
Data entered below will be used throughout the workbook:

Entity name:	Airedale Wharfedale and Craven CCG
This year	2018-19
Last year	2017-18
This year ended	31-March-2019
Last year ended	31-March-2018
This year commencing:	01-April-2018
Last year commencing:	01-April-2017

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

CONTENTS		Page Number
Independent Auditor's Report to members of the Governing Body		137-139
The Primary Statements:		
	Statement of Comprehensive Net Expenditure for the year ended 31st March 2019	140
	Statement of Financial Position as at 31st March 2019	141
	Statement of Changes in Taxpayers' Equity for the year ended 31st March 2019	142
	Statement of Cash Flows for the year ended 31st March 2019	143
Notes to the Accounts		
1	Accounting policies	144-148
2	Other operating revenue	149
3	Revenue	150
4	Employee benefits and staff numbers	151-153
5	Operating expenses	154
6	Better payment practice code	155
7	Income generation activities	155
8	Investment revenue	155
9	Other gains and losses	155
10	Finance costs	155
11	Net gain/(loss) on transfer by absorption	155
12	Operating leases	156
13	Property, plant and equipment	156
14	Intangible non-current assets	156
15	Investment property	156
16	Inventories	156
17	Trade and other receivables	157-158
18	Other financial assets	159
19	Other current assets	159
20	Cash and cash equivalents	159
21	Non-current assets held for sale	159
22	Analysis of impairments and reversals	159
23	Trade and other payables	160
24	Other financial liabilities	160
25	Other liabilities	160
26	Borrowings	161
27	Private finance initiative, LIFT and other service concession arrangements	161
28	Finance lease obligations	161
29	Finance lease receivables	161
30	Provisions	162
31	Contingencies	163
32	Commitments	163
33	Financial instruments	164-165
34	Operating segments	166
35	Joint arrangements - interests in joint operations	166
36	NHS Lift investments	166
37	Related party transactions	167-168
38	Events after the end of the reporting period	169
39	Losses and special payments	169
40	Third party assets	169
41	Financial performance targets	169
42	Impact of IFRS	170
43	Analysis of charitable reserves	170

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

Statement of Comprehensive Net Expenditure for the year ended 31 March 2019

	Note	2018-19 £'000	2017-18 £'000
Income from sale of goods and services	2	(424)	(506)
Other operating income	2	0	0
Total operating income		(424)	(506)
Staff costs	4	3,089	2,918
Purchase of goods and services	5	235,468	225,128
Depreciation and impairment charges	5	0	0
Provision expense	5	8	60
Other Operating Expenditure	5	235	197
Total operating expenditure		238,800	228,303
Net Operating Expenditure		238,376	227,797
Finance income	8	0	0
Finance expense	9, 10	0	0
Net expenditure for the year		238,376	227,797
Net (Gain)/Loss on Transfer by Absorption	11	0	0
Total Net Expenditure for the Financial Year		238,376	227,797
Other Comprehensive Expenditure			
<u>Items which will not be reclassified to net operating costs</u>			
Net (gain)/loss on revaluation of PPE		0	0
Net (gain)/loss on revaluation of Intangibles		0	0
Net (gain)/loss on revaluation of Financial Assets		0	0
Actuarial (gain)/loss in pension schemes		0	0
Impairments and reversals taken to Revaluation Reserve		0	0
<u>Items that may be reclassified to Net Operating Costs</u>			
Net gain/loss on revaluation of available for sale financial assets		0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0
Sub total		0	0
Comprehensive Expenditure for the year ended 31 March 2019		238,376	227,797

The notes on pages 144 to 170 form part of this statement.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

Statement of Financial Position as at

	31-March-2019		31-March-2018
	Note	£'000	£'000
Non-current assets:			
Property, plant and equipment	13	0	0
Intangible assets	14	0	0
Investment property	15	0	0
Trade and other receivables	17	0	0
Other financial assets	18	0	0
Total non-current assets		<u>0</u>	<u>0</u>
Current assets:			
Inventories	16	0	0
Trade and other receivables	17	2,912	9,975
Other financial assets	18	0	0
Other current assets	19	0	0
Cash and cash equivalents	20	277	74
Total current assets		3,189	10,049
Non-current assets held for sale	21	0	0
Total current assets		<u>3,189</u>	<u>10,049</u>
Total assets		<u>3,189</u>	<u>10,049</u>
Current liabilities			
Trade and other payables	23	(11,070)	(17,682)
Other financial liabilities	24	0	0
Other liabilities	25	0	0
Borrowings	26	0	0
Provisions	30	(60)	(60)
Total current liabilities		(11,130)	(17,742)
Non-Current Assets plus/less Net Current Assets/Liabilities		<u>(7,941)</u>	<u>(7,693)</u>
Non-current liabilities			
Trade and other payables	23	0	0
Other financial liabilities	24	0	0
Other liabilities	25	0	0
Borrowings	26	0	0
Provisions	30	0	0
Total non-current liabilities		0	0
Assets less Liabilities		<u>(7,941)</u>	<u>(7,693)</u>
Financed by Taxpayers' Equity			
General fund		(7,941)	(7,693)
Revaluation reserve		0	0
Other reserves		0	0
Charitable Reserves		0	0
Total taxpayers' equity:		<u>(7,941)</u>	<u>(7,693)</u>

The notes on pages 144 to 170 form part of this statement.

The financial statements on pages 140 to 170 were approved by the Governing Body on 22 May 2019 and signed on its behalf by:

Accountable Officer:

Date:

	Note	General fund £'000	Revaluation reserve £'000	Other reserves £'000	Total reserves £'000
Changes in taxpayers' equity for 2018-19					
Balance at 01 April 2018		(7,693)	0	0	(7,693)
Transfer between reserves in respect of assets transferred from closed NHS bodies		0	0	0	0
Impact of applying IFRS 9 to Opening Balances		0			0
Impact of applying IFRS 15 to Opening Balances		0			0
Adjusted NHS Clinical Commissioning Group balance at 01 April 2018		(7,693)	0	0	(7,693)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2018-19					
Net operating expenditure for the financial year	SoCNE	(238,376)			(238,376)
Net gain/(loss) on revaluation of property, plant and equipment			0		0
Net gain/(loss) on revaluation of intangible assets			0		0
Net gain/(loss) on revaluation of financial assets			0		0
Total revaluations against revaluation reserve			0		0
Net gain (loss) on available for sale financial assets		0	0	0	0
Net gain/(loss) on revaluation of other investments and Financial Assets (excluding available for sale financial assets)				0	0
Net gain (loss) on revaluation of assets held for sale		0	0	0	0
Impairments and reversals		0	0	0	0
Net actuarial gain (loss) on pensions		0	0	0	0
Movements in other reserves		0	0	0	0
Transfers between reserves		0	0	0	0
Release of reserves to the Statement of Comprehensive Net Expenditure		0	0	0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0	0
Transfers by absorption to (from) other bodies		0	0	0	0
Reserves eliminated on dissolution		0	0	0	0
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial Year		(238,376)	0	0	(238,376)
Net funding	SCF	238,128	0	0	238,128
Balance at 31 March 2019		(7,941)	0	0	(7,941)
Changes in taxpayers' equity for 2017-18					
Balance at 01 April 2017		(6,497)	0	0	(6,497)
Transfer of assets and liabilities from closed NHS bodies as a result of the 1 April 2013 transition		0	0	0	0
Adjusted NHS Clinical Commissioning Group balance at 01 April 2017		(6,497)	0	0	(6,497)
Changes in NHS Clinical Commissioning Group taxpayers' equity for 2017-18					
Net operating costs for the financial year	SoCNE	(227,797)			(227,797)
Net gain/(loss) on revaluation of property, plant and equipment			0		0
Net gain/(loss) on revaluation of intangible assets			0		0
Net gain/(loss) on revaluation of financial assets			0		0
Total revaluations against revaluation reserve			0		0
Net gain (loss) on available for sale financial assets		0	0	0	0
Net gain (loss) on revaluation of assets held for sale		0	0	0	0
Impairments and reversals		0	0	0	0
Net actuarial gain (loss) on pensions		0	0	0	0
Movements in other reserves		0	0	0	0
Transfers between reserves		0	0	0	0
Release of reserves to the Statement of Comprehensive Net Expenditure		0	0	0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0	0
Transfers by absorption to (from) other bodies		0	0	0	0
Reserves eliminated on dissolution		0	0	0	0
Net Recognised NHS Clinical Commissioning Group Expenditure for the Financial Year		(227,797)	0	0	(227,797)
Net funding	SCF	226,601	0	0	226,601
Balance at 31 March 2018		(7,693)	0	0	(7,693)

