

Agenda item 18/0619 (18.2)

Report to: Trust Board, 6th June 2019
Author: Stephen Andrews, Deputy Director of Finance
Presented by: Andrew Lee, Director of Finance & Commerce

SUBJECT: Finance report for period ending 30th April 2019

Can this report be discussed at a public Board meeting?	No
If not, explain why	This report contains commercially sensitive information

This Report is provided for:

Decision Endorsement **Assurance** **Information**

EXECUTIVE SUMMARY

- The month 1 position is a surplus of £26k which is £23k above the planned surplus.
- The month 1 forecast outturn is an £803k surplus in line with the Trust's control total.
- The Trust has an Oversight Framework segment of 1 as at April 2019.
- The cash balance at month 1 was £14.779m which is slightly above the plan.
- Capital expenditure was £136k at month 1, within the capital limit.
- The Trust has finalised and signed 2019/20 contracts with Gloucestershire CCG, Herefordshire CCG, and NHS England.
- Budgets were approved by the Board in March for 2019/20.
- The final accounts have been signed off by the Audit Committee and submitted to NHS Improvement. There were no material adjustments from the draft accounts submitted in April and the final surplus was unchanged at £3.641m.

RECOMMENDATIONS

- It is recommended that the Board:
- note the month 1 position

Corporate Considerations	
<i>Quality implications:</i>	None identified
<i>Resource implications:</i>	Identified in the report
<i>Equalities implications:</i>	None
<i>Risk implications:</i>	Identified in the report

WHICH TRUST KEY STRATEGIC OBJECTIVES DOES THIS PAPER PROGRESS OR CHALLENGE?			
Quality and Safety		Skilled workforce	
Getting the basics right		Using better information	
Social inclusion		Growth and financial efficiency	
Seeking involvement		Legislation and governance	

WHICH TRUST VALUES DOES THIS PAPER PROGRESS OR CHALLENGE?			
Seeing from a service user perspective			
Excelling and improving		Inclusive open and honest	
Responsive		Can do	
Valuing and respectful		Efficient	

Reviewed by: Andrew Lee, Director of Finance & Commerce		
	Date	23 th May 2019

Where in the Trust has this been discussed before?		
	Date	

What consultation has there been?		
	Date	

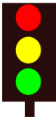
Explanation of acronyms used:	CDEL – Capital Delegated Expenditure Limit CCG – Clinical Commissioning Group PSPP – Public Sector Payment Policy FOT – Forecast Outturn PSF – Provider Sustainability Funds STF - Sustainability and Transformation Funds IAPT – Improving Access to Psychological Therapies
--------------------------------------	---

1. CONTEXT




The Board has a responsibility to monitor and manage the performance of the Trust. This report presents the financial position and forecasts for consideration by the Board.

2. EXECUTIVE SUMMARY

The following table details headline financial performance indicators for the Trust in a traffic light format driven by the parameters detailed below. Red indicates that significant variance from plan, amber that performance is close to plan and green that performance is in line with plan or better.

Indicator	Measure	
Year End I&E	Single Oversight Framework Segment	1.00 as at April 2019
Income	FOT vs FT Plan	100.0%
Operating Expenditure	FOT vs FT Plan	100.0%
Year end Cash position	£m	14.0
PSPP	%age of invoices paid within 30 days	94.0% 86% paid in 10 days

The parameters for the traffic light dashboard are as follows;

Indicator	RED 	AMBER 	GREEN 
NHS I FOT segment score	>3	2.5 - 3	<2.5
Use of Resources Score	>3	2.5 - 3	<2.5
INCOME FOT vs FT Plan	<99%	99% - <100%	=>100%
Expenditure FOT vs FT Plan	>101%	>100% - 101%	=<100%
CASH	<£8m	£8-£10m	>£10m
Public Sector Payment Policy - YTD	<=80%	>80% - <95%	>=95%
Capital Income - Monthly vs FT Plan	<90%	90% - 100%	>100%
Capital Spend - Monthly vs FT Plan	>115% or <85%	110% - 115% or 85% to 90%	>90% to <110%

- The financial position of the Trust at month 1 is a surplus of £26k which is £23k better than the plan (see appendix 1).
- Income is £58k under recovered against budget and operational expenditure is £106k under spent, and non-operational items are £25k over spent.

