	Total £'000	Permanent Employees £'000	Other £'000	
Employee Benefits				
Salaries and wages	3,626	2,961	665	
Social security costs	321	321	0	
Employer Contributions to NHS Pension scheme	385	385	0	
Other pension costs	0	0	0	
Other post-employment benefits	0	0	0	
Other employment benefits	0	0	0	
Termination benefits	0	0	0	
Gross employee benefits expenditure	4,332	3,667	665	
Less recoveries in respect of employee benefits (note 4.1.2)	0	0	0	
Total - Net admin employee benefits including capitalised costs	4,332	3,667	665	
Less: Employee costs capitalised	0	0	0	
Net employee benefits excluding capitalised costs	4,332	3,667	665	

4.1.1 Employee benefits

	2015-16		Total	
	Total £'000	Permanent Employees £'000	Other £'000	
Employee Benefits				
Salaries and wages	3,193	2,385	808	
Social security costs	200	200	0	
Employer Contributions to NHS Pension scheme	301	301	0	
Other pension costs	0	0	0	
Other post-employment benefits	0	0	0	
Other employment benefits	0	0	0	
Termination benefits	0	0	0	
Gross employee benefits expenditure	3,695	2,887	808	
Less recoveries in respect of employee benefits (note 4.1.2)	0	0	0	
Total - Net admin employee benefits including capitalised costs	3,695	2,887	808	
Less: Employee costs capitalised	0	0	0	
Net employee benefits excluding capitalised costs	3,695	2,887	808	

4.1.2 Recoveries in respect of employee benefits

There were no recoveries in respect of employee benefits during 2016/17 (2015/16 nil).

4.2 Average number of people employed

	2016-17		2015-16	
	Total Number	Permanently employed Number	Other Number	Total Number
Total	79	68	11	63
Of the above:				
Number of whole time equivalent people engaged on capital projects	0	0	0	0

4.3 Staff sickness absence and ill health retirements

	2016-17 Number	2015-16 Number
Total Days Lost	460	349
Total Staff Years	66	82
Average working Days Lost	7	4

4.4 Exit packages agreed in the financial year

	2016-17 Compulsory redundancies		2016-17 Other agreed departures		2016-17 Total	
	Number	£	Number	£	Number	£
Less than £10,000	0	0	0	0	0	0
£10,001 to £25,000	0	0	0	0	0	0
£25,001 to £50,000	0	0	1	48,034	1	48,034
£50,001 to £100,000	0	0	0	0	0	0
£100,001 to £150,000	0	0	0	0	0	0
£150,001 to £200,000	0	0	0	0	0	0
Over £200,001	0	0	0	0	0	0
Total	0	0	1	48,034	1	48,034

Analysis of Other Agreed Departures

	2016-17 Other agreed departures		2015-16 Other agreed departures	
	Number	£	Number	£
Early retirements in the efficiency of the service contractual costs	1	48,034	0	0

4.5 Pension costs

Past and present employees are covered by the provisions of the NHS Pension 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 clinical commissioning group of participating in the Scheme is taken as equal to the contributions payable to the Scheme for the accounting period.

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

4.5.1 Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the Scheme (taking into account its recent demographic experience), and to recommend the contribution rates to be paid by employers and scheme members. The last such valuation, which determined current contribution rates was undertaken as at 31 March 2014 and covered the period from 1 April 2008 to that date. Details can be found on the pension scheme website at www.nhsbsa.nhs.uk/pensions.

For 2016-17, employers' contributions of £385,000 were payable to the NHS Pensions Scheme (2015-16: £301,000) were payable to the NHS Pension Scheme at the rate of 14.3% of pensionable pay. The scheme's actuary reviews employer contributions, usually every four years and now based on HMT Valuation Directions, following a full scheme valuation. The latest review used data from 31 March 2014 and was published on the Government website on 9 June 2014. These costs are included in the NHS pension line of note 4.1.1

