

## NHS Berkshire West CCG

Statement of Financial Position as at:	As at 31 Mar 17	As at 30 June 18	Movement	As at 31 July 18
31-Jul-18	£000	£000	£000	£000
Non Current Assets	67	58	(2)	56
<b>Total Non Current Assets</b>	<b>67</b>	<b>58</b>	<b>(2)</b>	<b>56</b>
Inventories	987	987	0	987
NHS Receivables - Revenue	1,073	563	(426)	137
NHS Prepayments and Accrued Income	2,814	2,882	5	2,887
Non-NHS Receivables - Revenue	503	829	(337)	492
Non-NHS Prepayments and Accrued Income	608	239	866	1,105
Other Receivables	130	67	126	193
<b>Total Trade and Other</b>	<b>6,115</b>	<b>5,567</b>	<b>234</b>	<b>5,801</b>
Cash	49	(13)	(3,179)	(3,192)
<b>Total Current Assets</b>	<b>6,231</b>	<b>5,612</b>	<b>(2,947)</b>	<b>2,665</b>
NHS Payables - Revenue	(3,244)	(3,032)	(498)	(3,530)
NHS Accruals and Deferred Income	(4,370)	(3,924)	(455)	(4,379)
Non-NHS payables - Revenue	(12,989)	(14,982)	1,265	(13,717)
Non-NHS Accruals and Deferred Income	(3,630)	(9,229)	7,384	(1,845)
Other Payables	(10,959)	(2,886)	(6,643)	(9,529)
Provisions	(953)	(888)	1	(887)
<b>Total Current Liabilities</b>	<b>(36,145)</b>	<b>(34,941)</b>	<b>1,054</b>	<b>(33,887)</b>
<b>Total Non Current Liabilities</b>	<b>(630)</b>	<b>(630)</b>	<b>0</b>	<b>(630)</b>
<b>Total Assets Employed</b>	<b>(30,544)</b>	<b>(29,959)</b>	<b>(1,893)</b>	<b>(31,852)</b>
General Fund	(30,544)	(29,959)	(1,893)	(31,852)
<b>Total Taxpayers Equity</b>	<b>(30,544)</b>	<b>(29,959)</b>	<b>(1,893)</b>	<b>(31,852)</b>

The Statement of Financial Position summarises the assets and liabilities of the CCG at a point in time.

Receivables have increased by £234k now stand at ££5,801k.

Cash ledger balance at 31 July stands at £3,192k overdrawn and actual bank balance was £91k.

Current liabilities have decreased by £1,054k and now stand at £33,887k.

The net result is a increase in Total Taxpayers Equity of £1,893k.

## NHS Berkshire West CCG

### Receivables

31-Jul-18

Aged Receivables	NHS Receivables		Non NHS Receivables		Total Value	
	Value (£000)	No	Value (£000)	No	(£000)	No
Less than 31 days (Not Due)	54	11	450	14	504	25
Between 31 - 60 days	1	5			1	5
Between 61 - 90 days	1	1			1	1
Greater than 90 days	111	3	12	6	123	9
<b>Total</b>	<b>167</b>	<b>20</b>	<b>462</b>	<b>20</b>	<b>629</b>	<b>40</b>

At the end of month 4, the CCG has NHS invoice of £113k and Non-NHS invoices of £12k of which we

### Cash Drawings

Main Cash Drawdown To Date £000	Prescribing To Date £000	Total Cash Drawings To Date £000	Current Allocation £000	Drawings to Date as a % of Allocation £000
196,877	18,320	215,197	655,071	33%

The CCG processed a cash draw down of £47,797k in July totalling £196,877k year to date. The drawings against prescribing to date stands at £18,320k. Total cash draw down to date is £215,197k. This represents 33% utilisation against cash allocation of £655,501k for the year.

At the end of the month the CCG had £91k cash at bank and this represents 0.2% of cash drawn down for the month.

## NHS Berkshire West CCG

### Payables

31-Jul-18

Aged Creditors - value	Not Due	Overdue 1-30 days	Overdue 31-60 days	Overdue 61-90 days	Overdue 90+ days	Total
	£000	£000	£000	£000	£000	
At 31 May	16,040	861	1,408	343	1,714	<b>20,366</b>
At 30 June	15,761	360	526	1,156	1,942	<b>19,745</b>
At 31 July	13,908	816	1,118	527	2,278	<b>18,647</b>
Aged Payables - volume	Nos	Nos	Nos	Nos	Nos	Total Nos
At 31 May	445	274	277	106	429	<b>1,531</b>
At 30 June	592	144	174	200	446	<b>1,556</b>
At 31 July	615	226	129	153	515	<b>1,638</b>

The CCG Aged Payables show the amount of unpaid invoices as 31 July 2018 which includes authorised and unauthorised invoices and credit notes.

### Better Payment Practice Code

Better Payment Practice Code - payment within 30 days (cumulative YTD)	NHS Invoices		Non NHS Invoices		Total	
	Value of invoice (YTD) £'000	Number (YTD)	Value of invoices (YTD) £'000	Number (YTD)	Value of invoice (YTD) £'000	Number (YTD)
Total invoices paid	138,854	1,117	23,572	4,515	162,426	5,632
Total invoices paid within 30 days	138,531	1,093	22,439	4,299	160,970	5,392
% Paid within 30 days	99.8%	97.9%	95.2%	95.2%	99.1%	95.7%
Rating	Green	Green	Green	Green	Green	Green

\*95% or more Green - 75% to 95% Amber - Less than 75% Red

The Better Payment Practice Code requires the CCG to aim to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later. The target for achievement is 95%. The CCG is achieving its target of paying NHS and Non-NHS invoices by value and volume.