The table below highlights the performance against expenditure budgets for all localities and directorates for the year to date, plus the total income position.

Trust Summary	Annual Budget £000	Budget to Date £000	Actuals to Date £000	Variance to Date £000	Year End Forecast £000	Year End Variance £000
Cheltenham & N Cots Locality	(5,419)	(452)	(474)	(23)	(5,419)	0
Stroud & S Cots Locality	(6,367)	(530)	(549)	(19)	(6,367)	0
Gloucester & Forest Locality	(4,643)	(387)	(422)	(35)	(4,643)	0
Social Care Management	(3,799)	(317)	(542)	(226)	(3,799)	0
Entry Level	(5,692)	(474)	(541)	(66)	(5,692)	0
Countywide	(32,990)	(2,749)	(2,524)	226	(32,990)	0
Children & Young People's Service	(7,019)	(585)	(550)	35	(7,019)	0
Herefordshire Services	(14,441)	(1,203)	(1,201)	3	(14,441)	0
Medical	(16,315)	(1,357)	(1,338)	19	(16,315)	(0)
Board	(1,640)	(137)	(157)	(21)	(1,640)	0
Internal Customer Services	(1,909)	(159)	(155)	5	(1,909)	0
Finance & Commerce	(6,479)	(540)	(602)	(62)	(6,479)	0
HR & Organisational Development	(3,776)	(318)	(338)	(20)	(3,776)	0
Quality & Performance	(3,349)	(279)	(298)	(19)	(3,349)	0
Engagement & Integration	(1,541)	(128)	(128)	1	(1,541)	0
Operations Directorate	(1,090)	(91)	(82)	9	(1,090)	0
Other (incl. provisional / savings / dep'r	(7,618)	(699)	(431)	268	(7,618)	0
Income	124,889	10,407	10,356	(52)	124,889	0
TOTAL	803	3	25	22	803	(0)

The key points are summarised below;