The notes on pages 144 to 170 form part of this statement.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

Statement of Cash Flows for the year ended 31 March 2019

	Note	2018-19 £'000	2017-18 £'000
Cash Flows from Operating Activities			
Net operating expenditure for the financial year	SoCNE	(238,376)	(227,797)
Depreciation and amortisation	5	0	0
Impairments and reversals	5	0	0
Non-cash movements arising on application of new accounting standards		0	0
Movement due to transfer by Modified Absorption		0	0
Other gains (losses) on foreign exchange		0	0
Donated assets received credited to revenue but non-cash		0	0
Government granted assets received credited to revenue but non-cash		0	0
Interest paid		0	0
Release of PFI deferred credit		0	0
Other Gains & Losses	9	0	0
Finance Costs	10	0	0
Unwinding of Discounts		0	0
(Increase)/decrease in inventories	16	0	0
(Increase)/decrease in trade & other receivables	17	7,063	(8,354)
(Increase)/decrease in other current assets	19	0	0
Increase/(decrease) in trade & other payables	23	(6,612)	9,495
Increase/(decrease) in other current liabilities	25	0	0
Provisions utilised	30	(8)	0
Increase/(decrease) in provisions	30	8	60
Net Cash Inflow (Outflow) from Operating Activities		(237,925)	(226,595)
Cash Flows from Investing Activities			
Interest received		0	0
(Payments) for property, plant and equipment		0	0
(Payments) for intangible assets		0	0
(Payments) for investments with the Department of Health		0	0
(Payments) for other financial assets		0	0
(Payments) for financial assets (LIFT)		0	0
Proceeds from disposal of assets held for sale: property, plant and equipment		0	0
Proceeds from disposal of assets held for sale: intangible assets		0	0
Proceeds from disposal of investments with the Department of Health		0	0
Proceeds from disposal of other financial assets		0	0
Proceeds from disposal of financial assets (LIFT)		0	0
Non-cash movements arising on application of new accounting standards		0	0
Loans made in respect of LIFT		0	0
Loans repaid in respect of LIFT		0	0
Rental revenue		0	0
Net Cash Inflow (Outflow) from Investing Activities		0	0
Net Cash Inflow (Outflow) before Financing		(237,925)	(226,595)
Cash Flows from Financing Activities			
Grant in Aid Funding Received		238,128	226,601
Other loans received		0	0
Other loans repaid		0	0
Capital element of payments in respect of finance leases and on Statement of Financial Position PFI and LIFT		0	0
Capital grants and other capital receipts		0	0
Capital receipts surrendered		0	0
Non-cash movements arising on application of new accounting standards		0	0
Net Cash Inflow (Outflow) from Financing Activities		238,128	226,601
Net Increase (Decrease) in Cash & Cash Equivalents	20	203	6
Cash & Cash Equivalents at the Beginning of the Financial Year		74	69
Effect of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies		0	0
Cash & Cash Equivalents (including bank overdrafts) at the End of the Financial Year		277	75

The notes on pages 144 to 170 form part of this statement.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

1 Notes to the financial statements

1 Accounting Policies

NHS England has directed that the financial statements of clinical commissioning groups shall meet the accounting requirements of the Group Accounting Manual issued by the Department of Health and Social Care. Consequently, the following financial statements have been prepared in accordance with the Group Accounting Manual 2018-19 issued by the Department of Health and Social Care. The accounting policies contained in the Group Accounting Manual follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to clinical commissioning groups, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the Group Accounting Manual permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the clinical commissioning group for the purpose of giving a true and fair view has been selected. The particular policies adopted by the clinical commissioning group are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Going Concern

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

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

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

1.2 Accounting Convention

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

1.3 Movement of Assets within the Department of Health and Social Care Group

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

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

1.4 Joint arrangements

Arrangements over which the clinical commissioning group has joint control with one or more other entities are classified as joint arrangements. Joint control is the contractually agreed sharing of control of an arrangement. A joint arrangement is either a joint operation or a joint venture.

A joint operation exists where the parties that have joint control have rights to the assets and obligations for the liabilities relating to the arrangement. Where the clinical commissioning group is a joint operator it recognises its share of, assets, liabilities, income and expenses in its own accounts.

1.5 Pooled Budgets

The clinical commissioning group has entered into a pooled budget arrangement in accordance with section 75 of the NHS Act 2006. Under the arrangement, funds are pooled and note 35 provides details of the income and expenditure.

1.6 Revenue

The transition to IFRS 15 has been completed in accordance with paragraph C3 (b) of the Standard, applying the Standard retrospectively recognising the cumulative effects at the date of initial application.

In the adoption of IFRS 15 a number of practical expedients offered in the Standard have been employed. These are as follows;

- As per paragraph 121 of the Standard the clinical commissioning group will not disclose information regarding performance obligations part of a contract that has an original expected duration of one year or less,
- The clinical commissioning group is to similarly not disclose information where revenue is recognised in line with the practical expedient offered in paragraph B16 of the Standard where the right to consideration corresponds directly with value of the performance completed to date.
- The FReM has mandated the exercise of the practical expedient offered in C7(a) of the Standard that requires the clinical commissioning group to reflect the aggregate effect of all contracts modified before the date of initial application.

The main sources of revenue are funds for specific projects and schemes.

Revenue in respect of services provided is recognised when (or as) performance obligations are satisfied by transferring promised services to the customer, and is measured at the amount of the transaction price allocated to that performance obligation.

Where income is received for a specific performance obligation that is to be satisfied in the following year, that income is deferred.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

1 Notes to the financial statements

1.7 Employee Benefits

1.7.1 Short-term Employee Benefits

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

Where material 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.

1.7.2 Retirement Benefit Costs

Past and present employees are covered by the provisions of the NHS Pensions Schemes. These schemes are unfunded, defined benefit schemes that cover NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. The schemes 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, the schemes are accounted for as though they were defined contribution schemes: the cost to the clinical commissioning group of participating in a scheme is taken as equal to the contributions payable to the scheme for the accounting period.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time the clinical commissioning group commits itself to the retirement, regardless of the method of payment.

The schemes are subject to a full actuarial valuation every four years and an accounting valuation every year.

