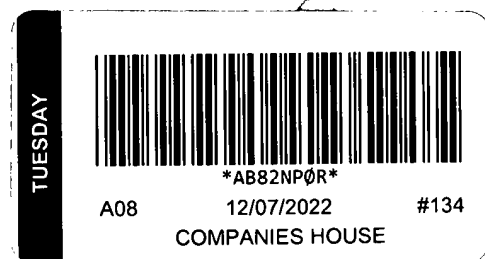


Wiltshire Health and Care LLP  
Annual Report and Accounts 2021 to 2022

Presented to Parliament pursuant to Schedule 7, paragraph 25 (4) (a) of  
the National Health Service Act 2006

Ordered by the House of Commons to be printed 22 June 2022



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Officers and Professional Advisors

**Designated Members**

Great Western Hospitals NHS Foundation Trust

Royal United Hospitals Bath NHS Foundation Trust

Salisbury NHS Foundation Trust

**Registered Office**

Chippenham Community Hospital,  
Rowden Hill,  
Chippenham,  
SN15 2AJ

**Independent Auditor**

KPMG LLP  
66 Queen Square,  
Bristol,  
BS1 4BE

**Bank**

Lloyds Bank plc  
Chippenham Branch,  
PO Box 1000,  
BS1 1LT

The members are pleased to present their report and the audited financial statements for the year ended 31 March 2022.

## Members' Report

### Principal Activity

Wiltshire Health and Care LLP is a public benefit entity whose principal activity is the provision of adult community health services across Wiltshire.

### Results

The results for the year are a profit of £169k, as outlined on page 16.

### Business Review

The LLP has continued to deliver adult community health services for the people of Wiltshire during the financial year 2021/22. The LLP achieved a surplus of £169k, against its planned break even position at the end of the financial year. This was in main due to lower than expected expenditure for which provisions were made in previous financial year. The LLP grew its income base in a sustainable manner by agreeing the development of additional commissioned services, including the addition of community overnight nursing and establishment of an urgent community response service.

The 2021/22 delivery year was the second year dominated by the response to the Covid-19 pandemic. In this year, this was both responding to the pressures and workforce challenges related to peaks of COVID infections themselves while also dealing with the additional needs and service demand stemming from recovery of services from periods of lockdowns and previous waves of infections. This combination has been incredibly challenging for the whole of the health and care system. Wiltshire Health and Care teams have, in particular, seen increased support needs on our inpatient wards, the capacity of our Home First teams being stretched by a combination of increasing demands and a reduction in availability of follow-on domiciliary care and our core community teams (including our learning disability team) have had to deal with a combination of ongoing high demand and the effects of temporary absence due to COVID. Waiting times for our clinic-based services have increased as direct result of responding to post-lockdown demands.

The response to these challenges has been marked by two aspects. Firstly, the resilience, commitment and dedication of our teams who have kept going throughout. Secondly, the focus of the LLP in previous years on investing to improve our outdated infrastructure has meant that our information technology systems and estates have been able to support in ways that would not have been possible in previous years.

While dealing with these pressures, 2021/22 has also seen a focus on continued expansion of community services in line with national plans. The Urgent Community Response service, which involves a 2 hour crisis response, was implemented in a phased manner throughout the year, with the full national specification being met ahead of the 31 March 2022 deadline. This has included additional investment in excess of £2m.

## Members' Report

The LLP has also embedded the provision of the service to assess and support those experiencing 'Long Covid' across the wider Bath and North East Somerset, Swindon and Wiltshire area. This service, which includes working across multiple professions and organisations, has created an example of how support for a wider range of multiple long term conditions should be organised in the future.

In terms of risks and uncertainties, the LLP's highest strategic risk is related to continued supply of adequate workforce to deliver commissioned services. The rate of vacancies has increased during 2021/22 (after reducing in previous years) and this is coupled with an increased level of turnover (again, after previous reductions). Recruitment and retention is an ongoing focus, with the variety and autonomy of community-based roles being emphasised. Very good progress has been made with increasing the use of electronic rostering, with complete coverage expected to be achieved by Quarter 2 of 2022-23. Centralised rostering is now well embedded for inpatient and urgent care services. Despite these developments, the LLP continues to be reliant on temporary staffing for the delivery of some services, in particular inpatient services. This is largely related to an ongoing high demand for individuals requiring enhanced support on inpatient wards. Further approval controls were introduced in 2021/22 and temporary staffing spend will be a continuing focus for 2022/23.

The continuing impact of Covid-19 on the activities of the LLP has also been assessed. The LLP is engaged in work across the health and care sector to plan for, and seek to mitigate, risks which would affect the sector as a whole. Additional support from national funding streams helped mitigate the effects of additional expenditure related to the COVID-19 response in previous years. This funding is reduced substantially for 2022/23, which may bring additional risks. The LLP is confident, however, that additional temporary costs directly related to COVID in previous years have not been committed to recurrently.

