

SWANSEA BAY UNIVERSITY LOCAL HEALTH BOARD

FOREWORD

These accounts have been prepared by the Local Health Board under schedule 9 section 178 Para 3(1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers have, with the approval of the Treasury, directed.

Statutory background

The Local Health Board was established on 1st April 2019 under statutory instrument 2019 No.349 (W.83), the Local Health Boards (Area Change) (Wales) (Miscellaneous Amendment) Order 2019.

This statutory instrument transferred the principal local government area of Bridgend from Abertawe Bro Morgannwg University Local Health Board to Cwm Taf University Local Health Board in addition to confirming that Abertawe Bro Morgannwg University Local Health Board is renamed and is to be known as Swansea Bay University Local Health Board.

Swansea Bay University Local Health Board is responsible for the provision of healthcare services for the populations falling under the local government areas of Swansea and Neath Port Talbot.

The health board's predecessor organisation Abertawe Bro Morgannwg University Health Board was established on 1st October 2009 following the merger of the former Abertawe Bro Morgannwg University NHS Trust, Swansea Local Health Board, Neath Port Talbot Local Health Board and Bridgend Local Health Board, providing services to the local government areas of Swansea, Neath Port Talbot and Bridgend.

Performance Management and Financial Results

Welsh Health Circular WHC/2016/054 replaces WHC/2015/014 'Statutory and Administrative Financial Duties of NHS Trusts and Local Health Boards' and further clarifies the statutory financial duties of NHS Wales bodies and is effective for 2019-20. The annual financial duty has been revoked and the statutory breakeven duty has reverted to a three year duty, with the first assessment of this duty in 2016-17.

Local Health Boards in Wales must comply fully with the Treasury's Financial Reporting Manual to the extent that it is applicable to them. As a result, the Primary Statement of in-year income and expenditure is the Statement of Comprehensive Net Expenditure, which shows the net operating cost incurred by the LHB which is funded by the Welsh Government. This funding is allocated on receipt directly to the General Fund in the Statement of Financial Position.

Under the National Health Services Finance (Wales) Act 2014, the annual requirement to achieve balance against Resource Limits has been replaced with a duty to ensure, in a rolling 3 year period, that its aggregate expenditure does not exceed its aggregate

Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

	Note	2019-20 £'000	2018-19 £'000
Expenditure on Primary Healthcare Services	3.1	180,932	245,546
Expenditure on healthcare from other providers	3.2	232,061	250,518
Expenditure on Hospital and Community Health Services	3.3	784,902	898,238
		1,197,895	1,394,302
Less: Miscellaneous Income	4	(271,930)	(255,796)
LHB net operating costs before interest and other gains and losses		925,965	1,138,506
Investment Revenue	5	0	0
Other (Gains) / Losses	6	(5)	(292)
Finance costs	7	4,926	5,165
Net operating costs for the financial year		930,886	1,143,379

See note 2 on page 25 for details of performance against Revenue and Capital allocations.

The notes on pages 8 to 74 form part of these accounts.

Other Comprehensive Net Expenditure

	2019-20 £'000	2018-19 £'000
Net (gain) / loss on revaluation of property, plant and equipment	(3,399)	(3,526)
Net (gain) / loss on revaluation of intangibles	0	0
(Gain) / loss on other reserves	0	0
Net (gain)/ loss on revaluation of PPE & Intangible assets held for sale	0	0
Net (gain)/loss on revaluation of financial assets held for sale	0	0
Impairment and reversals	0	0
Transfers between reserves	0	0
Transfers (to) / from other bodies within the Resource Accounting Boundar	(150,340)	0
Reclassification adjustment on disposal of available for sale financial asset	0	0
Other comprehensive net expenditure for the year	(153,739)	(3,526)
Total comprehensive net expenditure for the year	777,147	1,139,853

The transfer to other bodies within the Resource Accounting Boundary relates to the transfer of property, plant and equipment to Cwm Taf Morgannwg Health Board as a result of the Bridgend boundary change enacted under statutory instrument 2019 No.349 (W.83), the Local Health Boards (Area Change) (Wales) (Miscellaneous Amendment) Order 2019.

The notes on pages 8 to 74 form part of these accounts.

Statement of Financial Position as at 31 March 2020

		31 March 2020 £'000	31 March 2019 £'000
	Notes		
Non-current assets			
Property, plant and equipment	11	460,560	611,982
Intangible assets	12	4,928	2,751
Trade and other receivables	15	102,559	108,880
Other financial assets	16	0	0
Total non-current assets		568,047	723,613
Current assets			
Inventories	14	10,012	10,234
Trade and other receivables	15	66,267	66,331
Other financial assets	16	0	0
Cash and cash equivalents	17	486	830
		76,765	77,395
Non-current assets classified as "Held for Sale"	11	475	155
Total current assets		77,240	77,550
Total assets		645,287	801,163
Current liabilities			
Trade and other payables	18	(126,740)	(151,171)
Other financial liabilities	19	0	0
Provisions	20	(28,761)	(35,458)
Total current liabilities		(155,501)	(186,629)
Net current assets/ (liabilities)		(78,261)	(109,079)
Non-current liabilities			
Trade and other payables	18	(37,136)	(40,178)
Other financial liabilities	19	0	0
Provisions	20	(108,301)	(115,048)
Total non-current liabilities		(145,437)	(155,226)
Total assets employed		344,349	459,308
Financed by :			
Taxpayers' equity			
General Fund		311,805	408,417
Revaluation reserve		32,544	50,891
Total taxpayers' equity		344,349	459,308

The financial statements on pages 2 to 7 were approved by the Board on xx xxx 2020 and signed on its behalf by:

Chief Executive and Accountable Officer

Date: xx xxx 2020

The notes on pages 8 to 74 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2020

	General Fund £000s	Revaluation Reserve £000s	Total Reserves £000s
Changes in taxpayers' equity for 2019-20			
Balance at 1 April 2019	408,417	50,891	459,308
Net operating cost for the year	(930,886)		(930,886)
Net gain/(loss) on revaluation of property, plant and equipment	0	3,399	3,399
Net gain/(loss) on revaluation of intangible assets	0	0	0
Net gain/(loss) on revaluation of financial assets	0	0	0
Net gain/(loss) on revaluation of assets held for sale	0	0	0
Impairments and reversals	0	0	0
Other Reserve Movement	0	0	0
Transfers between reserves	2,895	(2,895)	0
Release of reserves to SoCNE	0	0	0
Transfers to/from LHBs	(131,489)	(18,851)	(150,340)
Total recognised income and expense for 2019-20	(1,059,480)	(18,347)	(1,077,827)
Net Welsh Government funding	939,284		939,284
Notional Welsh Government Funding	23,584		23,584
Balance at 31 March 2020	311,805	32,544	344,349

The transfer to/from LHBs relates to the transfer of property, plant and equipment to Cwm Taf Morgannwg Health Board as a result of the Bridgend boundary change enacted under statutory instrument 2019 No.349 (W.83), the Local Health Boards (Area Change) (Wales) (Miscellaneous Amendment) Order 2019.

The notes on pages 8 to 74 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2019

	General Fund £000s	Revaluation Reserve £000s	Total Reserves £000s
Changes in taxpayers' equity for 2018-19			
Balance at 31 March 2018	399,366	48,641	448,007
Adjustment for Implementation of IFRS 9	(504)	0	(504)
Balance at 1 April 2018	398,862	48,641	447,503
Net operating cost for the year	(1,143,379)		(1,143,379)
Net gain/(loss) on revaluation of property, plant and equipment	0	3,526	3,526
Net gain/(loss) on revaluation of intangible assets	0	0	0
Net gain/(loss) on revaluation of financial assets	0	0	0
Net gain/(loss) on revaluation of assets held for sale	0	0	0
Impairments and reversals	0	0	0
Other reserve movement	0	0	0
Transfers between reserves	1,276	(1,276)	0
Release of reserves to SoCNE	0	0	0
Transfers to/from LHBs	0	0	0
Total recognised income and expense for 2018-19	(1,142,103)	2,250	(1,139,853)
Net Welsh Government funding	1,151,658		1,151,658
Balance at 31 March 2019	408,417	50,891	459,308

The notes on pages 8 to 74 form part of these accounts.

Statement of Cash Flows for year ended 31 March 2020

	2019-20 £'000	2018-19 £'000
Cash Flows from operating activities	Notes	
Net operating cost for the financial year		(930,886) (1,143,379)
Movements in Working Capital	27	(19,548) 27,348
Other cash flow adjustments	28	62,689 22,203
Provisions utilised	20	(19,699) (25,389)
Net cash outflow from operating activities		(907,444) (1,119,217)
Cash Flows from investing activities		
Purchase of property, plant and equipment		(34,882) (35,340)
Proceeds from disposal of property, plant and equipment		43 644
Purchase of intangible assets		(381) (994)
Proceeds from disposal of intangible assets		0 0
Payment for other financial assets		0 0
Proceeds from disposal of other financial assets		0 0
Payment for other assets		0 0
Proceeds from disposal of other assets		0 0
Net cash inflow/(outflow) from investing activities		(35,220) (35,690)
Net cash inflow/(outflow) before financing		(942,664) (1,154,907)
Cash Flows from financing activities		
Welsh Government funding (including capital)		939,284 1,151,658
Capital receipts surrendered		0 0
Capital grants received		197 384
Capital element of payments in respect of finance leases and on-SoFP		2,839 3,204
Cash transferred (to)/ from other NHS bodies		0 0
Net financing		942,320 1,155,246
Net increase/(decrease) in cash and cash equivalents		(344) 339
Cash and cash equivalents (and bank overdrafts) at 1 April 2019		830 491
Cash and cash equivalents (and bank overdrafts) at 31 March 2020		486 830

The notes on pages 8 to 74 form part of these accounts.

Notes to the Accounts

1. Accounting policies

The Minister for Health and Social Services has directed that the financial statements of Local Health Boards (LHB) in Wales shall meet the accounting requirements of the NHS Wales Manual for Accounts. Consequently, the following financial statements have been prepared in accordance with the 2019-20 Manual for Accounts. The accounting policies contained in that manual follow the 2019-20 Financial Reporting Manual (FReM), which applies European Union adopted IFRS and Interpretations in effect for accounting periods commencing on or after 1 January 2019, except for IFRS 16 Leases, which is deferred until 1 April 2020; to the extent that they are meaningful and appropriate to the NHS in Wales.

Where the LHB 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 LHB for the purpose of giving a true and fair view has been selected. The particular policies adopted by the LHB are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1. 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 and inventories.

1.2. Acquisitions and 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.

1.3. Income and funding

The main source of funding for the LHBs are allocations (Welsh Government funding) from the Welsh Government within an approved cash limit, which is credited to the General Fund of the LHB. Welsh Government funding is recognised in the financial period in which the cash is received.

Non-discretionary funding outside the Revenue Resource Limit is allocated to match actual expenditure incurred for the provision of specific pharmaceutical, or ophthalmic services identified by the Welsh Government. Non-discretionary expenditure is disclosed in the accounts and deducted from operating costs charged against the Revenue Resource Limit.

Funding for the acquisition of fixed assets received from the Welsh Government is credited to the General Fund.

Miscellaneous income is income which relates directly to the operating activities of the LHB and is not funded directly by the Welsh Government. This includes payment for services uniquely provided by the LHB for the Welsh Government such as funding provided to agencies and non-activity costs incurred by the LHB in its provider role. Income received from LHBs transacting with other LHBs is always treated as miscellaneous income.

From 2018-19, IFRS 15 Revenue from Contracts with Customers has been applied, as interpreted and adapted for the public sector, in the FReM. It replaces the previous standards IAS 11 Construction Contracts and IAS 18 Revenue and related IFRIC and SIC interpretations. The potential amendments identified as a result of the adoption of IFRS 15 are significantly below materiality levels.

Income is accounted for applying the accruals convention. Income is recognised in the period in which services are provided. Where income had been received from third parties for a specific activity to be delivered in the following financial year, that income will be deferred.

Only non-NHS income may be deferred.

1.4. Employee benefits

1.4.1. 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.

1.4.2. 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 NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The latest NHS Pension Scheme valuation results indicated that an increase in benefit required a 6.3% increase (14.38% to 20.68%) which was implemented from 1 April 2019.

As an organisation within the full funding scope, the joint (in NHS England and NHS Wales) transitional arrangement operated in 2019-20 where employers in the Scheme would continue to pay 14.38% employer contributions under their normal monthly payment process, in Wales the additional 6.3% being funded by Welsh Government directly to the Pension Scheme administrator, the NHS Business Services Authority (BSA the NHS Pensions Agency).

However, NHS Wales' organisations are required to account for **their staff** employer contributions of 20.68% in full and on a gross basis, in the 2019-20 annual accounts. Payments made on their behalf by Welsh Government are accounted for on a notional basis. For detailed information see Other Note within these accounts.

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 NHS Wales organisation commits itself to the retirement, regardless of the method of payment.

Where employees are members of the Local Government Superannuation Scheme, which is a defined benefit pension scheme this is disclosed. The scheme assets and liabilities attributable to those employees can be identified and are recognised in the NHS Wales organisation's accounts. The assets are measured at fair value and the liabilities at the present value of the future obligations. The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The expected gain during the year from scheme assets is recognised within finance income. The interest cost during the year arising from the unwinding of the discount on the scheme liabilities is recognised within finance costs.

1.4.3. NEST Pension Scheme

An alternative pensions scheme for employees not eligible to join the NHS Pensions scheme has to be offered. The NEST (National Employment Savings Trust) Pension scheme is a defined contribution scheme and therefore the cost to the NHS body of participating in the scheme is equal to the contributions payable to the scheme for the accounting period.

1.5. Other expenses

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

1.6. Property, plant and equipment

1.6.1. Recognition

Property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the NHS Wales organisation;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

1.6.2. Valuation

All property, plant and equipment are measured initially at cost, representing the cost directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Land and buildings used for services or for administrative purposes are stated in the Statement of Financial Position (SoFP) at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use

- Specialised buildings – depreciated replacement cost

HM Treasury has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. NHS Wales' organisations have applied these new valuation requirements from 1 April 2009.

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.

In 2017-18 a formal revaluation exercise was applied to land and properties. 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.

References in IAS 36 to the recognition of an impairment loss of a revalued asset being treated as a revaluation decrease to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset, are adapted such that only those impairment losses that do not result from a clear consumption of economic benefit or reduction of service potential (including as a result of loss or damage resulting from normal business operations) should be taken to the revaluation reserve. Impairment losses that arise from a clear consumption of economic benefit should be taken to the Statement of Comprehensive Net Expenditure (SoCNE).

From 2015-16, IFRS 13 Fair Value Measurement must be complied with in full. However IAS 16 and IAS 38 have been adapted for the public sector context which limits the circumstances under which a valuation is prepared under IFRS 13. Assets which are held for their service potential and are in use should be measured at their current value in existing use. For specialised assets current value in existing use should be interpreted as the present value of the assets remaining service potential, which can be assumed to be at least equal to the cost of replacing that service potential. Where there is no single class of asset that falls within IFRS 13, disclosures should be for material items only.

In accordance with the adaptation of IAS 16 in table 6.2 of the FReM, for non-specialised assets in operational use, current value in existing use is interpreted as market value for existing use which is defined in the RICS Red Book as Existing Use Value (EUV).

Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use, if there are restrictions on the NHS organisation or the asset which would prevent access to the market at the reporting date. If the NHS organisation could access the market then the surplus asset should be used at fair value using IFRS 13. In determining whether such an asset which is not in use is surplus, an assessment should be made on whether there is a clear plan to bring the asset back into use as an operational asset. Where there is a clear plan, the asset is not surplus and the current value in existing use should be maintained. Otherwise the asset should be assessed as being surplus and valued under IFRS13.

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver

services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

1.6.3. 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 carrying value of the item replaced is written-out and charged to the SoCNE. As highlighted in previous years the NHS in Wales does not have systems in place to ensure that all items being "replaced" can be identified and hence the cost involved to be quantified. The NHS in Wales has thus established a national protocol to ensure it complies with the standard as far as it is able to which is outlined in the capital accounting chapter of the Manual For Accounts. This dictates that to ensure that asset carrying values are not materially overstated. For All Wales Capital Schemes that are completed in a financial year, NHS Wales organisations are required to obtain a revaluation during that year (prior to them being brought into use) and also similar revaluations are needed for all Discretionary Building Schemes completed which have a spend greater than £0.5m. The write downs so identified are then charged to operating expenses.

1.7. Intangible assets

1.7.1. Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the NHS Wales organisation; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use.
- the intention to complete the intangible asset and use it.
- the ability to 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.

Measurement

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at historic cost to reflect the opposing effects of increases in development costs and technological advances.

1.8. Depreciation, amortisation and impairments

Freehold land, assets under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. The estimated useful life of an asset is the period over which the NHS Wales Organisation expects to obtain economic benefits or service potential from the asset. This is specific to the NHS Wales organisation and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. Assets held under finance leases are depreciated over the shorter of the lease term and estimated useful lives.

At each reporting period end, the NHS Wales organisation 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.

Impairment losses that do not result from a loss of economic value or service potential are taken to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SoCNE. Impairment losses that arise from a clear consumption of economic benefit are taken to the SoCNE. The balance on any revaluation reserve (up to the level of the impairment) to which the impairment would have been charged under IAS 36 are transferred to retained earnings.

1.9. Research and Development

Research and development expenditure is charged to operating costs in the year in which it is incurred, except insofar as it relates to a clearly defined project, which can be separated from patient care activity and benefits there from can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the SoCNE on a systematic basis over the period expected to benefit from the project.

1.10 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 SoCNE. On disposal, the balance for the asset on the revaluation reserve, is transferred to the General Fund.

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 adjusted. The asset is derecognised when it is scrapped or demolished.

1.11. 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.

1.11.1. The NHS Wales organisation as lessee

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

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.

1.11.2. The NHS Wales organisation as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the NHS Wales organisation 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 NHS Wales organisation'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.

1.12. Inventories

Whilst it is accounting convention for inventories to be valued at the lower of cost and net realisable value using the weighted average or "first-in first-out" cost formula, it should be recognised that the NHS is a special case in that inventories are not generally held for the intention of resale and indeed there is no market readily available where such items could be sold. Inventories are valued at cost and this is

considered to be a reasonable approximation to fair value due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

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. In the Statement of Cash flows (SoCF), cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the cash management.

1.14. Provisions

Provisions are recognised when the NHS Wales organisation has a present legal or constructive obligation as a result of a past event, it is probable that the NHS Wales organisation 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 the discount rate supplied by HM Treasury.

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

1.14.1. Clinical negligence and personal injury costs

The Welsh Risk Pool Services (WRPS) operates a risk pooling scheme which is co-funded by the Welsh Government with the option to access a risk sharing agreement funded by the participative NHS Wales bodies. The risk sharing option was implemented in 2019-20. The WRP is hosted by Velindre NHS Trust.

1.14.2. Future Liability Scheme (FLS) - General Medical Practice Indemnity (GMPI)

The FLS is a state backed scheme to provide clinical negligence General Medical Practice Indemnity (GMPI) for providers of GMP services in Wales.

In March 2019, the Minister issued a Direction to Velindre NHS Trust to enable Legal and Risk Services to operate the Scheme. The GMPI is underpinned by new secondary legislation, The NHS (Clinical Negligence Scheme) (Wales) Regulations 2019 which came into force on 1 April 2019.

GMP Service Providers are not direct members of the GMPI FLS, their qualifying liabilities are the subject of an arrangement between them and their relevant LHB, which is a member of the scheme. The qualifying reimbursements to the LHB are not subject to the £25,000 excess.

1.15. Financial Instruments

From 2018-19 IFRS 9 Financial Instruments has applied, as interpreted and adapted for the public sector, in the FReM. The principal impact of IFRS 9 adoption by NHS Wales' organisations, was to change the calculation basis for bad debt provisions, changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis.

All entities applying the FReM recognised the difference between previous carrying amount and the carrying amount at the beginning of the annual reporting period that included the date of initial application in the opening general fund within Taxpayer's equity.

1.16. Financial assets

Financial assets are recognised on the SoFP when the NHS Wales organisation 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.

The accounting policy choice allowed under IFRS 9 for long term trade receivables, contract assets which do contain a significant financing component (in accordance with IFRS 15), and lease receivables within the scope of IAS 17 has been withdrawn and entities should always recognise a loss allowance at an amount equal to lifetime Expected Credit Losses. All entities applying the FReM should utilise IFRS 9's simplified approach to impairment for relevant assets.

IFRS 9 requirements required a revised approach for the calculation of the bad debt provision, applying the principles of expected credit loss, using the practical expedients within IFRS 9 to construct a provision matrix.

1.16.1. Financial assets are initially recognised at fair value

Financial assets are classified into the following categories: financial assets 'at fair value through SoCNE'; '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.

1.16.2. Financial assets at fair value through SoCNE

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 SoCNE. They are held at fair value, with any resultant gain or loss recognised in the SoCNE. The net gain or loss incorporates any interest earned on the financial asset.

1.16.3 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.

1.16.4. 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 SoCNE on de-recognition.

1.16.5. 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.

Fair value is determined by reference to quoted market prices where possible, otherwise by valuation techniques.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the net carrying amount of the financial asset.

At the SOFP date, the NHS Wales organisation 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 SoCNE and the carrying amount of the asset is reduced directly, or through a provision of 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 SoCNE 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.

1.17. Financial liabilities

Financial liabilities are recognised on the SOFP when the NHS Wales organisation 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.

1.17.1. Financial liabilities are initially recognised at fair value

Financial liabilities are classified as either financial liabilities at fair value through the SoCNE or other financial liabilities.

1.17.2. Financial liabilities at fair value through the SoCNE

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 SoCNE. The net gain or loss incorporates any interest earned on the financial asset.

1.17.3. 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.

1.18. Value Added Tax (VAT)

Most of the activities of the NHS Wales organisation 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.

1.19. Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. Resulting exchange gains and losses are taken to the SoCNE. At the SoFP date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date.

1.20. Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the NHS Wales organisation has no beneficial interest in them. Details of third party assets are given in the Notes to the accounts.

1.21. Losses and Special Payments

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

Losses and special payments are charged to the relevant functional headings in the SoCNE on an accruals basis, including losses which would have been made good through insurance cover had the NHS Wales organisation not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses register which is prepared on a cash basis.

The NHS Wales organisation accounts for all losses and special payments gross (including assistance from the WRP).

The NHS Wales organisation accrues or provides for the best estimate of future pay-outs for certain liabilities and discloses all other potential payments as contingent liabilities, unless the probability of the liabilities becoming payable is remote.

All claims for losses and special payments are provided for, where the probability of settlement of an individual claim is over 50%. Where reliable estimates can be made, incidents of clinical negligence against which a claim has not, as yet, been received are provided in the same way. Expected reimbursements from the WRP are included in debtors. For those claims where the probability of settlement is between 5- 50%, the liability is disclosed as a contingent liability.

1.22. Pooled budget

The NHS Wales organisation has entered a pooled budget with the City & County of Swansea Local Authority. Under the arrangements funds are pooled in accordance with section 33 of the NHS (Wales) Act 2006 for specific activities defined in the Pooled budget Note, Note 32.

The pool budget is hosted by City & County of Swansea. Payments for services provided are accounted for as miscellaneous income. The NHS Wales organisation accounts for its share of the assets, liabilities, income and expenditure from the activities of the pooled budget, in accordance with the pooled budget arrangement.

1.23. Critical Accounting Judgements and key sources of estimation uncertainty

In the application of the 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 the period of the revision and future periods if the revision affects both current and future periods.

1.24. Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the SoFP date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Significant estimations are made in relation to on-going clinical negligence and personal injury claims. Assumptions as to the likely outcome, the potential liabilities and the timings of these litigation claims are provided by independent legal advisors. Any material changes in liabilities associated with these

claims would be recoverable through the Welsh Risk Pool.

Significant estimations are also made for continuing care costs resulting from claims post 1 April 2003. An assessment of likely outcomes, potential liabilities and timings of these claims are made on a case by case basis. Material changes associated with these claims would be adjusted in the period in which they are revised.

Estimates are also made for contracted primary care services. These estimates are based on the latest payment levels. Changes associated with these liabilities are adjusted in the following reporting period.

1.24.1. Provisions

The NHS Wales organisation provides for legal or constructive obligations for clinical negligence, personal injury and defence costs that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation.

Claims are funded via the Welsh Risk Pool Services (WRPS) which receives an annual allocation from Welsh Government to cover the cost of reimbursement requests submitted to the bi-monthly WRPS Committee. Following settlement to individual claimants by the NHS Wales organisation, the full cost is recognised in year and matched to income (less a £25K excess) via a WRPS debtor, until reimbursement has been received from the WRPS Committee.

1.24.2. Probable & Certain Cases – Accounting Treatment

A provision for these cases is calculated in accordance with IAS 37. Cases are assessed and divided into four categories according to their probability of settlement;

Remote	Probability of Settlement	0 – 5%
	Accounting Treatment	Contingent Liability.
Possible	Probability of Settlement	6% - 49%
	Accounting Treatment	Defence Fee - Provision*
	Contingent Liability for all other estimated expenditure.	
Probable	Probability of Settlement	50% - 94%
	Accounting Treatment	Full Provision
Certain	Probability of Settlement	95% - 100%
	Accounting Treatment	Full Provision

* Personal injury cases - Defence fee costs are provided for at 100%.

The provision for probable and certain cases is based on case estimates of individual reported claims received by Legal & Risk Services within NHS Wales Shared Services Partnership.

The solicitor will estimate the case value including defence fees, using professional judgement and from obtaining counsel advice. Valuations are then discounted for the future loss elements using individual life expectancies and the Government Actuary's Department actuarial tables (Ogden tables) and Personal Injury Discount Rate of minus 0.75%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%- 94% respectively are held as a provision on the balance sheet. Cases typically take a number of years to settle, particularly for high value cases where a period of development is necessary to establish the full extent of the injury caused.

1.25 Private Finance Initiative (PFI) transactions

HM Treasury has determined that government bodies shall account for infrastructure PFI 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 NHS Wales organisation therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- a) Payment for the fair value of services received;
- b) Payment for the PFI asset, including finance costs; and
- c) Payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

1.25.1. Services received

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

1.25.2. PFI asset

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

1.25.2. PFI liability

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

The provision for probable and certain cases is based on case estimates of individual reported claims received by Legal & Risk Services within NHS Wales Shared Services Partnership.

The solicitor will estimate the case value including defence fees, using professional judgement and from obtaining counsel advice. Valuations are then discounted for the future loss elements using individual life expectancies and the Government Actuary's Department actuarial tables (Ogden tables) and Personal Injury Discount Rate of minus 0.75%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%-94% respectively are held as a provision on the balance sheet. Cases typically take a number of years to settle, particularly for high value cases where a period of development is necessary to establish the full extent of the injury caused.

Annual Leave Accrual

In line with International Accounting Standard (IAS) 19, the Health Board has included in its accounts an accrual for untaken annual leave as at 31st March 2020. The accrual is based on the level of untaken annual leave determined from a sample of the leave records provided by LHB staff and reflects the Health Board's policy of only allowing staff to carry over annual leave in exceptional circumstances.

Due to the outbreak of the COVID-19 pandemic which began to impact the health board in March 2020 it has not been possible to obtain updated records from LHB staff of their untaken annual leave as at 31st March 2020. In light of this and given that COVID-19 did not become an issue for the health board until mid March, the health board has accrued an amount for untaken annual leave based on the figure as at 31st March 2019, reduced by 28% to reflect the reduction in staff numbers following the transfer of services for the Bridgend population to Cwm Taf Morgannwg Health Board. The amount included in the health board accounts for untaken annual leave as at 31st March 2020 amounts to £0.734m.

It must be noted that in some instances, the annual leave year for staff, particularly Consultant Medical Staff, does not run co-terminus with the financial year and for these staff the untaken annual leave has been calculated on a pro-rata basis to arrive at the figure as at 31st March 2020.

Retrospective Continuing Healthcare Claims

The Health Board has an estimated liability of £0.3m (2018-19: £1.166m) in respect of retrospective claims for continuing healthcare funding. The provision is based upon an assessment of the likelihood of claims meeting the criteria for continuing healthcare and is based on actual costs incurred by individuals in care homes. The provision is based on information available to the Health Board as at the Statement of Financial Position date and could be subject to change as outcomes are determined. In 2019/20, as in 2018/19, the provision is based on the average weekly rate reimbursed for successful claims together with the success factor for the claims made against the

As in previous years, due to the short timescale available to prepare the year end accounts, the primary care expenditure disclosed contains a number of significant estimates where the value of the actual liabilities was not available prior to the date for accounts submission, the most material areas being:

Primary Care Expenditure

General Medical Services Quality and Assurance Improvement Framework (QAIF)

In 2019/20 the QAIF framework replaced the previous QOF framework with the number of points available under the new framework being increased from 567 to 692 with the addition of 125 access points. An amount of £1.550m was accrued on the basis of the number of points achieved by each GP Practice in 2019/20 capped at 692 points which is the maximum number of points available under this scheme, payable at £179 per point. This compares with the amount accrued under QOF of £1.770m in 2018/19, (Swansea and Neath Port Talbot GP Practices only).