5. Operating expenses

	2016-17 Total £'000	2016-17 Admin £'000	2016-17 Programme £'000	2015-16 Total £'000
Gross employee benefits				
Employee benefits excluding governing body members	3,572	1,842	1,730	3,012
Executive governing body members	760	708	52	683
Total gross employee benefits	4,332	2,550	1,782	3,695
Other costs				
Services from other CCGs and NHS England	1,523	1,180	343	1,449
Services from foundation trusts	75,540	82	75,458	69,457
Services from other NHS trusts	98,186	44	98,142	93,197
Purchase of healthcare from non-NHS bodies	37,001	0	37,001	35,856
Chair and Non Executive Members	117	117	0	168
Supplies and services – clinical	0	0	0	2
Supplies and services – general	1,236	3	1,234	879
Consultancy services	203	11	192	147
Establishment	583	146	438	398
Transport	26	0	26	1,155
Premises	2,143	134	2,010	641
Audit fees	54	54	0	54
Prescribing costs	32,191	0	32,191	32,548
GPMS/APMS and PCTMS	26,768	0	26,768	2,570
Other professional fees excl. audit	543	14	529	542
Clinical negligence	5	5	0	6
Education and training	84	38	46	77
Provisions	(12)	0	(12)	60
CHC Risk Pool contributions	336	0	336	840
Total other costs	276,528	1,826	274,702	240,044
Total operating expenses	280,860	4,376	276,484	243,739

6. Better Payment Practice Code

Measure of compliance	2016-17 Number	2016-17 £'000	2015-16 Number	2015-16 £'000
Non-NHS Payables				
Total Non-NHS Trade invoices paid in the Year	15,040	70,301	13,277	40,753
Total Non-NHS Trade Invoices paid within target	14,916	69,939	13,160	40,401
Percentage of Non-NHS Trade invoices paid within target	99.18%	99.49%	99.12%	99.14%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	2,541	176,332	2,292	167,479
Total NHS Trade Invoices Paid within target	2,517	175,977	2,279	167,392
Percentage of NHS Trade Invoices paid within target	99.06%	99.80%	99.43%	99.95%

7. Operating Leases

7.1 As lessee

7.1.1 Payments recognised as an Expense

	Land £'000	Buildings £'000	Other £'000	2016-17 Total £'000	Land £'000	Buildings £'000
Payments recognised as an expense						
Minimum lease payments	0	1,151	5	1,155	0	624
Contingent rents	0	0	0	0	0	0
Sub-lease payments	0	0	0	0	0	0
Total	0	1,151	5	1,155	0	624

Whilst our arrangements with Community Health Partnership's Limited and NHS Property Services Limited fall within the definition of operating leases, rental charge for future years has not yet been agreed . Consequently this note does not include future minimum lease payments for the arrangements.

7.1.2 Future minimum lease payments

	Land £'000	Buildings £'000	Other £'000	2016-17 Total £'000	Land £'000	Buildings £'000
Payable:						
No later than one year	0	0	5	5	0	-
Between one and five years	0	0	1	1	0	-
After five years	0	0	0	0	0	-
Total	0	0	0	0	0	0

7.2 As lessor

7.2.1 Rental revenue

	2016-17 £'000	2015-16 £'000
Recognised as income		
Rent	0	0
Contingent rents	0	0
Total	0	0

7.2.2 Future minimum rental value

	2016-17 £'000	2015-16 £'000
Receivable:		
No later than one year	5	0
Between one and five years	1	0
After five years	0	0
Total	6	0

8 Trade and other receivables

	Current 2016-17 £'000	Non-current 2016-17 £'000	Current 2015-16 £'000	Non-current 2015-16 £'000
NHS receivables: Revenue	370	0	432	0
NHS receivables: Capital	0	0	0	0
NHS prepayments	864	0	1,514	0
NHS accrued income	42	0	0	0
Non-NHS and Other WGA receivables: Revenue	0	0	76	0
Non-NHS and Other WGA receivables: Capital	0	0	0	0
Non-NHS and Other WGA prepayments	140	0	71	0
Non-NHS and Other WGA accrued income	75	0	80	0
Provision for the impairment of receivables	0	0	0	0
VAT	18	0	28	0
Private finance initiative and other public private partnership arrangement prepayments and accrued income	0	0	0	0
Interest receivables	0	0	0	0
Finance lease receivables	0	0	0	0
Operating lease receivables	0	0	0	0
Other receivables and accruals	0	0	0	0
Total Trade & other receivables	1,510	0	2,200	0
Total current and non current	1,510		2,200	
Included above:				
Prepaid pensions contributions	0		0	