The impacts of inflation and the cost of living are being felt by the LLP. A temporary increase to mileage rates has been introduced in recognition of the particular impact on teams delivering essential health services across a large geographic area. The effects of inflation are also being seen in relation to operating costs, with the potential for further rises a source of additional risk for 2022/23.

The LLP's operational priorities for 2022/23 are set out in our Delivery Plan 2022-2025, which contains 43 objectives. These are centred around building a comprehensive community-based model of care in line with national and local strategy; growing, developing and supporting our people; ensuring teams have the tools to do the job through further action to modernise infrastructure and a focus on the long term through pursuing financial and environmental sustainability.

## Going Concern

The LLP is required to consider if the accounts should be prepared on a going concern basis and this expectation needs to be tested each year. It should be disclosed if there are material uncertainties in respect of events or conditions that may cast significant doubt on the entities ability to continue as a going concern and that it may therefore be unable to realise its assets and discharge its liabilities in the normal course of business.

The LLP has net assets of £484k, with £5.5m cash as at 31 March 2022 and a surplus for the year then ended of £169k. The Directors have considered this position and prepared the financial statements on a going concern basis for the following reasons.

The LLP holds its principal contract to 30 June 2023 and has received formal notification from its commissioners that this principal contract will be renewed to 31 March 2024.

## Members' Report

The financial negotiations with commissioners in regard to the 2022/23 contract have been carried out in line with the national planning guidance and, whilst the negotiations are yet to be finalised, the indicative plan and forecasts have been prepared including the values agreed in principle with the commissioners.

The Directors have prepared cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the LLP will have sufficient funds to meet its liabilities as they fall due for that period, with monthly cash totals remaining within the minimum tolerance level as set by the LLP Board.

In the event that the LLP expenditure cannot be covered by current or any agreed adjustments to commissioning income, the Operating Board shall notify the members who shall make a decision on the next steps in line with the Members Agreement. After making enquiries on capital, budgeting and cash requirements and based on the factors outlined above and the financial position of the LLP at 31 March 2022, it is not anticipated that the support of members will be required.

For this reason the LLP continues to adopt the going concern basis in preparing its annual accounts.

## Designated Members

The designated members who served during the year and to the date of this report are set out on page 3.

## Charitable Donations

No charitable or political donations were made during the year (2021/22 £0).

## Members' Report

### Policy regarding Members' Drawings and Capital

All contributions of Capital made by a Member shall be recorded by the LLP. No interest shall be payable on any Capital Contribution unless the Members agree otherwise. There have been no contributions made to date.

Should any Member provide any services to the LLP, the Member shall not make any profit on any elements of those services with all risks managed in line with the relevant regulatory framework. Arrangements are subject to periodical review by the Board.

In the event that the LLP makes any Profits a reserve shall be formed and will only be divided and converted into a debt to the Members if and when the Board (acting on behalf of the Members) has agreed to distribute those Profits among the Members as per section 8 of the Members Agreement.

The amounts transferred in the year were £0 (2021/22: £0 ).

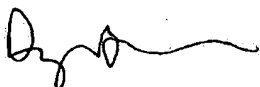
### Disclosure of information to auditor

The members who held office at the date of approval of this members' report confirm that, so far as they are each aware, there is no relevant audit information of which the LLP's auditor is unaware; and each member has taken all the steps that they ought to have taken as a member to make themselves aware of any relevant audit information and to establish that the LLP's auditor is aware of that information.

### Auditor

The independent auditors of Wiltshire Health and Care LLP are KPMG LLP.  
Pursuant to section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG LLP will therefore continue in office .

Approved by the Members  
and signed on behalf of the Members



Date: 21st June 2022

**Douglas Blair**

Managing Director

Registered office address: Chippenham Community Hospital, Rowden Hill, Chippenham, Wiltshire,  
SN15 2AJ

## Streamlined Energy and Carbon Report

Streamlined Energy and Carbon Reporting (SECR) is a mandatory carbon and energy reporting scheme for large UK companies. Under the 2018 Regulations, LLPs which are "large" are also required to prepare and file energy and carbon information in their accounts and reports (in a new 'Energy and Carbon Report').

### UK Energy Usage – electricity, gas, transport, and CO2e

In relation to our premises, the LLP currently does not own properties and occupies buildings owned by NHS Property Services (NHSPS) in the main.

Actual usage data has been provided for 2021/22 and is included in the table below. This was calculated using the appropriate CO2e conversion factors taken from the latest available UK Government GHG Conversion Factors for Company Reporting. Arrangements are in place with the Facilities Services Manager at NHSPS to receive Gas (kWh) and Electricity (kWh) measurements across our hospital sites for each reporting period. Similarly, we continue to ensure that we obtain this same data from the property owners of the other (non-NHSPS) sites that we occupy.