Prescribing Costs

The Health Board has accrued a total of £10.611m (2018-19: £10.351m for Swansea and Neath Port Talbot only) in respect of prescribing costs for the months of February and March 2020. The costs were derived using the average daily charge for the 4 month period October to January to derive an average weighted daily run rate for prescribing. This weighted daily run rate is based on 50% calendar days in the month and 50% prescribing days in the month. This average cost was then applied to the number of days in February and March to arrive at an amount for accrual. This amount was then reviewed to take into account the estimated impact of category M changes effective from January 2020 which impact in February and March. In addition No Cheaper Stock Option (NCSO) information was assessed to determine whether adjustments needed to be made for any specific drugs within the accrual methodology.

Pharmacy

A total of £3.247m (2018-19: £3.292m for Swansea and Neath Port Talbot only) was accrued for February and March pharmacy contract payments. For the past five years, the run rate for November to January was used to accrue for February and March due to several changes to the fees and allowances within the pharmacy contract from April to October. This approach was used again for 2019/20 with estimated adjustments made for the increase in contract price per item for February and March 2020.

The basis of the primary care estimates disclosed above was agreed in advance with the Health Board's Auditors and reported to the Health Board's Audit Committee in March 2020.

1.25 Private Finance Initiative (PFI) transactions

HM Treasury has determined that government bodies shall account for infrastructure PFI 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 NHS Wales organisation therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- a) Payment for the fair value of services received;
- b) Payment for the PFI asset, including finance costs; and
- c) Payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

1.25.1. Services received

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

1.25.2. PFI asset

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

1.25.2. PFI liability

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

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 SoCNE.

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

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

1.25.3. Lifecycle replacement

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

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

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

1.25.4. Assets contributed by the NHS Wales organisation to the operator for use in the scheme

Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the NHS Wales organisation's SoFP.

1.25.5. Other assets contributed by the NHS Wales organisation to the operator

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

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured at the present value of the minimum lease payments, discounted using the implicit interest rate. It is subsequently measured as a finance lease liability in accordance with IAS 17.

On initial recognition of the asset, the difference between the fair value of the asset and the initial liability is recognised as deferred income, representing the future service potential to be received by the NHS Wales organisation through the asset being made available to third party users.

1.26. 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 NHS Wales organisation, 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 NHS Wales organisation. 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.

Remote contingent liabilities are those that are disclosed under Parliamentary reporting requirements and not under IAS 37 and, where practical, an estimate of their financial effect is required.

1.27. Absorption accounting

Transfers of function are accounted for as either by merger or by absorption accounting dependent upon the treatment prescribed in the FReM. Absorption accounting requires that entities account for their transactions in the period in which they took place with no restatement of performance required.

Where transfer of function is between LHBs the gain or loss resulting from the assets and liabilities transferring is recognised in the SoCNE and is disclosed separately from the operating costs.

1.28. Accounting standards that have been issued but not yet been adopted

The following accounting standards have been issued and or amended by the IASB and IFRIC but have not been adopted because they are not yet required to be adopted by the FReM

IFRS14 Regulatory Deferral Accounts Not EU-endorsed.*

Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable.

IFRS 16 Leases is to be effective from 1st April 2021.

IFRS 17 Insurance Contracts, Application required for accounting periods beginning on or after 1 January 2021, but not yet adopted by the FReM: early adoption is not therefore permitted.

1.29. Accounting standards issued that have been adopted early

During 2019-20 there have been no accounting standards that have been adopted early. All early adoption of accounting standards will be led by HM Treasury.

1.30. Charities

Following Treasury's agreement to apply IAS 27 to NHS Charities from 1 April 2013, the NHS Wales

organisation has established that as it is the corporate trustee of the Swansea Bay University LHB NHS Charitable Fund, it is considered for accounting standards compliance to have control of the Swansea Bay University LHB NHS Charitable Fund as a subsidiary and therefore is required to consolidate the results of the Swansea Bay University LHB NHS Charitable Fund within the statutory accounts of the NHS Wales organisation.

The determination of control is an accounting standard test of control and there has been no change to the operation of the Swansea Bay University LHB NHS Charitable Fund or its independence in its management of charitable funds.

However, the NHS Wales organisation has with the agreement of the Welsh Government adopted the IAS 27 (10) exemption to consolidate. Welsh Government as the ultimate parent of the Local Health Boards will disclose the Charitable Accounts of Local Health Boards in the Welsh Government Consolidated Accounts. Details of the transactions with the charity are included in the related parties' notes.

2. Financial Duties Performance

The National Health Service Finance (Wales) Act 2014 came into effect from 1 April 2014. The Act amended the financial duties of Local Health Boards under section 175 of the National Health Service (Wales) Act 2006. From 1 April 2014 section 175 of the National Health Service (Wales) Act places two financial duties on Local Health Boards:

- A duty under section 175 (1) to secure that its expenditure does not exceed the aggregate of the funding allotted to it over a period of 3 financial years
- A duty under section 175 (2A) to prepare a plan in accordance with planning directions issued by the Welsh Ministers, to secure compliance with the duty under section 175 (1) while improving the health of the people for whom it is responsible, and the provision of health care to such people, and for that plan to be submitted to and approved by the Welsh Ministers.

The first assessment of performance against the 3 year statutory duty under section 175 (1) was at the end of 2016-17, being the first 3 year period of assessment.

Welsh Health Circular WHC/2016/054 "Statutory and Financial Duties of Local Health Boards and NHS Trusts" clarifies the statutory financial duties of NHS Wales bodies effective from 2016-17.

2.1 Revenue Resource Performance

	Annual financial performance			
	2017-18 £'000	2018-19 £'000	2019-20 £'000	Total £'000
Net operating costs for the year	1,129,492	1,143,379	930,886	3,203,757
Less general ophthalmic services expenditure and other non-cash limited expenditure	726	1,484	993	3,203
Less revenue consequences of bringing PFI schemes onto SoFP	(1,551)	(1,684)	(1,925)	(5,160)
Total operating expenses	1,128,667	1,143,179	929,954	3,201,800
Revenue Resource Allocation	1,096,250	1,133,300	913,670	3,143,220
Under /(over) spend against Allocation	(32,417)	(9,879)	(16,284)	(58,580)

Swansea Bay University LHB **has not** met its financial duty to break-even against its Revenue Resource Limit over the 3 years 2017-18 to 2019-20.

The Health Board **did not** receive any repayable brokerage during the year.

The health board received £15.3m cash only support in 2019-20. The accumulated cash support provided to the health board by Welsh Government is £78.571m as at 31st March 2020. The cash only support is provided to assist the health board with payments to staff and suppliers. There is no interest payable on cash only support. Repayment of this cash assistance will be in accordance with the health board's future Integrated Medium Term Plan.

2.2 Capital Resource Performance

	2017-18 £'000	2018-19 £'000	2019-20 £'000	Total £'000
	£'000	£'000	£'000	£'000
Gross capital expenditure	42,663	37,873	31,196	111,732
Add: Losses on disposal of donated assets	0	0	0	0
Less NBV of property, plant and equipment and intangible assets disposed	(1,918)	(352)	(38)	(2,308)
Less capital grants received	0	(384)	(197)	(581)
Less donations received	(694)	(730)	(88)	(1,512)
Charge against Capital Resource Allocation	40,051	36,407	30,873	107,331
Capital Resource Allocation	40,093	36,447	30,901	107,441
(Over) / Underspend against Capital Resource Allocation	42	40	28	110

Swansea Bay University LHB **has** met its financial duty to break-even against its Capital Resource Limit over the 3 years 2017-18 to 2019-20.

2.3 Duty to prepare a 3 year plan

The NHS Wales Planning Framework for the period 2019-20 to 2021-22 issued to LHBs placed a requirement upon them to prepare and submit Integrated Medium Term Plans to the Welsh Government.

The LHB submitted an Integrated Medium Term Plan for the period 2019-20 to 2021-22 in accordance with NHS Wales Planning Framework.

**2019-20
to
2021-22**

The Minister for Health and Social Services approval

**Status
Date**

Not Approved

The LHB **has not** therefore met its statutory duty to have an approved financial plan for the period 2019-20 to 2021-22.

Following the LHB being placed in Targeted Intervention in September 2016, it was not in a position to submit a three year Integrated Medium Term Plan for 2019-2022. The LHB has since operated, in agreement with Welsh Government, under annual planning arrangements.

The LHB's Annual Operating Plan for 2019-20, identified a balanced financial plan which was approved in principle by its board in March 2019, subject to agreement on the impact of the Bridgend boundary change. During 2019-20, the health board experienced significant operational pressures which resulted in the health board forecast annual deficit being increased to £16.3m.

The LHB's eventual deficit for 2019-20 was £16.284m.

2.4 Creditor payment

The LHB is required to pay 95% of the number of non-NHS bills within 30 days of receipt of goods or a valid invoice (whichever is the later). The LHB has achieved the following results:

	2019-20	2018-19
Total number of non-NHS bills paid	269,432	310,861
Total number of non-NHS bills paid within target	254,141	294,597
Percentage of non-NHS bills paid within target	94.3%	94.8%

The LHB has not met the target.

3. Analysis of gross operating costs

3.1 Expenditure on Primary Healthcare Services

	Cash limited £'000	Non-cash limited £'000	2019-20 Total £'000	2018-19 £'000
General Medical Services	64,196		64,196	86,542
Pharmaceutical Services	20,406	(4,982)	15,424	20,258
General Dental Services	27,046		27,046	36,325
General Ophthalmic Services	1,069	3,989	5,058	7,120
Other Primary Health Care expenditure	796		796	957
Prescribed drugs and appliances	68,412		68,412	94,344
Total	181,925	(993)	180,932	245,546

The total expenditure above includes £0.454m in respect of staff costs (2018-19 £0.460m)

3.2 Expenditure on healthcare from other providers

	2019-20 £'000	2018-19 £'000
Goods and services from other NHS Wales Health Boards	42,043	21,969
Goods and services from other NHS Wales Trusts	9,354	14,126
Goods and services from Health Education and Improvement Wales (HEIW)	4	0
Goods and services from other non Welsh NHS bodies	312	1,641
Goods and services from WHSSC / EASC	96,675	123,210
Local Authorities	17,339	12,913
Voluntary organisations	5,748	5,158
NHS Funded Nursing Care	7,611	10,169
Continuing Care	45,601	52,076
Private providers	7,366	9,251
Specific projects funded by the Welsh Government	0	0
Other	8	5
Total	232,061	250,518

GMS expenditure in Note 3.1 in 2018-19 included £0.068m of rates rebates received in respect of GP premises rates for previous financial years following a successful appeal against the rateable value of GP premises. The GMS expenditure for 2018-19 is therefore net of the rates rebates received. No rebates were received in 2019-20.

Expenditure with Local Authorities in Note 3.2 is in respect of Continuing Healthcare Costs for services provided to the health board's residents within Local Authority Residential and Nursing Homes and in respect of contributions to the Community Equipment Pooled Budgets scheme with the City & County of Swansea. Expenditure in respect of other projects run by Local Authorities but where contributions are made by the health board are also included here as are payments made to Local Authorities under the Integrated Care Fund (ICF) where the funding flows through the health board to Local Authorities from Welsh Government for approved ICF schemes.

3.3 Expenditure on Hospital and Community Health Services

	2019-20 £'000	2018-19 £'000
Directors' costs	1,921	1,846
Staff costs	566,783	657,097
Supplies and services - clinical	119,341	130,772
Supplies and services - general	8,468	10,886
Consultancy Services	349	530
Establishment	11,981	14,365
Transport	1,538	2,881
Premises	24,414	29,340
External Contractors	3,550	3,816
Depreciation	26,837	30,529
Amortisation	1,953	772
Fixed asset impairments and reversals (Property, plant & equipment)	4,351	1,089
Fixed asset impairments and reversals (Intangible assets)	0	0
Impairments & reversals of financial assets	0	0
Impairments & reversals of non-current assets held for sale	0	0
Audit fees	382	402
Other auditors' remuneration	0	0
Losses, special payments and irrecoverable debts	5,503	3,035
Research and Development	4,006	5,978
Other operating expenses	3,525	4,900
Total	784,902	898,238

3.4 Losses, special payments and irrecoverable debts: charges to operating expenses

	2019-20 £'000	Reclassified 2018-19 £'000
Increase/(decrease) in provision for future payments:		
Clinical negligence;		
Secondary care	5,643	(10,511)
Primary care	0	0
Redress Secondary Care	864	523
Redress Primary Care	0	0
Personal injury	1,731	396
All other losses and special payments	48	693
Defence legal fees and other administrative costs	812	1,458
Gross increase/(decrease) in provision for future payments	9,098	(7,441)
Contribution to Welsh Risk Pool	0	0
Premium for other insurance arrangements	0	0
Irrecoverable debts	0	0
Less: income received/due from Welsh Risk Pool	(3,595)	10,476
Total	5,503	3,035

	2019-20 £	2018-19 £
Permanent injury included within personal injury £:	1,192,000	276,000

4. Miscellaneous Income

	2019-20	2018-19
	£'000	£'000
Local Health Boards	97,753	69,037
Welsh Health Specialised Services Committee (WHSSC)/Emergency Ambulance Services Committee (EASC)	112,307	107,369
NHS Wales trusts	5,120	6,059
Health Education and Improvement Wales (HEIW)	11,661	5,976
Foundation Trusts	0	0
Other NHS England bodies	2,721	3,521
Other NHS Bodies	43	0
Local authorities	5,498	7,404
Welsh Government	10,084	11,168
Welsh Government Hosted bodies	0	0
Non NHS:		
Prescription charge income	0	0
Dental fee income	4,521	6,843
Private patient income	818	3,862
Overseas patients (non-reciprocal)	396	144
Injury Costs Recovery (ICR) Scheme	2,271	2,685
Other income from activities	3,314	3,545
Patient transport services	0	0
Education, training and research	6,886	17,460
Charitable and other contributions to expenditure	876	784
Receipt of donated assets	89	730
Receipt of Government granted assets	197	384
Non-patient care income generation schemes	676	656
NHS Wales Shared Services Partnership (NWSSP)	0	0
Deferred income released to revenue	1,384	822
Contingent rental income from finance leases	0	0
Rental income from operating leases	479	509
Other income:		
Provision of laundry, pathology, payroll services	186	267
Accommodation and catering charges	2,288	3,380
Mortuary fees	273	322
Staff payments for use of cars	1,727	1,916
Business Unit	0	0
Other	362	953
Total	271,930	255,796
Other income Includes;		
Grant income	59	20
Pharmacy and other sales income	44	97
Clinical trial income	99	96
Search fee income	0	34
Syrian Refugee income	0	109
All other income	160	597
Total	362	953
Injury Cost Recovery (ICR) Scheme income		
	2019-20	2018-19
	%	%
To reflect expected rates of collection ICR income is subject to a provision for impairment of:	21.79	21.89

Health Education and Improvement Wales (HEIW) came into being on 1st October 2018. The income received from HEIW prior to 1st October 2018 is included in Education, Training & Research Income.

5. Investment Revenue

	2019-20 £000	2018-19 £000
Rental revenue :		
PFI Finance lease income		
planned	0	0
contingent	0	0
Other finance lease revenue	0	0
Interest revenue :		
Bank accounts	0	0
Other loans and receivables	0	0
Impaired financial assets	0	0
Other financial assets	0	0
Total	0	0

6. Other gains and losses

	2019-20 £000	2018-19 £000
Gain/(loss) on disposal of property, plant and equipment	5	142
Gain/(loss) on disposal of intangible assets	0	0
Gain/(loss) on disposal of assets held for sale	0	150
Gain/(loss) on disposal of financial assets	0	0
Change on foreign exchange	0	0
Change in fair value of financial assets at fair value through SoCNE	0	0
Change in fair value of financial liabilities at fair value through SoCNE	0	0
Recycling of gain/(loss) from equity on disposal of financial assets held for sale	0	0
Total	5	292

7. Finance costs

	2019-20 £000	2018-19 £000
Interest on loans and overdrafts	0	0
Interest on obligations under finance leases	14	26
Interest on obligations under PFI contracts		
main finance cost	2,369	2,529
contingent finance cost	2,528	2,604
Interest on late payment of commercial debt	0	0
Other interest expense	0	0
Total interest expense	4,911	5,159
Provisions unwinding of discount	15	6
Other finance costs	0	0
Total	4,926	5,165

8. Operating leases

LHB as lessee

As at 31st March 2020 the LHB had 24 operating leases agreements in place for the leases of premises, 9 arrangements in respect of equipment and 298 in respect of vehicles, with 5 premises. Nil equipment and 137 vehicle leases having expired in year. The periods in which the remaining 331 agreements expire are shown below.

Payments recognised as an expense	2019-20 £000	2018-19 £000
Minimum lease payments	6,613	7,207
Contingent rents	0	0
Sub-lease payments	0	0
Total	6,613	7,207

Total future minimum lease payments

Payable	£000	£000
Not later than one year	5,726	6,815
Between one and five years	11,454	15,759
After 5 years	8,557	11,264
Total	25,737	33,838

LHB as lessor

Rental revenue	£000	£000
Rent	479	509
Contingent rents	0	0
Total revenue rental	479	509

Total future minimum lease payments

Receivable	£000	£000
Not later than one year	403	361
Between one and five years	1,404	1,143
After 5 years	1,544	1,718
Total	3,351	3,222

9. Employee benefits and staff numbers

9.1 Employee costs	Permanent Staff	Staff on Inward Secondment	Agency Staff	Other	Total	2018-19
	£000	£000	£000	£000	£000	£000
Salaries and wages	431,760	1,241	23,423	0	456,424	548,779
Social security costs	41,181	0	0	0	41,181	49,917
Employer contributions to NHS Pension Scheme	77,391	0	0	0	77,391	65,202
Other pension costs	152	0	0	0	152	196
Other employment benefits	0	0	0	0	0	0
Termination benefits	140	0	0	0	140	70
Total	550,624	1,241	23,423	0	575,288	664,164
Charged to capital					590	708
Charged to revenue					574,698	663,456
					575,288	664,164
Net movement in accrued employee benefits (untaken staff leave accrual included above)					(122)	1,086

The employer contributions to the NHS Pension Scheme disclosed above includes £23.854m of NHS Pension contributions paid by Welsh Government for the twelve month period, calculated from actual Welsh Government expenditure for the 6.3% staff employer pension contributions. This expenditure accounted for by the health board as notional expenditure paid to NHS BSA by Welsh Government have been covered off by notional funding provided to the health board. There is therefore no impact on the health board's Revenue Resource Performance as a result of the inclusion of these notional transactions. Further information is disclosed in Note 34.1.

9.2 Average number of employees

	Permanent Staff	Staff on Inward Secondment	Agency Staff	Other	Total	2018-19
	Number	Number	Number		Number	Number
Administrative, clerical and board members	2,106	16	35	0	2,157	2,535
Medical and dental	1,044	0	44	0	1,088	1,392
Nursing, midwifery registered	3,449	0	171	0	3,620	4,636
Professional, Scientific, and technical staff	360	0	0	0	360	448
Additional Clinical Services	2,297	0	25	0	2,322	2,767
Allied Health Professions	760	0	16	0	776	921
Healthcare Scientists	298	0	5	0	303	324
Estates and Ancillary	1,036	0	21	0	1,057	1,410
Students	2	0	0	0	2	5
Total	11,352	16	317	0	11,685	14,438

9.3. Retirements due to ill-health

	2019-20	2018-19
Number	8	15
Estimated additional pension costs £	299,543	660,912

The estimated additional pension costs of these ill-health retirements have been calculated on an average basis and are borne by the NHS Pension Scheme.

9.4 Employee benefits

The LHB does not have an employee benefit scheme.

9.5 Reporting of other compensation schemes - exit packages

	2019-20	2019-20	2019-20	2019-20	2018-19
Exit packages cost band (including any special payment element)	Number of compulsory redundancies	Number of other departures	Total number of exit packages	Number of departures where special payments have been made	Total number of exit packages
	Whole numbers only	Whole numbers only	Whole numbers only	Whole numbers only	Whole numbers only
less than £10,000	0	0	0	0	0
£10,000 to £25,000	0	0	0	0	0
£25,000 to £50,000	0	0	0	0	1
£50,000 to £100,000	0	1	1	1	0
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	1	1	1	1

	2019-20	2019-20	2019-20	2019-20	2018-19
Exit packages cost band (including any special payment element)	Cost of compulsory redundancies	Cost of other departures	Total cost of exit packages	Cost of special element included in exit packages	Total cost of exit packages
	£'s	£'s	£'s	£'s	£'s
less than £10,000	0	0	0	0	0
£10,000 to £25,000	0	0	0	0	0
£25,000 to £50,000	0	0	0	0	45,805
£50,000 to £100,000	0	73,922	73,922	35,465	0
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	73,922	73,922	35,465	45,805

Exit costs in this note are accounted for in full in the year of departure.

The exit package disclosed above for 2019/20 will be paid in April 2020 and relates to a payment made to the former Director of Finance who left the Health Board on 29th February 2020. The package comprised payments in lieu of notice, for untaken annual leave and an ex-gratia payment on termination.

The exit package disclosed above for 2018/19 comprises departure costs paid in accordance with the provisions of the NHS Voluntary Early Release Scheme (VERS).

Where the LHB has agreed early retirements, the additional costs are met by the LHB 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.

£0 exit costs were paid in 2019-20, the year of departure (2018-19, £45,805).

9.6 Remuneration Relationship

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

In 2019-20 as was the case in 2018-19 the highest paid director was the Chief Executive.

The banded remuneration of the Chief Executive in Swansea Bay University LHB in the financial year 2019-20 was £200,000 to £205,000 (2018-19, £200,000 to £205,000. This was 6.8 times (2018-19, 7.0 times) the median remuneration of the workforce, which was £29,881 (2018-19, £28,840).

In 2019-20, 5 (2018-19, 11) employees received remuneration in excess of the highest-paid director. Remuneration for all staff ranged from £17,652 to £249,523 (2018-19, £17,460 to £245,038).

Total remuneration includes salary and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The employees who received remuneration in excess of the highest paid director in 2019-20 were all medical staff as in 2018-19. None of these staff are related to the Chairman, Executive Directors or Independent Members.

9.7 Pension costs

PENSION COSTS

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are 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, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that 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 scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2020, is based on valuation data as 31 March 2019, updated to 31 March 2020 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 report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. 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 schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6%, and the Scheme Regulations were amended accordingly.

The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap set following the 2012 valuation. Following a judgment from the Court of Appeal in December 2018 Government announced a pause to that part of the valuation process pending conclusion of the continuing legal process.

c) National Employment Savings Trust (NEST)

NEST is a workplace pension scheme, which was set up by legislation and is treated as a trust-based scheme. The Trustee responsible for running the scheme is NEST Corporation. It's a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP).

NEST Corporation has agreed a loan with the Department for Work and Pensions (DWP). This has paid for the scheme to be set up and will cover expected shortfalls in scheme costs during the earlier years while membership is growing.

NEST Corporation aims for the scheme to become self-financing while providing consistently low charges to members.

Using qualifying earnings to calculate contributions, currently the legal minimum level of contributions is 8% of a jobholder's qualifying earnings, for employers whose legal duties have started. The employer must pay at least 3% of this.

The earnings band used to calculate minimum contributions under existing legislation is called qualifying earnings. Qualifying earnings are currently those between £6,136 and £50,000 for the 2019-20 tax year (2018-19 £6,032 and £46,350).

Restrictions on the annual contribution limits were removed on 1st April 2017.

10. Public Sector Payment Policy - Measure of Compliance

10.1 Prompt payment code - measure of compliance

The Welsh Government requires that Health Boards pay all their trade creditors in accordance with the CBI prompt payment code and Government Accounting rules. The Welsh Government has set as part of the Health Board financial targets a requirement to pay 95% of the number of non-NHS creditors within 30 days of delivery.

	2019-20 Number	2019-20 £000	2018-19 Number	2018-19 £000
NHS				
Total bills paid	5,494	182,055	5,770	189,151
Total bills paid within target	4,722	173,401	4,845	182,341
Percentage of bills paid within target	85.9%	95.2%	84.0%	96.4%
Non-NHS				
Total bills paid	269,432	351,373	310,861	374,262
Total bills paid within target	254,141	326,396	294,597	353,753
Percentage of bills paid within target	94.3%	92.9%	94.8%	94.5%
Total				
Total bills paid	274,926	533,428	316,631	563,413
Total bills paid within target	258,863	499,797	299,442	536,094
Percentage of bills paid within target	94.2%	93.7%	94.6%	95.2%

10.2 The Late Payment of Commercial Debts (Interest) Act 1998

	2019-20 £	2018-19 £
Amounts included within finance costs (note 7) from claims made under this legislation	0	0
Compensation paid to cover debt recovery costs under this legislation	0	0
Total	0	0

11.1 Property, plant and equipment

	Land £000	Buildings, excluding dwellings £000	Dwellings £000	Assets under construction & payments on account £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Cost or valuation at 1 April 2019	56,827	494,129	12,958	20,731	136,664	1,626	43,407	5,656	771,998
Indexation	(342)	3,250	181	0	0	0	0	0	3,089
Additions									
- purchased	152	660	0	22,907	3,576	0	2,926	310	30,531
- donated	0	0	0	0	41	0	46	0	87
- government granted	0	0	0	197	0	0	0	0	197
Transfer from/into other NHS bodies	(16,677)	(124,604)	(3,818)	(566)	(23,954)	(60)	(4,136)	(1,164)	(174,979)
Reclassifications	0	19,950	0	(30,267)	4,242	0	2,326	0	(3,749)
Revaluations	(32)	(279)	0	0	0	0	0	0	(311)
Reversal of impairments	0	4,067	0	0	0	0	0	0	4,067
Impairments	(53)	(9,154)	0	0	0	0	0	0	(9,207)
Reclassified as held for sale	(320)	0	0	0	0	0	0	0	(320)
Disposals	0	0	0	0	(10,254)	(224)	(7,644)	(910)	(19,032)
At 31 March 2020	39,555	388,019	9,321	13,002	110,315	1,342	36,925	3,892	602,371
Depreciation at 1 April 2019	0	26,844	525	0	100,297	1,259	27,879	3,212	160,016
Indexation	0	429	8	0	0	0	0	0	437
Transfer from/into other NHS bodies	0	(5,152)	(122)	0	(16,462)	(60)	(2,140)	(702)	(24,638)
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	(1,058)	0	0	0	0	0	0	(1,058)
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(789)	0	0	0	0	0	0	(789)
Reclassified as held for sale	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(10,216)	(224)	(7,644)	(910)	(18,994)
Provided during the year	0	13,202	237	0	7,267	111	5,632	388	26,837
At 31 March 2020	0	33,476	648	0	80,886	1,086	23,727	1,988	141,811
Net book value at 1 April 2019	56,827	467,285	12,433	20,731	36,367	367	15,528	2,444	611,982
Net book value at 31 March 2020	39,555	354,543	8,673	13,002	29,429	256	13,198	1,904	460,560
Net book value at 31 March 2020 comprises :									
Purchased	39,555	351,779	8,673	12,996	28,734	253	12,915	1,886	456,791
Donated	0	1,911	0	6	686	0	276	4	2,883
Government Granted	0	853	0	0	9	3	8	13	886
At 31 March 2020	39,555	354,543	8,673	13,002	29,429	256	13,199	1,903	460,560
Asset financing :									
Owned	37,535	302,149	8,673	13,002	29,219	256	13,198	1,904	405,936
Held on finance lease	0	0	0	0	210	0	0	0	210
On-SoFP PFI contracts	2,020	52,394	0	0	0	0	0	0	54,414
PFI residual interests	0	0	0	0	0	0	0	0	0
At 31 March 2020	39,555	354,543	8,673	13,002	29,429	256	13,198	1,904	460,560

The net book value of land, buildings and dwellings at 31 March 2020 comprises :

	£000
Freehold	347,445
Long Leasehold	55,326
Short Leasehold	0
	402,771

Within the note above, reclassifications of (£3,749k) are shown. This is due to the reclassification of an intangible asset from assets under construction and the opposite entry is shown in Note 12.