A small number of employees are members of the Local Government Pension Scheme (LGPS), which is a defined benefit pension scheme. The value is not considered material and therefore the scheme assets and liabilities attributable to those employees are not recognised in the clinical commissioning group's accounts.

1.8 Other Expenses

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

1.9 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.

1.9.1 The Clinical Commissioning Group as Lessee

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

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

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

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

1.9.2 The Clinical Commissioning Group as Lessor

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

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

1.10 Cash & Cash Equivalents

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

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

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

1 Notes to the financial statements

1.11 Provisions

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

- A nominal short-term rate of 0.76% (2017-18: negative 2.42% in real terms) for inflation adjusted expected cash flows up to and including 5 years from Statement of Financial Position date.
- A nominal medium-term rate of 1.14% (2017-18: negative 1.85% in real terms) for inflation adjusted expected cash flows over 5 years up to and including 10 years from the Statement of Financial Position date.
- A nominal long-term rate of 1.99% (2017-18: negative 1.56% in real terms) for inflation adjusted expected cash flows over 10 years and up to and including 40 years from the Statement of Financial Position date.
- A nominal very long-term rate of 1.99% (2017-18: negative 1.56% in real terms) for inflation adjusted expected cash flows exceeding 40 years from the Statement of Financial Position date.

All 2018-19 percentages are expressed in nominal terms with 2017-18 being the last financial year that HM Treasury provided real general provision discount rates.

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

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

1.12 Clinical Negligence Costs

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

1.13 Non-clinical Risk Pooling

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

1.14 Contingent liabilities and contingent assets

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the clinical commissioning group, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

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

Where the time value of money is material, contingent liabilities and contingent assets are disclosed at their present value.

1.15 Financial Assets

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

Financial assets are classified into the following categories:

- Financial assets at amortised cost;
- Financial assets at fair value through other comprehensive income and ;
- Financial assets at fair value through profit and loss.

The classification is determined by the cash flow and business model characteristics of the financial assets, as set out in IFRS 9, and is determined at the time of initial recognition.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

1 Notes to the financial statements

1.15.1 Financial Assets at Amortised cost

Financial assets measured at amortised cost are those held within a business model whose objective is achieved by collecting contractual cash flows and where the cash flows are solely payments of principal and interest. This includes most trade receivables and other simple debt instruments. After initial recognition these financial assets are measured at amortised cost using the effective interest method less any impairment. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the life of the financial asset to the gross carrying amount of the financial asset.

1.15.2 Financial assets at fair value through other comprehensive income

Financial assets held at fair value through other comprehensive income are those held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest.

1.15.3 Financial assets at fair value through profit and loss

Financial assets measured at fair value through profit and loss are those that are not otherwise measured at amortised cost or fair value through other comprehensive income. This includes derivatives and financial assets acquired principally for the purpose of selling in the short term.

1.15.4 Impairment

For all financial assets measured at amortised cost or at fair value through other comprehensive income (except equity instruments designated at fair value through other comprehensive income), lease receivables and contract assets, the clinical commissioning group recognises a loss allowance representing the expected credit losses on the financial asset. The clinical commissioning group adopts the simplified approach to impairment in accordance with IFRS 9, and measures the loss allowance for trade receivables, lease receivables and contract assets at an amount equal to lifetime expected credit losses. For other financial assets, the loss allowance is measured at an amount equal to lifetime expected credit losses if the credit risk on the financial instrument has increased significantly since initial recognition (stage 2) and otherwise at an amount equal to 12 month expected credit losses (stage 1).

HM Treasury has ruled that central government bodies may not recognise stage 1 or stage 2 impairments against other government departments, their executive agencies, the Bank of England, Exchequer Funds and Exchequer Funds assets where repayment is ensured by primary legislation. The clinical commissioning group therefore does not recognise loss allowances for stage 1 or stage 2 impairments against these bodies. Additionally DHSC provides a guarantee of last resort against the debts of its arm's length bodies and NHS bodies and the clinical commissioning group does not recognise allowances for stage 1 or stage 2 impairments against these bodies.

For financial assets that have become credit impaired since initial recognition (stage 3), expected credit losses at the reporting date are measured as the difference between the asset's gross carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

1.16 Financial Liabilities

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

1.16.1 Financial Guarantee Contract Liabilities

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

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

1.16.2 Financial Liabilities at Fair Value Through Profit and Loss

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the clinical commissioning group's surplus/deficit. The net gain or loss incorporates any interest payable on the financial liability.

1.16.3 Other Financial Liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method, except for loans from Department of Health and Social Care, which are carried at historic cost. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

1 Notes to the financial statements

1.17 Value Added Tax

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

1.18 Foreign Currencies

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

1.19 Losses & Special Payments

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

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

1.20 Critical accounting judgements and key sources of estimation uncertainty

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

1.20.1 Critical accounting judgements in applying accounting policies

The following are the judgements, apart from those involving estimations, that management has made in the process of applying the clinical commissioning group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

There are no critical judgements to disclose.

1.20.2 Sources of estimation uncertainty

The following are assumptions about the future and other major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

In preparing the financial statements, it has been necessary to estimate the financial value of some services received in year, most significantly for primary care prescribing, secondary healthcare activity and primary medical care services. For primary care prescribing it has been necessary to estimate the cost of drugs dispensed in March 2019 using information supplied by the Prescription Pricing Authority. For secondary healthcare activity where full year outturn positions have not been agreed with Provider Trusts, it has been necessary to estimate the value of services received in March 2019. For primary medical care services it has been necessary to estimate the value of payments for full year Quality and Outcomes Framework performance, based on actual achievement levels in previous years and expected achievement levels in the current year. In each case, whilst full year costs will differ from the estimates made, no material differences are expected.

1.21 Gifts

Gifts are items that are voluntarily donated, with no preconditions and without the expectation of any return. Gifts include all transactions economically equivalent to free and unremunerated transfers, such as the loan of an asset for its expected useful life, and the sale or lease of assets at below market value.

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

The DHSC GAM does not require the following IFRS Standards and Interpretations to be applied in 2018-19. These Standards are still subject to HM Treasury FReM adoption, with IFRS 16 being for implementation in 2019-20, and the government implementation date for IFRS 17 still subject to HM Treasury consideration.

- IFRS 16 Leases – Application required for accounting periods beginning on or after 1 January 2019, but not yet adopted by the FReM: early adoption is not therefore permitted.
- 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.
- IFRIC 23 Uncertainty over Income Tax Treatments – Application required for accounting periods beginning on or after 1 January 2019.

The application of the Standards as revised would not have a material impact on the accounts for 2018-19, were they applied in that year.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

2 Other Operating Revenue

	2018-19 Admin *	2018-19 Programme	2018-19 Total	2017-18 Total
	£'000	£'000	£'000	£'000
Income from sale of goods and services (contracts)				
Education, training and research	0	0	0	0
Non-patient care services to other bodies	9	353	362	453
Patient transport services	0	0	0	0
Prescription fees and charges	0	0	0	0
Dental fees and charges	0	0	0	0
Income generation	0	0	0	0
Other Contract income	0	0	0	0
Recoveries in respect of employee benefits	59	4	63	53
Total Income from sale of goods and services	68	357	424	506
Other operating income				
Rental revenue from finance leases	0	0	0	0
Rental revenue from operating leases	0	0	0	0
Charitable and other contributions to revenue expenditure: NHS	0	0	0	0
Charitable and other contributions to revenue expenditure: non-NHS	0	0	0	0
Receipt of donations (capital/cash)	0	0	0	0
Receipt of Government grants for capital acquisitions	0	0	0	0
Continuing Health Care risk pool contributions	0	0	0	0
Non cash apprenticeship training grants revenue	0	0	0	0
Other non contract revenue	0	0	0	0
Total Other operating income	0	0	0	0
Total Operating Income	68	357	424	506

* Admin revenue is revenue that is not directly attributable to the provision of healthcare or healthcare services.