In relation to energy use relating to our transport, we have directly collected this information, and included it in the table below.

The increase in emissions across categories is due to the comparison with 2020/21, the early part of which included the widespread and exceptional change to service delivery during the first Covid lockdown. Despite an increase to emissions relating to transport and an overall increase in mileage, electric car mileage increased by 194% and hybrid car mileage by 163% during 2021/22.

	Usage	Usage	Unit of measurement
	2021/22	2020/21	
Energy consumption used to calculate emissions <sup>1</sup> :	6,240,724	6,202,581	kWh
Emissions from combustion of gas:	535,115	525,682	CO2e kg
	535.12	525.68	CO2e Tons
Emissions from combustion of fuel for transport purposes:	452,528	392,014	CO2e kg
	452.53	392.01	CO2e Tons
Emissions from purchased electricity:	311,119	288,946	CO2e kg
	311.12	288.95	CO2e Tons
Total gross CO2e:	1,298,762	1,206,642	CO2e kg
	1,298.76	1,206.64	CO2e Tons
Intensity ratio: tCO2e gross figure based from mandatory fields above/ e.g. £100,000 revenue:	0.0196	0.0219	CO2e kg/Revenue
	0.00	0.00	CO2e Tons/Revenue

<sup>(1)</sup> This includes Gas, Transport Fuel and Electricity consumption



## **Streamlined Energy and Carbon Report**

### **Energy efficiency action**

The LLP has undertaken the following principal measures for the purpose of increasing its energy efficiency:

**The LLP has changed its approach for leasing fleet/lease vehicles.** The LLP made the decision in 2020/21 to only lease low or ultra-low carbon vehicles as pool cars were renewed. This is in line with the commitment and strategy of the NHS Long Term Plan. All leased pool cars will be low or ultra low carbon by June 2023.

**Introduction of salary sacrifice scheme to support lease of electric cars in 2022/23.** As noted above, this will increase the proportion of business miles being completed using electric vehicles.

**The LLP has fully embedded its changed approach to the conduct of meetings.** The LLP's default position is to hold meetings virtually. To facilitate this, all relevant staff members have been provided with access to MS Teams, and the necessary IT hardware. This will help to maintain a level of transport use lower than the comparable pre-pandemic position.

**The LLP has evolved its approach for delivery of clinical consultations.** Although the impact of this is not always seen in the LLP's emissions, the broader impact on Wiltshire is that it reduces the need for patients, carers and families to travel for health appointments.

**Statement of members' responsibilities in respect of the Members' report and the financial statements**

The members are responsible for preparing the financial statements in accordance with applicable law and regulations and have elected to prepare a Members' Report.

The members are responsible for the maintenance and integrity of the corporate and financial information included on the LLP's website.

The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 require the members to prepare the financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law (United Kingdom Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under Regulation 8 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the LLP or to cease operations, or have no realistic alternative but to do so.

Under Regulation 6 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that its financial statements comply with those regulations. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the LLP and to prevent and detect fraud and other irregularities.

## **Independent Auditor's report to the members of Wiltshire Health and Care LLP**

### **Opinion**

We have audited the financial statements of Wiltshire Health and Care LLP ("the LLP") for the year ended 31 March 2022 which comprise the Statement of Comprehensive Income, Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity and related notes, including the accounting policies in 1.

In our opinion the financial statements:

- give a true and fair view, of the state of affairs of the LLP as at 31 March 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the LLP in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### **Going concern**

The members have prepared the financial statements on the going concern basis as they do not intend to liquidate the LLP or to cease its operations, and as they have concluded that the LLP's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the members' conclusions, we considered the inherent risks to the LLP's business model and analysed how those risks might affect the LLP's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the members' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the LLP's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the LLP will continue in operation.

## **Independent Auditor's report to the members of Wiltshire Health and Care LLP**

### ***Fraud and breaches of laws and regulations – ability to detect***

#### **Identifying and responding to risks of material misstatement due to fraud**

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, the Audit Assurance Committee and internal audit and inspection of policy documentation as to the LLP's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and LLP's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board and Audit Committee minutes.
- Using analytical procedures to identify any usual or unexpected relationships.
- Reviewing the LLP's accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we performed procedures to address the risk of management override of controls and the risk that LLP management may be in a position to make inappropriate accounting entries. On this audit we did not identify a fraud risk related to revenue recognition because of the non-complex recognition due to the nature of the revenue, which limits the opportunities to fraudulently misstate revenue.

We also recognised a fraud risk related to expenditure recognition, particularly in relation to year-end accruals. We consider this risk to be applicable to non-payroll and non-depreciation expenditure.