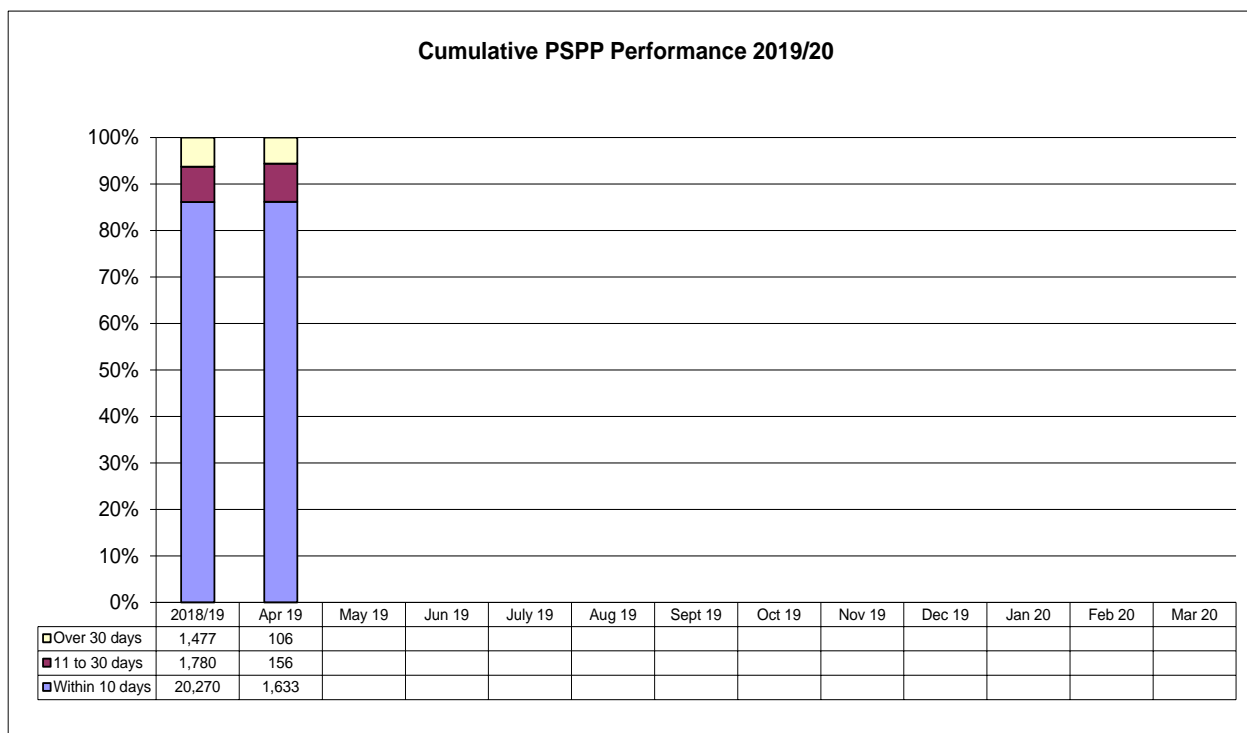
In month

- The Social Care Management over spend relates to Community Care and is offset by additional income.
- Countywide is under spent due to reduced levels of complex care costs.
- The under spend in Other is the result of lower than anticipated use of reserves, partly offset by higher than budgeted depreciation costs due to shortened asset lives.

Forecast

- All budgets are forecasting they will meet their budget at year end as no significant risks have arisen in month 1.

The cumulative Public Sector Payment Policy (PSPP) performance for month 1 is 86% of invoices paid in 10 days and 94% paid in 30 days. The cumulative performance to date is depicted in the chart below and compared with last year's position:



3. DISCUSSION

YEAR END ACCOUNTS 2018/19

- 3.1 External Audit have been with the Trust during April and May reviewing the year end accounts for 2018/19 and no significant issues were raised.
- 3.2 The year end position for 2018/19 is a surplus of £2.473m before impairments which is £1.639m better than our control total, and a surplus of £3.641m after impairments. The Trust received STF funding of £2.482m, including the incentive and bonus payments of £0.115m and £1.464m respectively. This is unchanged from the draft accounts submitted on the 24th April 2019.
- 3.3 The year-end accounts were submitted to the Audit Committee on the 24th May for review, and duly signed-off prior to submission to NHS Improvement by the deadline of the 29th May 2019.

INCOME POSITION

- 3.4 Contract negotiations have nearly concluded with our key commissioners for the

2019/20 contracting round. Contracts have been signed with Gloucestershire CCG, Herefordshire CCG, and NHS England for the Low Secure Unit. A table of all our key contracts with commissioners for 2019/20 is shown below.

Table: Contract by commissioner

Commissioner	Value 2018/19 £000's	Value 2019/20 £000's	Contract Signed
Gloucestershire CCG	84,182	88,676	Yes
Herefordshire CCG	20,994	23,020	Yes
South Specialist Commissioning Group (NHS England)	1,837	1,939	No
Worcestershire CCGs	89	120	Yes
Aneurin Bevan Health Board	375	339	No
Total	107,477	114,094	