8.1 Receivables past their due date but not impaired

	2016-17 £'000	2015-16 £'000
By up to three months	1	102
By three to six months	0	0
By more than six months	0	0
Total	1	102

9 Cash and cash equivalents

	2016-17	2015-16
	£'000	£'000
Balance at 01 April 2016	167	204
Net change in year	(91)	(38)
Balance at 31 March 2017	<u>76</u>	<u>167</u>
Made up of:		
Cash with the Government Banking Service	<u>76</u>	<u>167</u>
Cash and cash equivalents as in statement of financial position	<u>76</u>	<u>167</u>
Balance at 31 March 2017	<u>76</u>	<u>167</u>

The Clinical Commissioning Group holds no patient monies (2015/16 nil).

10 Trade and other payables	Current 2016-17 £'000	Non-current 2016-17 £'000	Current 2015-16 £'000	Non-current 2015-16 £'000
Interest payable	0	0	0	0
NHS payables: revenue	829	0	1,720	0
NHS payables: capital	0	0	0	0
NHS accruals	3,024	0	1,083	0
NHS deferred income	0	0	0	0
Non-NHS and Other WGA payables: Revenue	2,262	0	1,555	0
Non-NHS and Other WGA payables: Capital	0	0	0	0
Non-NHS and Other WGA accruals	11,584	0	8,649	0
Non-NHS and Other WGA deferred income	0	0	0	0
Social security costs	49	0	39	0
VAT	0	0	0	0
Tax	39	0	39	0
Payments received on account	0	0	0	0
Other payables and accruals	425	0	102	0
Total Trade & Other Payables	18,211	0	13,185	0
Total current and non-current	<u>18,211</u>		<u>13,185</u>	

Other payables include £304k outstanding pension contributions at 31 March 2017 (£52k : 2015/16)

The large increase from 2015/16 is due to the additional level of outstanding pension contributions in respect of GPs under the

11 Provisions

	Current 2016-17 £'000	Non-current 2016-17 £'000	Current 2015-16 £'000	Non-current 2015-16 £'000
Pensions relating to former directors	0	0	0	0
Pensions relating to other staff	0	0	0	0
Restructuring	0	0	0	0
Redundancy	0	0	60	0
Agenda for change	0	0	0	0
Equal pay	0	0	0	0
Legal claims	0	0	0	0
Continuing care	0	0	0	0
Other	109	0	109	0
Total	109	0	169	0
Total current and non-current	109		169	

	Pensions Relating to Former Directors £'000	Pensions Relating to Other Staff £'000	Restructuring £'000	Redundancy £'000	Agenda for Change £'000	Equal Pay £'000	Legal Claims £'000	Continuing Care £'000	Other £'000	Total £'000
Balance at 01 April 2016	0	0	0	60	0	0	0	0	109	169
Arising during the year	0	0	0	0	0	0	0	0	0	0
Utilised during the year	0	0	0	(48)	0	0	0	0	0	(48)
Reversed unused	0	0	0	(12)	0	0	0	0	0	(12)
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
Transfer (to) from other public sector body	0	0	0	0	0	0	0	0	0	0
Transfer (to) from other public sector body under absorption	0	0	0	0	0	0	0	0	0	0
Balance at 31 March 2017	0	0	0	0	0	0	0	0	109	109
Expected timing of cash flows:										
Within one year	0	0	0	0	0	0	0	0	109	109
Between one and five years	0	0	0	0	0	0	0	0	0	0
After five years	0	0	0	0	0	0	0	0	0	0
Balance at 31 March 2017	0	0	0	0	0	0	0	0	109	109

The "other" provisions relate to:

Restructuring costs at Central Manchester University Hospitals Foundation Trust (CMUHFT) as a result of the closure of Trafford Hospital. The provision is based on a Heads of Terms agreement between CMUHFT and Greater Manchester CCGs. Agreement was reached in 12/13 that each Greater Manchester CCG would contribute to the costs as part of a Greater Manchester risk share agreement.