11.1 Property, plant and equipment

	Land £000	Buildings, excluding dwellings £000	Dwellings £000	Assets under construction & payments on account £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Cost or valuation at 1 April 2018	55,640	477,074	12,829	15,541	133,243	1,585	41,983	7,978	745,873
Indexation	987	2,519	129	0	0	0	0	0	3,635
Additions									
- purchased	136	5,237	0	16,486	9,371	165	4,121	250	35,766
- donated	0	38	0	188	398	0	106	0	730
- government granted	0	0	0	383	0	0	1	0	384
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	10,830	0	(11,867)	592	0	323	66	(56)
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	126	2,253	0	0	0	0	0	0	2,379
Impairments	113	(3,887)	0	0	0	0	0	0	(3,774)
Reclassified as held for sale	(155)	0	0	0	0	0	0	0	(155)
Disposals	(20)	65	0	0	(6,940)	(124)	(3,127)	(2,638)	(12,784)
At 31 March 2019	56,827	494,129	12,958	20,731	136,664	1,626	43,407	5,656	771,998
Depreciation at 1 April 2018	0	10,476	169	0	99,012	1,272	26,228	5,288	142,445
Indexation	0	105	2	0	0	0	0	0	107
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	3	0	0	0	3
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(306)	0	0	0	0	0	0	(306)
Reclassified as held for sale	0	0	0	0	0	0	0	0	0
Disposals	0	65	0	0	(6,938)	(124)	(3,127)	(2,638)	(12,762)
Provided during the year	0	16,504	354	0	8,220	111	4,778	562	30,529
At 31 March 2019	0	26,844	525	0	100,297	1,259	27,879	3,212	160,016
Net book value at 1 April 2018	55,640	466,598	12,660	15,541	34,231	313	15,755	2,690	603,428
Net book value at 31 March 2019	56,827	467,285	12,433	20,731	36,367	367	15,528	2,444	611,982
Net book value at 31 March 2019 comprises :									
Purchased	56,827	463,491	12,433	20,234	35,455	362	15,111	2,418	606,331
Donated	0	3,720	0	188	897	0	354	5	5,164
Government Granted	0	74	0	309	15	5	63	21	487
At 31 March 2019	56,827	467,285	12,433	20,731	36,367	367	15,528	2,444	611,982
Asset financing :									
Owned	54,787	416,318	12,433	20,731	35,947	367	15,528	2,444	558,555
Held on finance lease	0	0	0	0	420	0	0	0	420
On-SoFP PFI contracts	2,040	50,967	0	0	0	0	0	0	53,007
PFI residual interests	0	0	0	0	0	0	0	0	0
At 31 March 2019	56,827	467,285	12,433	20,731	36,367	367	15,528	2,444	611,982

The net book value of land, buildings and dwellings at 31 March 2019 comprises :

	£000
Freehold	481,080
Long Leasehold	55,465
Short Leasehold	0
	536,545

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2017. The valuation has been prepared in accordance with the terms of the Royal Institute of Chartered Surveyors Valuation Standards, 6th Edition. LHBs are required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

Within the above note reclassifications of (£56k) are shown. This is due to reclassification of an intangible asset from assets under construction with the opposite entry shown in Note 12.

11. Property, plant and equipment (continued)**Disclosures:****Donated Assets**

The majority of donated assets were purchased by the Swansea Bay University Health Board Charity and donated to the health board.

Valuations

The LHB's Land and Buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2017. The valuation has been prepared in accordance with the terms of the Royal Institute of Chartered Surveyors' Valuation Standards, 6th edition.

The LHB is required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in operation.

The following assets were valued on completion by the District Valuer:

Singleton Hospital Linac B Replacement - April 2019
Singleton Hospital MRI Replacement - May 2019
Penclawdd Health Centre Refurbishment - January 2020
Murton Health Centre Refurbishment - November 2019
Singleton Hospital Ward 10 - July 2019
Isolation Unit Morriston - September 2019
Morriston Hospital New Generator - December 2019
Singleton Hospital Ward 12 - December 2019
Singleton Hospital Ward 5 - March 2020
Singleton Hospital Ward 21 - September 2019

Asset Lives

Depreciated as follows:

- Land is not depreciated
- Building asset lives are as determined by the District Valuer and range from 2 to 84 years
- Equipment assets are allocated lives on based on the professional judgement and past experience of clinicians, finance staff and other Health Board professionals. The appropriateness of these lives is reviewed regularly.

Medical Equipment range from 5 to 15 Years

Non-clinical Equipment - 5 Years

Vehicles - 7 Years

Furniture - 10 Years

IMT Hardware & Software - 5 years or reflects contract life for some software assets

Compensation

There has been no compensation received from third parties for assets impaired, lost or given up, that is included in the income statement.

11. Property, plant and equipment**11.2 Non-current assets held for sale**

	Land	Buildings, including dwelling	Other property, plant and equipment	Intangible assets	Other assets	Total
	£000	£000	£000	£000	£000	£000
Balance brought forward 1 April 2019	155	0	0	0	0	155
Plus assets classified as held for sale in the year	320	0	0	0	0	320
Revaluation	0	0	0	0	0	0
Less assets sold in the year	0	0	0	0	0	0
Add reversal of impairment of assets held for sale	0	0	0	0	0	0
Less impairment of assets held for sale	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
Balance carried forward 31 March 2020	475	0	0	0	0	475
Balance brought forward 1 April 2018	330	0	0	0	0	330
Plus assets classified as held for sale in the year	155	0	0	0	0	155
Revaluation	0	0	0	0	0	0
Less assets sold in the year	(330)	0	0	0	0	(330)
Add reversal of impairment of assets held for sale	0	0	0	0	0	0
Less impairment of assets held for sale	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
Balance carried forward 31 March 2019	155	0	0	0	0	155

The following assets were classified as for sale during the year:-

Glyneath Clinic, Resolven Clinic and Fairfield at Cefn Coed Hospital were classified as assets held for sale during the year.

Coelbren Health Centre was classified as an asset held for sale in 2018-19 and remains held for sale as at 31st March 2020.

12. Intangible non-current assets

2019-20

	Software (purchased)	Software (internally generated)	Licences and trademarks	Patents	Development expenditure- internally generated	Carbon Reduction Commitments	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or valuation at 1 April 2019	7,806	0	475	0	0	0	8,281
Revaluation	0	0	0	0	0	0	0
Reclassifications	3,749	0	0	0	0	0	3,749
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions- purchased	203	0	178	0	0	0	381
Additions- internally generated	0	0	0	0	0	0	0
Additions- donated	0	0	0	0	0	0	0
Additions- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	(2,564)	0	0	0	0	0	(2,564)
Gross cost at 31 March 2020	9,194	0	653	0	0	0	9,847
Amortisation at 1 April 2019	5,375	0	155	0	0	0	5,530
Revaluation	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Provided during the year	1,953	0	0	0	0	0	1,953
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	(2,564)	0	0	0	0	0	(2,564)
Amortisation at 31 March 2020	4,764	0	155	0	0	0	4,919
Net book value at 1 April 2019	2,431	0	320	0	0	0	2,751
Net book value at 31 March 2020	4,430	0	498	0	0	0	4,928
At 31 March 2020							
Purchased	4,414	0	498	0	0	0	4,912
Donated	16	0	0	0	0	0	16
Government Granted	0	0	0	0	0	0	0
Internally generated	0	0	0	0	0	0	0
Total at 31 March 2020	4,430	0	498	0	0	0	4,928

The reclassification of £3,749k in this note relates to the transfer of an asset in-year from assets under construction disclosed in Note 11.1.

12. Intangible non-current assets

2018-19

	Software (purchased)	Software (internally generated)	Licences and trademarks	Patents	Development expenditure- internally generated	Carbon Reduction Commitments	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or valuation at 1 April 2018	6,953	0	279	0	0	0	7,232
Revaluation	0	0	0	0	0	0	0
Reclassifications	56	0	0	0	0	0	56
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions- purchased	797	0	196	0	0	0	993
Additions- internally generated	0	0	0	0	0	0	0
Additions- donated	0	0	0	0	0	0	0
Additions- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Gross cost at 31 March 2019	7,806	0	475	0	0	0	8,281
Amortisation at 1 April 2018	4,756	0	2	0	0	0	4,758
Revaluation	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Provided during the year	619	0	153	0	0	0	772
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Amortisation at 31 March 2019	5,375	0	155	0	0	0	5,530
Net book value at 1 April 2018	2,197	0	277	0	0	0	2,474
Net book value at 31 March 2019	2,431	0	320	0	0	0	2,751
At 31 March 2019							
Purchased	2,409	0	320	0	0	0	2,729
Donated	22	0	0	0	0	0	22
Government Granted	0	0	0	0	0	0	0
Internally generated	0	0	0	0	0	0	0
Total at 31 March 2019	2,431	0	320	0	0	0	2,751

The reclassification of £56k in this note relates to the transfer of an asset in-year from assets under construction disclosed in Note 11.1.

Additional Disclosures re Intangible Assets

For each class of intangible asset disclose :

The effective date of revaluation - **None**

The methods and significant assumptions applied in estimating fair values - **Estimated at Cost less depreciation to date**

The carrying amount had they been sold at cost - **£0**

For each class of intangible asset, distinguishing between internally generated intangible assets and others disclose :

Whether the useful lives are indefinite or finite - **Finite**

The useful lives or the amortisation rates used - **Standard life of 5 years or the period that the licence covers as applicable**

Intangible assets, assessed as having indefinite useful lives - **None**

13 . Impairments

	2019-20		2018-19	
	Property, plant & equipment £000	Intangible assets £000	Property, plant & equipment £000	Intangible assets £000
Impairments arising from :				
Loss or damage from normal operations	0	0	0	0
Abandonment in the course of construction	0	0	24	0
Over specification of assets (Gold Plating)	0	0	0	0
Loss as a result of a catastrophe	0	0	0	0
Unforeseen obsolescence	0	0	0	0
Changes in market price	0	0	10	0
Others (specify)	8,486	0	3,434	0
Reversal of Impairments	(4,068)	0	(2,379)	0
Total of all impairments	4,418	0	1,089	0

Analysis of impairments charged to reserves in year :

Charged to the Statement of Comprehensive Net Expenditure	4,298	0	1,089	0
Charged to Revaluation Reserve	120	0	0	0
	4,418	0	1,089	0

14.1 Inventories

	31 March	31 March
	2020	2019
	£000	£000
Drugs	4,739	4,525
Consumables	5,070	5,334
Energy	203	375
Work in progress	0	0
Other	0	0
Total	10,012	10,234
Of which held at realisable value	0	0

14.2 Inventories recognised in expenses

	31 March	31 March
	2020	2019
	£000	£000
Inventories recognised as an expense in the period	0	0
Write-down of inventories (including losses)	0	0
Reversal of write-downs that reduced the expense	0	0
Total	0	0

Note 14.1 discloses the stock values held at 31st March 2020. Where stock is counted manually stock takes are undertaken throughout February and March in order to ensure that stock valuations are available at the balance sheet date due to the time taken to price the items of stock counted.

In line with the 2015-16 guidance Note 14.2 only relates to Health bodies that purchase assets to sell and as such does not apply to the Health Board.

Consumables stock in note 14.1 includes £238k of items relating to the COVID-19 pandemic.

15. Trade and other Receivables

Reclassified

Current	31 March 2020 £000	31 March 2019 £000
Welsh Government	4,161	4,853
WHSSC / EASC	3,327	1,981
Welsh Health Boards	6,598	3,612
Welsh NHS Trusts	975	1,640
Health Education and Improvement Wales (HEIW)	266	329
Non - Welsh Trusts	240	75
Other NHS	238	253
Welsh Risk Pool Claim reimbursement		
NHS Wales Secondary Health Sector	34,218	37,701
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	1,099	510
Other	0	0
Local Authorities	2,857	2,235
Capital debtors - Tangible	0	0
Capital debtors - Intangible	0	0
Other debtors	9,910	10,522
Provision for irrecoverable debts	(3,518)	(3,068)
Pension Prepayments NHS Pensions	0	0
Other prepayments	5,150	5,037
Other accrued income	746	651
Sub total	66,267	66,331
Non-current		
Welsh Government	0	0
WHSSC / EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Health Education and Improvement Wales (HEIW)	0	0
Non - Welsh Trusts	0	0
Other NHS	0	0
Welsh Risk Pool Claim reimbursement;		
NHS Wales Secondary Health Sector	102,539	108,880
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	20	0
Other	0	0
Local Authorities	0	0
Capital debtors - Tangible	0	0
Capital debtors - Intangible	0	0
Other debtors	0	0
Provision for irrecoverable debts	0	0
Pension Prepayments NHS Pensions	0	0
Other prepayments	0	0
Other accrued income	0	0
Sub total	102,559	108,880
Total	168,826	175,211

15. Trade and other Receivables (continued)**Receivables past their due date but not impaired**

	31 March 2020 £000	31 March 2019 £000
By up to three months	14,685	6,772
By three to six months	664	358
By more than six months	592	467
	15,941	7,597

Expected Credit Losses (ECL) / Provision for impairment of receivables

Balance at 31 March 2019		(2,222)
Adjustment for Implementation of IFRS 9		(504)
Balance at 1 April 2019	(3,068)	(2,726)
Transfer to other NHS Wales body	350	0
Amount written off during the year	17	635
Amount recovered during the year	14	94
(Increase) / decrease in receivables impaired	(831)	(1,071)
Bad debts recovered during year	0	0
Balance at 31 March 2020	(3,518)	(3,068)

In determining whether a debt is impaired consideration is given to the age of the debt and the results of actions taken to recover the debt, including reference to credit agencies.

Receivables VAT

Trade receivables	2,648	2,373
Other	0	0
Total	2,648	2,373

16. Other Financial Assets

	Current		Non-current	
	31 March 2020 £000	31 March 2019 £000	31 March 2020 £000	31 March 2019 £000
Financial assets				
Shares and equity type investments				
Held to maturity investments at amortised costs	0	0	0	0
At fair value through SOCNE	0	0	0	0
Available for sale at FV	0	0	0	0
Deposits	0	0	0	0
Loans	0	0	0	0
Derivatives	0	0	0	0
Other (Specify)	0	0	0	0
Held to maturity investments at amortised costs	0	0	0	0
At fair value through SOCNE	0	0	0	0
Available for sale at FV	0	0	0	0
Total	0	0	0	0

17. Cash and cash equivalents

	2019-20 £000	2018-19 £000
Balance at 1 April 2019	830	491
Net change in cash and cash equivalent balances	(344)	339
Balance at 31 March 2020	486	830
Made up of:		
Cash held at GBS	402	708
Commercial banks	0	0
Cash in hand	84	122
Current Investments	0	0
Cash and cash equivalents as in Statement of Financial Position	486	830
Bank overdraft - GBS	0	0
Bank overdraft - Commercial banks	0	0
Cash and cash equivalents as in Statement of Cash Flows	486	830

In response to the IAS 7 requirement for additional disclosure, the changes in liabilities arising for financing activities are;

Lease Liabilities £270k
PFI liabilities £2,569k

The movement relates to cash, no comparative information is required by IAS 7 in 2019-20.

18. Trade and other payables

		Reclassified
Current	31 March	31 March
	2020	2019
	£000	£000
Welsh Government	8	16
WHSSC / EASC	278	650
Welsh Health Boards	2,856	4,532
Welsh NHS Trusts	3,125	2,540
Health Education and Improvement Wales (HEIW)	0	0
Other NHS	966	1,192
Taxation and social security payable / refunds	4,732	5,896
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	217	241
Other taxes payable to HMRC	0	0
NI contributions payable to HMRC	6,275	7,571
Non-NHS payables - Revenue	19,593	19,622
Local Authorities	1,264	6,285
Capital payables- Tangible	6,418	10,224
Capital payables- Intangible	71	419
Overdraft	0	0
Rentals due under operating leases	0	0
Obligations under finance leases, HP contracts	211	270
Imputed finance lease element of on SoFP PFI contracts	2,831	2,569
Pensions: staff	7,908	10,297
Non NHS Accruals	67,846	75,354
Deferred Income:		
Deferred Income brought forward	2,959	2,720
Deferred Income Additions	324	1,061
Transfer to / from current/non current deferred income	0	0
Released to SoCNE	(1,384)	(822)
Other creditors	242	534
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub Total	126,740	151,171
Non-current		
Welsh Government	0	0
WHSSC / EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Health Education and Improvement Wales (HEIW)	0	0
Other NHS	0	0
Taxation and social security payable / refunds	0	0
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	0	0
NI contributions payable to HMRC	0	0
Non-NHS payables - Revenue	0	0
Local Authorities	0	0
Capital payables- Tangible	0	0
Capital payables- Intangible	0	0
Overdraft	0	0
Rentals due under operating leases	0	0
Obligations under finance leases, HP contracts	0	211
Imputed finance lease element of on SoFP PFI contracts	37,136	39,967
Pensions: staff	0	0
Non NHS Accruals	0	0
Deferred Income :		
Deferred Income brought forward	0	0
Deferred Income Additions	0	0
Transfer to / from current/non current deferred income	0	0
Released to SoCNE	0	0
Other creditors	0	0
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub Total	37,136	40,178
Total	163,876	191,349

It is intended to pay all invoices within the 30 day period directed by the Welsh Government.

18. Trade and other payables (continued).

Amounts falling due more than one year are expected to be settled as follows:	31 March 2020 £000	31 March 2019 £000
Between one and two years	3,321	3,042
Between two and five years	9,564	10,878
In five years or more	24,251	26,258
Sub-total	<u>37,136</u>	<u>40,178</u>

19. Other financial liabilities

Financial liabilities	Current		Non-current	
	31 March 2020 £000	31 March 2019 £000	31 March 2020 £000	31 March 2019 £000
Financial Guarantees:				
At amortised cost	0	0	0	0
At fair value through SoCNE	0	0	0	0
Derivatives at fair value through SoCNE	0	0	0	0
Other:				
At amortised cost	0	0	0	0
At fair value through SoCNE	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

20. Provisions

Reclassified

	At 1 April 2019	Structured settlement cases transferred to Risk Pool	Transfer of provisions to creditors	Transfer between current and non-current	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2020
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current									
Clinical negligence:-									0
Secondary care	29,964	0	(3,600)	5,326	23,497	(11,450)	(18,513)	0	25,224
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	433	0	0	0	995	(481)	(147)	0	800
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	728	0	0	474	767	(1,201)	(80)	15	703
All other losses and special payments	0	0	0	0	48	(48)	0	0	0
Defence legal fees and other administration	2,154	0	0	136	1,766	(1,019)	(1,355)		1,682
Pensions relating to former directors	4			0	0	(4)	0	0	0
Pensions relating to other staff	139			99	58	(241)	(3)	0	52
Restructuring	0			0	0	0	0	0	0
Other	2,036		0	0	1,154	(2,422)	(468)		300
Total	35,458	0	(3,600)	6,035	28,285	(16,866)	(20,566)	15	28,761
Non Current									
Clinical negligence:-									
Secondary care	107,945	0	0	(5,326)	17,149	(1,928)	(16,489)	0	101,351
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	0	0	0	0	15	0	0	0	15
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	5,744	0	0	(474)	1,044	(746)	0	0	5,568
All other losses and special payments	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	1,191	0	0	(136)	426	(117)	(25)		1,339
Pensions relating to former directors	12			0	0	(12)	0	0	0
Pensions relating to other staff	156			(99)	2	(30)	(1)	0	28
Restructuring	0			0	0	0	0	0	0
Other	0		0	0	0	0	0		0
Total	115,048	0	0	(6,035)	18,636	(2,833)	(16,515)	0	108,301
TOTAL									
Clinical negligence:-	0								0
Secondary care	137,909	0	(3,600)	0	40,646	(13,378)	(35,002)	0	126,575
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	433	0	0	0	1,010	(481)	(147)	0	815
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	6,472	0	0	0	1,811	(1,947)	(80)	15	6,271
All other losses and special payments	0	0	0	0	48	(48)	0	0	0
Defence legal fees and other administration	3,345	0	0	0	2,192	(1,136)	(1,380)		3,021
Pensions relating to former directors	16			0	0	(16)	0	0	0
Pensions relating to other staff	295			0	60	(271)	(4)	0	80
Restructuring	0			0	0	0	0	0	0
Other	2,036		0	0	1,154	(2,422)	(468)		300
Total	150,506	0	(3,600)	0	46,921	(19,699)	(37,081)	15	137,062

Expected timing of cash flows:

	In year to 31 March 2021	Between 1 April 2021 31 March 2025	Thereafter	Total
				£000
Clinical negligence:-	0			0
Secondary care	25,224	101,351	0	126,575
Primary care	0	0	0	0
Redress Secondary care	800	15	0	815
Redress Primary care	0	0	0	0
Personal injury	703	1,613	3,955	6,271
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	1,682	1,339	0	3,021
Pensions relating to former directors	0	0	0	0
Pensions relating to other staff	52	21	7	80
Restructuring	0	0	0	0
Other	300	0	0	300
Total	28,761	104,339	3,962	137,062

The expected timing of cash flows are based on best available information; but they could change on the basis of individual case changes.

Other provisions relates to retrospective Continuing Healthcare (CHC) claims which are subject to review by the CHC team in S wansea Bay University LHB.

Reimbursements are anticipated from Welsh Risk Pool against the provisions detailed above for Clinical Negligence, Redress, Personal Injury Claims and defence legal fees and other administration provisions. The value of the anticipated reimbursement against these provisions amounts to £ 128.534m and is disclosed as part of the Welsh Risk Pool line in note 15 Trade and Other Receivables.

20. Provisions (continued)

					Reclassified	Reclassified	Reclassified		Reclassified
	At 1 April 2018	Structured settlement cases transferred to Risk Pool	Transfer of provisions to creditors	Transfer between current and non-current	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2019
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current									
Clinical negligence:-									
Secondary care	17,587	0	(714)	43,837	27,458	(20,296)	(37,908)	0	29,964
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	0	0	0	0	488	(51)	(4)	0	433
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	1,010	0	0	446	554	(976)	(312)	6	728
All other losses and special payments	0	0	0	0	693	(693)	0	0	0
Defence legal fees and other administration	1,489	0	0	275	2,389	(862)	(1,137)		2,154
Pensions relating to former directors	4			4	0	(4)	0	0	4
Pensions relating to other staff	139			47	96	(139)	(4)	0	139
Restructuring	0			0	0	0	0	0	0
Other	3,863		0	0	1,437	(1,247)	(2,017)		2,036
Total	24,092	0	(714)	44,609	33,115	(24,268)	(41,382)	6	35,458
Non Current									
Clinical negligence:-		0	0					0	0
Secondary care	152,908	0	0	(43,837)	5,067	(1,104)	(5,089)	0	107,945
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	0	0	0	0	0	0	0	0	0
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	6,036	0	0	(446)	275	0	(121)	0	5,744
All other losses and special payments	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	1,277	0	0	(275)	210	(17)	(4)		1,191
Pensions relating to former directors	16			(4)	0	0	0	0	12
Pensions relating to other staff	200			(47)	4	0	(1)	0	156
Restructuring	0			0	0	0	0	0	0
Other	0		0	0	0	0	0		0
Total	160,437	0	0	(44,609)	5,556	(1,121)	(5,215)	0	115,048
TOTAL									
Clinical negligence:-	0	0	0	0	0	0	0	0	0
Secondary care	170,495	0	(714)	0	32,525	(21,400)	(42,997)	0	137,909
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	0	0	0	0	488	(51)	(4)	0	433
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	7,046	0	0	0	829	(976)	(433)	6	6,472
All other losses and special payments	0	0	0	0	693	(693)	0	0	0
Defence legal fees and other administration	2,766	0	0	0	2,599	(879)	(1,141)		3,345
Pensions relating to former directors	20			0	0	(4)	0	0	16
Pensions relating to other staff	339			0	100	(139)	(5)	0	295
Restructuring	0			0	0	0	0	0	0
Other	3,863		0	0	1,437	(1,247)	(2,017)		2,036
Total	184,529	0	(714)	0	38,671	(25,389)	(46,597)	6	150,506

21. Contingencies

21.1 Contingent liabilities

	2019-20	Reclassified 2018-19
	£'000	£'000
Provisions have not been made in these accounts for the following amounts :		
Legal claims for alleged medical or employer negligence:-		
Secondary care	165,208	146,656
Primary care	0	0
Redress Secondary care	0	0
Redress Primary care	0	0
Doubtful debts	0	0
Equal Pay costs	0	0
Defence costs	4,468	3,831
Continuing Health Care costs	60	3,398
Other	0	0
Total value of disputed claims	169,736	153,885
Amounts (recovered) in the event of claims being successful	(165,665)	(138,606)
Net contingent liability	4,071	15,279

Continuing Healthcare Cost Uncertainties

In previous years liabilities for continuing healthcare costs were a significant issue for the LHB. However, during both the 2017-18 and 2018-19 financial years significant progress was made in progressing phase 3, 4, 5 and 7 claims and this progress continued in 2019/20. Progress in clearing all phase 3 claims was such that the Powys retrospective continuing healthcare team which assessed all phase 3 claims on an all Wales basis completed its work and the small number of remaining phase 3 claims were transferred back to the Swansea Bay University LHB during 2019-20.

Progress in clearing the claims is such that as at 31st March 2020, the LHB has included the following amounts relating to these uncertain continuing healthcare costs:

Note 20 sets out the £299,632 provision for probable continuing care costs relating to 32 claims received.

Note 21.1 sets out the £60,427 contingent liability for possible continuing care costs relating to 9 claims received.

21.2 Remote Contingent liabilities

2019-20	2018-19
£'000	£'000

Please disclose the values of the following categories of remote contingent liabilities :

Guarantees	215	290
Indemnities	0	0
Letters of Comfort	0	0
Total	215	290

21.3 Contingent assets

2019-20	2018-19
£'000	£'000

0	0
0	0
0	0

Total	0	0
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22. Capital commitments

Contracted capital commitments at 31 March

2019-20	2018-19
£'000	£'000

Property, plant and equipment	6,199	8,214
Intangible assets	0	0

Total	6,199	8,214
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23. Losses and special payments

Losses and special payments are charged to the Statement of Comprehensive Net Expenditure in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore this note is prepared on a cash basis.

Gross loss to the Exchequer

Number of cases and associated amounts paid out or written-off during the financial year:

	Amounts paid out during period to 31 March 2020	
	Number	£
Clinical negligence	202	13,858,566
Personal injury	35	478,513
All other losses and special payments	172	47,862
Total	409	14,384,941

Analysis of cases which exceed £300,000 and all other cases:

Cases where cumulative amount exceeds £300,000	Number	Case type	Amounts paid out in year	Cumulative amount
			£	£
04RVCMN0045	1	Clinical Negligence	0	2,182,651
07RVCMN0045	1	Clinical Negligence	0	710,000
08RVCMN0008	1	Clinical Negligence	160,000	390,000
08RVCMN0021	1	Clinical Negligence	0	1,129,996
08RVCMN0035	1	Clinical Negligence	0	708,000
10RYMMN0033	1	Clinical Negligence	0	1,100,000
10RYMMN0057	1	Clinical Negligence	0	2,312,556
10RYMMN0173	1	Clinical Negligence	0	831,250
10RYMMN0205	1	Clinical Negligence	0	481,250
10RYMMN0212	1	Clinical Negligence	0	751,100
10RYMMN0223	1	Clinical Negligence	0	3,935,000
11RYMMN0156	1	Clinical Negligence	1,961,278	2,331,278
11RYMMN0179	1	Clinical Negligence	0	839,224
12RYMMN0001	1	Clinical Negligence	0	1,254,880
12RYMMN0047	1	Clinical Negligence	0	338,000
12RYMMN0106	1	Clinical Negligence	0	845,541
12RYMMN0108	1	Clinical Negligence	0	736,164
12RYMMN0130	1	Clinical Negligence	100,000	524,000
13RYMMN0004	1	Clinical Negligence	0	319,550
13RYMMN0010	1	Clinical Negligence	0	730,311
13RYMMN0037	1	Clinical Negligence	125,000	331,247
13RYMMN0094	1	Clinical Negligence	0	778,061
13RYMMN0235	1	Clinical Negligence	270,000	5,595,000
14RYMMN0033	1	Clinical Negligence	659,393	750,000
14RYMMN0034	1	Clinical Negligence	200,000	1,090,000
14RYMMN0047	1	Clinical Negligence	0	547,837
14RYMMN0083	1	Clinical Negligence	320,000	320,000
14RYMMN0103	1	Clinical Negligence	42,500	2,610,619
14RYMMN0120	1	Clinical Negligence	174,306	604,306
14RYMMN0169	1	Clinical Negligence	0	481,517
14RYMMN0207	1	Clinical Negligence	0	615,000
15RYMMN0151	1	Clinical Negligence	1,105,000	1,355,000
15RYMMN0176	1	Clinical Negligence	115,000	1,778,329
15RYMMN0232	1	Clinical Negligence	106,750	522,550
12RYMMN0240	1	Clinical Negligence	0	417,100
16RYMMN0161	1	Clinical Negligence	925,000	925,000
17RYMMN0006	1	Clinical Negligence	1,902,500	1,912,500
17RYMMN0030	1	Clinical Negligence	0	1,360,284
17RYMMN0047	1	Clinical Negligence	36,830	311,830
Sub-total	39		8,203,557	44,756,931
All other cases	370		6,181,384	19,486,706
Total cases	409		14,384,941	64,243,637

24. Finance leases**24.1 Finance leases obligations (as lessee)**

The Local Health Board has one lease arrangement classified as a finance lease under IFRS for the lease hire and use of hospital beds.