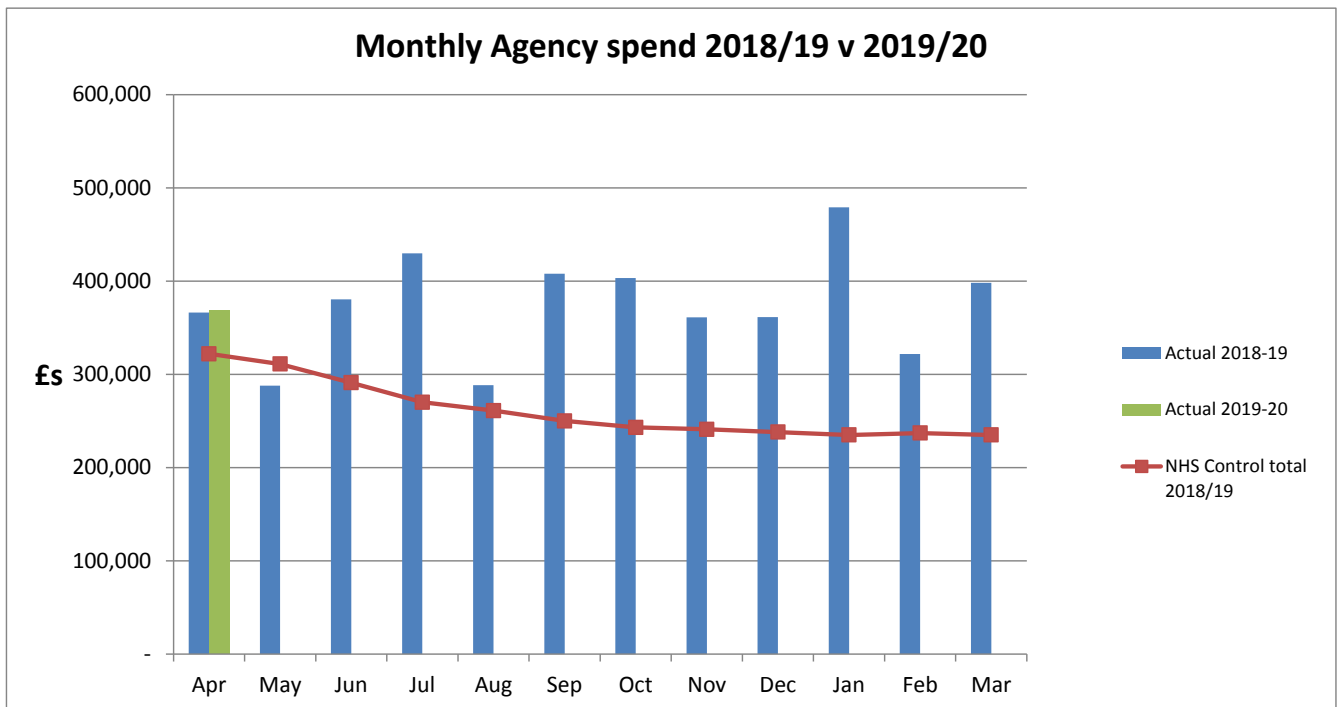
BUDGET SETTING 2019/20

- 3.5 The Trust has set budgets for the next financial year and updated its plans for the subsequent four years. At the March Board meeting budgets were proposed and agreed by the Board. The budget setting paper highlighted that the Trust expects to have a surplus of £803k in 2019/20 including Sustainability and Transformation Funds of £985k and an Oversight Framework segment of 1. The savings target for 2016/17 is £2.387m, including non recurring savings of £0.650m.
- 3.6 The capital programme was presented to the Board in March reflecting the latest five year plans for each of the main schemes and formed part of the NHS Improvement Plan submission in April. Work is being undertaken to reflect the final 18/19 outturn position of those schemes already in progress but any slippage will have to be absorbed within the Capital Plan approved in March due to the limited level of capital funding available across the NHS.

AGENCY

- 3.7 The Trust has an agency control total for 2019/20 of £3.134m the same target as last year. Last years final outturn spend on agency was £4.486m, an increase of £0.363m on 2017/18.
- 3.8 The Trust put in place a number of actions to bring down use of agency across all areas of the Trust throughout 18/19 but, despite the introduction of a number of successful measures, ended the year with higher than expected agency spend in IAPT and Nursing. The Trust has set a trajectory to reduce 19/20 agency spend down to the control total and is looking to introduce further initiatives to curb agency spend in these areas. There are risks however to meeting this target from both continued difficulties to recruit to some medical staff vacancies and from the need to expand the IAPT service to meet national targets when there aren't sufficient candidates in the market place.

- 3.9 Agency spend in month 1 was higher than the trajectory due to increased nursing agency costs and increased use of Psychotherapy agency staff for IAPT.



BALANCE SHEET

- 3.10 A summary balance sheet is provided at Appendix 2 and a cash flow summary at Appendix 4.

- 3.11 Significant balance sheet movements include;

Cash Impact of Balance Sheet Movements for the Month of April 2019

	£000's	£000's
Increase / (Decrease) in cash		<u><u>142</u></u>
This is made up of the following balance sheet movements;		
Operating Cash Flow	403	
An increase in Debtors	(1,194)	
An increase in Creditors	1,046	
Capital Expenditure	(352)	
Capital Receipts	0	
Short Term Investments	0	
PDC dividends	0	
STP Accrual	225	
Other balance sheet movements	14	<u><u>142</u></u>

NB - Of the £ (1,194) k debtor movement in the month, + £36.9 k related to actual cash movements.

The material movements over £25k in the month were as follows;

Material decreases re NHS Gloucestershire CC + £58.9 k.

Accrual movements resulted in an increase in the month of £ (1,230.9) k.

CAPITAL

3.12 The capital programme was presented to the Board in March reflecting the latest five year plans for each of the main schemes and formed part of the NHS Improvement Operational Plan submission in April.