The costs are based on an agreed transition arising as a result of the new Health Deal within Trafford and the process has been signed off by the Secretary of State and was subject to wider assurances provided in advance of the SOS decision.

The termination costs (redundancy and contracts) originally had a combined maximum limit of £11.0m (with a maximum of £6.5m for GM CCGs as £4.5m was previously settled by GM SHA) final actual values had to be signed off by CMUHFT and Trafford CCG as the lead responsible CCG. In 13/14 £1,828k was accrued and £4,322k for provided for across GM in 14/15 these figures have been revised and £1,048k has been accrued and £3,274k provided for. The exact value is now confirmed by CMUHFT and would be released in 17/18.

12 Financial instruments

12.1 Financial risk management

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

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

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

12.1.1 Currency risk

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

12.1.2 Interest rate risk

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

12.1.3 Credit risk

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

12.1.4 Liquidity risk

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

12 Financial instruments cont'd

12.2 Financial assets

	At 'fair value through profit and loss' 2016-17 £'000	Loans and Receivables 2016-17 £'000	Available for Sale 2016-17 £'000	Total 2016-17 £'000
Embedded derivatives	0	0	0	0
Receivables:				
- NHS	0	412	0	412
- Non-NHS	0	76	0	76
Cash at bank and in hand	0	76	0	76
Other financial assets	0	0	0	0
Total at 31 March 2017	0	564	0	564

	At 'fair value through profit and loss' 2015-16 £'000	Loans and Receivables 2015-16 £'000	Available for Sale 2015-16 £'000	Total 2015-16 £'000
Embedded derivatives	0	0	0	0
Receivables:				
- NHS	0	432	0	432
- Non-NHS	0	156	0	156
Cash at bank and in hand	0	167	0	167
Other financial assets	0	0	0	0
Total at 31 March 2016	0	754	0	754

12.3 Financial liabilities

	At 'fair value through profit and loss' 2016-17 £'000	Other 2016-17 £'000	Total 2016-17 £'000
Embedded derivatives	0	0	0
Payables:			
- NHS	0	3,853	3,853
- Non-NHS	0	14,270	14,270
Private finance initiative, LIFT and finance lease obligations	0	0	0
Other borrowings	0	0	0
Other financial liabilities	0	0	0
Total at 31 March 2017	0	18,123	18,123

	At 'fair value through profit and loss' 2015-16 £'000	Other 2015-16 £'000	Total 2015-16 £'000
Embedded derivatives	0	0	0
Payables:			
- NHS	0	2,803	2,803
- Non-NHS	0	10,305	10,305
Private finance initiative, LIFT and finance lease obligations	0	0	0
Other borrowings	0	0	0
Other financial liabilities	0	0	0
Total at 31 March 2016	0	13,108	13,108

13 Operating segments

	Gross expenditure £'000	Income £'000	Net expenditure £'000	Total assets £'000	Total liabilities £'000	Net assets £'000
Commissioning Activities	280,860	(3,589)	277,271	1,586	(18,320)	(16,734)
Total	280,860	(3,589)	277,271	1,586	(18,320)	(16,734)

13.1 Reconciliation between Operating Segments and SoCNE

	2016-17 £'000
Total net expenditure reported for operating segments	277,271
Reconciling items:	
Total net expenditure per the Statement of Comprehensive Net Expenditure	277,271

13.2 Reconciliation between Operating Segments and SoFP

	2016-17 £'000
Total assets reported for operating segments	1,586
Reconciling items:	
Total assets per Statement of Financial Position	1,586

	2016-17 £'000
Total liabilities reported for operating segments	(18,320)
Reconciling items:	
Total liabilities per Statement of Financial Position	(18,320)

14 Pooled budgets

The NHS Clinical Commissioning Group shares of the income and expenditure handled by the pooled budget in the financial year were:

	2016-17 £'000	2015-16 £'000
Income	5,864	5,258
Expenditure	(4,892)	(4,253)

The Better Care Fund was set up in 2015-16 between Bury CCG and Bury Council. This is a pooled budget hosted by Bury Council. The fund is jointly managed by Bury CCG and Bury Council with a section 75 agreement in place. Overall accountability for the local BCF pooled budget is held by the local Health and Wellbeing Board.