All rentals paid incur a standard rental charge with no index linked payments. The Health Board has no contingent rentals to disclose on these arrangements.

Future sub lease payments expected to be received total £Nil (2018-19 £Nil).

Contingent rents recognised as an expense total £Nil (2018-19 £Nil).

The health board does not hold any finance leases in respect of land and buildings.

Amounts payable under finance leases:

Land	31 March 2020 £000	31 March 2019 £000
Minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Minimum lease payments	<u>0</u>	<u>0</u>
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
	<u>0</u>	<u>0</u>
Present value of minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Present value of minimum lease payments	<u>0</u>	<u>0</u>
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
	<u>0</u>	<u>0</u>

24.1 Finance leases obligations (as lessee) continue**Amounts payable under finance leases:**

Buildings	31 March 2020 £000	31 March 2019 £000
Minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Minimum lease payments	0	0
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
	0	0

Present value of minimum lease payments

Within one year	0	0
Between one and five years	0	0
After five years	0	0
Present value of minimum lease payments	0	0
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
	0	0

Other

	31 March 2020 £000	31 March 2019 £000
Minimum lease payments		
Within one year	213	284
Between one and five years	0	213
After five years	0	0
Less finance charges allocated to future periods	(2)	(16)
Minimum lease payments	211	481
Included in:		
Current borrowings	211	270
Non-current borrowings	0	211
	211	481

Present value of minimum lease payments

Within one year	211	270
Between one and five years	0	211
After five years	0	0
Present value of minimum lease payments	211	481
Included in:		
Current borrowings	211	270
Non-current borrowings	0	211
	211	481

24.2 Finance leases obligations (as lessor) continued

The Local Health Board has no finance leases receivable as a lessor.

Amounts receivable under finance leases:

	31 March 2020 £000	31 March 2019 £000
Gross Investment in leases		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Minimum lease payments	<u>0</u>	<u>0</u>
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
	<u>0</u>	<u>0</u>
Present value of minimum lease payments		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
Present value of minimum lease payments	<u>0</u>	<u>0</u>
Included in:		
Current borrowings	0	0
Non-current borrowings	0	0
	<u>0</u>	<u>0</u>

25. Private Finance Initiative contracts

25.1 PFI schemes off-Statement of Financial Position

The LHB has no PFI Schemes off-statement of financial position.

Commitments under off-SoFP PFI contracts	Off-SoFP PFI contracts	Off-SoFP PFI contracts
	31 March 2020 £000	31 March 2019 £000
Total payments due within one year	0	0
Total payments due between 1 and 5 years	0	0
Total payments due thereafter	0	0
Total future payments in relation to PFI contracts	0	0
Total estimated capital value of off-SoFP PFI contracts	0	0

25.2 PFI schemes on-Statement of Financial Position

Capital value of scheme included in Fixed Assets Note 11 £000

Contract start date:

Contract end date:

Capital value of scheme included in Fixed Assets Note 11 £000
54,414

Contract start date: 12/05/2000

Contract end date: 31/05/2030

On 12th May 2000, a 30 year Private Finance Initiative (PFI) contract was signed between the Health Board's predecessor organisation Bro Morgannwg NHS Trust and Baglan Moors Healthcare for the provision of a 270 bed local general hospital to serve the population of Neath and Port Talbot. The services to be provided in the new hospital which was completed in Autumn 2002 resulted in the transfer of services from the subsequently closed Neath and Port Talbot Hospitals.

Total obligations for on-Statement of Financial Position PFI contracts due:

	On SoFP PFI Capital element 31 March 2020 £000	On SoFP PFI Imputed interest 31 March 2020 £000	On SoFP PFI Service charges 31 March 2020 £000
Total payments due within one year	2,831	5,003	4,694
Total payments due between 1 and 5 years	12,885	20,131	20,312
Total payments due thereafter	24,251	34,073	18,843
Total future payments in relation to PFI contracts	39,967	59,207	43,849

	On SoFP PFI Capital element 31 March 2019 £000	On SoFP PFI Imputed interest 31 March 2019 £000	On SoFP PFI Service charges 31 March 2019 £000
Total payments due within one year	2,569	4,897	4,757
Total payments due between 1 and 5 years	12,245	20,054	19,728
Total payments due thereafter	27,722	39,154	24,122
Total future payments in relation to PFI contracts	42,536	64,105	48,607

Total present value of obligations for on-SoFP PFI contracts £155m

25.3 Charges to expenditure

	2019-20	2018-19
	£000	£000
Service charges for On Statement of Financial Position PFI contracts (excl interest costs)	2,550	2,488
Total expense for Off Statement of Financial Position PFI contracts	0	0
The total charged in the year to expenditure in respect of PFI contracts	2,550	2,488

The LHB is committed to the following annual charges

	31 March 2020	31 March 2019
	£000	£000
PFI scheme expiry date:		
Not later than one year	0	0
Later than one year, not later than five years	0	0
Later than five years	12,529	12,223
Total	12,529	12,223

The estimated annual payments in future years will vary from those which the LHB is committed to make during the next year by the impact of movement in the Retail Prices Index.

25.4 Number of PFI contracts

	Number of on SoFP PFI contracts	Number of off SoFP PFI contracts
Number of PFI contracts	1	0
Number of PFI contracts which individually have a total commitment > £500m	0	0

	On / Off- statement of financial position
PFI Contract	
Number of PFI contracts which individually have a total commitment > £500m	0

PFI Contract

Neath Port Talbot Hospital

On

25.5 The LHB has no Public Private Partnerships

26. 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. The LHB 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 these standards mainly apply. The LHB has limited powers to invest and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the LHB in undertaking its activities.

Currency risk

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

Interest rate risk

LHBs are not permitted to borrow. The LHB therefore has low exposure to interest rate fluctuations.

Credit risk

Because the majority of the LHB's funding derives from funds voted by the Welsh Government the LHB has low exposure to credit risk.

Liquidity risk

The LHB is required to operate within cash limits set by the Welsh Government for the financial year and draws down funds from the Welsh Government as the requirement arises. The LHB is not, therefore, exposed to significant liquidity risks.

27. Movements in working capital

	2019-20	2018-19
	£000	£000
(Increase)/decrease in inventories	222	(509)
(Increase)/decrease in trade and other receivables - non-current	6,321	45,103
(Increase)/decrease in trade and other receivables - current	64	(10,430)
Increase/(decrease) in trade and other payables - non-current	(3,042)	(2,840)
Increase/(decrease) in trade and other payables - current	(24,431)	393
Total	(20,866)	31,717
Adjustment for accrual movements in fixed assets - creditors	4,155	(654)
Adjustment for accrual movements in fixed assets - debtors	0	(7)
Other adjustments	(2,837)	(3,708)
	(19,548)	27,348

28. Other cash flow adjustments

	2019-20	2018-19
	£000	£000
Depreciation	26,837	30,529
Amortisation	1,953	772
(Gains)/Loss on Disposal	(5)	(292)
Impairments and reversals	4,351	1,089
Release of PFI deferred credits	0	0
Donated assets received credited to revenue but non-cash	(89)	(730)
Government Grant assets received credited to revenue but non-cash	(197)	(384)
Non-cash movements in provisions	6,255	(8,781)
Other movements	23,584	0
Total	62,689	22,203

Other adjustments in Note 27 relates to the capital element of payments in respect of finance leases and on SoFP PFI schemes.

Other adjustments in Note 28 relates to the notional funding provided by Welsh Government in respect of the 6.3% NHS Pension Contributions paid by Welsh Government and notionally charged to the health board.

29. Events after the Reporting Period

COVID-19

The need to plan and respond to the COVID-19 pandemic has had a significant impact on the LHB, wider NHS and society as a whole.

It has required a dynamic response which has presented a number of opportunities in addition to the risks. The need to respond and recover from the pandemic will be with the LHB and wider society throughout 2020/21 and beyond. The LHBs Governance Framework will need to consider and respond to this need.

The COVID-19 pandemic presented a number of challenges to the organisation which are represented in the following disclosures within the financial statements.

Included within Note 3.3 - Expenditure on Hospital and Community Health Services are costs of £0.698m associated with the COVID-19 pandemic during the latter part of March 2020. These costs have been covered by a resource allocation from Welsh Government and there is therefore no impact on the performance against the Revenue Resource Performance reported in Note 2.1 as a result of these costs.

Consumables stock in note 14.1 includes £0.238m of items relating to the COVID-19 pandemic.

30. Related Party Transactions

A number of the LHB's Board members have interests in related parties as follows:

Name	Details	Related Party Interest
Mr. M Child	Independent Member	Cabinet Member for Care, Health & Aging Well, Swansea Council
Professor T.Crick	Independent Member	Non Executive Director of Welsh Water/Dwr Cymru
Mrs. J Davies	Independent Board Member	Royal College of Nursing Wales Board Member
Mr G Howells	Director of Nursing & Patient Experience	Member of Royal College of Nursing Wales Executive Board
Mrs. A James	Associate Board Member - Chair SRG	Chief Executive, Neath Port Talbot Carers Service Ltd
Mr. A Jarrett	Associate Board Member	Director of Social Services for Neath Port Talbot CBC
Mr M Waygood	Independent Member, Interim Vice Chair from July 23rd 2019	Member of the Ospreys in the Community Charity Board (From December 2019)

The total value of transactions with related parties in 2019/20 were as follows:

Related Party	Payments to related party	Receipts from related party	Amounts owed to related party	Amounts due from related party
	£000	£000	£000	£000
City & County of Swansea Council	14,640	3,087	1,177	1,197
Welsh Water - Dwr Cymru	832	0	0	0
Royal College of Nursing	0	1	0	0
Neath Port Talbot Carers Service	108	4	3	2
Neath Port Talbot County Council	9,198	6,497	14	1,626
Ospreys Rugby	0	3	0	2

The Welsh Government is regarded as a related party. During the year Swansea Bay University Local Health Board has had a significant number of material transactions with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent body, namely:

Entity	Payments to related party	Receipts from related party	Amounts owed to related party	Amounts due from related party
	£000	£000	£000	£000
Welsh Government	313	954,185	8	4,161
Welsh Health Specialised Services Commission	96,701	112,315	278	3,327
Aneurin Bevan LHB	1,091	2,892	95	137
Betsi Cadwaladr LHB	288	186	66	8
Cardiff & Vale LHB	5,793	6,405	685	1,872
Cwm Taf LHB	33,087	45,109	1,824	2,419
Health Education & Improvement Wales	4	12,082	0	266
Hywel Dda LHB	4,092	36,567	139	1,303
Powys LHB	1,440	9,221	48	859
Public Health Wales NHS Trust	3,889	3,737	1,112	117
Velindre NHS Trust	17,564	3,686	1,915	847
Welsh Ambulance Services NHS Trust	4,978	65	98	11
Total	169,240	1,186,450	6,268	15,327

31. Third Party assets

The LHB held £623,305 cash at bank and in hand at 31 March 2020 (31st March 2019, £721,755) which relates to monies held by the LHB on behalf of patients. Cash held in patient Investment Accounts amounted to £568,775 at 31st March 2020 (31st March 2019, £616,247). This has been excluded from the Cash and Cash equivalents figure reported in the accounts.

In addition the LHB had located on its premises a significant quantity of consignment stock. This stock remains the property of the supplier until it is used. The value of consignment stock at 31 March 2020 amounted to £586,026 (£593,564 as at 31st March 2019).

32. Pooled budgets

The Health Board (Swansea Locality) has participated in a formal pooled budget arrangement in 2019/20 which commenced in April 2012 and replaced previous agreements in place between 2008/09 and March 2012. The pooled budget arrangement is accounted for in accordance with IFRS 11, Joint Arrangements and IFRS 12, Disclosure of Interests in Other Entities.

Section 33 Partnership : Community Equipment

1. Statutory Partners

City & County of Swansea
Neath Port Talbot County Borough Council
Swansea Bay University Health Board

2. Aims of the Partnership

To provide an integrated community equipment service that meets the defining criteria and good practice within the guidance provided by the Welsh Government.

To provide a flexible and responsive service for users and practitioners through a unified assessment and provisioning system which avoids duplication and barriers to provision.

To meet national and local standards and performance indicators, in particular to provide a high percentage of equipment and minor adaptations within a seven day target.

To support intermediate care, palliative care and hospital discharge initiatives and to build on and consolidate existing joint arrangements.

To develop more accessible services with consistent eligibility criteria, which will improve co-ordination between partner agencies and service users.

To provide an assessment, demonstration display and learning facility for service users and practitioners from health, education and social services.

To meet the above in respect of beds, mattresses and cot sides and other equipment.

3. Pooled Budget Memorandum Account

Gross Funding	2019/20	2018/19
	£	£
City & County of Swansea	624,250	705,000
Neath Port Talbot County Borough Council	351,000	470,000
Swansea Bay University Health Board	1,524,749	1,175,000
Other	526,327	354,383
Total Funding	3,026,326	2,704,383
 Expenditure	 2,233,243	 2,333,546
 Net (under)/over spend	 -793,083	 -370,837

The underspend will be transferred into a ring fenced specific reserve to the equipment pool.

33. Operating segments

IFRS 8 requires bodies to report information about each of its operating segments.

Swansea bay University Health Board has organised its operational services into 5 Service Delivery Units (SDUs). Three of these units are centred on the Health Board's main hospital sites of Morriston, Neath Port Talbot, and Singleton. The remaining two SDUs cover Mental Health and Learning Disabilities Services and Primary and Community Services.

The LHB has formed the view that the activities of its SDUs are sufficiently similar for the results of their operations not to have to be disclosed separately. In reaching this decision the Health Board is satisfied that the following criteria are met:

1. Aggregation still allows users to evaluate the business and its operating environment.
2. Service Delivery Units have similar economic characteristics.
3. The Service Delivery Units are similar in respect of all of the following:-

- > The nature of the service provided
- > The Service Delivery Units operate fundamentally similar processes
- > The end customers (the patients) fall into broadly similar categories
- > The Service Delivery Units share a common regulatory environment

The LHB did operate as a home to one hosted body during 2019/20, which is the NHS Wales Delivery Unit (NHS WDU). This unit is responsible for the functions of assurance, improvement of performance and delivery for NHS Wales with the unit being aligned to the priorities of and directly funded by the Welsh Government.

During 2019/20 these accounts contain income of £3.169m and expenditure of £3.101m in respect of the DI

The LHB does not consider the amounts involved to be sufficiently material to be reported as a separate segment.

34. Other Information**34.1. 6.3% Staff Employer Pension Contributions - Notional Element**

The notional transactions are based on estimated costs for the twelve month period, calculated from actual Welsh Government expenditure for the 6.3% staff employer pension contributions as at month ten. Transactions include notional expenditure in relation to the 6.3% paid to NHS BSA by Welsh Government and notional funding to cover that expenditure as follows:

Statement of Comprehensive Net Expenditure for the year ended 31 March 2020	£'000
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Expenditure on Primary Healthcare Services	2019-20	0
Expenditure on Hospital and Community Health Services	2019-20	23,854

Statement of Changes in Taxpayers' Equity For the year ended 31 March 2020	
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Net operating cost for the year	Balance at 31 March 2020	23,854
Notional Welsh Government Funding	Balance at 31 March 2020	23,854

Statement of Cash Flows for year ended 31 March 2020	
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Net operating cost for the financial year	2019-20	23,854
Other cash flow adjustments	2019-20	23,854

2.1 Revenue Resource Performance

Revenue Resource Allocation	2019-20	23,854
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3. Analysis of gross operating costs**3.1 Expenditure on Primary Healthcare Services**

General Medical Services	2019-20	0
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3.3 Expenditure on Hospital and Community Health Services

Directors' costs	2019-20	82
Staff costs	2019-20	23,772

9.1 Employee costs**Permanent Staff**

Employer contributions to NHS Pension Scheme	2019-20	23,854
Charged to capital	2019-20	24
Charged to revenue	2019-20	23,830

18. Trade and other payables**Current**

Pensions: staff	Balance at 31 March 2020	0
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28. Other cash flow adjustments

Other movements	2019-20	23,854
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34. Other Information

34.2 Bridgend Boundary Change

The Cabinet Secretary for Health and Social Services announced on 14 June 2018 that from 1 April 2019, the responsibility for providing healthcare services for the people in the Bridgend County Borough Council (BCBC) area would move from Abertawe Bro Morgannwg ULHB to Cwm Taf ULHB.

The Local Health Boards (Area Change) (Wales) (Miscellaneous Amendments) Order 2019 transferred the principal local government area of Bridgend from Abertawe Bro Morgannwg ULHB to Cwm Taf ULHB and also changed the health board names to Cwm Taf Morgannwg University Local Health Board and Swansea Bay University Local Health Board. In accordance with the Local Health Boards (Area Change) (Transfer of Staff, Property and Liabilities) (Wales) Order 2019 made on 19th March 2019 and effective on 1 April 2019.

Assets and liabilities relating to Bridgend services transferred from Swansea Bay ULHB to Cwm Taf Morgannwg ULHB on 1 April 2019.

The transfer was accounted for as a 'Transfer by Absorption' in accordance with the Government Financial Reporting Manual. The recorded amounts of net assets were brought into the financial statements of Cwm Taf Morgannwg ULHB from the 1 April 2019. Prior year restatement of the closing balances at 31st March 2019 is not required and the tables below identify the balances recorded in the Statement of Financial Position as at 31st March 2019 which transferred to Cwm Taf Morgannwg ULHB on 1st April 2019.

Non-current assets	Non-Donated £000	Donated £000	Lease £000	Government Granted £000	Total £000
<u>Property, plant and equipment</u>					
Land	16,677	0	0	0	16,677
Buildings excluding dwellings	121,352	1,797	0	0	123,149
Dwellings	0	0	0	0	0
Assets under construction and paymer	436	129	0	0	565
Plant and machinery	0	0	0	0	0
Transport Equipment	9,879	69	0	4	9,951
Information Technology	0	0	0	0	0
Furniture and fittings	0	0	0	0	0
	148,344	1,994	0	4	150,341
<u>Intangible Assets</u>					
Computer Software purchased	0	0	0	0	0
Computer software internally develop	0	0	0	0	0
Licences and trademarks	0	0	0	0	0
Patents	0	0	0	0	0
Development Expenditure	0	0	0	0	0
EU Emission trading scheme allowanc	0	0	0	0	0
	0	0	0	0	0
Total Property plant and equipment	148,344	1,994	0	4	150,341
Intangible Assets					
Non current assets held for sale	0	0	0	0	0
Total Value	148,344	1,994	0	4	150,341

34. Other Information**34.2 Bridgend Boundary Change (Continued)**

<u>Working Capital Balances</u>	£000
<u>Non Current Assets</u>	
Trade and other receivables	0
Other financial assets	0
Other current assets	0
<u>Current Assets</u>	
Inventories	1,712
Trade and other receivables	4,343
Other financial assets	0
Other current assets	0
Cash and cash equivalents	34
Total Value of Assets	6,089
<u>Liabilities</u>	
Trade and other payables	(24,943)
Borrowings	0
Other financial liabilities	0
Provisions	(1,207)
Other liabilities	0
Total Value of Liabilities	(26,150)
Total Value Net Working Capital Transferred	(20,061)

The estimated impact of the transfer for Swansea Bay ULHB is to reduce the expenditure and associated funding by 28% in 2019-20.

34. Other Information

34.3 International Financial Reporting Standard (IFRS) 16

HM Treasury agreed with the Financial Reporting Advisory Board (FRAB), to defer the implementation of IFRS 16 *Leases* until 1 April 2021, because of the circumstances caused by Covid-19.

To ease the pressure on NHS Wales Finance Departments the IFRS 16 detailed impact statement has been removed by the Welsh Government Health and Social Services Group, Finance Department.

We expect the introduction of IFRS16 will have a significant impact and this will be worked through for disclosure in our 2020-21 financial statements.”

THE NATIONAL HEALTH SERVICE IN WALES ACCOUNTS DIRECTION GIVEN BY WELSH MINISTERS IN ACCORDANCE WITH SCHEDULE 9 SECTION 178 PARA 3(1) OF THE NATIONAL HEALTH SERVICE (WALES) ACT 2006 (C.42) AND WITH THE APPROVAL OF TREASURY

LOCAL HEALTH BOARDS

1. Welsh Ministers direct that an account shall be prepared for the financial year ended 31 March 2011 and subsequent financial years in respect of the Local Health Boards (LHB)¹, in the form specified in paragraphs [2] to [7] below.

BASIS OF PREPARATION

2. The account of the LHB shall comply with:

(a) the accounting guidance of the Government Financial Reporting Manual (FReM), which is in force for the financial year in which the accounts are being prepared, and has been applied by the Welsh Government and detailed in the NHS Wales LHB Manual for Accounts;

(b) any other specific guidance or disclosures required by the Welsh Government.

FORM AND CONTENT

3. The account of the LHB for the year ended 31 March 2011 and subsequent years shall comprise a statement of comprehensive net expenditure, a statement of financial position, a statement of cash flows and a statement of changes in taxpayers' equity as long as these statements are required by the FReM and applied by the Welsh Assembly Government, including such notes as are necessary to ensure a proper understanding of the accounts.

4. For the financial year ended 31 March 2011 and subsequent years, the account of the LHB shall give a true and fair view of the state of affairs as at the end of the financial year and the operating costs, changes in taxpayers' equity and cash flows during the year.

5. The account shall be signed and dated by the Chief Executive of the LHB.

MISCELLANEOUS

6. The direction shall be reproduced as an appendix to the published accounts.

7. The notes to the accounts shall, inter alia, include details of the accounting policies adopted.

Signed by the authority of Welsh Ministers

Signed : Chris Hurst

Dated :

1. Please see regulation 3 of the 2009 No.1559 (W.154); NATIONAL HEALTH SERVICE, WALES; The Local Health Boards (Transfer of Staff, Property, Rights and Liabilities) (Wales) Order 2009.

1

2

3

4

CY

PY

2019-20

2018-19

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

6 Expenditure on Primary Healthcare Services PY 180,932 245,546

7 Expenditure on healthcare from other providers PY 232,061 250,518

8 Expenditure on Hospital and Community Health Services PY 784,902 898,238

9 **Subtotal** PY 1,197,895 1,394,302

10 Less: Income PY -271,930 -255,796

11 **Net operating costs before interest and other gains** PY 925,965 1,138,506

12 Investment Income PY 0 0

13 Other (Gains) PY -5 -292

14 Finance costs PY 4,926 5,165

15 **Net operating costs for the financial year** PY 930,886 1,143,37916 **Other Comprehensive Net Expenditure**

17 Net (gain) on revaluation of property, plant and equipment PY -3399 -3526

18 Net gain / (loss) on revaluation of intangibles PY 0 0

19 (Gain) on other reserves PY 0 0

20 Net loss on revaluation of PPE & Intangible assets held PY 0 0

21 **Net gain/(loss) on revaluation of financial assets held** PY 0 0

22 Impairment and reversals PY 0 0

23 Transfers between reserves PY 0 0

24 **Transfers (to) / from other bodies within the Resource Accounting Boundary** PY -150340 025 **Net gain/loss on Other Reserve** PY 0 026 **Reclassification adjustment on disposal of available-for-sale financial assets** PY 0 027 **Other comprehensive net expenditure for the year** PY -153739 -352628 **Total comprehensive net expenditure for the year** PY 777,147 1,139,85329 **NHST STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2019**

30 Revenue from patient care activities

31 Other operating revenue

32 Operating expenses

33 **Operating (deficit)/surplus**

34 Investment revenue

35 Other gains and losses

36 Finance costs

37 **Total**38 **Retained surplus**39 **Other Comprehensive Income**

40 Net (gain) on revaluation of property, plant and equipment

41 Net gain / (loss) on revaluation of intangibles

42 (Gain) on other reserves

43 Net loss on revaluation of PPE & Intangible assets held for sale

44 Net gain/(loss) on revaluation of financial assets held for sale

45 Impairment and reversals

46 Transfers between reserves

47 **Transfers (to) / from other bodies within the Resource Accounting Boundary**

48	Net gain/loss on Other Reserve			
49	Reclassification adjustment on disposal of available for sale financial assets			
50	Other comprehensive net expenditure for the year			
51	Total comprehensive net expenditure for the year			
52	HEIW STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENI			
53	Non Medical Education And Training			
54	Postgraduate Medical, Dental & Pharmacy Education			
55	Other Operating Expenditure			
56	Total Expenditure			
57	Less: Miscellaneous Income			
58	Net operating costs before interest and other gains and losses			
59	Investment Revenue			
60	Other (Gains)/Losses			
61	Finance Costs			
62	Net operating costs for the financial period			
63	Other Comprehensive Net Expenditure			
64	Net (gain) on revaluation of property, plant and equipment			
65	Net gain / (loss) on revaluation of intangibles			
66	(Gain) on other reserves			
67	Net loss on revaluation of PPE & Intangible assets held for sale			
68	Net gain/(loss) on revaluation of financial assets held for sale			
69	Impairment and reversals			
70	Transfers between reserves			
71	Transfers (to) / from other bodies within the Resource Accounting Boundary			
72	Net gain/loss on Other Reserve			
73	Reclassification adjustment on disposal of available for sale financial assets			
74	Other comprehensive net expenditure for the year			
75	Total comprehensive net expenditure for the year			
76	Statement of Financial Position as at 31 March			
77	Non-current assets			
78	Property, plant and equipment	PY	460560	611982
79	Intangible assets	PY	4928	2751
80	Trade and other receivables	PY	102559	108880
81	Other financial assets	PY	0	0
82	Total non-current assets	PY	568047	723613
83	Current assets			
84	Inventories	PY	10012	10234
85	Trade and other receivables	PY	66267	66331
86	Other financial assets	PY	0	0
87	Cash and cash equivalents	PY	486	830
88	Sub total	PY	76765	77395
89	Non-current assets classified as "Held for Sale"	PY	475	155
90	Total current assets	PY	77240	77550
91	Total assets	PY	645287	801163
92	Current liabilities			
93	Trade and other payables	PY	-126740	-151171
94	Borrowings	PY		
95	Other financial liabilities	PY	0	0

96	Provisions	PY	-28761	-35458
97	Total current liabilities	PY	-155501	-186629
98	Net current assets/ (liabilities)	PY	-78261	-109079
99	Non-current liabilities			
100	Trade and other payables	PY	-37136	-40178
101	Borrowings	PY		
102	Other financial liabilities	PY	0	0
103	Provisions	PY	-108301	-115048
104	Total non-current liabilities	PY	-145437	-155226
105	Total assets employed	PY	344349	459308
106	Financed by :			
107	Taxpayers' equity			
108	PDC	PY		
109	General Fund	PY	311805	408417
110	Revaluation reserve	PY	32544	50891
111	Other reserves	PY		
112	Total taxpayers' equity	PY	344349	459308
113	Statement of Changes in Taxpayers' Equity			
114	Public Dividend			
115	Changes in taxpayers' equity			
116	Balance b/f as at 31 March	PY		
117	Adjustment	PY		
118	Balance at 1 April	PY		
119	Net operating cost for the year	PY		
120	Net gain on revaluation of property, plant and equipment	PY		
121	Net gain/(loss) on revaluation of intangible assets	PY		
122	Net gain/(loss) on revaluation of financial assets	PY		
123	Net gain/(loss) on revaluation of assets held for sale	PY		
124	Net gain/(loss) on revaluation of financial assets held for sale	PY		
125	Impairments and reversals	PY		
126	Other reserve movement	PY		
127	Transfers between reserves	PY		
128	Release of reserves to SoCNE	PY		
129	Transfers (to) / from other bodies NHS Wales bodies	PY		
130	Reclassification adjustment on disposal of available for sale	PY		
131	Reserves eliminated on dissolution	PY		
132	Total recognised income and expense for period	PY		
133	New Public Dividend Capital received	PY		
134	Public Dividend Capital repaid in year	PY		
135	Public Dividend Capital extinguished/written off	PY		
136	Other movements in PDC in year	PY		
137	Net Welsh Government funding (LHB only)	PY		
138	Notional Welsh Government Funding			
139	Balance at 31 March	PY		
140	General Fund			
141	Balance b/f as at 31 March	PY	408,417	399366
142	Adjustment	PY	0	-504
143	Balance at 1 April	PY	408,417	398862