Revenue in this note does not include cash received from NHS England, which is drawn down directly into the bank account of the clinical commissioning group and credited to the general fund.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

3 Revenue

3.1 Disaggregation of Income - Income from sale of good and services (contracts)

Source of Revenue	Education, training and research £'000	Non-patient care services to other bodies £'000	Patient transport services £'000	Income generation £'000	Other Contract income £'000	Recoveries in respect of employee benefits £'000
NHS	0	213	0	0	0	0
Non NHS	0	149	0	0	0	63
Total	0	362	0	0	0	63

Timing of Revenue	Education, training and research £'000	Non-patient care services to other bodies £'000	Patient transport services £'000	Income generation £'000	Other Contract income £'000	Recoveries in respect of employee benefits £'000
Point in time	0	0	0	0	0	0
Over time	0	362	0	0	0	63
Total	0	362	0	0	0	63

3.2 Transaction price to remaining contract performance obligations

Contract revenue expected to be recognised in the future periods related to contract performance obligations not yet completed at the reporting date

2018-19 Total	Revenue expected from NHSE Bodies £000s	Revenue expected from Other DHSC Group Bodies £000s	Revenue expected from Non- DHSC Group Bodies £000s
Not later than 1 year	0	0	0
Later than 1 year, not later than 5 years	0	0	0
Later than 5 Years	0	0	0
Total	0	0	0

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

4 Employee benefits and staff numbers

Bradford Districts, Bradford City and Airedale, Wharfedale & Craven Clinical Commissioning Groups have a joint management structure and many joint support posts.

The information included in this note reflects the clinical commissioning groups share of all these posts.

4.1.1 Employee benefits

	2018-19		
	Permanent Employees £'000	Other £'000	Total £'000
Employee Benefits			
Salaries and wages	2,496	35	2,530
Social security costs	259	0	259
Employer Contributions to NHS Pension scheme	292	0	292
Other pension costs	1	0	1
Apprenticeship Levy	6	0	6
Other post-employment benefits	0	0	0
Other employment benefits	0	0	0
Termination benefits	0	0	0
Gross employee benefits expenditure	3,054	35	3,089
Less recoveries in respect of employee benefits (note 4.1.2)	(63)	0	(63)
Total - Net admin employee benefits including capitalised costs	2,991	35	3,026
Less: Employee costs capitalised	0	0	0
Net employee benefits excluding capitalised costs	2,991	35	3,026

	2017-18		
	Permanent Employees £'000	Other £'000	Total £'000
Employee Benefits			
Salaries and wages	2,317	50	2,367
Social security costs	247	0	247
Employer Contributions to NHS Pension scheme	300	0	300
Other pension costs	0	0	0
Apprenticeship Levy	4	0	4
Other post-employment benefits	0	0	0
Other employment benefits	0	0	0
Termination benefits	0	0	0
Gross employee benefits expenditure	2,868	50	2,918
Less recoveries in respect of employee benefits (note 4.1.2)	(53)	0	(53)
Total - Net admin employee benefits including capitalised costs	2,815	50	2,865
Less: Employee costs capitalised	0	0	0
Net employee benefits excluding capitalised costs	2,815	50	2,865

4.1.2 Recoveries in respect of employee benefits

	2018-19			2017-18
	Permanent Employees £'000	Other £'000	Total £'000	Total £'000
Employee Benefits - Revenue				
Salaries and wages	(54)	0	(54)	(44)
Social security costs	(4)	0	(4)	(4)
Employer contributions to the NHS Pension Scheme	(5)	0	(5)	(5)
Other pension costs	0	0	0	0
Other post-employment benefits	0	0	0	0
Other employment benefits	0	0	0	0
Termination benefits	0	0	0	0
Total recoveries in respect of employee benefits	(63)	0	(63)	(53)

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

4 Employee benefits and staff numbers (continued)

4.2 Average number of people employed

	2018-19			2017-18		
	Permanently employed Number	Other Number	Total Number	Permanently employed Number	Other Number	Total Number
Total	55	1	57	53	2	55
Of the above:						
Number of whole time equivalent people engaged on capital projects	0	0	0	0	0	0

4.3 Staff sickness absence and ill health retirements

This information is now within the body of the Annual Report (section 2.2.4, page 129).

4.4 Exit packages agreed in the financial year

There were no exit packages agreed in the financial year.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

4 Employee benefits and staff numbers (continued)

4.5 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.

These schemes are unfunded, defined benefit schemes that cover NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. The schemes 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, the schemes are accounted for as though they were defined contribution schemes: the cost to the clinical commissioning group of participating in a scheme is taken as equal to the contributions payable to the scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

4.5.1 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 2019, is based on valuation data as 31 March 2018, updated to 31 March 2019 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.

4.5.2 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. The Department of Health and Social Care have recently laid Scheme Regulations confirming that the employer contribution rate will increase to 20.6% of pensionable pay from this date.

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.

Payments of £1,183,967 (2017-18: £1,141,526) were made by Bradford Districts and Airedale, Wharfedale & Craven Clinical Commissioning Groups on behalf of Bradford Districts, Bradford City and Airedale, Wharfedale & Craven Clinical Commissioning Groups. Payments of £22,284 (2017-18: £23,594) were made by Harrogate and Rural District Clinical Commissioning Groups on behalf of Airedale, Wharfedale & Craven Clinical Commissioning Groups.

The amount of £292,485 included in note 4.1.1 and a further £10,247 included in note 5 (Chair and Non Executive Members) reflects Airedale, Wharfedale & Craven Clinical Commissioning Groups share of these costs (2017-18: £300,255 and £10,046). £667,573 and £235,947 are included in the Accounts of Bradford Districts and Bradford City Clinical Commissioning Groups respectively.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