The CCGs planned contribution to the fund in 2016/17 was £12.188m across a number of schemes. Slippage on scheme delivery has resulted in a total underspend of £1.944m for the overall pooled fund. The CCGs share of this underspend is £1.433m.

Scheme Name	Annual Budget	Actual	Variance
	£000s	£000s	£000s
Total Pooled fund income (including pay for performance (P4P))	-12,188	-11,727	-461
Expenditure:			
1. Staying Well	374	44	330
2. Extended Access to Primary Care Extended GP hours (phase 1)	1,240	1,181	59
3. Integrated Locality Teams (phase 2)	2,372	817	1,555
4. Care of vulnerable adults LES - performance element	486	486	0
5. Reablement Intermediate Care (all schemes)	7,716	7,255	461
Total pooled fund expenditure	12,188	9,783	2,405
Net position, pooled fund	0	-1,944	1,944

Pooled budgets: 50% share		
CCG Share Budget	CCG Share Actual	CCG Share Variance
£000s	£000s	£000s
-6,325	-5,864	-461
187	22	165
620	591	30
1,186	409	778
243	243	0
4,089	3,628	461
6,325	4,892	1,433
0	-972	972

15 Related party transactions 2016/17**Details of related party transactions with individuals are as follows:**

Details of related party transactions with individuals are as follows:

Dr Kiran Patel is the Chair, and principal GP at Greenmount Medical Centre. He is also Chair of Association of GM CCG's, and Medical Director of Laserase. His wife is a shareholder in ABL Health and Laserase.
 Dr Cathy Fines is a GP at Uplands Medical Centre and her husband is a Consultant at Central Manchester University NHS FT
 David McCann is a Non-executive Director of Rock Healthcare Ltd
 Dr Jeffrey Schryer is a partner in Whittaker Lane Medical Centre.
 Claire Wilson's spouse is the Director of Financial Control at NHS England.
 Dr Victoria Moyle's spouse is a Director of GP Federation and father in law is co-owner of Oak Lodge Nursing Home.
 Howard Hughes is a Clinical Director and both himself and his spouse are Directors of Prestwich Pharmacy and St Peter's Pharmacy.
 Dr Andrew Clough is Director of AECUS Management & Training Services Ltd.
 Fiona Boyd is governing body registered nurse and also hold the position at Heywood, Middleton and Rochdale CCG as quality and safety lead.
 Amarbaj Chandock is director of ORAS Locum Ltd
 Dr Fazel Butt is a GP at Huntley Mount Practice and also partner at Elms Medical Practice.
 Dr Wiz El Jouzi is a partner at Tottington Medical Practice.
 Dr Ajay Koteagaonkar is senior GP at Spring Lane Surgery. His father is share holder at Rock Healthcare and the owner of Oak Lodge/Holybank Nursing Homes.
 WJ Simmons is GP Partner at Elms MC and Director of WCL Medical Aesthetics Ltd
 R Deacon is GP Partner at St Gabriels Medical Practice

	Payments to Related Party £'000	Receipts from Related Party £'000	Amounts owed to Related Party £'000	Amounts due from Related Party £'000
ABL HEALTH LTD	91	-	-	-
BURY GP PRACTICES LTD	1,798	-	-	-
ELMS MEDICAL CENTRE WHITEFIELD	652	-	-	-
GREENMOUNT MEDICAL CENTRE	1,167	-	1	-
HOLLYBANK NURSING HOME	38	-	-	-
HUNTLEY MOUNT MEDICAL CENTRE	356	-	-	-
LASERASE BOLTON LTD	-	-	-	-
OAK LODGE NURSING HOME	269	-	-	-
PRESTWICH PHARMACY	6	-	-	-
ROCK HEALTHCARE	1,349	-	-	-
SPRING LANE SURGERY	-	-	-	-
TOTTINGTON MEDICAL PRACTICE	180	(4)	-	-
UPLANDS MEDICAL PRACTICE	103	-	-	-
WHITTAKER LANE MEDICAL CENTRE	706	-	1	-
ST GABRIELS MEDICAL PRACTICE	872	-	-	-

The Department of Health is regarded as a related party as it is the parent body of Bury CCG. During the year the clinical commissioning group has had a significant number of material transactions with entities for which the Department is regarded a related party.