144	Net operating cost for the year	PY	-930,886	-1143379
145	Net gain on revaluation of property, plant and equipment	PY	0	0
146	Net gain/(loss) on revaluation of intangible assets	PY	0	0
147	Net gain/(loss) on revaluation of financial assets	PY	0	0
148	Net gain/(loss) on revaluation of assets held for sale	PY	0	0
149	Net gain/(loss) on revaluation of financial assets held for sale	PY	0	0
150	Impairments and reversals	PY	0	0
151	Other reserve movement	PY	0	0
152	Transfers between reserves	PY	2,895	1276
153	Release of reserves to SoCNE	PY	0	0
154	Transfers (to) / from other bodies NHS Wales bodies	PY	-131,489	0
155	Reclassification adjustment on disposal of available for sale	PY		
156	Reserves eliminated on dissolution	PY		
157	Total recognised income and expense for period	PY	-1,059,480	-1142103
158	New Public Dividend Capital received	PY		
159	Public Dividend Capital repaid in year	PY		
160	Public Dividend Capital extinguished/written off	PY		
161	Other movements in PDC in year	PY		
162	Net Welsh Government funding (LHB only)	PY	939,284	1151658
163	Notional Welsh Government Funding	PY	23,584	0
164	Balance at 31 March	PY	311,805	408417
165	Revaluation Reserve			
166	Balance b/f as at 31 March	PY	50,891	48641
167	Adjustment	PY	0	0
168	Balance at 1 April	PY	50,891	48641
169	Net operating cost for the year	PY	0	0
170	Net gain on revaluation of property, plant and equipment	PY	3,399	3526
171	Net gain/(loss) on revaluation of intangible assets	PY	0	0
172	Net gain/(loss) on revaluation of financial assets	PY	0	0
173	Net gain/(loss) on revaluation of assets held for sale	PY	0	0
174	Net gain/(loss) on revaluation of financial assets held for sale	PY	0	0
175	Impairments and reversals	PY	0	0
176	Other reserve movement	PY	0	0
177	Transfers between reserves	PY	-2895	-1276
178	Release of reserves to SoCNE	PY	0	0
179	Transfers (to) / from other bodies NHS Wales bodies	PY	-18851	0
180	Reclassification adjustment on disposal of available for sale	PY		
181	Reserves eliminated on dissolution	PY		
182	Total recognised income and expense for period	PY	-18347	2250
183	New Public Dividend Capital received	PY		
184	Public Dividend Capital repaid in year	PY		
185	Public Dividend Capital extinguished/written off	PY		
186	Other movements in PDC in year	PY		
187	Net Welsh Government funding (LHB only)	PY	0	0
188	Notional Welsh Government Funding	PY		
189	Balance at 31 March	PY	32544	50891
190	Other			
191	Balance b/f as at 31 March	PY		
192	Adjustment	PY		

193	Balance at 1 April	PY		
194	Net operating cost for the year	PY		
195	Net gain on revaluation of property, plant and equipment	PY		
196	Net gain/(loss) on revaluation of intangible assets	PY		
197	Net gain/(loss) on revaluation of financial assets	PY		
198	Net gain/(loss) on revaluation of assets held for sale	PY		
199	Net gain/(loss) on revaluation of financial assets held for sale	PY		
200	Impairments and reversals	PY		
201	Other reserve movement	PY		
202	Transfers between reserves	PY		
203	Release of reserves to SoCNE	PY		
204	Transfers (to) / from other bodies NHS Wales bodies	PY		
205	Reclassification adjustment on disposal of available for sale	PY		
206	Reserves eliminated on dissolution	PY		
207	Total recognised income and expense for period	PY		
208	New Public Dividend Capital received	PY		
209	Public Dividend Capital repaid in year	PY		
210	Public Dividend Capital extinguished/written off	PY		
211	Other movements in PDC in year	PY		
212	Net Welsh Government funding (LHB only)	PY		
213	Notional Welsh Government Funding			
214	Balance at 31 March	PY		
215	TOTAL			
216	Balance b/f as at 31 March	PY	459,308	448007
217	Adjustment	PY	0	-504
218	Balance at 1 April	PY	459,308	447503
219	Net operating cost for the year	PY	-930,886	-1143379
220	Net gain on revaluation of property, plant and equipment	PY	3,399	3526
221	Net gain/(loss) on revaluation of intangible assets	PY	0	0
222	Net gain/(loss) on revaluation of financial assets	PY	0	0
223	Net gain/(loss) on revaluation of assets held for sale	PY	0	0
224	Net gain/(loss) on revaluation of financial assets held for sale	PY		
225	Impairments and reversals	PY	0	0
226	Other reserve movement	PY	0	0
227	Transfers between reserves	PY	0	0
228	Release of reserves to SoCNE	PY	0	0
229	Transfers (to) / from other bodies NHS Wales bodies	PY	-150340	0
230	Reclassification adjustment on disposal of available for sale	PY		
231	Reserves eliminated on dissolution	PY		
232	Total recognised income and expense for period	PY	-1077827	-1139853
233	New Public Dividend Capital received	PY		
234	Public Dividend Capital repaid in year	PY		
235	Public Dividend Capital extinguished/written off	PY		
236	Other movements in PDC in year	PY		
237	Net Welsh Government funding (LHB only)	PY	939284	1151658
238	Notional Welsh Government Funding			
239	Balance at 31 March	PY	344349	459308
240	Statement of Cash Flows for year ended 31 March			
241	Cash flows from operating activities			

242	Operating Surplus/deficit			
243	Net operating costs for the financial year	PY	-930886	-1143379
244	Movements in Working Capital	PY	-19548	27348
245	Other cash flow adjustments	PY	62689	22203
246	Provisions utilised	PY	-19699	-25389
247	Interest paid	PY		
248	Net cash outflow from operating activities	PY	-907444	-1119217
249	Cash flows from investing activities			
250	Interest received			
251	Purchase of property, plant and equipment	PY	-34882	-35340
252	Proceeds from disposal of property, plant and equipment	PY	43	644
253	Purchase of intangible assets	PY	-381	-994
254	Proceeds from disposal of intangible assets	PY	0	0
255	Payments for investments with Welsh Government			
256	Proceeds from disposals with Welsh Government			
257	Payment for other financial assets	PY	0	0
258	Proceeds from disposal of other financial assets	PY	0	0
259	Payment for other assets	PY	0	0
260	Proceeds from disposal of other assets	PY	0	0
261	Rental Proceeds			
262	Net cash outflow from investing activities	PY	-35220	-35690
263	Net cash outflow before financing	PY	-942664	-1154907
264	Cash flows from financing activities			
265	Welsh Government LHB funding (including LHB capital)	PY	939284	1151658
266	Capital receipts surrendered	PY	0	0
267	Capital grants received	PY	197	384
268	Public Dividend Capital received	PY		
269	Public Dividend Capital repaid	PY		
270	Loans received from Welsh Government	PY		
271	Other loans received	PY		
272	Loans repaid to Welsh Government	PY		
273	Other loans repaid	PY		
274	Other capital receipts	PY		
275	Capital element of payments in respect of finance lease	PY	2839	3204
276	Cash transferred (to) / from other NHS bodies	PY	0	0
277	Net financing	PY	942320	1155246
278	Net increase in cash and cash equivalents	PY	-344	339
279	Cash and cash equivalents at 1 April	PY	830	491
280	Cash and cash equivalents at 31 March	PY	486	830
281	LHB PERFORMANCE AGAINST RESOURCE LIMITS			
282	REVENUE RESOURCE LIMITS			
283	Revenue Resource Allocations First Year			
284	Net operating costs for the year		1129492	
285	Less general ophthalmic services expenditure		726	
286	Less revenue consequences of bringing PFI schemes onto		-1551	
287	Net operating costs less general ophthalmic services and		1128667	
288	Revenue Resource Allocation		1096250	
289	Under /(over) spend against Allocation		-32417	

290	Revenue Resource Allocations Second Year	
291	Net operating costs for the year	1143379
292	Less general ophthalmic services expenditure	1484
293	Less revenue consequences of bringing PFI schemes onto	-1684
294	Net operating costs less general ophtalmic services and	1143179
295	Revenue Resource Allocation	1133300
296	Under /(over) spend against Allocation	-9879
297	Revenue Resource Allocations Third Year	
298	Net operating costs for the year	930886
299	Less general ophthalmic services expenditure	993
300	Less revenue consequences of bringing PFI schemes onto	-1925
301	Net operating costs less general ophtalmic services and	929954
302	Revenue Resource Allocation	913670
303	Under /(over) spend against Allocation	-16284
304	Revenue Resource Allocations 3 Year Total	
305	Net operating costs for the year	3203757
306	Less general ophthalmic services expenditure	3203
307	Less revenue consequences of bringing PFI schemes onto	-5160
308	Net operating costs less general ophtalmic services and	3201800
309	Revenue Resource Allocation	3143220
310	Under /(over) spend against Allocation	-58580
311	CAPITAL RESOURCE LIMITS	
312	Capital Resource Limit First Year	
313	Gross capital expenditure	42663
314	Add: Loss in respect of disposals of donated assets	0
315	Less NBV of property, plant and equipment and intangible a	-1918
316	Less capital grants	0
317	Less donations	-694
318	Charge against Capital Resource Limit	40051
319	Capital Resource Limit	40093
320	(Over) / Underspend against Capital Resource Limit	42
321	Capital Resource Limit Second Year	
322	Gross capital expenditure	37873
323	Add: Loss in respect of disposals of donated assets	0
324	Less NBV of property, plant and equipment and intangible a	-352
325	Less capital grants	-384
326	Less donations	-730
327	Charge against Capital Resource Limit	36407
328	Capital Resource Limit	36447
329	(Over) / Underspend against Capital Resource Limit	40
330	Capital Resource Limit Third Year	
331	Gross capital expenditure	31196
332	Add: Loss in respect of disposals of donated assets	0
333	Less NBV of property, plant and equipment and intangible a	-38
334	Less capital grants	-197
335	Less donations	-88
336	Charge against Capital Resource Limit	30873
337	Capital Resource Limit	30901

338	(Over) / Underspend against Capital Resource Limit	28
339	Capital Resource Limit 3 Year Total	
340	Gross capital expenditure	111732
341	Add: Loss in respect of disposals of donated assets	0
342	Less NBV of property, plant and equipment and intangible a	-2308
343	Less capital grants	-581
344	Less donations	-1512
345	Charge against Capital Resource Limit	107331
346	Capital Resource Limit	107441
347	(Over) / Underspend against Capital Resource Limit	110
348	NHST FINANCIAL PERFORMANCE	
349	First Year	
350	Retained surplus	
351	Less Donated asset / grant funded revenue adjustment	
352	Adjusted surplus/(deficit)	
353	Second Year	
354	Retained surplus	
355	Less Donated asset / grant funded revenue adjustment	
356	Adjusted surplus/(deficit)	
357	Third Year	
358	Retained surplus	
359	Less Donated asset / grant funded revenue adjustment	
360	Adjusted surplus/(deficit)	
361	Three year Financial Duty	
362	Retained surplus	
363	Less Donated asset / grant funded revenue adjustment	
364	Adjusted surplus/(deficit)	
365	SHA (HEIW) FINANCIAL PERFORMANCE	
366	Revenue Resource Limit	
367	Current Year	
368	Net operating costs for the year	
369	Less general ophthalmic services expenditure	
370	Less revenue consequences of bringing PFI schemes onto SoFP	
371	Net operating costs less general ophtalmic services and revenue consequences o	
372	Revenue Resource Allocation	
373	Under /(over) spend against Allocation	
374	Capital Resource Limit	
375	Current Year	
376	Gross capital expenditure	
377	Add: Loss in respect of disposals of donated assets	
378	Less NBV of property, plant and equipment and intangible assets	
379	Less capital grants	
380	Less donations	
381	Charge against Capital Resource Limit	
382	Capital Resource Limit	
383	(Over) / Underspend against Capital Resource Limit	
384	LHB Integrated Medium term plan	Approved/Not Approved
385	IMTP	

386 ADMINISTRATIVE REQUIREMENTS

387 NHST External Financing Limit

388 Cash flow financing (from SoCF)

389 Finance leases taken out in the year

390 Other capital receipts

391 External financing requirement

392 Undershoot (overshoot)

393 2.4 LHB Creditor Paymernts

394 Total number of non-NHS bills paid	PY	269,432	310,861
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395 Total number of non-NHS bills paid within target	PY	254,141	294,597
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396 Percentage of non-NHS bills paid within target	PY	0.943	0.948
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397 3. Analysis of gross operating costs

398 Cash Limited

399 General Medical Services	64196
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400 Pharmaceutical Services	20406
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401 General Dental Services	27046
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402 General Ophthalmic Services	1069
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403 Other Primary Health Care expenditure	796
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404 Prescribed drugs and appliances	68412
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405 Total	181925
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406 Non Cash Limited

407 General Medical Services	0
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408 Pharmaceutical Services	-4982
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409 General Dental Services	0
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410 General Ophthalmic Services	3989
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411 Other Primary Health Care expenditure	0
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412 Prescribed drugs and appliances	0
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413 Total	-993
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414 TOTAL

415 General Medical Services	PY	64196	86,542
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416 Pharmaceutical Services	PY	15424	20,258
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417 General Dental Services	PY	27046	36,325
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418 General Ophthalmic Services	PY	5058	7,120
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419 Other Primary Health Care expenditure	PY	796	957
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420 Prescribed drugs and appliances	PY	68412	94,344
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421 Total	PY	180932	245,546
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422 3.2 Expenditure on healthcare from other providers

423 Goods and services from other NHS Wales Health Boa	PY	42,043	21,969
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424 Goods and services from other NHS Wales Trusts	PY	9,354	14,126
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425 Goods and services from Health Education and Improv	PY	4	0
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426 Goods and services from other non Welsh NHS bodies	PY	312	1,641
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427 Goods and services from WHSSC/EASC	PY	96,675	123,210
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428 Local Authorities	PY	17,339	12,913
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429 Voluntary organisations	PY	5,748	5,158
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430 NHS Funded Nursing Care	PY	7,611	10,169
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431 Continuing Care	PY	45,601	52,076
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432 Private providers	PY	7,366	9,251
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433 Specific projects funded by the Welsh Assembly Gover	PY	0	0
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434	Other	PY	8	5
435	Total	PY	232,061	250,518
436	3.1 Non Medical Education and Training			
437	Student Training Fees (Universities)			
438	Additional Training Costs (Universities)			
439	Funding for Healthcare Education Fees (Health Boards & Trusts)			
440	Student Bursaries Reimbursement (Universities)			
441	Student Salaries Reimbursement (Health Boards & Trusts)			
442	Advanced Practice Training fees			
443	Healthcare Support Working Training			
444	Non-Medical Prescribing			
445	Training related Travel and Subsistence			
446	Total			
447	3.2 Postgraduate Medical, Dental & Pharmacy Education			
448	Training Grade Salaries			
449	Postgraduate Centre and Study Leave			
450	GP Registrars			
451	Induction & Refresher			
452	Welsh Clinical Academic Training			
453	GP CPD and Appraisal Costs			
454	Other			
455	Total			
456	2.3 Other Operating Expenditure			
457	Local Health Boards			
458	Welsh NHS Trusts			
459	Health Education and Improvement Wales (HEIW)			
460	Goods and services from other NHS bodies			
461	WHSSC/EASC			
462	Local Authorities			
463	Purchase of healthcare from non-NHS bodies			
464	Welsh Government			
465	Other NHS Trusts			
466	HEIW - Non Medical Education and Training	PY		
467	HEIW Post Graduate Medical Dental & Pharmacy Education	PY		
468	Directors' costs	PY	1921	1846
469	Staff costs	PY	566783	657097
470	Supplies and services - clinical	PY	119341	130772
471	Supplies and services - general	PY	8468	10886
472	Consultancy Services	PY	349	530
473	Establishment	PY	11981	14365
474	Transport	PY	1538	2881
475	Premises	PY	24414	29340
476	External Contractors	PY	3550	3816
477	Impairments and Reversals of Receivables	PY		
478	Depreciation	PY	26837	30529
479	Amortisation	PY	1953	772
480	Fixed asset impairments and reversals (Property, plant and equipment)	PY	4351	1089
481	Fixed asset impairments and reversals (Intangible assets)	PY	0	0

482	Impairments & reversals of financial assets (by class)	PY	0	0
483	Impairments and reversals of non-current assets held for sale	PY	0	0
484	Audit fees	PY	382	402
485	Other auditors' remuneration	PY	0	0
486	Losses, special payments and irrecoverable debts	PY	5503	3035
487	Research and Development	PY	4006	5978
488	Other operating expenses	PY	3525	4900
489	Total	PY	784902	898238
490	3.4 Losses, special payments and irrecoverable debts: charge to operating expenses			
491	Increase/(decrease) in provision for future payments:			
492	Clinical negligence	PY	0	0
493	Secondary care	PY	5643	-10511
494	Primary care	PY	0	0
495	Redress Secondary care	PY	864	523
496	Redress Primary care	PY	0	0
497	Personal injury	PY	1731	396
498	All other losses and special payments	PY	48	693
499	Defence legal fees and other administrative costs	PY	812	1458
500	WRPS Structured Settlements	PY		
501	Gross increase/(decrease) in provision for future payments	PY	9098	-7441
502	Contribution to Welsh Risk Pool	PY	0	0
503	Premium for other insurance arrangements	PY	0	0
504	Irrecoverable debts	PY	0	0
505	Less: income received/ due for reimbursement	PY	-3595	10476
506	Total	PY	5503	3035
507	Permanent injury included within personal injury £:	PY	1,192,000	276,000
508	4. Misc Income			
509	Local Health Boards	PY	97753	69037
510	WHSSC/EASC	PY	112307	107369
511	NHS Wales trusts	PY	5120	6059
512	Health Education and Improvement Wales (HEIW)	PY	11661	5976
513	Foundation Trusts	PY	0	0
514	Other NHS England bodies	PY	2721	3521
515	Other NHS Bodies	PY	43	0
516	Local authorities	PY	5498	7404
517	Welsh Government	PY	10084	11168
518	Welsh Government Welsh Risk Pool Reimbursements	PY	0	0
519	NHS Wales Secondary Health Sector	PY	0	0
520	NHS Wales Primary Sector Future Liability Scheme Reimbursements	PY	0	0
521	NHS Wales Redress	PY	0	0
522	Other	PY	0	0
523	Welsh Government Hosted bodies	PY	0	0
524	Non NHS:			
525	Prescription charge income	PY	0	0
526	Dental fee income	PY	4521	6843
527	Private patient income	PY	818	3862
528	Overseas patients (non-reciprocal)	PY	396	144
529	Injury Costs Recovery (ICR) Scheme	PY	2271	2685
530	Other income from activities	PY	3314	3545

531	Trust Total			
532	Trust Other Operating Income			
533	Income Generation	PY	0	0
534	Patient transport services	PY	0	0
535	Education, training and research	PY	6886	17460
536	Charitable and other contributions to expenditure	PY	876	784
537	Receipt of donated assets	PY	89	730
538	Receipt of Government granted assets	PY	197	384
539	Non-patient care income generation schemes	PY	676	656
540	NWSSP	PY	0	0
541	Deferred income released to revenue	PY	1384	822
542	Contingent rental income from finance leases	PY	0	0
543	Rental income from operating leases	PY	479	509
544	Other income:		0	
545	Provision of laundry, pathology, payroll services	PY	186	267
546	Accommodation and catering charges	PY	2288	3380
547	Mortuary fees	PY	273	322
548	Staff payments for use of cars	PY	1727	1916
549	Business units	PY	0	0
550	Other	PY	362	953
551	Total	PY	271930	255796
552	ICR income is provision for impairment %	PY	21.79	21.89
553	5. Investment Income			
554	Rental revenue :			
555	PFI Finance lease income			
556	planned	PY	0	0
557	contingent	PY	0	0
558	Other finance lease revenue	PY	0	0
559	Interest revenue :			
560	Bank accounts	PY	0	0
561	Other loans and receivables	PY	0	0
562	Impaired financial assets	PY	0	0
563	Other financial assets	PY	0	0
564	Total	PY	0	0
565	6. Other gains and losses			
566	Gain/(loss) on disposal of property, plant and equipmer	PY	5	142
567	Gain/(loss) on disposal of intangible assets	PY	0	0
568	Gain/(loss) on disposal of assets held for sale	PY	0	150
569	Gain/(loss) on disposal of financial assets	PY	0	0
570	Change on foreign exchange	PY	0	0
571	Change in fair value of financial assets at fair value thrc	PY	0	0
572	Change in fair value of financial liabilities at fair value th	PY	0	0
573	Recycling of gain/(loss) from equity on disposal of finan	PY	0	0
574	Total	PY	5	292
575	7. Finance costs			
576	Interest on loans	PY	0	0
577	Interest on obligations under finance leases	PY	14	26
578	Interest on obligations under PFI contracts			
579	main finance cost	PY	2,369	2,529

580	contingent finance cost	PY	2,528	2,604
581	Interest on late payment of commercial debt	PY	0	0
582	Other interest expense	PY	0	0
583	Total interest expense	PY	4,911	5,159
584	Provisions unwinding of discount	PY	15	6
585	Periodical Payment Order unwinding of discount	PY		
586	Other finance costs	PY	0	0
587	Total	PY	4,926	5,165
588	8. Operating leases			
589	LHB as lessee			
590	Payments recognised as an expense			
591	Minimum lease payments	PY	6613	7207
592	Contingent rents	PY	0	0
593	Sub-lease payments	PY	0	0
594	Total	PY	6613	7207
595	Total future minimum lease payments			
596	Payable			
597	Not later than one year	PY	5726	6815
598	Between one and five years	PY	11454	15759
599	After 5 years	PY	8557	11264
600	Total	PY	25737	33838
601	LHB as lessor			
602	Rental revenue			
603	Rent	PY	479	509
604	Contingent rents	PY	0	0
605	Other	PY		
606	Total revenue rental	PY	479	509
607	Total future minimum lease payments			
608	Receivable			
609	Not later than one year	PY	403	361
610	Between one and five years	PY	1404	1143
611	After 5 years	PY	1544	1718
612	Total	PY	3351	3222
613	9. Employee benefits and staff numbers			
614	9.1 Employee costs			
615	Permanent			
616	Salaries and wages		431760	
617	Social security costs		41181	
618	Employer contributions to NHS Pension Scheme		77391	
619	Other pension costs		152	
620	Other employment benefits		0	
621	Termination benefits		140	
622	Total		550624	
623	Staff on inward secondment			
624	Salaries and wages		1241	
625	Social security costs		0	
626	Employer contributions to NHS Pension Scheme		0	
627	Other pension costs		0	

628	Other employment benefits		0	
629	Termination benefits		0	
630	Total		1241	
631	Agency Staff			
632	Salaries and wages		23423	
633	Social security costs		0	
634	Employer contributions to NHS Pension Scheme		0	
635	Other pension costs		0	
636	Other employment benefits		0	
637	Termination benefits		0	
638	Total		23423	
639	Other			
640	Salaries and wages		0	
641	Social security costs		0	
642	Employer contributions to NHS Pension Scheme		0	
643	Other pension costs		0	
644	Other employment benefits		0	
645	Termination benefits		0	
646	Total		0	
647	TOTAL			
648	Salaries and wages	PY	456424	548779
649	Social security costs	PY	41181	49917
650	Employer contributions to NHS Pension Scheme	PY	77391	65202
651	Other pension costs	PY	152	196
652	Other employment benefits	PY	0	0
653	Termination benefits	PY	140	70
654	Total	PY	575288	664164
655	Charged to capital	PY	590	708
656	Charged to revenue	PY	574698	663456
657	Total	PY	575288	664164
658	Net movement in accrued employee benefits (untaken : PY		-122	1086
659	9.2 Average number of employees			
660	Permanent			
661	Number			
662	Administrative, clerical and board members		2106	
663	Ambulance staff			
664	Medical and dental		1044	
665	Nursing, midwifery registered		3449	
666	Professional, Scientific, and technical staff		360	
667	Additional Clinical Services		2297	
668	Allied Health Professions		760	
669	Healthcare Scientists		298	
670	Estates and Ancillary		1036	
671	Students		2	
672	Total		11352	
673	Staff on Inward Secondment			
674	Number			
675	Administrative, clerical and board members		16	
676	Ambulance staff			

677	Medical and dental		0	
678	Nursing, midwifery registered		0	
679	Professional, Scientific, and technical staff		0	
680	Additional Clinical Services		0	
681	Allied Health Professions		0	
682	Healthcare Scientists		0	
683	Estates and Ancillary		0	
684	Students		0	
685	Total		16	
686	Agency Staff			
687	Number			
688	Administrative, clerical and board members		35	
689	Ambulance staff			
690	Medical and dental		44	
691	Nursing, midwifery registered		171	
692	Professional, Scientific, and technical staff		0	
693	Additional Clinical Services		25	
694	Allied Health Professions		16	
695	Healthcare Scientists		5	
696	Estates and Ancillary		21	
697	Students		0	
698	Total		317	
699	Other			
700	Number			
701	Administrative, clerical and board members		0	
702	Ambulance staff			
703	Medical and dental		0	
704	Nursing, midwifery registered		0	
705	Professional, Scientific, and technical staff		0	
706	Additional Clinical Services		0	
707	Allied Health Professions		0	
708	Healthcare Scientists		0	
709	Estates and Ancillary		0	
710	Students		0	
711	Total		0	
712	TOTAL			
713	Number			
714	Administrative, clerical and board members	PY	2157	2535
715	Ambulance staff	PY		
716	Medical and dental	PY	1088	1392
717	Nursing, midwifery registered	PY	3620	4636
718	Professional, Scientific, and technical staff	PY	360	448
719	Additional Clinical Services	PY	2322	2767
720	Allied Health Professions	PY	776	921
721	Healthcare Scientists	PY	303	324
722	Estates and Ancillary	PY	1057	1410
723	Students	PY	2	5
724	Total	PY	11685	14438
725	9.3. Retirements due to ill-health			

726	Number	PY	8	15
727	Estimated additional pension costs £	PY	299,543	660,912
728	9.4 Employee benefits			
729	Pension costs			
730	9.5 Reporting of other compensation schemes - exit packages			
731	Total number of packages by cost band number			
732	Exit package cost band			
733	Number of Exit packages cost band (including any special payment element)			
734	Number of compulsory redundancies			
735	less than £10,000		0	
736	£10,000 to £25,000		0	
737	£25,000 to £50,000		0	
738	£50,000 to £100,000		0	
739	£100,000 to £150,000		0	
740	£150,000 to £200,000		0	
741	more than £200,000		0	
742	Total		0	
743	Number of other departures			
744	less than £10,000		0	
745	£10,000 to £25,000		0	
746	£25,000 to £50,000		0	
747	£50,000 to £100,000		1	
748	£100,000 to £150,000		0	
749	£150,000 to £200,000		0	
750	more than £200,000		0	
751	Total		1	
752	Total number of exit packages			
753	less than £10,000	PY	0	0
754	£10,000 to £25,000	PY	0	0
755	£25,000 to £50,000	PY	0	1
756	£50,000 to £100,000	PY	1	0
757	£100,000 to £150,000	PY	0	0
758	£150,000 to £200,000	PY	0	0
759	more than £200,000	PY	0	0
760	Total	PY	1	1
761	Number of departures where special payments have been made			
762	less than £10,000		0	
763	£10,000 to £25,000		0	
764	£25,000 to £50,000		0	
765	£50,000 to £100,000		1	
766	£100,000 to £150,000		0	
767	£150,000 to £200,000		0	
768	more than £200,000		0	
769	Total		1	
770	Cost of Exit packages cost band (including any special payment element)			
771	Cost of compulsory redundancies			
772	less than £10,000		0	
773	£10,000 to £25,000		0	

774	£25,000 to £50,000		0	
775	£50,000 to £100,000		0	
776	£100,000 to £150,000		0	
777	£150,000 to £200,000		0	
778	more than £200,000		0	
779	Total		0	
780	Cost of other departures			
781	less than £10,000		0	
782	£10,000 to £25,000		0	
783	£25,000 to £50,000		0	
784	£50,000 to £100,000		73,922	
785	£100,000 to £150,000		0	
786	£150,000 to £200,000		0	
787	more than £200,000		0	
788	Total		73,922	
789	Total cost of exit packages			
790	less than £10,000	PY	0	0
791	£10,000 to £25,000	PY	0	0
792	£25,000 to £50,000	PY	0	45,805
793	£50,000 to £100,000	PY	73,922	0
794	£100,000 to £150,000	PY	0	0
795	£150,000 to £200,000	PY	0	0
796	more than £200,000	PY	0	0
797	Total	PY	73,922	45,805
798	Cost of departures where special payments have been made			
799	less than £10,000		0	
800	£10,000 to £25,000		0	
801	£25,000 to £50,000		0	
802	£50,000 to £100,000		35,465	
803	£100,000 to £150,000		0	
804	£150,000 to £200,000		0	
805	more than £200,000		0	
806	Total		35,465	
807	9.6 Remuneration Relationship			
808	Yes/No			
809	Information for Foreword			
810	Number			
811	NHS			
812	Total bills paid		5494	5770
813	Total bills paid within target		4722	4845
814	Percentage of bills paid within target		0.85948307	0.839688
815	Non-NHS (Foreword)			
816	Total bills paid		269432	310861
817	Total bills paid within target		254141	294597
818	Percentage of bills paid within target		0.94324728	0.9476808
819	Total			
820	Total bills paid		274926	316631
821	Total bills paid within target		258863	299442