5 Operating expenses

	2018-19 Admin * £'000	2018-19 Programme £'000	2018-19 Total £'000	2017-18 Total £'000
Purchase of goods and services				
Services from other CCGs and NHS England	70	173	242	263
Services from foundation trusts	0	134,228	134,228	128,004
Services from other NHS trusts	0	15,355	15,355	15,202
Provider Sustainability Fund (Sustainability Transformation Fund 1718)	0	0	0	0
Services from Other WGA bodies	0	0	0	0
Purchase of healthcare from non-NHS bodies	0	32,379	32,379	29,425
Purchase of social care	0	0	0	0
General Dental services and personal dental services	0	0	0	0
Prescribing costs	0	26,236	26,236	27,235
Pharmaceutical services	0	0	0	0
General Ophthalmic services	0	55	55	20
GPMS/APMS and PCTMS	0	24,633	24,633	22,843
Supplies and services – clinical	0	2	2	54
Supplies and services – general	410	841	1,251	1,115
Consultancy services	0	10	10	16
Establishment	24	118	142	297
Transport	1	310	312	2
Premises	80	454	534	386
Audit fees ****	43	0	43	43
Other non statutory audit expenditure				
· Internal audit services ***	0	0	0	0
· Other services	0	0	0	0
Other professional fees	28	0	28	82
Legal fees	0	16	16	122
Education, training and conferences	2	0	2	19
Funding to group bodies	0	0	0	0
CHC Risk Pool contributions	0	0	0	0
Total Purchase of goods and services	657	234,810	235,468	225,129
Depreciation and impairment charges				
Depreciation	0	0	0	0
Amortisation	0	0	0	0
Impairments and reversals of property, plant and equipment	0	0	0	0
Impairments and reversals of intangible assets	0	0	0	0
Impairments and reversals of financial assets				
· Assets carried at amortised cost	0	0	0	0
· Assets carried at cost	0	0	0	0
· Available for sale financial assets	0	0	0	0
Impairments and reversals of non-current assets held for sale	0	0	0	0
Impairments and reversals of investment properties	0	0	0	0
Total Depreciation and impairment charges	0	0	0	0
Provision expense				
Change in discount rate	0	0	0	0
Provisions	0	8	8	60
Total Provision expense	0	8	8	60
Other Operating Expenditure				
Chair and Non Executive Members	151	0	151	140
Grants to Other bodies	0	0	0	0
Clinical negligence	0	0	0	0
Research and development (excluding staff costs)	0	6	6	5
Expected credit loss on receivables	0	0	0	0
Expected credit loss on other financial assets (stage 1 and 2 only)	0	0	0	0
Inventories written down	0	0	0	0
Inventories consumed	0	0	0	0
Non cash apprenticeship training grants	0	0	0	0
Other expenditure **	0	78	78	52
Total Other Operating Expenditure	151	84	235	197
Total operating expenditure	809	234,902	235,711	225,385

* Admin expenditure is expenditure incurred that is not a direct payment for the provision of healthcare or healthcare services.

** Other expenditure relates to the payment of Local Authority collaborative fees.

*** Internal audit services were provided by York Teaching Hospital NHS Foundation Trust. The fees of £23,210 are included within Other professional fees.

**** The total aggregate liability for each party shall be subject to a limit of £2 million.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19**6.1 Better Payment Practice Code**

Measure of compliance	2018-19		2017-18	
	Number	£'000	Number	£'000
Non-NHS Payables				
Total Non-NHS Trade invoices paid in the Year	1,420	28,839	1,457	28,600
Total Non-NHS Trade Invoices paid within target	1,412	28,854	1,438	27,969
Percentage of Non-NHS Trade invoices paid within target	99.44%	100.05%	98.70%	97.79%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	1,997	149,566	2,236	144,892
Total NHS Trade Invoices Paid within target	1,949	148,120	2,143	143,400
Percentage of NHS Trade Invoices paid within target	97.60%	99.03%	95.84%	98.97%

The Better Payment Practice Code requires the clinical commissioning group to aim to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later.

Achievement in excess of 100% for the value of Non-NHS Payables is due to the timing of credit notes.

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

	2018-19 £'000	2017-18 £'000
Amounts included in finance costs from claims made under this legislation	0	0
Compensation paid to cover debt recovery costs under this legislation	0	0
Total	0	0

7 Income Generation Activities

The clinical commissioning group did not undertake any trading activities in 2018-19 (2017-18: nil) and did not receive grants from the Department of Health for research and development and other specific projects (2017-18: nil).

8 Investment revenue

The clinical commissioning group did not hold any investments and therefore did not receive any investment income (2017-18: nil).

9 Other gains and losses

The clinical commissioning group did not incur any other gains or losses (2017-18: nil).

10 Finance costs

The clinical commissioning group does not hold any PFI or LIFT contracts and therefore did not incur any finance costs (2017-18: nil).

11 Net gain/(loss) on transfer by absorption

The clinical commissioning group did not receive any transferred function which gave rise to a recognised gain or loss (2017-18: nil).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

12 Operating Leases

12.1 As lessee

The clinical commissioning group occupies property owned and managed by NHS Property Services Ltd and Community Health Partnerships Ltd under an arrangement that does not take the legal form of a lease but conveys a right to use a property in return for a payment. Under IFRIC4, these arrangements can be said to contain a lease and are therefore accounted for in accordance with IAS17 as an operating lease.

12.1.1 Payments recognised as an Expense

	2018-19				2017-18			
	Land £'000	Buildings £'000	Other £'000	Total £'000	Land £'000	Buildings £'000	Other £'000	Total £'000
Payments recognised as an expense								
Minimum lease payments	0	527	1	528	0	383	2	385
Contingent rents	0	0	0	0	0	0	0	0
Sub-lease payments	0	0	0	0	0	0	0	0
Total	0	527	1	528	0	383	2	385

12.1.2 Future minimum lease payments

	2018-19				2017-18			
	Land £'000	Buildings £'000	Other £'000	Total £'000	Land £'000	Buildings £'000	Other £'000	Total £'000
Payable:								
No later than one year	0	0	1	1	0	0	1	1
Between one and five years	0	0	0	0	0	0	1	1
After five years	0	0	0	0	0	0	0	0
Total	0	0	1	1	0	0	2	2

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

12.2 As lessor

The clinical commissioning group is not the lessor in any arrangements with third parties and did not receive any rental revenue (2017-18: nil).

13 Property, plant and equipment

The clinical commissioning group does not own any property, plant or machinery (2017-18: nil).

14 Intangible non-current assets

The clinical commissioning group does not own any intangible non-current assets (2017-18: nil).

15 Investment property

The clinical commissioning group does not own any investment property (2017-18: nil).

16 Inventories

The clinical commissioning group had no inventories as at 31 March 2019 (31 March 2018: £0).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

17.1 Trade and other receivables	Current 2018-19 £'000	Non-current 2018-19 £'000	Current 2017-18 £'000	Non-current 2017-18 £'000
NHS receivables: Revenue	248	0	3,731	0
NHS receivables: Capital	0	0	0	0
NHS prepayments	731	0	676	0
NHS accrued income	0	0	5,296	0
NHS Contract Receivable not yet invoiced/non-invoice	1,616	0	0	0
NHS Non Contract trade receivable (i.e pass through funding)	0	0	0	0
NHS Contract Assets	0	0	0	0
Non-NHS and Other WGA receivables: Revenue	122	0	98	0
Non-NHS and Other WGA receivables: Capital	0	0	0	0
Non-NHS and Other WGA prepayments	87	0	98	0
Non-NHS and Other WGA accrued income	0	0	76	0
Non-NHS and Other WGA Contract Receivable not yet invoiced/non-invoice	103	0	0	0
Non-NHS and Other WGA Non Contract trade receivable (i.e pass through funding)	0	0	0	0
Non-NHS Contract Assets	0	0	0	0
Expected credit loss allowance-receivables	0	0	0	0
VAT	5	0	0	0
Private finance initiative and other public private partnership arrangement prepayments and accrued income	0	0	0	0
Interest receivables	0	0	0	0
Finance lease receivables	0	0	0	0
Operating lease receivables	0	0	0	0
Other receivables and accruals	0	0	0	0
Total Trade & other receivables	2,912	0	9,975	0
Total current and non current	2,912		9,975	
Included above:				
Prepaid pensions contributions	0		0	

A significant amount of trade is with NHS bodies and other government departments.

As NHS England is funded by Government to provide funding to clinical commissioning groups to commission services, no credit scoring of them is considered necessary.

An inter NHS Agreement of Balances exercise has been completed and the value of NHS receivables as at 31 March 2019 has been confirmed with the corresponding payable organisations.

There are no significant differences between the balances held by the clinical commissioning group and those held by the payable organisations.