3.13 Work is underway to reflect the final 18/19 outturn position of those schemes already in progress in order to assess slippage in expenditure that will be incurred in 19/20. The Trust has been set a Capital Departmental Expenditure Limit (CDEL) by NHS Improvement for 2019/20 of £4.610m which it can not exceed. Due to the very limited availability nationally of capital funding the Trust will have to accommodate any slippage in spend from 2018/19 within its 2019/20 capital plan. Reviews have already commenced at the Capital Review Group to assess the impact on the 19/20 programme.

3.14 The CDEL for an organisation is measured as the net of capital expenditure less capital sales. Performance against the Trust's CDEL for 2019/20 is shown in the table below;

	CDEL Plan to date £000's	CDEL actual to date £000's	19/20 CDEL Plan £000's	19/20 CDEL Forecast 000's
Capital Expenditure	187	136	5,139	5,139
Capital Income	0	0	(529)	(529)
CDEL	187	136	4,610	4,610

Statement of Comprehensive Income
as at 30th April 2019

	ORIGINAL PLAN £000	REVISED BUDGET £000	BUDGET TO DATE £000	ACTUALS TO DATE £000	VARIANCE TO DATE £000	FORECAST 19/20	FORECAST 20/21	FORECAST 21/22	FORECAST 22/23	FORECAST 23/24	FORECAST 24/25
INCOME											
Cheltenham & N Cots Locality	6,009	6,009	525	500	(24)	6,009	5,908	5,926	5,962	5,998	6,034
Stroud & S Cots Locality	7,964	7,964	702	678	(24)	7,964	5,876	5,894	5,930	5,966	6,002
Gloucester & Forest Locality	4,907	4,907	437	419	(18)	4,907	4,918	4,934	4,964	4,994	5,024
Social Care Management	4,023	4,023	358	560	202	4,023	5,763	5,781	5,816	5,852	5,887
Entry Level	7,337	7,337	536	513	(23)	7,337	7,416	7,439	7,485	7,530	7,575
Countywide	40,143	40,143	3,343	3,195	(147)	40,143	40,788	40,914	41,164	41,414	41,663
Children & Young People's Service	9,747	9,747	679	668	(11)	9,747	8,011	8,036	8,085	8,134	8,183
Herefordshire	23,283	23,283	1,940	1,927	(13)	23,283	22,383	22,452	22,589	22,727	22,863
	0	0	0	0	0	0	0	0	0	0	0
Medical	19,000	19,000	1,682	1,622	(59)	19,000	19,057	19,116	19,233	19,349	19,466
Trustwide	2,444	2,444	204	263	59	2,444	3,178	3,188	3,208	3,227	3,246
Total Operational Income	124,857	124,857	10,405	10,346	(58)	124,857	123,301	123,680	124,435	125,191	125,944
OPERATIONAL EXPENDITURE											
Cheltenham & N Cots Locality	(5,419)	(5,419)	(452)	(474)	(23)	(5,419)	(5,500)	(5,562)	(5,625)	(5,687)	(5,751)
Stroud & S Cots Locality	(6,367)	(6,367)	(530)	(549)	(19)	(6,367)	(6,480)	(6,539)	(6,598)	(6,657)	(6,717)
Gloucester & Forest Locality	(4,643)	(4,643)	(387)	(422)	(35)	(4,643)	(4,709)	(4,778)	(4,841)	(4,905)	(4,969)
Social Care Management	(3,799)	(3,799)	(317)	(542)	(226)	(3,799)	(3,803)	(3,795)	(3,788)	(3,781)	(3,775)