822	Percentage of bills paid within target		0.94157337	0.9457128
823	£000			
824	NHS			
825	Total bills paid		182055	189151
826	Total bills paid within target		173401	182341
827	Percentage of bills paid within target		0.95246491	0.963997
828	Non-NHS (Foreword)			
829	Total bills paid		351373	374262
830	Total bills paid within target		326396	353753
831	Percentage of bills paid within target		0.928916	0.9452015
832	Total			
833	Total bills paid		533428	563413
834	Total bills paid within target		499797	536094
835	Percentage of bills paid within target		0.93695307	0.9515116
836	10. The Late Payment of Commercial Debts (Interest) Act 1998			
837	Amounts included within finance costs from claims mac PY		0	0
838	Compensation paid to cover debt recovery costs under PY		0	0
839	Total	PY	0	0
840	11.1 Property, plant and equipment			
841	LAND			
842	Cost or valuation at 1 April	PY	56827	55640
843	Indexation	PY	-342	987
844	Additions - purchased	PY	152	136
845	Additions - donated	PY	0	0
846	Additions - government granted	PY	0	0
847	Transfer from/into other NHS bodies	PY	-16677	0
848	Reclassifications	PY	0	0
849	Revaluations	PY	-32	0
850	Reversal of impairments	PY	0	126
851	Impairments	PY	-53	113
852	Reclassified as held for sale	PY	-320	-155
853	Disposals	PY	0	-20
854	At 31 March	PY	39555	56827
855	Depreciation at 1 April	PY	0	0
856	Indexation	PY	0	0
857	Transfers from/into other NHS bodies	PY	0	0
858	Reclassifications	PY	0	0
859	Revaluations	PY	0	0
860	Reversal of impairments	PY	0	0
861	Impairments	PY	0	0
862	Reclassified as held for sale	PY	0	0
863	Disposals	PY	0	0
864	Provided during the year	PY	0	0
865	At 31 March	PY	0	0
866	Net book value at 1 April	PY	56827	55640
867	Net book value at 31 March	PY	39555	56827
868	Net book value at 31 March comprises:			
869	Purchased	PY	39555	56827

870	Donated	PY	0	0
871	Government Granted	PY	0	0
872	Total	PY	39555	56827
873	Asset financing :			
874	Owned	PY	37535	54787
875	Held on finance lease	PY	0	0
876	On-SoFP PFI contracts	PY	2020	2040
877	PFI residual interests	PY	0	0
878	Total	PY	39555	56827
879	BUILDINGS EXC DWELLINGS			
880	Cost or valuation at 1 April	PY	494129	477074
881	Indexation	PY	3250	2519
882	Additions - purchased	PY	660	5237
883	Additions - donated	PY	0	38
884	Additions - government granted	PY	0	0
885	Transfer from/into other NHS bodies	PY	-124604	0
886	Reclassifications	PY	19950	10830
887	Revaluations	PY	-279	0
888	Reversal of impairments	PY	4067	2253
889	Impairments	PY	-9154	-3887
890	Reclassified as held for sale	PY	0	0
891	Disposals	PY	0	65
892	At 31 March	PY	388019	494129
893	Depreciation at 1 April	PY	26844	10476
894	Indexation	PY	429	105
895	Transfers from/into other NHS bodies	PY	-5152	0
896	Reclassifications	PY	0	0
897	Revaluations	PY	-1058	0
898	Reversal of impairments	PY	0	0
899	Impairments	PY	-789	-306
900	Reclassified as held for sale	PY	0	0
901	Disposals	PY	0	65
902	Provided during the year	PY	13202	16504
903	At 31 March	PY	33476	26844
904	Net book value at 1 April	PY	467285	466598
905	Net book value at 31 March	PY	354543	467285
906	Net book value at 31 March comprises:			
907	Purchased	PY	351779	463491
908	Donated	PY	1911	3720
909	Government Granted	PY	853	74
910	Total	PY	354543	467285
911	Asset financing :			
912	Owned	PY	302149	416318
913	Held on finance lease	PY	0	0
914	On-SoFP PFI contracts	PY	52394	50967
915	PFI residual interests	PY	0	0
916	Total	PY	354543	467285
917	DWELLINGS			

918	Cost or valuation at 1 April	PY	12958	12829
919	Indexation	PY	181	129
920	Additions - purchased	PY	0	0
921	Additions - donated	PY	0	0
922	Additions - government granted	PY	0	0
923	Transfer from/into other NHS bodies	PY	-3818	0
924	Reclassifications	PY	0	0
925	Revaluations	PY	0	0
926	Reversal of impairments	PY	0	0
927	Impairments	PY	0	0
928	Reclassified as held for sale	PY	0	0
929	Disposals	PY	0	0
930	At 31 March	PY	9321	12958
931	Depreciation at 1 April	PY	525	169
932	Indexation	PY	8	2
933	Transfers from/into other NHS bodies	PY	-122	0
934	Reclassifications	PY	0	0
935	Revaluations	PY	0	0
936	Reversal of impairments	PY	0	0
937	Impairments	PY	0	0
938	Reclassified as held for sale	PY	0	0
939	Disposals	PY	0	0
940	Provided during the year	PY	237	354
941	At 31 March	PY	648	525
942	Net book value at 1 April	PY	12433	12660
943	Net book value at 31 March	PY	8673	12433
944	Net book value at 31 March comprises:			
945	Purchased	PY	8673	12433
946	Donated	PY	0	0
947	Government Granted	PY	0	0
948	Total	PY	8673	12433
949	Asset financing :			
950	Owned	PY	8673	12433
951	Held on finance lease	PY	0	0
952	On-SoFP PFI contracts	PY	0	0
953	PFI residual interests	PY	0	0
954	Total	PY	8673	12433
955	AUC & POA			
956	Cost or valuation at 1 April	PY	20731	15541
957	Indexation	PY	0	0
958	Additions - purchased	PY	22907	16486
959	Additions - donated	PY	0	188
960	Additions - government granted	PY	197	383
961	Transfer from/into other NHS bodies	PY	-566	0
962	Reclassifications	PY	-30267	-11867
963	Revaluations	PY	0	0
964	Reversal of impairments	PY	0	0
965	Impairments	PY	0	0
966	Reclassified as held for sale	PY	0	0

967 Disposals	PY	0	0
968 At 31 March	PY	13002	20731
969 Depreciation at 1 April	PY	0	0
970 Indexation	PY	0	0
971 Transfers from/into other NHS bodies	PY	0	0
972 Reclassifications	PY	0	0
973 Revaluations	PY	0	0
974 Reversal of impairments	PY	0	0
975 Impairments	PY	0	0
976 Reclassified as held for sale	PY	0	0
977 Disposals	PY	0	0
978 Provided during the year	PY	0	0
979 At 31 March	PY	0	0
980 Net book value at 1 April	PY	20731	15541
981 Net book value at 31 March	PY	13002	20731
982 Net book value at 31 March comprises:			
983 Purchased	PY	12996	20234
984 Donated	PY	6	188
985 Government Granted	PY	0	309
986 Total	PY	13002	20731
987 Asset financing :			
988 Owned	PY	13002	20731
989 Held on finance lease	PY	0	0
990 On-SoFP PFI contracts	PY	0	0
991 PFI residual interests	PY	0	0
992 Total	PY	13002	20731
993 PLANT & MACHINERY			
994 Cost or valuation at 1 April	PY	136664	133243
995 Indexation	PY	0	0
996 Additions - purchased	PY	3576	9371
997 Additions - donated	PY	41	398
998 Additions - government granted	PY	0	0
999 Transfer from/into other NHS bodies	PY	-23954	0
1000 Reclassifications	PY	4242	592
1001 Revaluations	PY	0	0
1002 Reversal of impairments	PY	0	0
1003 Impairments	PY	0	0
1004 Reclassified as held for sale	PY	0	0
1005 Disposals	PY	-10254	-6940
1006 At 31 March	PY	110315	136664
1007 Depreciation at 1 April	PY	100297	99012
1008 Indexation	PY	0	0
1009 Transfers from/into other NHS bodies	PY	-16462	0
1010 Reclassifications	PY	0	3
1011 Revaluations	PY	0	0
1012 Reversal of impairments	PY	0	0
1013 Impairments	PY	0	0
1014 Reclassified as held for sale	PY	0	0
1015 Disposals	PY	-10216	-6938

1016	Provided during the year	PY	7267	8220
1017	At 31 March	PY	80886	100297
1018	Net book value at 1 April	PY	36367	34231
1019	Net book value at 31 March	PY	29429	36367
1020	Net book value at 31 March comprises:			
1021	Purchased	PY	28734	35455
1022	Donated	PY	686	897
1023	Government Granted	PY	9	15
1024	Total	PY	29429	36367
1025	Asset financing :			
1026	Owned	PY	29219	35947
1027	Held on finance lease	PY	210	420
1028	On-SoFP PFI contracts	PY	0	0
1029	PFI residual interests	PY	0	0
1030	Total	PY	29429	36367
1031	TRANSPORT EQUIPMENT			
1032	Cost or valuation at 1 April	PY	1626	1585
1033	Indexation	PY	0	0
1034	Additions - purchased	PY	0	165
1035	Additions - donated	PY	0	0
1036	Additions - government granted	PY	0	0
1037	Transfer from/into other NHS bodies	PY	-60	0
1038	Reclassifications	PY	0	0
1039	Revaluations	PY	0	0
1040	Reversal of impairments	PY	0	0
1041	Impairments	PY	0	0
1042	Reclassified as held for sale	PY	0	0
1043	Disposals	PY	-224	-124
1044	At 31 March	PY	1342	1626
1045	Depreciation at 1 April	PY	1259	1272
1046	Indexation	PY	0	0
1047	Transfers from/into other NHS bodies	PY	-60	0
1048	Reclassifications	PY	0	0
1049	Revaluations	PY	0	0
1050	Reversal of impairments	PY	0	0
1051	Impairments	PY	0	0
1052	Reclassified as held for sale	PY	0	0
1053	Disposals	PY	-224	-124
1054	Provided during the year	PY	111	111
1055	At 31 March	PY	1086	1259
1056	Net book value at 1 April	PY	367	313
1057	Net book value at 31 March	PY	256	367
1058	Net book value at 31 March comprises:			
1059	Purchased	PY	253	362
1060	Donated	PY	0	0
1061	Government Granted	PY	3	5
1062	Total	PY	256	367
1063	Asset financing :			

1064	Owned	PY	256	367
1065	Held on finance lease	PY	0	0
1066	On-SoFP PFI contracts	PY	0	0
1067	PFI residual interests	PY	0	0
1068	Total	PY	256	367
1069	INFORMATION TECHNOLOGY			
1070	Cost or valuation at 1 April	PY	43407	41983
1071	Indexation	PY	0	0
1072	Additions - purchased	PY	2926	4121
1073	Additions - donated	PY	46	106
1074	Additions - government granted	PY	0	1
1075	Transfer from/into other NHS bodies	PY	-4136	0
1076	Reclassifications	PY	2326	323
1077	Revaluations	PY	0	0
1078	Reversal of impairments	PY	0	0
1079	Impairments	PY	0	0
1080	Reclassified as held for sale	PY	0	0
1081	Disposals	PY	-7644	-3127
1082	At 31 March	PY	36925	43407
1083	Depreciation at 1 April	PY	27879	26228
1084	Indexation	PY	0	0
1085	Transfers from/into other NHS bodies	PY	-2140	0
1086	Reclassifications	PY	0	0
1087	Revaluations	PY	0	0
1088	Reversal of impairments	PY	0	0
1089	Impairments	PY	0	0
1090	Reclassified as held for sale	PY	0	0
1091	Disposals	PY	-7644	-3127
1092	Provided during the year	PY	5632	4778
1093	At 31 March	PY	23727	27879
1094	Net book value at 1 April	PY	15528	15755
1095	Net book value at 31 March	PY	13198	15528
1096	Net book value at 31 March comprises:			
1097	Purchased	PY	12915	15111
1098	Donated	PY	276	354
1099	Government Granted	PY	8	63
1100	Total	PY	13199	15528
1101	Asset financing :			
1102	Owned	PY	13198	15528
1103	Held on finance lease	PY	0	0
1104	On-SoFP PFI contracts	PY	0	0
1105	PFI residual interests	PY	0	0
1106	Total	PY	13198	15528
1107	FURNITURE & FITTINGS			
1108	Cost or valuation at 1 April	PY	5656	7978
1109	Indexation	PY	0	0
1110	Additions - purchased	PY	310	250
1111	Additions - donated	PY	0	0

1112	Additions - government granted	PY	0	0
1113	Transfer from/into other NHS bodies	PY	-1164	0
1114	Reclassifications	PY	0	66
1115	Revaluations	PY	0	0
1116	Reversal of impairments	PY	0	0
1117	Impairments	PY	0	0
1118	Reclassified as held for sale	PY	0	0
1119	Disposals	PY	-910	-2638
1120	At 31 March	PY	3892	5656
1121	Depreciation at 1 April	PY	3212	5288
1122	Indexation	PY	0	0
1123	Transfers from/into other NHS bodies	PY	-702	0
1124	Reclassifications	PY	0	0
1125	Revaluations	PY	0	0
1126	Reversal of impairments	PY	0	0
1127	Impairments	PY	0	0
1128	Reclassified as held for sale	PY	0	0
1129	Disposals	PY	-910	-2638
1130	Provided during the year	PY	388	562
1131	At 31 March	PY	1988	3212
1132	Net book value at 1 April	PY	2444	2690
1133	Net book value at 31 March	PY	1904	2444
1134	Net book value at 31 March comprises:			
1135	Purchased	PY	1886	2418
1136	Donated	PY	4	5
1137	Government Granted	PY	13	21
1138	Total	PY	1903	2444
1139	Asset financing :			
1140	Owned	PY	1904	2444
1141	Held on finance lease	PY	0	0
1142	On-SoFP PFI contracts	PY	0	0
1143	PFI residual interests	PY	0	0
1144	Total	PY	1904	2444
1145	TOTAL			
1146	Cost or valuation at 1 April	PY	771998	745873
1147	Indexation	PY	3089	3635
1148	Additions - purchased	PY	30531	35766
1149	Additions - donated	PY	87	730
1150	Additions - government granted	PY	197	384
1151	Transfer from/into other NHS bodies	PY	-174979	0
1152	Reclassifications	PY	-3749	-56
1153	Revaluations	PY	-311	0
1154	Reversal of impairments	PY	4067	2379
1155	Impairments	PY	-9207	-3774
1156	Reclassified as held for sale	PY	-320	-155
1157	Disposals	PY	-19032	-12784
1158	At 31 March	PY	602371	771998
1159	Depreciation at 1 April	PY	160016	142445
1160	Indexation	PY	437	107

1161	Transfers from/into other NHS bodies	PY	-24638	0
1162	Reclassifications	PY	0	3
1163	Revaluations	PY	-1058	0
1164	Reversal of impairments	PY	0	0
1165	Impairments	PY	-789	-306
1166	Reclassified as held for sale	PY	0	0
1167	Disposals	PY	-18994	-12762
1168	Provided during the year	PY	26837	30529
1169	At 31 March	PY	141811	160016
1170	Net book value at 1 April	PY	611982	603428
1171	Net book value at 31 March	PY	460560	611982
1172	Net book value at 31 March comprises:			
1173	Purchased	PY	456791	606331
1174	Donated	PY	2883	5164
1175	Government Granted	PY	886	487
1176	Total	PY	460560	611982
1177	Asset financing :			
1178	Owned	PY	405936	558555
1179	Held on finance lease	PY	210	420
1180	On-SoFP PFI contracts	PY	54414	53007
1181	PFI residual interests	PY	0	0
1182	Total	PY	460560	611982
1183	The net book value of land, buildings and dwellings at 31 March comprises :			
1184	Freehold	PY	347445	481080
1185	Long Leasehold	PY	55326	55465
1186	Short Leasehold	PY	0	0
1187	Total	PY	402771	536545
1188	10.2 Non-current assets held for sale			
1189	Land			
1190	Balance brought forward 1 April	PY	155	330
1191	Plus assets classified as held for sale in the year	PY	320	155
1192	Revaluation	PY	0	0
1193	Less assets sold in the year	PY	0	-330
1194	Reversal of impairments	PY	0	0
1195	Less impairment of assets held for sale	PY	0	0
1196	Less assets no longer classified as held for sale, for re	PY	0	0
1197	Balance carried forward 31 March	PY	475	155
1198	Buildings inc dwellings			
1199	Balance brought forward 1 April	PY	0	0
1200	Plus assets classified as held for sale in the year	PY	0	0
1201	Revaluation	PY	0	0
1202	Less assets sold in the year	PY	0	0
1203	Reversal of impairments	PY	0	0
1204	Less impairment of assets held for sale	PY	0	0
1205	Less assets no longer classified as held for sale, for re	PY	0	0
1206	Balance carried forward 31 March	PY	0	0
1207	Other property plant & equipment			
1208	Balance brought forward 1 April	PY	0	0

1209	Plus assets classified as held for sale in the year	PY	0	0
1210	Revaluation	PY	0	0
1211	Less assets sold in the year	PY	0	0
1212	Reversal of impairments	PY	0	0
1213	Less impairment of assets held for sale	PY	0	0
1214	Less assets no longer classified as held for sale, for reas	PY	0	0
1215	Balance carried forward 31 March	PY	0	0
1216	Intangible Assets			
1217	Balance brought forward 1 April	PY	0	0
1218	Plus assets classified as held for sale in the year	PY	0	0
1219	Revaluation	PY	0	0
1220	Less assets sold in the year	PY	0	0
1221	Reversal of impairments	PY	0	0
1222	Less impairment of assets held for sale	PY	0	0
1223	Less assets no longer classified as held for sale, for reas	PY	0	0
1224	Balance carried forward 31 March	PY	0	0
1225	Other Assets			
1226	Balance brought forward 1 April	PY	0	0
1227	Plus assets classified as held for sale in the year	PY	0	0
1228	Revaluation	PY	0	0
1229	Less assets sold in the year	PY	0	0
1230	Reversal of impairments	PY	0	0
1231	Less impairment of assets held for sale	PY	0	0
1232	Less assets no longer classified as held for sale, for reas	PY	0	0
1233	Balance carried forward 31 March	PY	0	0
1234	TOTAL			
1235	Balance brought forward 1 April	PY	155	330
1236	Plus assets classified as held for sale in the year	PY	320	155
1237	Revaluation	PY	0	0
1238	Less assets sold in the year	PY	0	-330
1239	Reversal of impairments	PY	0	0
1240	Less impairment of assets held for sale	PY	0	0
1241	Less assets no longer classified as held for sale, for reas	PY	0	0
1242	Balance carried forward 31 March	PY	475	155
1243	12. Intangible non-current assets			
1244	SOFTWARE PURCHASED			
1245	Cost or valuation at 1 April	PY	7806	6953
1246	Revaluation	PY	0	0
1247	Reclassifications	PY	3749	56
1248	Reversal of impairments	PY	0	0
1249	Impairments	PY	0	0
1250	Additions- purchased	PY	203	797
1251	Additions- internally generated	PY	0	0
1252	Additions- donated	PY	0	0
1253	Additions- government granted	PY	0	0
1254	Reclassified as held for sale	PY	0	0
1255	Transfers	PY	0	0
1256	Disposals	PY	-2564	0

1257	Gross cost at 31 March	PY	9194	7806
1258	Amortisation at 1 April	PY	5375	4756
1259	Revaluation	PY	0	0
1260	Reclassifications	PY	0	0
1261	Reversal of impairments	PY	0	0
1262	Impairment	PY	0	0
1263	Provided during the year	PY	1953	619
1264	Reclassified as held for sale	PY	0	0
1265	Transfers	PY	0	0
1266	Disposals	PY	-2564	0
1267	Amortisation at 31 March	PY	4764	5375
1268	Net book value at 1 April	PY	2431	2197
1269	Net book value at 31 March	PY	4430	2431
1270	Net book value at 31 March comprises:			
1271	Purchased	PY	4414	2409
1272	Donated	PY	16	22
1273	Government Granted	PY	0	0
1274	Internally generated	PY	0	0
1275	Total at 31 March	PY	4430	2431
1276	SOFTWARE INTERNALLLY GENERATED			
1277	Cost or valuation at 1 April	PY	0	0
1278	Revaluation	PY	0	0
1279	Reclassifications	PY	0	0
1280	Reversal of impairments	PY	0	0
1281	Impairments	PY	0	0
1282	Additions- purchased	PY	0	0
1283	Additions- internally generated	PY	0	0
1284	Additions- donated	PY	0	0
1285	Additions- government granted	PY	0	0
1286	Reclassified as held for sale	PY	0	0
1287	Transfers	PY	0	0
1288	Disposals	PY	0	0
1289	Gross cost at 31 March	PY	0	0
1290	Amortisation at 1 April	PY	0	0
1291	Revaluation	PY	0	0
1292	Reclassifications	PY	0	0
1293	Reversal of impairments	PY	0	0
1294	Impairment	PY	0	0
1295	Provided during the year	PY	0	0
1296	Reclassified as held for sale	PY	0	0
1297	Transfers	PY	0	0
1298	Disposals	PY	0	0
1299	Amortisation at 31 March	PY	0	0
1300	Net book value at 1 April	PY	0	0
1301	Net book value at 31 March	PY	0	0
1302	Net book value at 31 March comprises:			
1303	Purchased	PY	0	0
1304	Donated	PY	0	0

1305	Government Granted	PY	0	0
1306	Internally generated	PY	0	0
1307	Total at 31 March	PY	0	0
1308	LICENCES & TRADEMARKS			
1309	Cost or valuation at 1 April	PY	475	279
1310	Revaluation	PY	0	0
1311	Reclassifications	PY	0	0
1312	Reversal of impairments	PY	0	0
1313	Impairments	PY	0	0
1314	Additions- purchased	PY	178	196
1315	Additions- internally generated	PY	0	0
1316	Additions- donated	PY	0	0
1317	Additions- government granted	PY	0	0
1318	Reclassified as held for sale	PY	0	0
1319	Transfers	PY	0	0
1320	Disposals	PY	0	0
1321	Gross cost at 31 March	PY	653	475
1322	Amortisation at 1 April	PY	155	2
1323	Revaluation	PY	0	0
1324	Reclassifications	PY	0	0
1325	Reversal of impairments	PY	0	0
1326	Impairment	PY	0	0
1327	Provided during the year	PY	0	153
1328	Reclassified as held for sale	PY	0	0
1329	Transfers	PY	0	0
1330	Disposals	PY	0	0
1331	Amortisation at 31 March	PY	155	155
1332	Net book value at 1 April	PY	320	277
1333	Net book value at 31 March	PY	498	320
1334	Net book value at 31 March comprises:			
1335	Purchased	PY	498	320
1336	Donated	PY	0	0
1337	Government Granted	PY	0	0
1338	Internally generated	PY	0	0
1339	Total at 31 March	PY	498	320
1340	PATENTS			
1341	Cost or valuation at 1 April	PY	0	0
1342	Revaluation	PY	0	0
1343	Reclassifications	PY	0	0
1344	Reversal of impairments	PY	0	0
1345	Impairments	PY	0	0
1346	Additions- purchased	PY	0	0
1347	Additions- internally generated	PY	0	0
1348	Additions- donated	PY	0	0
1349	Additions- government granted	PY	0	0
1350	Reclassified as held for sale	PY	0	0
1351	Transfers	PY	0	0
1352	Disposals	PY	0	0
1353	Gross cost at 31 March	PY	0	0

1354	Amortisation at 1 April	PY	0	0
1355	Revaluation	PY	0	0
1356	Reclassifications	PY	0	0
1357	Reversal of impairments	PY	0	0
1358	Impairment	PY	0	0
1359	Provided during the year	PY	0	0
1360	Reclassified as held for sale	PY	0	0
1361	Transfers	PY	0	0
1362	Disposals	PY	0	0
1363	Amortisation at 31 March	PY	0	0
1364	Net book value at 1 April	PY	0	0
1365	Net book value at 31 March	PY	0	0
1366	Net book value at 31 March comprises:			
1367	Purchased	PY	0	0
1368	Donated	PY	0	0
1369	Government Granted	PY	0	0
1370	Internally generated	PY	0	0
1371	Total at 31 March	PY	0	0
1372	DEVELOPMENT EXPENDITURE INTERNALLY GENERATED			
1373	Cost or valuation at 1 April	PY	0	0
1374	Revaluation	PY	0	0
1375	Reclassifications	PY	0	0
1376	Reversal of impairments	PY	0	0
1377	Impairments	PY	0	0
1378	Additions- purchased	PY	0	0
1379	Additions- internally generated	PY	0	0
1380	Additions- donated	PY	0	0
1381	Additions- government granted	PY	0	0
1382	Reclassified as held for sale	PY	0	0
1383	Transfers	PY	0	0
1384	Disposals	PY	0	0
1385	Gross cost at 31 March	PY	0	0
1386	Amortisation at 1 April	PY	0	0
1387	Revaluation	PY	0	0
1388	Reclassifications	PY	0	0
1389	Reversal of impairments	PY	0	0
1390	Impairment	PY	0	0
1391	Provided during the year	PY	0	0
1392	Reclassified as held for sale	PY	0	0
1393	Transfers	PY	0	0
1394	Disposals	PY	0	0
1395	Amortisation at 31 March	PY	0	0
1396	Net book value at 1 April	PY	0	0
1397	Net book value at 31 March	PY	0	0
1398	Net book value at 31 March comprises:			
1399	Purchased	PY	0	0
1400	Donated	PY	0	0
1401	Government Granted	PY	0	0

1402	Internally generated	PY	0	0
1403	Total at 31 March	PY	0	0
1404	CARBON REDUCTION COMMITMENT			
1405	Cost or valuation at 1 April	PY	0	0
1406	Revaluation	PY	0	0
1407	Reclassifications	PY	0	0
1408	Reversal of impairments	PY	0	0
1409	Impairments	PY	0	0
1410	Additions- purchased	PY	0	0
1411	Additions- internally generated	PY	0	0
1412	Additions- donated	PY	0	0
1413	Additions- government granted	PY	0	0
1414	Reclassified as held for sale	PY	0	0
1415	Transfers	PY	0	0
1416	Disposals	PY	0	0
1417	Gross cost at 31 March	PY	0	0
1418	Amortisation at 1 April	PY	0	0
1419	Revaluation	PY	0	0
1420	Reclassifications	PY	0	0
1421	Reversal of impairments	PY	0	0
1422	Impairment	PY	0	0
1423	Provided during the year	PY	0	0
1424	Reclassified as held for sale	PY	0	0
1425	Transfers	PY	0	0
1426	Disposals	PY	0	0
1427	Amortisation at 31 March	PY	0	0
1428	Net book value at 1 April	PY	0	0
1429	Net book value at 31 March	PY	0	0
1430	Net book value at 31 March comprises:			
1431	Purchased	PY	0	0
1432	Donated	PY	0	0
1433	Government Granted	PY	0	0
1434	Internally generated	PY	0	0
1435	Total at 31 March	PY	0	0
1436	TOTAL			
1437	Cost or valuation at 1 April	PY	8281	7232
1438	Revaluation	PY	0	0
1439	Reclassifications	PY	3749	56
1440	Reversal of impairments	PY	0	0
1441	Impairments	PY	0	0
1442	Additions- purchased	PY	381	993
1443	Additions- internally generated	PY	0	0
1444	Additions- donated	PY	0	0
1445	Additions- government granted	PY	0	0
1446	Reclassified as held for sale	PY	0	0
1447	Transfers	PY	0	0
1448	Disposals	PY	-2564	0
1449	Gross cost at 31 March	PY	9847	8281

1450	Amortisation at 1 April	PY	5530	4758
1451	Revaluation	PY	0	0
1452	Reclassifications	PY	0	0
1453	Reversal of impairments	PY	0	0
1454	Impairment	PY	0	0
1455	Provided during the year	PY	1953	772
1456	Reclassified as held for sale	PY	0	0
1457	Transfers	PY	0	0
1458	Disposals	PY	-2564	0
1459	Amortisation at 31 March	PY	4919	5530
1460	Net book value at 1 April	PY	2751	2474
1461	Net book value at 31 March	PY	4928	2751
1462	Net book value at 31 March comprises:			
1463	Purchased	PY	4912	2729
1464	Donated	PY	16	22
1465	Government Granted	PY	0	0
1466	Internally generated	PY	0	0
1467	Total at 31 March	PY	4928	2751
1468	13. Impairments			
1469	Property, plant & Equipment			
1470	Impairments arising from :			
1471	Loss or damage from normal operations	PY	0	0
1472	Abandonment in the course of construction	PY	0	24
1473	Over specification of assets (Gold Plating)	PY	0	0
1474	Loss as a result of a catastrophe	PY	0	0
1475	Unforeseen obsolescence	PY	0	0
1476	Changes in market price	PY	0	10
1477	Others	PY	8,486	3434
1478	Reversal of impairments	PY	-4,068	-2379
1479	Total of all impairments	PY	4,418	1089
1480	Analysis of impairments charged to reserves in year :			
1481	Charged to the Statement of Comprehensive Net Expense	PY	4298	1089
1482	Charged to Revaluation Reserve	PY	120	0
1483	Total	PY	4418	1089
1484	Intangible Assets			
1485	Impairments arising from :			
1486	Loss or damage from normal operations	PY	0	0
1487	Abandonment in the course of construction	PY	0	0
1488	Over specification of assets (Gold Plating)	PY	0	0
1489	Loss as a result of a catastrophe	PY	0	0
1490	Unforeseen obsolescence	PY	0	0
1491	Changes in market price	PY	0	0
1492	Others	PY	0	0
1493	Reversal of impairments	PY	0	0
1494	Total of all impairments	PY	0	0
1495	Analysis of impairments charged to reserves in year :			
1496	Charged to the Statement of Comprehensive Net Expense	PY	0	0
1497	Charged to Revaluation Reserve	PY	0	0