17.2 Receivables past their due date but not impaired

	2018-19 DHSC Group Bodies £'000	2018-19 Non DHSC Group Bodies £'000	2017-18 DHSC Group Bodies £'000	2017-18 Non DHSC Group Bodies £'000
By up to three months	1	33	297	52
By three to six months	0	89	0	0
By more than six months	0	0	0	0
Total	1	123	297	52

£89,202 of the amount above has subsequently been recovered post the statement of financial position date.

The clinical commissioning group did not hold any collateral against receivables outstanding at 31 March 2019 (31 March 2018: £0).

17.2.1 Loss allowance on asset classes

The clinical commissioning group did not make a general provision for Lifetime expected credit losses as the impact is not material.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

17.3 Impact of Application of IFRS 9 on financial assets at 1 April 2018

	Cash and cash equivalents	Trade and other receivables - NHSE bodies	Trade and other receivables - other DHSC group bodies	Trade and other receivables - external	Other financial assets	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Classification under IAS 39 as at 31st March 2018						
Financial Assets held at FVTPL	0	0	0	0	0	0
Financial Assets held at Amortised cost	74	9,027	0	174	0	9,275
Financial assets held at FVOCI	0	0	0	0	0	0
Total at 31st March 2018	74	9,027	0	174	0	9,275
Classification under IFRS 9 as at 1st April 2018						
Financial Assets designated to FVTPL	0	0	0	0	0	0
Financial Assets mandated to FVTPL	0	0	0	0	0	0
Financial Assets measured at amortised cost	74	9,027	0	174	0	9,275
Financial Assets measured at FVOCI	0	0	0	0	0	0
Total at 1st April 2018	74	9,027	0	174	0	9,275
Changes due to change in measurement attribute	0	0	0	0	0	0
Other changes	0	0	0	0	0	0
Change in carrying amount	0	0	0	0	0	0

17.4 Movement in loss allowances due to application of IFRS 9

	Trade and other receivables - NHSE bodies	Trade and other receivables - other DHSC group bodies	Trade and other receivables - external	Other financial assets	Total
	£000s	£000s	£000s	£000s	£000s
Impairment and provisions allowances under IAS 39 as at 31st March 2018					
Financial Assets held at Amortised cost (ie the 1718 Closing Provision)	0	0	0	0	0
Financial assets held at FVOCI	0	0	0	0	0
Total at 31st March 2018	0	0	0	0	0
Loss allowance under IFRS 9 as at 1st April 2018					
Financial Assets measured at amortised cost	0	0	0	0	0
Financial Assets measured at FVOCI	0	0	0	0	0
Total at 1st April 2018	0	0	0	0	0
Change in loss allowance arising from application of IFRS 9	0	0	0	0	0

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19**18 Other financial assets**

The clinical commissioning group has no current or non-current financial assets as at 31 March 2019 (31 March 2018: £0).

19 Other current assets

The clinical commissioning group has no other current assets as at 31 March 2019 (31 March 2018: £0).

20 Cash and cash equivalents

	31-March-2019 £'000	31-March-2018 £'000
Opening balance	74	69
Net change in year	203	5
Closing balance	<u>277</u>	<u>74</u>
Made up of:		
Cash with the Government Banking Service	276	73
Cash with Commercial banks	0	0
Cash in hand	1	1
Current investments	0	0
Cash and cash equivalents as in statement of financial position	<u>277</u>	<u>74</u>
Bank overdraft: Government Banking Service	0	0
Bank overdraft: Commercial banks	0	0
Total bank overdrafts	<u>0</u>	<u>0</u>
Closing balance	<u>277</u>	<u>74</u>
Patients' money held by the clinical commissioning group, not included above	0	0

21 Non-current assets held for sale

The clinical commissioning group does not own any non-current assets held for sale (2017-18: nil).

22 Analysis of impairments and reversals

The clinical commissioning group does not hold any non-current assets and therefore there are no impairments (2017-18: nil).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

23 Trade and other payables	Current	Non-current	Current	Non-current
	2018-19 £'000	2018-19 £'000	2017-18 £'000	2017-18 £'000
Interest payable	0	0	0	0
NHS payables: Revenue	1,373	0	4,377	0
NHS payables: Capital	0	0	0	0
NHS accruals	2,496	0	5,316	0
NHS deferred income	0	0	0	0
NHS Contract Liabilities	0	0	0	0
Non-NHS and Other WGA payables: Revenue	627	0	410	0
Non-NHS and Other WGA payables: Capital	0	0	0	0
Non-NHS and Other WGA accruals	6,528	0	7,514	0
Non-NHS and Other WGA deferred income	0	0	0	0
Non-NHS Contract Liabilities	0	0	0	0
Social security costs	0	0	0	0
VAT	0	0	0	0
Tax	0	0	0	0
Payments received on account	0	0	0	0
Other payables and accruals **	46	0	66	0
Total Trade & Other Payables	11,070	0	17,682	0
Total current and non-current	11,070		17,682	

Included above are liabilities of £0 due in future years under arrangements to buy out the liability for early retirement over 5 years (31 March 2018: £0).

** Other payables include £0 outstanding pension contributions at 31 March 2019 (31 March 2018: £0).

An inter NHS Agreement of Balances exercise has been completed and the value of NHS payables and NHS accruals as at 31 March 2018 has been confirmed with the corresponding receivable organisations.

There are no significant differences between the balances held by the clinical commissioning group and those held by the receivable organisations.

23.1 Impact of Application of IFRS 9 on financial liabilities at 1 April 2018

	Trade and other payables - NHSE bodies	Trade and other payables - other DHSC group bodies	Trade and other payables - external	Other borrowings (including finance lease obligations)	Other financial liabilities	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Classification under IAS 39 as at 31st March 2018						
Financial Assets held at FVTPL	0	0	0	0	0	0
Financial Assets held at Amortised cost	9,692	179	7,810	0	0	17,681
Total at 31st March 2018	9,692	179	7,810	0	0	17,681
Classification under IFRS 9 as at 1st April 2018						
Financial Liabilities designated to FVTPL	0	0	0	0	0	0
Financial Liabilities mandated to FVTPL	0	0	0	0	0	0
Financial Liabilities measured at amortised cost	9,692	179	7,810	0	0	17,681
Financial Assets measured at FVOCI	0	0	0	0	0	0
Total at 1st April 2018	9,692	179	7,810	0	0	17,681
Changes due to change in measurement attribute	0	0	0	0	0	0
Other changes	0	0	0	0	0	0
Change in carrying amount	0	0	0	0	0	0

24 Other financial liabilities

The clinical commissioning group has no current or non-current financial liabilities as at 31 March 2019 (31 March 2018: £0).

25 Other liabilities

The clinical commissioning group has no other current or non-current liabilities as at 31 March 2019 (31 March 2018: £0).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19**26 Borrowings**

The clinical commissioning group has no current or non-current borrowings as at 31 March 2019 (31 March 2018: £0).

27 Private finance initiative, LIFT and other service concession arrangements

The clinical commissioning group does not hold any PFI, LIFT or any other service concession arrangements (2017-18: nil).

28 Finance lease obligations

The clinical commissioning group does not hold any finance leases (2017-18: nil).