In addition, the clinical commissioning group has had a number of material transactions with other government departments and other central and local government bodies.

Bury MBC	16,133	(5,353)	1,299	-
----------	--------	---------	-------	---

Related party transactions 2015/16

Dr Kiran Patel is the Chair, and principal GP at Greenmount Medical Centre. He is also the Medical Director of Laserase. His wife is a shareholder in ABL Health and Laserase.
 Claire Wilson's spouse is the Director of Financial Control at NHS England.
 Dr Cathy Fines is a GP at Uplands Medical Centre and her husband is a Consultant at Central Manchester University NHS FT
 Howard Hughes is a Clinical Director and both himself and his spouse are Directors of Prestwich Pharmacy and St Peter's Pharmacy.
 Dr Victoria Moyle's is a GP at Spring Lane Surgery and member of the GP Federation. Her spouse is a Director of GP Federation and father in law is co-owner of Oak Lodge Nursing Home.
 Dr Jeffrey Schryer is a partner in Whittaker Lane Medical Centre and a member of the GP Federation.
 Dr William Simmonds is the GP Partner Elms Medical Centre and a member of the GP Federation.
 Dr Fazel Butt is a GP at Huntley Mount Medical Centre and a member of the GP Federation.
 Dr Ajay Koteagaonkar is a GP at Spring Lane Surgery, a Director of Healthier Radcliffe and a shareholder of the GP Federation. His spouse is a GP at Spring Lane Surgery. His father is owner of Oak Lodge Nursing Home, Chair of Governors at Bardoc and a Shareholder in Rock Healthcare.
 Dr Wissam El-Jouzi is the GP Principal Tottington Medical Practice and his spouse is also a GP at Tottington Medical Practice.
 David McCann is a Non-executive Director of Rock Healthcare Ltd.
 Karen Richardson is a Lay Nurse Governing Body Member for Stockport CCG.

	Payments to Related Party £'000	Receipts from Related Party £'000	Amounts owed to Related Party £'000	Amounts due from Related Party £'000
ABL HEALTH LTD	91	-	-	-
BARDOC	1589	-	-	-
BURY GP PRACTICE LTD	1071	-	-	-
CENTRAL MANCHESTER UNIVERSITY HOSPITALS NHS FT	8,392	-	246	-
ELMS MEDICAL CENTRE	49	-	-	-
GREENMOUNT MEDICAL CENTRE	148	-	-	-
HUNTLEY MOUNT MEDICAL CENTRE	24	-	-	-
LASERASE BOLTON LTD	-	-	-	-
MINDEN FAMILY PRACTICES LTD	15	-	-	-
NHS ENGLAND	1,570	(322)	-	(268)
NHS STOCKPORT CCG	5	(8)	2	-
OAK LOADGE NURSING HOME	237	-	-	-
ROCK HEALTHCARE	42	-	-	-
SPRING LANE SURGERY	63	-	-	-
TOTTINGTON MEDICAL CENTRE	80	-	-	-
UPLANDS MEDICAL PRACTICE	74	-	-	-
WHITTAKER LANE MEDICAL CENTRE	97	-	-	-

The Department of Health is regarded as a related party as it is the parent body of Bury CCG. During the year the clinical commissioning group has had a significant number of material transactions with entities for which the Department is regarded a related party.

In addition, the clinical commissioning group has had a number of material transactions with other government departments and other central and local government bodies.

Bury MBC	12,713	(2,554)	740	(67)
----------	--------	---------	-----	------

16 Events after the end of the reporting period

None to report.