1498	Total	PY	0	0
1499	14 Inventories			
1500	14.1 Inventories			
1501	Drugs	PY	4,739	4,525
1502	Consumables	PY	5,070	5,334
1503	Energy	PY	203	375
1504	Work in progress	PY	0	0
1505	Other	PY	0	0
1506	Total	PY	10,012	10,234
1507	Of which held at realisable value	PY	0	0
1508	14.2 Inventories recognised in expenses			
1509	Inventories recognised as an expense in the period	PY	0	0
1510	Write-down of inventories (including losses)	PY	0	0
1511	Reversal of write-downs that reduced the expense	PY	0	0
1512	Total	PY	0	0
1513	15. Trade and other receivables			
1514	Current			
1515	Welsh Government	PY	4161	4853
1516	WHSSC /EASC	PY	3327	1981
1517	Welsh Health Boards	PY	6598	3612
1518	Welsh NHS Trusts	PY	975	1640
1519	Health Education and Improvement Wales (HEIW)	PY	266	329
1520	Non - Welsh Trusts	PY	240	75
1521	Other NHS	PY	238	253
1522	Welsh Risk Pool Claim reimbursement	PY	0	0
1523	NHS Wales Secondary Health Sector	PY	34218	37701
1524	NHS Wales Primary Sector FLS Reimbursement	PY	0	0
1525	NHS Wales Redress	PY	1099	510
1526	Other	PY	0	0
1527	Local Authorities	PY	2857	2235
1528	Capital debtors- Tangible	PY	0	0
1529	Capital debtors- Intangible	PY	0	0
1530	Other debtors	PY	9910	10522
1531	Provision for irrecoverable debts	PY	-3518	-3068
1532	Pension Prepayments NHS Pensions	PY	0	0
1533	Pension Prepayments NEST	PY		
1534	Other prepayments	PY	5150	5037
1535	Other accrued income	PY	746	651
1536	Sub total	PY	66267	66331
1537	Non-current			
1538	Welsh Government	PY	0	0
1539	WHSSC /EASC	PY	0	0
1540	Welsh Health Boards	PY	0	0
1541	Welsh NHS Trusts	PY	0	0
1542	Health Education and Improvement Wales (HEIW)	PY	0	0
1543	Non - Welsh Trusts	PY	0	0
1544	Other NHS	PY	0	0
1545	Welsh Risk Pool Claim reimbursement	PY	0	0
1546	NHS Wales Secondary Health Sector	PY	102539	108880

1547	NHS Wales Primary Sector FLS Reimbursement	PY	0	0
1548	NHS Wales Redress	PY	20	0
1549	Other	PY	0	0
1550	Local Authorities	PY	0	0
1551	Capital debtors- Tangible	PY	0	0
1552	Capital debtors- Intangible	PY	0	0
1553	Other debtors	PY	0	0
1554	Provision for irrecoverable debts	PY	0	0
1555	Pension Prepayments NHS Pensions	PY	0	0
1556	Pension Prepayments NEST	PY		
1557	Other prepayments	PY	0	0
1558	Other accrued income	PY	0	0
1559	Sub total	PY	102559	108880
1560	Total	PY	168826	175211
1561	Receivables past their due date but not impaired			
1562	By up to three months	PY	14685	6772
1563	By three to six months	PY	664	358
1564	By more than six months	PY	592	467
1565	Total	PY	15941	7597
1566	Expected Credit Losses (ECL)/ Provision for Impairment of Receivables			
1567	Balance at 31 March	PY	0	-2222
1568	Adjustment for Implementation of IFRS 9	PY	0	-504
1569	Balance at 1 April	PY	-3068	-2726
1570	Transfer to other NHS Wales body	PY	350	0
1571	Amount written off during the year	PY	17	635
1572	Amount recovered during the year	PY	14	94
1573	(Increase) / decrease in receivables impaired	PY	-831	-1071
1574	Bad debts recovered during year	PY	0	0
1575	Balance at 31 March	PY	-3518	-3068
1576	Receivables VAT			
1577	Trade receivables	PY	2648	2373
1578	Other	PY	0	0
1579	Total	PY	2648	2373
1580	16. Other Financial Assets			
1581	Financial assets			
1582	Current			
1583	Shares and equity type investments :			
1584	Held to maturity investments at amortised costs	PY	0	0
1585	At fair value through SOCNE	PY	0	0
1586	Available for sale at FV	PY	0	0
1587	Deposits	PY	0	0
1588	Loans at amortised cost	PY	0	0
1589	Derivatives	PY	0	0
1590	Other (Specify)	PY	0	0
1591	Held to maturity investments at amortised costs	PY	0	0
1592	At fair value through SoCNE	PY	0	0
1593	Available for sale at FV	PY	0	0
1594	Total	PY	0	0

1595	Non Current			
1596	Shares and equity type investments :			
1597	Held to maturity investments at amortised costs	PY	0	0
1598	At fair value through SOCNE	PY	0	0
1599	Available for sale at FV	PY	0	0
1600	Deposits	PY	0	0
1601	Loans at amortised cost	PY	0	0
1602	Derivatives	PY	0	0
1603	Other (Specify)	PY	0	0
1604	Held to maturity investments at amortised costs	PY	0	0
1605	At fair value through SoCNE	PY	0	0
1606	Available for sale at FV	PY	0	0
1607	Total	PY	0	0
1608	17. Cash and cash equivalents			
1609	Balance at 1 April	PY	830	491
1610	Net change in cash and cash equivalent balances	PY	-344	339
1611	Balance at 31 March	PY	486	830
1612	Made up of:			
1613	Cash held at Government Banking Service (GBS)	PY	402	708
1614	Commercial banks	PY	0	0
1615	Cash in hand	PY	84	122
1616	Total Cash	PY		830
1617	Current Investments	PY	0	0
1618	Cash and cash equivalents as in Statement of Finan	PY	486	830
1619	Bank overdraft - Government Banking Service (GBS)	PY	0	0
1620	Bank overdraft - Commercial banks	PY	0	0
1621	Cash and cash equivalents as in Statement of Cash	PY	486	830
1622	18. Trade and other payables			
1623	Current			
1624	Welsh Government	PY	8	16
1625	WHSSC /EASC	PY	278	650
1626	Welsh Health Boards	PY	2856	4532
1627	Welsh NHS Trusts	PY	3125	2540
1628	Health Education and Improvement Wales (HEIW)	PY	0	0
1629	Other NHS	PY	966	1192
1630	Taxation and social security payable / refunds	PY	4732	5896
1631	Refunds of taxation by HMRC	PY	0	0
1632	VAT payable to HMRC	PY	217	241
1633	Other taxes payable to HMRC	PY	0	0
1634	NI contributions payable to HMRC	PY	6275	7571
1635	Non NHS Payables Revenue	PY	19593	19622
1636	Local Authorities	PY	1264	6285
1637	Capital Creditors- Tangible	PY	6418	10224
1638	Capital Creditors- Intangible	PY	71	419
1639	Overdraft	PY	0	0
1640	Rentals due under operating leases	PY	0	0
1641	Obligations under finance leases, HP contracts	PY	211	270
1642	Imputed finance lease element of on SoFP PFI contrac	PY	2831	2569
1643	Pensions: staff	PY	7908	10297

1644	Non NHS Accruals	PY	67846	75354
1645	Deferred Income:	PY	0	0
1646	Deferred Income brought forward	PY	2959	2720
1647	Deferred Income Additions	PY	324	1061
1648	Transfer to / from current/non current deferred income	PY	0	0
1649	Released to SoCNE	PY	-1384	-822
1650	Other creditors	PY	242	534
1651	PFI assets –deferred credits	PY	0	0
1652	Payments on account	PY	0	0
1653	Total	PY	126740	151171
1654	Non-current			
1655	Welsh Government	PY	0	0
1656	WHSSC /EASC	PY	0	0
1657	Welsh Health Boards	PY	0	0
1658	Welsh NHS Trusts	PY	0	0
1659	Health Education and Improvement Wales (HEIW)	PY	0	0
1660	Other NHS	PY	0	0
1661	Taxation and social security payable / refunds	PY	0	0
1662	Refunds of taxation by HMRC	PY	0	0
1663	VAT payable to HMRC	PY	0	0
1664	Other taxes payable to HMRC	PY	0	0
1665	NI contributions payable to HMRC	PY	0	0
1666	Non NHS Payables Revenue	PY	0	0
1667	Local Authorities	PY	0	0
1668	Capital Creditors- Tangible	PY	0	0
1669	Capital Creditors- Intangible	PY	0	0
1670	Overdraft	PY	0	0
1671	Rentals due under operating leases	PY	0	0
1672	Obligations under finance leases, HP contracts	PY	0	211
1673	Imputed finance lease element of on SoFP PFI contrac	PY	37136	39967
1674	Pensions: staff	PY	0	0
1675	Non NHS Accruals	PY	0	0
1676	Deferred Income:	PY	0	0
1677	Deferred Income brought forward	PY	0	0
1678	Deferred Income Additions	PY	0	0
1679	Transfer to / from current/non current deferred income	PY	0	0
1680	Released to SoCNE	PY	0	0
1681	Other creditors	PY	0	0
1682	PFI assets –deferred credits	PY	0	0
1683	Payments on account	PY	0	0
1684	Sub-total	PY	37136	40178
1685	Total	PY	163876	191349
1686	Borrowings			
1687	Current			
1688	Bank overdraft - GBS	PY		
1689	Bank overdraft - Commercial bank	PY		
1690	Loans from:			
1691	Welsh Government	PY		
1692	Other entities	PY		

1693	PFI liabilities:			
1694	Main liability	PY		
1695	Lifecycle replacement received in advance	PY		
1696	Finance lease liabilities	PY		
1697	Other	PY		
1698	Total	PY		
1699	Non Current			
1700	Bank overdraft - GBS	PY		
1701	Bank overdraft - Commercial bank	PY		
1702	Loans from:			
1703	Welsh Government	PY		
1704	Other entities	PY		
1705	PFI liabilities:			
1706	Main liability	PY		
1707	Lifecycle replacement received in advance	PY		
1708	Finance lease liabilities	PY		
1709	Other	PY		
1710	Total	PY		
1711	Loan Advance/Strategic Assistance Funding			
1712	Amounts falling due:			
1713	In < 1 year			
1714	Between 1 and 2 years			
1715	Between 2 and 5 years			
1716	In 5 years or more			
1717	Total			
1718	Wholly repayable within 5 years			
1719	Wholly repayable after 5 years, not by instalments			
1720	Wholly or partially repayable after 5 years by instalments			
1721	Total			
1722	Total repayable after 5 years by instalments			
1723	19. Other financial liabilities			
1724	Current			
1725	Financial Guarantees:			
1726	At amortised cost	PY	0	0
1727	At fair value through SoCNE	PY	0	0
1728	Derivatives at fair value through SoCNE	PY	0	0
1729	Other:			
1730	At amortised cost	PY	0	0
1731	At fair value through SoCNE	PY	0	0
1732	Total		0	0
1733	Non Current			
1734	Financial Guarantees:			
1735	At amortised cost	PY	0	0
1736	At fair value through SoCNE	PY	0	0
1737	Derivatives at fair value through SoCNE	PY	0	0
1738	Other:			
1739	At amortised cost	PY	0	0
1740	At fair value through SoCNE	PY	0	0

1741	Total	PY	0	0
1742	20. Provisions			
1743	20.1 Consolidated			
1744	At 1 April			
1745	Current			
1746	Clinical negligence	PY	0	0
1747	Secondary care	PY	29964	17587
1748	Primary care	PY	0	0
1749	Redress Secondary care	PY	433	0
1750	Redress Primary care	PY	0	0
1751	Personal injury	PY	728	1010
1752	All other losses and special payments	PY	0	0
1753	Defence legal fees and other administration	PY	2154	1489
1754	Structured Settlements - WRPS	PY		
1755	Pensions relating to former directors	PY	4	4
1756	Pensions relating to other staff	PY	139	139
1757	Restructuring	PY	0	0
1758	Other	PY	2036	3863
1759	Total	PY	35458	24092
1760	Non Current			
1761	Clinical negligence		0	0
1762	Secondary care	PY	107945	152908
1763	Primary care	PY	0	0
1764	Redress Secondary care	PY	0	0
1765	Redress Primary care	PY	0	0
1766	Personal injury	PY	5744	6036
1767	All other losses and special payments	PY	0	0
1768	Defence legal fees and other administration	PY	1191	1277
1769	Structured Settlements - WRPS	PY		
1770	Pensions relating to former directors	PY	12	16
1771	Pensions relating to other staff	PY	156	200
1772	Restructuring	PY	0	0
1773	Other	PY	0	0
1774	Total	PY	115048	160437
1775	TOTAL			
1776	Clinical negligence		0	0
1777	Secondary care	PY	137909	170495
1778	Primary care	PY	0	0
1779	Redress Secondary care	PY	433	0
1780	Redress Primary care	PY	0	0
1781	Personal injury	PY	6472	7046
1782	All other losses and special payments	PY	0	0
1783	Defence legal fees and other administration	PY	3345	2766
1784	Structured Settlements - WRPS	PY		
1785	Pensions relating to former directors	PY	16	20
1786	Pensions relating to other staff	PY	295	339
1787	Restructuring	PY	0	0
1788	Other	PY	2036	3863
1789	Total	PY	150506	184529

1790	Structured Settlements cases transferred to WRPS				
1791	Current				
1792	Clinical negligence		0	0	
1793	Secondary care	PY	0	0	
1794	Primary care	PY	0	0	
1795	Redress Secondary care	PY	0	0	
1796	Redress Primary care	PY	0	0	
1797	Personal injury	PY	0	0	
1798	All other losses and special payments	PY	0	0	
1799	Defence legal fees and other administration	PY	0	0	
1800	Structured Settlements - WRPS	PY			
1801	Pensions relating to former directors	PY	0		
1802	Pensions relating to other staff	PY	0		
1803	Restructuring	PY	0		
1804	Other	PY	0		
1805	Total	PY	0	0	
1806	Non Current				
1807	Clinical negligence		0	0	
1808	Secondary care	PY	0	0	
1809	Primary care	PY	0	0	
1810	Redress Secondary care	PY	0	0	
1811	Redress Primary care	PY	0	0	
1812	Personal injury	PY	0	0	
1813	All other losses and special payments	PY	0	0	
1814	Defence legal fees and other administration	PY	0	0	
1815	Structured Settlements - WRPS	PY			
1816	Pensions relating to former directors	PY	0		
1817	Pensions relating to other staff	PY	0		
1818	Restructuring	PY	0		
1819	Other	PY	0		
1820	Total	PY	0	0	
1821	TOTAL				
1822	Clinical negligence		0	0	
1823	Secondary care	PY	0	0	
1824	Primary care	PY	0	0	
1825	Redress Secondary care	PY	0	0	
1826	Redress Primary care	PY	0	0	
1827	Personal injury	PY	0	0	
1828	All other losses and special payments	PY	0	0	
1829	Defence legal fees and other administration	PY	0	0	
1830	Structured Settlements - WRPS	PY			
1831	Pensions relating to former directors	PY	0		
1832	Pensions relating to other staff	PY	0		
1833	Restructuring	PY	0		
1834	Other	PY	0		
1835	Total	PY	0	0	
1836	Transfer of provisions to creditors				
1837	Current				
1838	Clinical negligence		0	0	

1839	Secondary care	PY	-3600	-714
1840	Primary care	PY	0	0
1841	Redress Secondary care	PY	0	0
1842	Redress Primary care	PY	0	0
1843	Personal injury	PY	0	0
1844	All other losses and special payments	PY	0	0
1845	Defence legal fees and other administration	PY	0	0
1846	Structured Settlements - WRPS	PY		
1847	Pensions relating to former directors	PY	0	
1848	Pensions relating to other staff	PY	0	
1849	Restructuring	PY	0	
1850	Other	PY	0	0
1851	Total	PY	-3600	-714
1852	Non Current			
1853	Clinical negligence		0	0
1854	Secondary care	PY	0	0
1855	Primary care	PY	0	0
1856	Redress Secondary care	PY	0	0
1857	Redress Primary care	PY	0	0
1858	Personal injury	PY	0	0
1859	All other losses and special payments	PY	0	0
1860	Defence legal fees and other administration	PY	0	0
1861	Structured Settlements - WRPS	PY		
1862	Pensions relating to former directors	PY	0	
1863	Pensions relating to other staff	PY	0	
1864	Restructuring	PY	0	
1865	Other	PY	0	0
1866	Total	PY	0	0
1867	TOTAL			
1868	Clinical negligence		0	0
1869	Secondary care	PY	-3600	-714
1870	Primary care	PY	0	0
1871	Redress Secondary care	PY	0	0
1872	Redress Primary care	PY	0	0
1873	Personal injury	PY	0	0
1874	All other losses and special payments	PY	0	0
1875	Defence legal fees and other administration	PY	0	0
1876	Structured Settlements - WRPS	PY		
1877	Pensions relating to former directors	PY	0	
1878	Pensions relating to other staff	PY	0	
1879	Restructuring	PY	0	
1880	Other	PY	0	0
1881	Total	PY	-3600	-714
1882	Transfer of provisions between current and non current			
1883	Current			
1884	Clinical negligence		0	0
1885	Secondary care	PY	5326	43837
1886	Primary care	PY	0	0
1887	Redress Secondary care	PY	0	0

1888	Redress Primary care	PY	0	0
1889	Personal injury	PY	474	446
1890	All other losses and special payments	PY	0	0
1891	Defence legal fees and other administration	PY	136	275
1892	Structured Settlements - WRPS	PY		
1893	Pensions relating to former directors	PY	0	4
1894	Pensions relating to other staff	PY	99	47
1895	Restructuring	PY	0	0
1896	Other	PY	0	0
1897	Total	PY	6035	44609
1898	Non Current			
1899	Clinical negligence		0	0
1900	Secondary care	PY	-5326	-43837
1901	Primary care	PY	0	0
1902	Redress Secondary care	PY	0	0
1903	Redress Primary care	PY	0	0
1904	Personal injury	PY	-474	-446
1905	All other losses and special payments	PY	0	0
1906	Defence legal fees and other administration	PY	-136	-275
1907	Structured Settlements - WRPS	PY		
1908	Pensions relating to former directors	PY	0	-4
1909	Pensions relating to other staff	PY	-99	-47
1910	Restructuring	PY	0	0
1911	Other	PY	0	0
1912	Total	PY	-6035	-44609
1913	TOTAL			
1914	Clinical negligence		0	0
1915	Secondary care	PY	0	0
1916	Primary care	PY	0	0
1917	Redress Secondary care	PY	0	0
1918	Redress Primary care	PY	0	0
1919	Personal injury	PY	0	0
1920	All other losses and special payments	PY	0	0
1921	Defence legal fees and other administration	PY	0	0
1922	Structured Settlements - WRPS	PY		
1923	Pensions relating to former directors	PY	0	0
1924	Pensions relating to other staff	PY	0	0
1925	Restructuring	PY	0	0
1926	Other	PY	0	0
1927	Total	PY	0	0
1928	Transfers (to) / from other NHS body			
1929	Current			
1930	Clinical negligence			
1931	Secondary care			
1932	Primary care			
1933	Redress Secondary care			
1934	Redress Primary care			
1935	Personal injury			
1936	All other losses and special payments			

1937	Defence legal fees and other administration			
1938	Structured Settlements - WRPS			
1939	Pensions relating to former directors			
1940	Pensions relating to other staff			
1941	Restructuring			
1942	Other			
1943	Total			
1944	Non Current			
1945	Clinical negligence			
1946	Secondary care			
1947	Primary care			
1948	Redress Secondary care			
1949	Redress Primary care			
1950	Personal injury			
1951	All other losses and special payments			
1952	Defence legal fees and other administration			
1953	Structured Settlements - WRPS			
1954	Pensions relating to former directors			
1955	Pensions relating to other staff			
1956	Restructuring			
1957	Other			
1958	Total			
1959	TOTAL			
1960	Clinical negligence			
1961	Secondary care			
1962	Primary care			
1963	Redress Secondary care			
1964	Redress Primary care			
1965	Personal injury			
1966	All other losses and special payments			
1967	Defence legal fees and other administration			
1968	Structured Settlements - WRPS			
1969	Pensions relating to former directors			
1970	Pensions relating to other staff			
1971	Restructuring			
1972	Other			
1973	Total			
1974	Arising during the year			
1975	Current			
1976	Clinical negligence		0	0
1977	Secondary care	PY	23497	27458
1978	Primary care	PY	0	0
1979	Redress Secondary care	PY	995	488
1980	Redress Primary care	PY	0	0
1981	Personal injury	PY	767	554
1982	All other losses and special payments	PY	48	693
1983	Defence legal fees and other administration	PY	1766	2389
1984	Structured Settlements - WRPS	PY		
1985	Pensions relating to former directors	PY	0	0

1986	Pensions relating to other staff	PY	58	96
1987	Restructuring	PY	0	0
1988	Other	PY	1154	1437
1989	Total	PY	28285	33115
1990	Non Current			
1991	Clinical negligence		0	0
1992	Secondary care	PY	17149	5067
1993	Primary care	PY	0	0
1994	Redress Secondary care	PY	15	0
1995	Redress Primary care	PY	0	0
1996	Personal injury	PY	1044	275
1997	All other losses and special payments	PY	0	0
1998	Defence legal fees and other administration	PY	426	210
1999	Structured Settlements - WRPS	PY		
2000	Pensions relating to former directors	PY	0	0
2001	Pensions relating to other staff	PY	2	4
2002	Restructuring	PY	0	0
2003	Other	PY	0	0
2004	Total	PY	18636	5556
2005	TOTAL			
2006	Clinical negligence		0	0
2007	Secondary care	PY	40646	32525
2008	Primary care	PY	0	0
2009	Redress Secondary care	PY	1010	488
2010	Redress Primary care	PY	0	0
2011	Personal injury	PY	1811	829
2012	All other losses and special payments	PY	48	693
2013	Defence legal fees and other administration	PY	2192	2599
2014	Structured Settlements - WRPS	PY		
2015	Pensions relating to former directors	PY	0	0
2016	Pensions relating to other staff	PY	60	100
2017	Restructuring	PY	0	0
2018	Other	PY	1154	1437
2019	Total	PY	46921	38671
2020	Utilised during the year			
2021	Current			
2022	Clinical negligence		0	0
2023	Secondary care	PY	-11450	-20296
2024	Primary care	PY	0	0
2025	Redress Secondary care	PY	-481	-51
2026	Redress Primary care	PY	0	0
2027	Personal injury	PY	-1201	-976
2028	All other losses and special payments	PY	-48	-693
2029	Defence legal fees and other administration	PY	-1019	-862
2030	Structured Settlements - WRPS	PY		
2031	Pensions relating to former directors	PY	-4	-4
2032	Pensions relating to other staff	PY	-241	-139
2033	Restructuring	PY	0	0
2034	Other	PY	-2422	-1247

2035	Total	PY	-16866	-24268
2036	Non Current			
2037	Clinical negligence		0	0
2038	Secondary care	PY	-1928	-1104
2039	Primary care	PY	0	0
2040	Redress Secondary care	PY	0	0
2041	Redress Primary care	PY	0	0
2042	Personal injury	PY	-746	0
2043	All other losses and special payments	PY	0	0
2044	Defence legal fees and other administration	PY	-117	-17
2045	Structured Settlements - WRPS	PY		
2046	Pensions relating to former directors	PY	-12	0
2047	Pensions relating to other staff	PY	-30	0
2048	Restructuring	PY	0	0
2049	Other	PY	0	0
2050	Total	PY	-2833	-1121
2051	TOTAL			
2052	Clinical negligence		0	0
2053	Secondary care	PY	-13378	-21400
2054	Primary care	PY	0	0
2055	Redress Secondary care	PY	-481	-51
2056	Redress Primary care	PY	0	0
2057	Personal injury	PY	-1947	-976
2058	All other losses and special payments	PY	-48	-693
2059	Defence legal fees and other administration	PY	-1136	-879
2060	Structured Settlements - WRPS	PY		
2061	Pensions relating to former directors	PY	-16	-4
2062	Pensions relating to other staff	PY	-271	-139
2063	Restructuring	PY	0	0
2064	Other	PY	-2422	-1247
2065	Total	PY	-19699	-25389
2066	Reversed unused			
2067	Current			
2068	Clinical negligence		0	0
2069	Secondary care	PY	-18513	-37908
2070	Primary care	PY	0	0
2071	Redress Secondary care	PY	-147	-4
2072	Redress Primary care	PY	0	0
2073	Personal injury	PY	-80	-312
2074	All other losses and special payments	PY	0	0
2075	Defence legal fees and other administration	PY	-1355	-1137
2076	Structured Settlements - WRPS	PY		
2077	Pensions relating to former directors	PY	0	0
2078	Pensions relating to other staff	PY	-3	-4
2079	Restructuring	PY	0	0
2080	Other	PY	-468	-2017
2081	Total	PY	-20566	-41382
2082	Non Current			
2083	Clinical negligence		0	0

2084	Secondary care	PY	-16489	-5089
2085	Primary care	PY	0	0
2086	Redress Secondary care	PY	0	0
2087	Redress Primary care	PY	0	0
2088	Personal injury	PY	0	-121
2089	All other losses and special payments	PY	0	0
2090	Defence legal fees and other administration	PY	-25	-4
2091	Structured Settlements - WRPS	PY		
2092	Pensions relating to former directors	PY	0	0
2093	Pensions relating to other staff	PY	-1	-1
2094	Restructuring	PY	0	0
2095	Other	PY	0	0
2096	Total	PY	-16515	-5215
2097	TOTAL			
2098	Clinical negligence		0	0
2099	Secondary care	PY	-35002	-42997
2100	Primary care	PY	0	0
2101	Redress Secondary care	PY	-147	-4
2102	Redress Primary care	PY	0	0
2103	Personal injury	PY	-80	-433
2104	All other losses and special payments	PY	0	0
2105	Defence legal fees and other administration	PY	-1380	-1141
2106	Structured Settlements - WRPS	PY		
2107	Pensions relating to former directors	PY	0	0
2108	Pensions relating to other staff	PY	-4	-5
2109	Restructuring	PY	0	0
2110	Other	PY	-468	-2017
2111	Total	PY	-37081	-46597
2112	Unwinding of discounts			
2113	Current			
2114	Clinical negligence		0	0
2115	Secondary care	PY	0	0
2116	Primary care	PY	0	0
2117	Redress Secondary care	PY	0	0
2118	Redress Primary care	PY	0	0
2119	Personal injury	PY	15	6
2120	All other losses and special payments	PY	0	0
2121	Defence legal fees and other administration	PY	0	0
2122	Structured Settlements - WRPS	PY		
2123	Pensions relating to former directors	PY	0	0
2124	Pensions relating to other staff	PY	0	0
2125	Restructuring	PY	0	0
2126	Other	PY	0	0
2127	Total	PY	15	6
2128	Non Current			
2129	Clinical negligence		0	0
2130	Secondary care	PY	0	0
2131	Primary care	PY	0	0
2132	Redress Secondary care	PY	0	0