Entry Level	(5,692)	(5,692)	(474)	(541)	(66)	(5,692)	(5,804)	(5,861)	(5,919)	(5,977)	(6,036)
Countywide	(32,990)	(32,990)	(2,749)	(2,524)	226	(32,990)	(33,204)	(33,542)	(33,863)	(34,187)	(34,514)
Children & Young People's Service	(7,019)	(7,019)	(585)	(550)	35	(7,019)	(7,216)	(7,288)	(7,359)	(7,430)	(7,503)
Herefordshire Services	(14,441)	(14,441)	(1,203)	(1,201)	3	(14,441)	(14,102)	(14,248)	(14,388)	(14,530)	(14,673)
Medical	(16,315)	(16,315)	(1,357)	(1,338)	19	(16,315)	(16,195)	(16,345)	(16,497)	(16,650)	(16,806)
Board	(1,640)	(1,640)	(137)	(157)	(21)	(1,640)	(1,500)	(1,515)	(1,530)	(1,545)	(1,561)
Internal Customer Services	(1,909)	(1,909)	(159)	(155)	5	(1,909)	(1,946)	(1,962)	(1,978)	(1,994)	(2,011)
Finance & Commerce	(6,479)	(6,479)	(540)	(602)	(62)	(6,479)	(6,539)	(6,543)	(6,548)	(6,552)	(6,557)
HR & Organisational Development	(3,776)	(3,776)	(318)	(338)	(20)	(3,776)	(3,672)	(3,705)	(3,738)	(3,771)	(3,805)
Quality & Performance	(3,349)	(3,349)	(279)	(298)	(19)	(3,349)	(3,329)	(3,341)	(3,354)	(3,367)	(3,380)
Engagement & Integration	(1,541)	(1,541)	(128)	(128)	1	(1,541)	(1,568)	(1,583)	(1,598)	(1,614)	(1,629)
Operations Directorate	(1,090)	(1,090)	(91)	(82)	9	(1,090)	(1,116)	(1,126)	(1,137)	(1,148)	(1,159)
Provisional Budgets	(4,888)	(4,888)	(407)	(42)	365	(4,888)	(4,603)	(5,014)	(5,525)	(6,025)	(6,536)
Savings	1,625	1,625	135	6	(130)	1,625	3,277	4,559	5,841	7,123	8,405
Profiling			(64)	0	64	0	11	8	5	3	4
Total Operational Expenditure	(119,731)	(119,731)	(10,042)	(9,936)	106	(119,731)	(117,999)	(118,182)	(118,441)	(118,698)	(118,975)
EBITDA Surplus/(Deficit)	5,126	5,126	363	410	47	5,126	5,302	5,497	5,994	6,493	6,970
Depreciation	(2,355)	(2,355)	(196)	(228)	(32)	(2,355)	(2,712)	(2,943)	(3,200)	(3,450)	(3,707)
Operating Expenses of Continuing Operations	(122,086)	(122,086)	(10,238)	(10,164)	74	(122,086)	(120,711)	(121,125)	(121,641)	(122,148)	(122,682)
Operating Surplus/(Deficit)	2,771	2,771	167	182	15	2,771	2,590	2,554	2,794	3,043	3,263
P & L Assets	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit) before Interest	2,771	2,771	167	182	15	2,771	2,590	2,554	2,794	3,043	3,263
Finance Costs											
Finance Income	32	32	3	10	7	32	32	32	32	32	35
Finance Expense - Financial Liabilities	0	0	0	0	0	0	(11)	(8)	(5)	(3)	(4)
PDC Dividends Payable	(2,000)	(2,000)	(167)	(167)	(0)	(2,000)	(2,300)	(2,540)	(2,790)	(3,040)	(3,240)
Fixed Asset Impairment	0	0	0	0	0	0	0	0	0	0	0
Total Comprehensive Income / (Expense) incl. impairments	803	803	3	25	22	803	311	38	31	32	54
Surplus / (Deficit) pre Impairments and Transfers	803	803	3	25	22	803					