17 Financial performance targets

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

	2016-17 Target	2016-17 Performance	2015-16 Target	2015-16 Performance
Expenditure not to exceed income	286,734	280,860	246,289	243,740
Capital resource use does not exceed the amount specified in Directions	0	0	0	0
Revenue resource use does not exceed the amount specified in Directions	283,145	277,271	243,906	241,357
Capital resource use on specified matter(s) does not exceed the amount specified in Directions	0	0	0	0
Revenue resource use on specified matter(s) does not exceed the amount specified in Directions	0	0	0	0
Revenue administration resource use does not exceed the amount specified in Directions	4,317	4,317	4,344	4,324

18. Employee benefits and staff numbers

18.1 Employee benefits

	2016-17			Total			Admin			Programme		
	Total	Permanent	Other	Total	Permanent	Other	Total	Permanent	Other	Total	Permanent	Other
	£'000	Employees	£'000	£'000	£'000	£'000	£'000	Employees	£'000	£'000	Employees	£'000
Employee Benefits												
Salaries and wages	3,626	2,961	665	2,121	1,733	388	1,505	1,227	277			
Social security costs	321	321	0	197	197	0	124	124	0			
Employer Contributions to NHS Pension scheme	385	385	0	231	231	0	154	154	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			
Gross employee benefits expenditure	4,332	3,667	665	2,550	2,162	388	1,782	1,505	277			
Less recoveries in respect of employee benefits (note 4.1.2)	0	0	0	0	0	0	0	0	0			
Total - Net admin employee benefits including capitalised costs	4,332	3,667	665	2,550	2,162	388	1,782	1,505	277			
Less: Employee costs capitalised	0	0	0	0	0	0	0	0	0			
Net employee benefits excluding capitalised costs	4,332	3,667	665	2,550	2,162	388	1,782	1,505	277			

18.1 Employee benefits

	2015-16			Total			Admin			Programme		
	Total	Permanent	Other	Total	Permanent	Other	Total	Permanent	Other	Total	Permanent	Other
	£'000	Employees	£'000	£'000	£'000	£'000	£'000	Employees	£'000	£'000	Employees	£'000
Employee Benefits												
Salaries and wages	3,193	2,385	808	1,768	1,392	377	1,425	993	432			
Social security costs	200	200	0	126	126	0	74	74	0			
Employer Contributions to NHS Pension scheme	301	301	0	179	179	0	122	122	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			
Gross employee benefits expenditure	3,695	2,887	808	2,074	1,697	377	1,621	1,190	432			
Less recoveries in respect of employee benefits (note 4.1.2)	0	0	0	0	0	0	0	0	0			
Total - Net admin employee benefits including capitalised costs	3,695	2,887	808	2,074	1,697	377	1,621	1,190	432			
Less: Employee costs capitalised	0	0	0	0	0	0	0	0	0			
Net employee benefits excluding capitalised costs	3,695	2,887	808	2,074	1,697	377	1,621	1,190	432			

19 Losses and special payments

19.1 Losses

The total number of NHS Clinical Commissioning Group losses and special payments cases, and their total value, was as follows:

	Total Number of Cases 2016-17 Number	Total Value of Cases 2016-17 £'000	Total Number of Cases 2015-16 Number	Total Value of Cases 2015-16 £'000
Administrative write-offs	0	0	0	0
Fruitless payments	0	0	0	0
Store losses	0	0	0	0
Book Keeping Losses	0	0	0	0
Constructive loss	0	0	0	0
Cash losses	0	0	0	0
Claims abandoned	0	0	0	0
Total	0	0	0	0

19.2 Special payments

	Total Number of Cases 2016-17 Number	Total Value of Cases 2016-17 £'000	Total Number of Cases 2015-16 Number	Total Value of Cases 2015-16 £'000
Compensation payments	0	0	0	0
Extra contractual Payments	0	0	0	0
Ex gratia payments	0	0	0	0
Extra statutory extra regulatory payments	0	0	0	0
Special severance payments	0	0	0	0
Total	0	0	0	0