2133	Redress Primary care	PY	0	0
2134	Personal injury	PY	0	0
2135	All other losses and special payments	PY	0	0
2136	Defence legal fees and other administration	PY	0	0
2137	Structured Settlements - WRPS	PY		
2138	Pensions relating to former directors	PY	0	0
2139	Pensions relating to other staff	PY	0	0
2140	Restructuring	PY	0	0
2141	Other	PY	0	0
2142	Total	PY	0	0
2143	TOTAL			
2144	Clinical negligence		0	0
2145	Secondary care	PY	0	0
2146	Primary care	PY	0	0
2147	Redress Secondary care	PY	0	0
2148	Redress Primary care	PY	0	0
2149	Personal injury	PY	15	6
2150	All other losses and special payments	PY	0	0
2151	Defence legal fees and other administration	PY	0	0
2152	Structured Settlements - WRPS	PY		
2153	Pensions relating to former directors	PY	0	0
2154	Pensions relating to other staff	PY	0	0
2155	Restructuring	PY	0	0
2156	Other	PY	0	0
2157	Total	PY	15	6
2158	TOTAL			
2159	Current			
2160	Clinical negligence		0	0
2161	Secondary care	PY	25224	29964
2162	Primary care	PY	0	0
2163	Redress Secondary care	PY	800	433
2164	Redress Primary care	PY	0	0
2165	Personal injury	PY	703	728
2166	All other losses and special payments	PY	0	0
2167	Defence legal fees and other administration	PY	1682	2154
2168	Structured Settlements - WRPS	PY		
2169	Pensions relating to former directors	PY	0	4
2170	Pensions relating to other staff	PY	52	139
2171	Restructuring	PY	0	0
2172	Other	PY	300	2036
2173	Total	PY	28761	35458
2174	Non Current			
2175	Clinical negligence		0	0
2176	Secondary care	PY	101351	107945
2177	Primary care	PY	0	0
2178	Redress Secondary care	PY	15	0
2179	Redress Primary care	PY	0	0
2180	Personal injury	PY	5568	5744
2181	All other losses and special payments	PY	0	0

2182	Defence legal fees and other administration	PY	1339	1191
2183	Structured Settlements - WRPS	PY		
2184	Pensions relating to former directors	PY	0	12
2185	Pensions relating to other staff	PY	28	156
2186	Restructuring	PY	0	0
2187	Other	PY	0	0
2188	Total	PY	108301	115048
2189	TOTAL			
2190	Clinical negligence		0	0
2191	Secondary care	PY	126575	137909
2192	Primary care	PY	0	0
2193	Redress Secondary care	PY	815	433
2194	Redress Primary care	PY	0	0
2195	Personal injury	PY	6271	6472
2196	All other losses and special payments	PY	0	0
2197	Defence legal fees and other administration	PY	3021	3345
2198	Structured Settlements - WRPS	PY		
2199	Pensions relating to former directors	PY	0	16
2200	Pensions relating to other staff	PY	80	295
2201	Restructuring	PY	0	0
2202	Other	PY	300	2036
2203	Total	PY	137062	150506
2204	Expected timing of cash flows:			
2205	Less than 1 year			
2206	Clinical negligence		0	
2207	Secondary care		25224	
2208	Primary care		0	
2209	Redress Secondary care		800	
2210	Redress Primary care		0	
2211	Personal injury		703	
2212	All other losses and special payments		0	
2213	Defence legal fees and other administration		1682	
2214	Structured Settlements - WRPS			
2215	Pensions relating to former directors		0	
2216	Pensions relating to other staff		52	
2217	Restructuring		0	
2218	Other		300	
2219	Total		28761	
2220	2 to 5 years			
2221	Clinical negligence		0	
2222	Secondary care		101351	
2223	Primary care		0	
2224	Redress Secondary care		15	
2225	Redress Primary care		0	
2226	Personal injury		1613	
2227	All other losses and special payments		0	
2228	Defence legal fees and other administration		1339	
2229	Structured Settlements - WRPS			
2230	Pensions relating to former directors		0	

2231	Pensions relating to other staff	21
2232	Restructuring	0
2233	Other	0
2234	Total	104339
2235	Thereafter	
2236	Clinical negligence	0
2237	Secondary care	0
2238	Primary care	0
2239	Redress Secondary care	0
2240	Redress Primary care	0
2241	Personal injury	3955
2242	All other losses and special payments	0
2243	Defence legal fees and other administration	0
2244	Structured Settlements - WRPS	
2245	Pensions relating to former directors	0
2246	Pensions relating to other staff	7
2247	Restructuring	0
2248	Other	0
2249	Total	3962
2250	TOTAL	
2251	Clinical negligence	0
2252	Secondary care	126575
2253	Primary care	0
2254	Redress Secondary care	815
2255	Redress Primary care	0
2256	Personal injury	6271
2257	All other losses and special payments	0
2258	Defence legal fees and other administration	3021
2259	Structured Settlements - WRPS	
2260	Pensions relating to former directors	0
2261	Pensions relating to other staff	80
2262	Restructuring	0
2263	Other	300
2264	Total	137062
2265	WRP	
2266	At 1 April	
2267	Current	
2268	Clinical negligence	
2269	Secondary care	
2270	Primary care	
2271	Redress Secondary care	
2272	Redress Primary care	
2273	Personal injury	
2274	All other losses and special payments	
2275	Defence legal fees and other administration	
2276	Structured Settlements - WRPS	
2277	Pensions relating to former directors	
2278	Pensions relating to other staff	
2279	Restructuring	

2280 Other
2281 Total
2282 **Non Current**
2283 Clinical negligence
2284 [Secondary care](#)
2285 [Primary care](#)
2286 [Redress Secondary care](#)
2287 [Redress Primary care](#)
2288 Personal injury
2289 All other losses and special payments
2290 Defence legal fees and other administration
2291 Structured Settlements - WRPS
2292 Pensions relating to former directors
2293 Pensions relating to other staff
2294 Restructuring
2295 Other
2296 Total
2297 **TOTAL**
2298 Clinical negligence
2299 [Secondary care](#)
2300 [Primary care](#)
2301 [Redress Secondary care](#)
2302 [Redress Primary care](#)
2303 Personal injury
2304 All other losses and special payments
2305 Defence legal fees and other administration
2306 Structured Settlements - WRPS
2307 Pensions relating to former directors
2308 Pensions relating to other staff
2309 Restructuring
2310 Other
2311 Total
2312 **Structured Settlements cases transferred to WRPS**
2313 **Current**
2314 Clinical negligence
2315 [Secondary care](#)
2316 [Primary care](#)
2317 [Redress Secondary care](#)
2318 [Redress Primary care](#)
2319 Personal injury
2320 All other losses and special payments
2321 Defence legal fees and other administration
2322 Structured Settlements - WRPS
2323 Pensions relating to former directors
2324 Pensions relating to other staff
2325 Restructuring
2326 Other
2327 Total
2328 **Non Current**

2329 Clinical negligence
2330 [Secondary care](#)
2331 [Primary care](#)
2332 [Redress Secondary care](#)
2333 [Redress Primary care](#)
2334 Personal injury
2335 All other losses and special payments
2336 Defence legal fees and other administration
2337 Structured Settlements - WRPS
2338 Pensions relating to former directors
2339 Pensions relating to other staff
2340 Restructuring
2341 Other
2342 Total
2343 **TOTAL**
2344 Clinical negligence
2345 [Secondary care](#)
2346 [Primary care](#)
2347 [Redress Secondary care](#)
2348 [Redress Primary care](#)
2349 Personal injury
2350 All other losses and special payments
2351 Defence legal fees and other administration
2352 Structured Settlements - WRPS
2353 Pensions relating to former directors
2354 Pensions relating to other staff
2355 Restructuring
2356 Other
2357 Total
2358 **Transfer of provisions to creditors**
2359 **Current**
2360 Clinical negligence
2361 [Secondary care](#)
2362 [Primary care](#)
2363 [Redress Secondary care](#)
2364 [Redress Primary care](#)
2365 Personal injury
2366 All other losses and special payments
2367 Defence legal fees and other administration
2368 Structured Settlements - WRPS
2369 Pensions relating to former directors
2370 Pensions relating to other staff
2371 Restructuring
2372 Other
2373 Total
2374 **Non Current**
2375 Clinical negligence
2376 [Secondary care](#)
2377 [Primary care](#)

2378 [Redress Secondary care](#)
2379 [Redress Primary care](#)
2380 Personal injury
2381 All other losses and special payments
2382 Defence legal fees and other administration
2383 Structured Settlements - WRPS
2384 Pensions relating to former directors
2385 Pensions relating to other staff
2386 Restructuring
2387 Other
2388 Total
2389 **TOTAL**
2390 Clinical negligence
2391 [Secondary care](#)
2392 [Primary care](#)
2393 [Redress Secondary care](#)
2394 [Redress Primary care](#)
2395 Personal injury
2396 All other losses and special payments
2397 Defence legal fees and other administration
2398 Structured Settlements - WRPS
2399 Pensions relating to former directors
2400 Pensions relating to other staff
2401 Restructuring
2402 Other
2403 Total
2404 **Transfer of provisions between current and non current**
2405 **Current**
2406 Clinical negligence
2407 [Secondary care](#)
2408 [Primary care](#)
2409 [Redress Secondary care](#)
2410 [Redress Primary care](#)
2411 Personal injury
2412 All other losses and special payments
2413 Defence legal fees and other administration
2414 Structured Settlements - WRPS
2415 Pensions relating to former directors
2416 Pensions relating to other staff
2417 Restructuring
2418 Other
2419 Total
2420 **Non Current**
2421 Clinical negligence
2422 [Secondary care](#)
2423 [Primary care](#)
2424 [Redress Secondary care](#)
2425 [Redress Primary care](#)
2426 Personal injury

2427 All other losses and special payments
2428 Defence legal fees and other administration
2429 Structured Settlements - WRPS
2430 Pensions relating to former directors
2431 Pensions relating to other staff
2432 Restructuring
2433 Other
2434 Total
2435 **TOTAL**
2436 Clinical negligence
2437 [Secondary care](#)
2438 [Primary care](#)
2439 [Redress Secondary care](#)
2440 [Redress Primary care](#)
2441 Personal injury
2442 All other losses and special payments
2443 Defence legal fees and other administration
2444 Structured Settlements - WRPS
2445 Pensions relating to former directors
2446 Pensions relating to other staff
2447 Restructuring
2448 Other
2449 Total
2450 **Transfer (to) / from other NHS body**
2451 **Current**
2452 Clinical negligence
2453 [Secondary care](#)
2454 [Primary care](#)
2455 [Redress Secondary care](#)
2456 [Redress Primary care](#)
2457 Personal injury
2458 All other losses and special payments
2459 Defence legal fees and other administration
2460 Structured Settlements - WRPS
2461 Pensions relating to former directors
2462 Pensions relating to other staff
2463 Restructuring
2464 Other
2465 Total
2466 **Non Current**
2467 Clinical negligence
2468 [Secondary care](#)
2469 [Primary care](#)
2470 [Redress Secondary care](#)
2471 [Redress Primary care](#)
2472 Personal injury
2473 All other losses and special payments
2474 Defence legal fees and other administration
2475 Structured Settlements - WRPS

2476 Pensions relating to former directors
2477 Pensions relating to other staff
2478 Restructuring
2479 Other
2480 Total
2481 **TOTAL**
2482 Clinical negligence
2483 [Secondary care](#)
2484 [Primary care](#)
2485 [Redress Secondary care](#)
2486 [Redress Primary care](#)
2487 Personal injury
2488 All other losses and special payments
2489 Defence legal fees and other administration
2490 Structured Settlements - WRPS
2491 Pensions relating to former directors
2492 Pensions relating to other staff
2493 Restructuring
2494 Other
2495 Total
2496 **Arising during the year**
2497 **Current**
2498 Clinical negligence
2499 [Secondary care](#)
2500 [Primary care](#)
2501 [Redress Secondary care](#)
2502 [Redress Primary care](#)
2503 Personal injury
2504 All other losses and special payments
2505 Defence legal fees and other administration
2506 Structured Settlements - WRPS
2507 Pensions relating to former directors
2508 Pensions relating to other staff
2509 Restructuring
2510 Other
2511 Total
2512 **Non Current**
2513 Clinical negligence
2514 [Secondary care](#)
2515 [Primary care](#)
2516 [Redress Secondary care](#)
2517 [Redress Primary care](#)
2518 Personal injury
2519 All other losses and special payments
2520 Defence legal fees and other administration
2521 Structured Settlements - WRPS
2522 Pensions relating to former directors
2523 Pensions relating to other staff
2524 Restructuring

2525 Other
2526 Total
2527 **TOTAL**
2528 Clinical negligence
2529 [Secondary care](#)
2530 [Primary care](#)
2531 [Redress Secondary care](#)
2532 [Redress Primary care](#)
2533 Personal injury
2534 All other losses and special payments
2535 Defence legal fees and other administration
2536 Structured Settlements - WRPS
2537 Pensions relating to former directors
2538 Pensions relating to other staff
2539 Restructuring
2540 Other
2541 Total
2542 **Utilised during the year**
2543 **Current**
2544 Clinical negligence
2545 [Secondary care](#)
2546 [Primary care](#)
2547 [Redress Secondary care](#)
2548 [Redress Primary care](#)
2549 Personal injury
2550 All other losses and special payments
2551 Defence legal fees and other administration
2552 Structured Settlements - WRPS
2553 Pensions relating to former directors
2554 Pensions relating to other staff
2555 Restructuring
2556 Other
2557 Total
2558 **Non Current**
2559 Clinical negligence
2560 [Secondary care](#)
2561 [Primary care](#)
2562 [Redress Secondary care](#)
2563 [Redress Primary care](#)
2564 Personal injury
2565 All other losses and special payments
2566 Defence legal fees and other administration
2567 Structured Settlements - WRPS
2568 Pensions relating to former directors
2569 Pensions relating to other staff
2570 Restructuring
2571 Other
2572 Total
2573 **TOTAL**

2574 Clinical negligence
2575 [Secondary care](#)
2576 [Primary care](#)
2577 [Redress Secondary care](#)
2578 [Redress Primary care](#)
2579 Personal injury
2580 All other losses and special payments
2581 Defence legal fees and other administration
2582 Structured Settlements - WRPS
2583 Pensions relating to former directors
2584 Pensions relating to other staff
2585 Restructuring
2586 Other
2587 Total
2588 **Reversed unused**
2589 **Current**
2590 Clinical negligence
2591 [Secondary care](#)
2592 [Primary care](#)
2593 [Redress Secondary care](#)
2594 [Redress Primary care](#)
2595 Personal injury
2596 All other losses and special payments
2597 Defence legal fees and other administration
2598 Structured Settlements - WRPS
2599 Pensions relating to former directors
2600 Pensions relating to other staff
2601 Restructuring
2602 Other
2603 Total
2604 **Non Current**
2605 Clinical negligence
2606 [Secondary care](#)
2607 [Primary care](#)
2608 [Redress Secondary care](#)
2609 [Redress Primary care](#)
2610 Personal injury
2611 All other losses and special payments
2612 Defence legal fees and other administration
2613 Structured Settlements - WRPS
2614 Pensions relating to former directors
2615 Pensions relating to other staff
2616 Restructuring
2617 Other
2618 Total
2619 **TOTAL**
2620 Clinical negligence
2621 [Secondary care](#)
2622 [Primary care](#)

2623 [Redress Secondary care](#)
2624 [Redress Primary care](#)
2625 Personal injury
2626 All other losses and special payments
2627 Defence legal fees and other administration
2628 Structured Settlements - WRPS
2629 Pensions relating to former directors
2630 Pensions relating to other staff
2631 Restructuring
2632 Other
2633 Total
2634 **Unwinding of discounts**
2635 **Current**
2636 Clinical negligence
2637 [Secondary care](#)
2638 [Primary care](#)
2639 [Redress Secondary care](#)
2640 [Redress Primary care](#)
2641 Personal injury
2642 All other losses and special payments
2643 Defence legal fees and other administration
2644 Structured Settlements - WRPS
2645 Pensions relating to former directors
2646 Pensions relating to other staff
2647 Restructuring
2648 Other
2649 Total
2650 **Non Current**
2651 Clinical negligence
2652 [Secondary care](#)
2653 [Primary care](#)
2654 [Redress Secondary care](#)
2655 [Redress Primary care](#)
2656 Personal injury
2657 All other losses and special payments
2658 Defence legal fees and other administration
2659 Structured Settlements - WRPS
2660 Pensions relating to former directors
2661 Pensions relating to other staff
2662 Restructuring
2663 Other
2664 Total
2665 **TOTAL**
2666 Clinical negligence
2667 [Secondary care](#)
2668 [Primary care](#)
2669 [Redress Secondary care](#)
2670 [Redress Primary care](#)
2671 Personal injury

2672 All other losses and special payments
2673 Defence legal fees and other administration
2674 Structured Settlements - WRPS
2675 Pensions relating to former directors
2676 Pensions relating to other staff
2677 Restructuring
2678 Other
2679 Total
2680 **TOTAL**
2681 **Current**
2682 Clinical negligence
2683 [Secondary care](#)
2684 [Primary care](#)
2685 [Redress Secondary care](#)
2686 [Redress Primary care](#)
2687 Personal injury
2688 All other losses and special payments
2689 Defence legal fees and other administration
2690 Structured Settlements - WRPS
2691 Pensions relating to former directors
2692 Pensions relating to other staff
2693 Restructuring
2694 Other
2695 Total
2696 **Non Current**
2697 Clinical negligence
2698 [Secondary care](#)
2699 [Primary care](#)
2700 [Redress Secondary care](#)
2701 [Redress Primary care](#)
2702 Personal injury
2703 All other losses and special payments
2704 Defence legal fees and other administration
2705 Structured Settlements - WRPS
2706 Pensions relating to former directors
2707 Pensions relating to other staff
2708 Restructuring
2709 Other
2710 Total
2711 **TOTAL**
2712 Clinical negligence
2713 [Secondary care](#)
2714 [Primary care](#)
2715 [Redress Secondary care](#)
2716 [Redress Primary care](#)
2717 Personal injury
2718 All other losses and special payments
2719 Defence legal fees and other administration
2720 Structured Settlements - WRPS

2721 Pensions relating to former directors
2722 Pensions relating to other staff
2723 Restructuring
2724 Other
2725 Total
2726 **Expected timing of cash flows:**
2727 **Less than 1 year**
2728 Clinical negligence
2729 [Secondary care](#)
2730 [Primary care](#)
2731 [Redress Secondary care](#)
2732 [Redress Primary care](#)
2733 Personal injury
2734 All other losses and special payments
2735 Defence legal fees and other administration
2736 Structured Settlements - WRPS
2737 Pensions relating to former directors
2738 Pensions relating to other staff
2739 Restructuring
2740 Other
2741 **Total**
2742 **2 to 5 years**
2743 Clinical negligence
2744 [Secondary care](#)
2745 [Primary care](#)
2746 [Redress Secondary care](#)
2747 [Redress Primary care](#)
2748 Personal injury
2749 All other losses and special payments
2750 Defence legal fees and other administration
2751 Structured Settlements - WRPS
2752 Pensions relating to former directors
2753 Pensions relating to other staff
2754 Restructuring
2755 Other
2756 **Total**
2757 **Thereafter**
2758 Clinical negligence
2759 [Secondary care](#)
2760 [Primary care](#)
2761 [Redress Secondary care](#)
2762 [Redress Primary care](#)
2763 Personal injury
2764 All other losses and special payments
2765 Defence legal fees and other administration
2766 Structured Settlements - WRPS
2767 Pensions relating to former directors
2768 Pensions relating to other staff
2769 Restructuring

2770	Other			
2771	Total			
2772	TOTAL			
2773	Clinical negligence			
2774	Secondary care			
2775	Primary care			
2776	Redress Secondary care			
2777	Redress Primary care			
2778	Personal injury			
2779	All other losses and special payments			
2780	Defence legal fees and other administration			
2781	Structured Settlements - WRPS			
2782	Pensions relating to former directors			
2783	Pensions relating to other staff			
2784	Restructuring			
2785	Other			
2786	Total			
2787	21. Contingencies			
2788	21.1 Contingent liabilities			
2789	Provisions have not been made in the accounts for the following amounts :			
2790	Legal claims for alleged medical or employer negligenc	PY	0	0
2791	Secondary care	PY	165208	146656
2792	Primary care	PY	0	0
2793	Redress Secondary care	PY	0	0
2794	Redress Primary care	PY	0	0
2795	Doubtful debts	PY	0	0
2796	Equal Pay costs	PY	0	0
2797	Defence costs	PY	4468	3831
2798	Continuing Care health costs	PY	60	3398
2799	Other	PY	0	0
2800	Total value of disputed claims	PY	169736	153885
2801	Less amounts recovered in the event of claims being su	PY	-165665	-138606
2802	Net contingent liability	PY	4071	15279
2803	21.2 Contingent assets			
2804	22. Capital commitments			
2805	Contracted capital commitments at 31 March for			
2806	Property, plant and equipment	PY	6199	8214
2807	Intangible assets	PY	0	0
2808	Total	PY	6199	8214
2809	23. Losses and special payments			
2810	Gross loss to the Exchequer			
2811	Amounts paid out during period			
2812	Number			
2813	Clinical negligence		202	
2814	Personal injury		35	
2815	All other losses & special payments		172	
2816	Total		409	
2817	£			

2818	Clinical negligence		13858566	
2819	Personal injury		478513	
2820	All other losses & special payments		47862	
2821	Total		14384941	
2822	24. Finance leases obligations (as lessee)			
2823	Amounts payable under finance leases:			
2824	LAND			
2825	Minimum lease payments:			
2826	Within one year	PY	0	0
2827	Between one and five years	PY	0	0
2828	After five years	PY	0	0
2829	Less finance charges allocated to future periods	PY	0	0
2830	Minimum lease payments	PY	0	0
2831	Included in:			
2832	Current borrowings	PY	0	0
2833	Non-current borrowings	PY	0	0
2834	Total	PY	0	0
2835	Present value of minimum lease payments			
2836	Within one year	PY	0	0
2837	Between one and five years	PY	0	0
2838	After five years	PY	0	0
2839	Minimum lease payments	PY	0	0
2840	Included in:			
2841	Current borrowings	PY	0	0
2842	Non-current borrowings	PY	0	0
2843	Total	PY	0	0
2844	BUILDINGS			
2845	Minimum lease payments:			
2846	Within one year	PY	0	0
2847	Between one and five years	PY	0	0
2848	After five years	PY	0	0
2849	Less finance charges allocated to future periods	PY	0	0
2850	Minimum lease payments	PY	0	0
2851	Included in:			
2852	Current borrowings	PY	0	0
2853	Non-current borrowings	PY	0	0
2854	Total	PY	0	0
2855	Present value of minimum lease payments			
2856	Within one year	PY	0	0
2857	Between one and five years	PY	0	0
2858	After five years	PY	0	0
2859	Minimum lease payments	PY	0	0
2860	Included in:			
2861	Current borrowings	PY	0	0
2862	Non-current borrowings	PY	0	0
2863	Total	PY	0	0
2864	OTHER			
2865	Minimum lease payments:			

2866	Within one year	PY	213	284
2867	Between one and five years	PY	0	213
2868	After five years	PY	0	0
2869	Less finance charges allocated to future periods	PY	-2	-16
2870	Minimum lease payments	PY	211	481
2871	Included in:			
2872	Current borrowings	PY	211	270
2873	Non-current borrowings	PY	0	211
2874	Total	PY	211	481
2875	Present value of minimum lease payments			
2876	Within one year	PY	211	270
2877	Between one and five years	PY	0	211
2878	After five years	PY	0	0
2879	Minimum lease payments	PY	211	481
2880	Included in:			
2881	Current borrowings	PY	211	270
2882	Non-current borrowings	PY	0	211
2883	Total	PY	211	481
2884	24.2 Finance lease receivables (as lessor)			
2885	Amounts receivable under finance leases:			
2886	Gross investment in leases			
2887	Within one year	PY	0	0
2888	Between one and five years	PY	0	0
2889	After five years	PY	0	0
2890	Less finance charges allocated to future periods	PY	0	0
2891	Minimum lease payments	PY	0	0
2892	Included in:			
2893	Current borrowings	PY	0	0
2894	Non-current borrowings	PY	0	0
2895	Total	PY	0	0
2896	Present value of minimum lease payments			
2897	Within one year	PY	0	0
2898	Between one and five years	PY	0	0
2899	After five years	PY	0	0
2900	Less finance charges allocated to future periods	PY	0	0
2901	Present value of minimum lease payments	PY	0	0
2902	Included in:			
2903	Current borrowings	PY	0	0
2904	Non-current borrowings	PY	0	0
2905	Total	PY	0	0
2906	25. Private Finance Initiative contracts			
2907	25.1 Commitments under off-SoFP PFI contracts			
2908	Off-SoFP PFI contracts - capital element			
2909	Total payments due within one year	PY	0	0
2910	Total payments due between 1 and 5 years	PY	0	0
2911	Total payments due thereafter	PY	0	0
2912	Total future payments in relation to PFI contracts	PY	0	0
2913	Total estimated capital value of off-SoFP PFI contra	PY	0	0

2914	25.2 Total obligations for on-Statement of Financial Position PFI contracts due		
2915	On-SoFP PFI contracts - capital element		
2916	Total payments due within one year	PY	2831 2569
2917	Total payments due between 1 and 5 years	PY	12885 12245
2918	Total payments due thereafter	PY	24251 27722
2919	Total future payments in relation to PFI contracts	PY	39967 42536
2920	Off-SoFP PFI contracts - imputed interest		
2921	Total payments due within one year	PY	5003 4897
2922	Total payments due between 1 and 5 years	PY	20131 20054
2923	Total payments due thereafter	PY	34073 39154
2924	Total future payments in relation to PFI contracts	PY	59207 64105
2925	Off-SoFP PFI contracts - service charges		
2926	Total payments due within one year	PY	4694 4757
2927	Total payments due between 1 and 5 years	PY	20312 19728
2928	Total payments due thereafter	PY	18843 24122
2929	Total future payments in relation to PFI contracts	PY	43849 48607
2930	Total present value of obligations for on-SoFP PFI contracts		
2931	25.3 Charges to expenditure		
2932	Service charges for On Balance sheet PFI contracts (e)	PY	2,550 2,488
2933	Total expense for Off Balance sheet PFI contracts	PY	0 0
2934	The total charged in the year to expenditure in resp	PY	2,550 2,488
2935	LHB are committed to the following annual charges		
2936	PFI scheme expiry date:		
2937	Not later than one year	PY	0 0
2938	Later than one year, not later than five years	PY	0 0
2939	Later than five years	PY	12,529 12,223
2940	Total	PY	12,529 12,223
2941	25.4 Number of PFI contracts		
2942	Number of on SoFP PFI contracts		
2943	Number of PFI contracts		
2944	Number of PFI contracts which individually have a total commitment > £500m		
2945	Number of off SoFP PFI contracts		
2946	Number of PFI contracts		
2947	Number of PFI contracts which individually have a total commitment > £500m		
2948	26. Financial risk management		
2949	27. Movements in working capital		
2950	Decrease / (increase) in inventories	PY	222 -509
2951	(Increase) in trade and other receivables - non-current	PY	6321 45103
2952	(Increase) / decrease in trade and other receivables -cu	PY	64 -10430
2953	(Decrease) in trade and other payables- non-current	PY	-3042 -2840
2954	Increase / (decrease) in trade and other payables- curr	PY	-24431 393
2955	Total	PY	-20866 31717
2956	Adjustment for accrual movements in fixed assets -crec	PY	0 -654
2957	Adjustment for accrual movements in fixed assets -deb	PY	0 -7
2958	Other adjustments	PY	-2837 -3708
2959	Total	PY	-19548 27348
2960	28. Other cash flow adjustments		
2961	Depreciation	PY	26,837 30,529

2962	Amortisation	PY	1,953	772
2963	(Gains)/Loss on Disposal	PY	-5	-292
2964	Impairments and reversals	PY	4,351	1,089
2965	Release of PFI deferred credits	PY	0	0
2966	Donated assets received credited to revenue but non-c.	PY	-89	-730
2967	Government Grant assets received credited to revenue	PY	-197	-384
2968	Non-cash movements in provisions	PY	6,255	-8,781
2969	Other movement	PY	23,584	0
2970	Total	PY	62,689	22,203
2971	29. Events after the end of the Reporting Period			
2972	30. Related Party Transactions			
2973	31. Third Party Assets/32. Pooled Budgets/33. Operating Segments			
2974	34. Other			

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Aneurin Be Betsi Cadŷ CVU LHB Hywel Dda Powys Swansea E

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97386	12168	30479	28124	877	8214

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625	54	225	0	0	2569
3165	233	1570	0	0	12245
2227	780	7138	0	0	27722
6017	1067	8933	0	0	42536
371	37	1256	0	0	4897
971	128	4594	0	0	20054
365	162	4307	0	0	39154
1707	327	10157	0	0	64105
2656	341	2207	0	0	4757
10120	1496	8588	0	0	19728
9034	5460	14805	0	0	24122
21810	7297	25600	0	0	48607
2062	328	2201	0	0	2488
1265	0	0	0	0	0
3327	328	2201	0	0	2488
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678	0	8588	0	0	0
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3436	328	25600	0	0	12223
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6458	-11613	-10798	5573	10107	-10430
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349	-1371	-780	-82	0	-3708
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24200	31132	31574	15255	3327	30529

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-1443	23639	-123	4979	-87	1089
0	0	-101	0	0	0
-121	-1102	-631	-952	-276	-730
-45	0	0	0	0	-384
39741	40222	-1901	37210	-6942	-8781
63161	94187	29544	56848	-3978	22203

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