Statement of Financial Position

as at 30th April 2019

	31st March 2019 £000	31st March 2018 £000	31th April 2019 £000	Movement £000	Forecast 31st March 2020 £000	Forecast 31st March 2021 £000	Forecast 31st March 2022 £000	Forecast 31st March 2023 £000	Forecast 31st March 2024 £000	Forecast 31st March 2025 £000	Forecast 31st March 2026 £000
Intangible Assets - net	1,990	1,990	1,990	0	1,628	1,628	1,628	1,628	1,628	1,628	1,628
Property,Plant & Equip	51,275	51,275	51,408	133	53,901	53,344	54,501	54,431	54,111	53,534	52,957
Investment Property	0	0	0	0	0	0	0	0	0	0	0
Trade & Other Receivables	303	303	300	(3)	282	263	244	225	206	187	168
Fixed Assets	53,568	53,568	53,698	130	55,811	55,235	56,373	56,284	55,945	55,349	54,753
Inventories	0	0	0	0	0	0	0	0	0	0	0
NHS Trade receivables	3,251	3,251	3,750	499	2,913	2,948	2,958	3,008	3,058	3,108	3,158
Non NHS Trade Receivables	438	438	413	(25)	539	552	572	602	632	662	692
Other related party receivables	0	0	0	0	0	0	0	0	0	0	0
Other receivables, Current	4,386	4,386	4,405	19	2,527	2,527	2,527	2,527	2,527	2,527	2,527
Trade & Other receivables	8,075	8,075	8,568	493	5,979	6,027	6,057	6,137	6,217	6,297	6,377
Accrued Income	0	0	6	6	21	38	38	38	38	38	38
Other Financial Assets	0	0	6	6	21	38	38	38	38	38	38
Prepayments	264	264	935	671	159	132	132	132	132	132	132
Prepayments	264	264	935	671	159	132	132	132	132	132	132
Cash	14,637	14,637	14,779	142	13,967	14,718	13,482	13,464	13,695	14,237	14,800
Current Asset Investments	0	0	0	0	0	0	0	0	0	0	0
Cash & Cash Equivalents	14,637	14,637	14,779	142	13,967	14,718	13,482	13,464	13,695	14,237	14,800
Current Assets - Charitable Funds	0	0	0	0	0	0	0	0	0	0	0
Non-Current Assets held for sale	500	500	500	0	500	500	500	500	500	500	500
Other Assets, Current	0	0	0	0	0	0	0	0	0	0	0
Other Assets, Current	500	500	500	0	500	500	500	500	500	500	500
Assets, Current, Total	23,476	23,476	24,788	1,312	20,626	21,415	20,209	20,271	20,582	21,204	21,847
Assets, Total	77,044	77,044	78,486	1,442	76,437	76,650	76,582	76,555	76,527	76,553	76,600
Deferred Income, Current	(108)	(108)	(70)	38	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Trade Creditors, Current	(1,666)	(1,666)	(1,397)	269	(1,672)	(1,727)	(1,762)	(1,817)	(1,872)	(1,927)	(1,982)
Other Creditors, Current	(7,944)	(7,944)	(9,015)	(1,071)	(7,381)	(7,322)	(7,263)	(7,204)	(7,145)	(7,086)	(7,027)
Capital Creditors, Current	(326)	(326)	(335)	(9)	(335)	(315)	(315)	(315)	(315)	(315)	(315)
Trade & Other Payables	(9,936)	(9,936)	(10,747)	(811)	(9,388)	(9,364)	(9,340)	(9,336)	(9,332)	(9,328)	(9,324)
Accruals, Current	(1,818)	(1,818)	(2,059)	(241)	(1,174)	(1,147)	(1,117)	(1,117)	(1,117)	(1,117)	(1,117)
Payments on Account	0	0	0	0	0	0	0	0	0	0	0
PDC dividend creditors	0	0	(392)	(392)	0	0	0	0	0	0	0
Finance Leases, Current	0	0	0	0	0	0	0	0	0	0	0
Other Financial Liabilities	(1,818)	(1,818)	(2,451)	(633)	(1,174)	(1,147)	(1,117)	(1,117)	(1,117)	(1,117)	(1,117)
Liabilities, Current, Total	(11,862)	(11,862)	(13,268)	(1,406)	(10,662)	(10,611)	(10,557)	(10,553)	(10,549)	(10,545)	(10,541)
Net Current Assets/(Liabilities)	11,614	11,614	11,520	(94)	9,964	10,804	10,804	10,804	10,804	10,804	10,804
Provisions, Non-Current	(616)	(616)	(630)	(14)	(451)	(451)	(451)	(451)	(451)	(451)	(451)
Finance Leases, Non-Current	(228)	(228)	(224)	4	(182)	(134)	(83)	(29)	27	48	48
Liabilities, Non-Current, Total	(844)	(844)	(854)	(10)	(633)	(585)	(534)	(480)	(424)	(403)	(403)
Total Assets Employed	64,338	64,338	64,364	26	65,142	65,454	65,492	65,523	65,555	65,606	65,657
Public dividend capital	46,680	46,680	46,680	0	46,680	46,680	46,680	46,680	46,680	46,680	46,680
I & E Account	14,082	14,082	14,108	26	14,886	15,198	15,236	15,267	15,299	15,350	15,401
Donated Asset Reserve	0	0	0	0	0	0	0	0	0	0	0
Taxpayers Equity, Total	60,762	60,762	60,788	26	61,566	61,878	61,916	61,947	61,979	62,030	62,081
Revaluation Reserve	2,419	2,419	2,419	0	2,419	2,419	2,419	2,419	2,419	2,419	2,419
Merger Reserve	0	0	0	0	0	0	0	0	0	0	0
Other Reserves	1,157	1,157	1,157	0	1,157	1,157	1,157	1,157	1,157	1,157	1,157
Other Reserves	3,576	3,576	3,576	0	3,576	3,576	3,576	3,576	3,576	3,576	3,576
Taxpayers Equity, Total	64,338	64,338	64,364	26	65,142	65,454	65,492	65,523	65,555	65,606	65,657
			26		804	312	38	31	32	51	51