29 Finance lease receivables

The clinical commissioning group does not hold any finance leases (2017-18: nil).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

30 Provisions

	Current 2018-19 £'000	Non-current 2018-19 £'000	Current 2017-18 £'000	Non-current 2017-18 £'000
Pensions relating to former directors	0	0	0	0
Pensions relating to other staff	0	0	0	0
Restructuring	0	0	0	0
Redundancy	0	0	0	0
Agenda for change	0	0	0	0
Equal pay	0	0	0	0
Legal claims	0	0	0	0
Continuing care	60	0	60	0
Other	0	0	0	0
Total	60	0	60	0
Total current and non-current	60		60	

	Pensions Relating to Former Directors £'000	Pensions Relating to Other Staff £'000	Restructuring £'000	Redundancy £'000	Agenda for Change £'000	Equal Pay £'000	Legal Claims £'000	Continuing Care £'000	Other £'000	Total £'000
Balance at 01 April 2018	0	0	0	0	0	0	0	60	0	60
Arising during the year	0	0	0	0	0	0	0	60	0	60
Utilised during the year	0	0	0	0	0	0	0	(8)	0	(8)
Reversed unused	0	0	0	0	0	0	0	(52)	0	(52)
Unwinding of discount	0	0	0	0	0	0	0	0	0	0
Change in discount rate	0	0	0	0	0	0	0	0	0	0
Transfer (to) from other public sector body	0	0	0	0	0	0	0	0	0	0
Transfer (to) from other public sector body under absorption	0	0	0	0	0	0	0	0	0	0
Balance at 31 March 2019	0	0	0	0	0	0	0	60	0	60
Expected timing of cash flows:										
Within one year	0	0	0	0	0	0	0	60	0	60
Between one and five years	0	0	0	0	0	0	0	0	0	0
After five years	0	0	0	0	0	0	0	0	0	0
Balance at 31 March 2019	0	0	0	0	0	0	0	60	0	60

The Continuing Care provision represents the clinical commissioning groups share of the estimated cost of the reimbursement of healthcare costs for individuals claiming eligibility for continuing healthcare funding from the clinical commissioning group under the National Framework for Continuing Healthcare.

An assessment has been made of the likelihood that appeals and claims outstanding at 31 March 2019 will qualify for health funding, together with an estimate of the cost of settling these claims.

The expected payments have not been discounted as they are not considered to be material.

Whilst the legal liability remains with the clinical commissioning group, under the Accounts Directions issued by NHS England on 24 February 2015, NHS England is responsible for accounting for liabilities relating to NHS Continuing Healthcare for periods of care before the establishment of the clinical commissioning group.

The total value of legacy NHS Continuing Healthcare provision accounted for by NHS England on behalf of the clinical commissioning group at 31 March 2019 is £0, as the total for all former Bradford and Airedale Primary Care Trust claims are managed by Bradford Districts Clinical Commissioning Group on behalf of the Bradford City and Airedale, Wharfedale and Craven Clinical Commissioning Groups (31 March 2018: £0).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19**31 Contingencies**

	2018-19	2017-18
	£'000	£'000
Contingent liabilities		
Equal Pay	0	0
NHS Resolution Legal Claims	0	0
Employment Tribunal	0	0
NHS Resolution employee liability claim	0	0
Redundancy	0	0
Continuing Healthcare	200	40
Amounts recoverable against contingent liabilities	0	0
Net value of contingent liabilities	200	40
Contingent assets		
Amounts payable against contingent assets	0	0
Net value of contingent assets	0	0

An estimate of the cost of claims for NHS Continuing Healthcare has been included as a provision, based on the probability of the success of the claims. The outcome of the claim review process will determine the extent to which any of this contingency is realised.

32 Commitments**32.1 Capital commitments**

The clinical commissioning group has no capital commitments (2017-18: nil).

32.2 Other financial commitments

The clinical commissioning group and consolidated group has not entered into any non-cancellable contracts (which are not leases, private finance initiative contracts or other service concession arrangements) (2017-18: nil).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19**33 Financial instruments****33.1 Financial risk management**

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

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

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

33.1.1 Currency risk

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

33.1.2 Interest rate risk

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

33.1.3 Credit risk

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

33.1.4 Liquidity risk

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

33.1.5 Financial Instruments

As the cash requirements of NHS England are met through the Estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with NHS England's expected purchase and usage requirements and NHS England is therefore exposed to little credit, liquidity or market risk.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

33 Financial instruments (continued)

33.2 Financial assets

	Financial Assets measured at amortised cost 2018-19 £'000	Equity Instruments designated at FVOCI 2018-19 £'000	Total 2018-19 £'000
Equity investment in group bodies		0	0
Equity investment in external bodies		0	0
Loans receivable with group bodies	0		0
Loans receivable with external bodies	0		0
Trade and other receivables with NHSE bodies	195		195
Trade and other receivables with other DHSC group bodies	1,670		1,670
Trade and other receivables with external bodies	225		225
Other financial assets	0		0
Cash and cash equivalents	277		277
Total at 31 March 2019	2,367	0	2,367

33.3 Financial liabilities

	Financial Liabilities measured at amortised cost 2018-19 £'000	Other 2018-19 £'000	Total 2018-19 £'000
Loans with group bodies	0		0
Loans with external bodies	0		0
Trade and other payables with NHSE bodies	1,520		1,520
Trade and other payables with other DHSC group bodies	6,417		6,417
Trade and other payables with external bodies	3,087		3,087
Other financial liabilities	46		46
Private Finance Initiative and finance lease obligations	0		0
Total at 31 March 2019	11,069	0	11,069

The clinical commissioning group considers that all financial liabilities will be settled within one year or less.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

34 Operating segments

The clinical commissioning group has only one operating segment: commissioning of healthcare services and therefore no further segmental analysis is required.

35 Joint arrangements - interests in joint operations

35.1 Interests in joint operations

In line with policy requirements, the clinical commissioning group has entered into two pooled budget arrangements called Better Care Funds; one with Bradford City CCG, Bradford Districts CCG and Bradford Metropolitan District Council and the other with Vale of York CCG, Harrogate and Rural CCG, Scarborough and Ryedale CCG, Hambleton, Richmondshire & Whitby CCG and North Yorkshire County Council.

Under the arrangements, funds are pooled under section 75 of the NHS Act 2006 with the operation of the Better Care Funds set out in formal section 75 agreements between the parties to the fund. The section 75 agreement confirms the spending plan for the Funds, the risk sharing arrangements between the parties and confirms Bradford Districts CCG as the host entity for the Bradford fund and North Yorkshire County Council as the host entity of the North Yorkshire fund.

Whilst the section 75 agreements do constitute a 'joint operation' under IFRS 11, the substance of the commissioning transactions related to the Funds' spending plans indicate that neither the clinical commissioning groups nor the relevant Local Authority to the funds are either a joint operator or lead commissioner, but are acting as single entities, with the exception of each of the Community Equipment Schemes. Therefore, each organisation accounts for its own transactions without recognising its interest in its share of total assets, liabilities, revenue and expenditure that relate to the whole Fund.

The Community Equipment Scheme is a joint operation under IFRS 11 but the clinical commissioning group's shares of assets and liabilities relating to the scheme are not recognised in the Accounts as the values are not considered to be material and therefore does not require disclosure under IFRS 12.

35.2 Interests in entities not accounted for under IFRS 10 or IFRS 11

Name of entity	Description of principal activities	Basis for treatment eg materiality
Bradford Metropolitan District Council	Better Care Fund	Substance of the transactions
Bradford Metropolitan District Council	Community Equipment Scheme	Materiality
North Yorkshire County Council	Better Care Fund	Substance of the transactions

The total value of the Bradford Better Care Fund, including the iBCF, was £56.49m (2017-18: £51.09m), all of which was spent and is reflected in the Accounts of the respective parties, in line with the section 75 agreement.