Cashflow Summary

as at 30th April 2019

	Year ending 31st Mar 2,019 £000	Year to date 30th April 2019 £000	Forecast 31st March 2,020 £000	Forecast 31st March 2,021 £000	Forecast 31st March 2,022 £000	Forecast 31st March 2,023 £000	Forecast 31st March 2,024 £000	Forecast 31st March 2,025 £000	Forecast 31st March 2,026 £000
Total Operating Cash Flows	6,097	410	5,123	5,302	5,497	5,994	6,493	6,970	6,970
<u>Increase/(Decrease) in working capital</u>									
Inventories			0	0	0	0	0	0	0
NHs Trade Receivables	(229)	(499)	338	(35)	(10)	(50)	(50)	(50)	(50)
Non NHS Trade Receivables	(31)	25	(101)	(13)	(20)	(30)	(30)	(30)	(30)
Other Receivables	(169)	(19)	1,859	0	0	0	0	0	0
Accrued Income	103	(6)	(21)	(17)	0	0	0	0	0
(Increase)/decrease in other Other financial asse				0	0	0	0	0	0
Prepayments	(153)	(671)	105	27	0	0	0	0	0
Deferred Inc (excl. Donated Assets)	70	(38)	(8)	0	0	0	0	0	0
Prov & Liab	285	14	(165)	0	0	(1)	0	0	0
Trade Creditors	379	(269)	6	55	35	55	55	55	55
Other Creditors	627	1,071	(563)	(79)	(59)	(59)	(59)	(59)	(59)
Accruals	647	241	(644)	(26)	(30)	0	0	0	0
Payment on A/C			0	0	(1)	1	0	0	0
Non Current Non NHS Trade Receivables	15	3	21	19	19	19	19	19	19
Increase/(Decrease) in working capital	7,641	262	5,950	5,233	5,431	5,929	6,428	6,905	6,905
Property,plant and equipment - non maint	(2,259)	(352)	(5,139)	(3,930)	(4,880)	(3,130)	(3,130)	(3,131)	(3,130)
Proceeds on disposal of P.P.E	1,595		529	1,775	780	0	0	0	0
Purchase of Investment property			0						
Purchase of current asset investment			0	0					
Increase/(Decrease) investing activity	(664)	(352)	(4,610)	(2,155)	(4,100)	(3,130)	(3,130)	(3,131)	(3,130)
PDC Dividend paid	(1,443)		** (2,000)	(2,300)	(2,540)	(2,790)	(3,040)	(3,240)	(3,240)
Interest received on cash/Cash equivalents	103	11	36	32	32	32	32	32	32
STP		225	0	(11)	(8)	(5)	(3)	(4)	(4)
Capital element re finance lease	(46)	(4)	(46)	(48)	(51)	(54)	(56)	(21)	0
Increase/(Decrease) financing activity	(1,386)	232	(2,010)	(2,327)	(2,567)	(2,817)	(3,067)	(3,233)	(3,212)
Increase / (decrease) in cash and cash equivalents	5,591	142	(670)	751	(1,236)	(18)	231	541	563
		142	-670	751	-1,236	-18	231	541	563
Opening Cash		14,637	14,637	13,967	14,718	13,482	13,464	13,695	14,237
Net Cash outflows / inflows		142	-670	751	-1,236	-18	231	542	563
Closing Cash		14,779	13,967	14,718	13,482	13,464	13,695	14,237	14,800
App 2		14,779	13,967	14,718	13,482	13,464	13,695	14,237	14,800
Chk		0	0	0	0	0	0	0	0