Bradford Better Care Fund expenditure reflected in the Accounts of Airedale, Wharfedale & Craven Clinical Commissioning Group was £7.2m (2017-18: £7.0m) and this is reported as part of programme expenditure against the appropriate subjective heading in Note 5.

The total value of the North Yorkshire Better Care Fund was £50.2m (2017-18: £46.6m), all of which was spent and is reflected in the Accounts of the respective parties, in line with the section 75 agreement.

North Yorkshire Better Care Fund expenditure reflected in the Accounts of Airedale, Wharfedale & Craven Clinical Commissioning Group was £3.2m (2017-18: £3.1m) and this is reported as part of programme expenditure against the appropriate subjective heading in Note 5.

For the Bradford Community Equipment Scheme where there is a joint operation, the value of Airedale, Wharfedale & Craven Clinical Commissioning Group's contribution (which form part of its total Better Care Fund contribution) was £260,959 (2017-18, £256,099).

36 NHS Lift investments

The clinical commissioning group does not hold any LIFT investments (2017-18: nil).

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

37 Related party transactions

During the year the following senior managers, or parties related to them, have undertaken material transactions with the clinical commissioning group to the values set out below.

The clinical commissioning group has determined that senior managers in this context relate to members of the Governing Body, both executive and non-executive, and clinical board members.

Senior Manager	Related Party	Payments to Related Party £'000	Receipts from Related Party £'000	Amounts owed to Related Party £'000	Amounts due from Related Party £'000
Pam Essler	Project 6		197		0
Dr Brendan Kennedy	Modality Partnership *	13,144			667
Dr Graeme Summers	IG Medical *	2,714			185
Dr J Jeffrey	Modality Partnership *	13,144			667
Dr Bruce Woodhouse	Dyneley House Surgery *	1,477			72
Dr James Thomas	Modality Partnership *	13,144			667
Peter Brunskill	Nuffield Health		52		-4
2017-18 Comparators		£000	£000	£000	£000
Dr Colin Renwick	Townhead Surgery, Settle *	1,472			103
Pam Essler	Project 6	135			
Dr Brendan Kennedy	Kilmeny Medical Practice (to 30/9/17) *	968			
Dr Brendan Kennedy	Oakworth Medical Practice (to 30/9/17) *	193			
Dr Brendan Kennedy	Modality Partnership (from 1/10/17) *	5,186			457
Dr Brendan Kennedy	Local Care Direct	62			
Dr Graeme Summers	IG Medical *	3,437			530
Dr J Jeffrey	Cross Hills Group Practice (to 30/9/17) *	678			
Dr J Jeffrey	Modality Partnership (from 1/10/17) *	5,186			457
Dr Bruce Woodhouse	Dyneley House Surgery *	1,442			71
Dr James Thomas	Fisher Medical Centre *	912			
Dr James Thomas	Modality Partnership (from 1/10/17) *	5,186			457
Peter Brunskill	Nuffield Health		38		2

Related parties are declared wherever individuals have a declared employment or trustee relationship - these may be paid or unpaid. The amounts disclosed represent all transactions made by the clinical commissioning group with the related party if they are considered material on either side.

The clinical commissioning group considers that all amounts due from related parties are fully recoverable within one year.

* From 1 April 2017, the clinical commissioning group took full delegated responsibility for managing primary care resources and therefore the amounts above include PMS and APMS contract payments to GP practices.

The Department of Health is regarded as a related party. During the year the clinical commissioning group has had a significant number of material transactions with entities for which the Department is regarded as the parent department. For example:

- NHS England (including Commissioning Support Units);
- NHS Foundation Trusts;
- NHS Trusts;
- NHS Litigation Authority; and
- NHS Business Services Authority

In addition the clinical commissioning group has had a number of material transactions with other government departments and other central and local government bodies. Most of these transactions have been with Bradford Metropolitan District Council in respect of joint working.

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

The clinical commissioning group also had a number of material transactions with its other member practices amounting to a value of £6,392,670, of which £6,375,256 relates to PMS/GMS/APMS contracts (2016-17: £8,750,489, of which £8,218,079 related to PMS/GMS/APMS contracts).

The value of PMS/GMS/APMS contracts for all member practices are as follows:

		2018-19	2017-18
		£000	£000
Townhead Surgery		1,776	1,555
Cross Hills Group Practice	to 30/9/17		666
Modality Partnership (Cross Hills Group Practice) *	from 1/10/17	1,597	738
Fisher Medical Centre	to 30/9/17		843
Modality Partnership (Fisher Medical Centre) *	from 1/10/17	1,972	926
Dyneley House Surgery *		1,548	1,433
Ilkley and Wharfedale Medical Practice		646	581
Modality Partnership (Silsden Medical Practice) *	from 1/4/18	1,752	1,661
Ling House Medical Centre		1,660	1,568
Grange Park Surgery		891	776
Farfeild Medical Centre	to 30/9/17		786
Modality Partnership (Farfield Medical Centre) *	from 1/10/17	1,732	854
Holycroft Surgery	to 30/9/17		581
Modality Partnership (Holycroft Surgery) *	from 1/10/17	1,343	647
Haworth Medical Practice	to 30/9/17		891
Modality Partnership (Haworth Medical Practice) *	from 1/10/17	1,985	963
Kilmeny Medical Practice	to 30/9/17		891
Modality Partnership (Kilmeny Medical Practice) *	from 1/10/17	1,944	958
Oakworth Medical Practice	to 30/9/17		188
Modality Partnership (Oakworth Medical Practice) *	from 1/10/17	415	200
North Street Surgery		853	853
Addingham Medical Centre		549	516
IG Medical		2,839	2,555
		23,502	21,630

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19

38 Events after the end of the reporting period

There are no post balance sheet events which will have a material effect on the financial statements of the clinical commissioning group or consolidated group as at 31 March 2019.

39 Losses and Special Payments

39.1 Losses

The clinical commissioning group had no losses in 2018-19 (2017-18: nil).

39.2 Special Payments

The clinical commissioning group made no special payments in 2018-19 (2017-18: nil).

40 Third party assets

The clinical commissioning group held no cash or cash equivalents which related to monies held on behalf of other parties (2017-18: nil).

41 Financial performance targets

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

NHS Act Section	Duty Achieved?	2018-19		2017-18	
		Target	Performance	Target	Performance
223H (1) Expenditure not to exceed income	Y	238,800	238,800	231,426	228,303
223I (2) Capital resource use does not exceed the amount specified in Directions	Y	0	0	0	0
223I (3) Revenue resource use does not exceed the amount specified in Directions	Y	238,376	238,376	230,920	227,797
223J (1) Capital resource use on specified matter(s) does not exceed the amount specified in Directions	Y	0	0	0	0
223J (2) Revenue resource use on specified matter(s) does not exceed the amount specified in Directions	Y	0	0	0	0
223J (3) Revenue administration resource use does not exceed the amount specified in Directions	Y	3,441	3,030	3,418	2,937

Airedale Wharfedale and Craven CCG - Annual Accounts 2018-19**42 Effect of application of IFRS 15 on current year closing balances**

The application of IFRS 15 had no material effect on the financial statements of the clinical commissioning group or consolidated group as at 31 March 2019.

43 Analysis of charitable reserves

The clinical commissioning group does not hold any charitable reserves (2017-18: nil).