We also performed procedures including:

- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included unusual postings with revenue, borrowings and expenditure.
- Inspecting cash payments and purchase invoices in the period following 31 March 2022 to verify expenditure had been recognised in the correct accounting period.
- Evaluating a sample of accruals posted as at 31 March 2022 and verifying accruals posted as at 31 March 2022 are complete.

#### **Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations**

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the directors and other management (as required by auditing standards), and from inspection of the LLP's regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

As the LLP is regulated, our assessment of risks involved gaining an understanding of the control environment including the entity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

## **Independent Auditor's report to the members of Wiltshire Health and Care LLP**

The LLP is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the LLP is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

### **Context of the ability of the audit to detect fraud or breaches of law or regulation**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

### **Other information**

The members are responsible for the other information, which comprises the members' report and the Streamlined energy and carbon report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work, we have not identified material misstatements in the other information.

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 as applied to limited liability partnerships we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

We have nothing to report in these respects.

### **Members' responsibilities**

As explained more fully in their statement set out on page 10, the members are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the LLP or to cease operations, or have no realistic alternative but to do so.

**Independent Auditor's report to the members of Wiltshire Health and Care LLP**

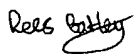
**Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the members of the LLP, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, as required by Regulation 39 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the LLP's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP and the LLP's members, as a body, for our audit work, for this report, or for the opinions we have formed.



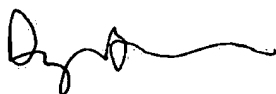
**Rees Batley (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
Chartered Accountants  
66 Queen Square  
Bristol  
BS1 4BE  
United Kingdom  
22 June 2022

Statement of financial position  
For the year ended 31 March 2022

	Note	2021/22 £000	2020/21 £000
<b>Non current assets</b>			
Tangible assets	10	686	555
Intangible assets	11	135	21
<b>Current assets</b>			
		821	576
Debtors	12	6,397	3,629
Stock	13	660	396
Cash at bank and in hand	14	5,515	8,461
		12,572	12,486
<b>Total assets</b>		13,393	13,062
<b>Creditors: amounts falling due within one year</b>	15	(12,003)	(11,845)
<b>Net current (liabilities) / assets</b>		569	641
<b>Total assets less current liabilities</b>		1,390	1,217
<b>Provisions for liabilities</b>	16	(906)	(902)
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		484	315
<b>REPRESENTED BY:</b>			
<b>Equity</b>			
Members' other interests – other reserves classified as equity	18	0	0
<b>Reserves</b>		484	315
<b>TOTAL MEMBERS' INTERESTS</b>		484	315

The financial statements of Wiltshire Health and Care LLP, registered number OC399656, were approved by the Members on 21st June 2022

Signed on behalf of the Members



**Douglas Blair**  
Managing Director  
Date: 21st June 2022

Notes on pages 19 to 27 form part of the financial statements.

Statement of comprehensive income  
For the year ended 31 March 2022

	Note	2021/22 £000	2020/21 £000
<b>Turnover</b>	2	<b>66,206</b>	55,401
Operating Expenses	3	<b>(66,037)</b>	(55,237)
<hr/>			
<b>Operating Profit</b>		<b>169</b>	164
Net interest receivable	6	<b>0</b>	12
<hr/>			
<b>Profit for the financial year available for discretionary division among members</b>		<b>169</b>	176
<hr/>			
Other comprehensive income		<b>0</b>	0
<hr/>			
<b>Total comprehensive income</b>		<b>169</b>	176
<hr/>			



Cash Flow Statement  
For the year ended 31 March 2022

Note	2021/22 £000	2020/21 £000
<b>Net cash inflow from operating activities</b>		
Profit for the financial year	169	176
<b>Adjustments for:</b>		
Increase in creditors	158	(8,285)
Depreciation and amortisation	231	294
(Increase) / decrease in stock	(264)	(41)
(Increase) in debtors	(2,768)	7,249
Increase / (decrease) in provisions	4	902
Adjustment for net finance costs	0	(12)
<b>Net cash flows from operating activities before transactions with members</b>	<b>(2,470)</b>	<b>283</b>
<b>Net cash from investing activities</b>		
Purchase of plant, property and equipment	(352)	(356)
Purchase of intangible assets	(124)	(15)
	<b>(476)</b>	<b>(371)</b>
<b>Net Cash from financing activities</b>		
Interest received	0	12
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(2,946)</b>	<b>(131)</b>
Cash and cash equivalents at 1 April	8,461	8,592
<b>Cash and cash equivalents at 31 March</b>	<b>5,515</b>	<b>8,461</b>

**Statement of Changes in Equity**

	Members capital classified as equity £000	Members other Interests £000	TOTAL £000
<b>As at 01 April 2020</b>	139	0	<b>139</b>
Profit for the financial year available for discretionary division amount members	176	0	<b>176</b>
<b>As at 01 April 2021</b>	315	0	<b>315</b>
Profit for the financial year available for discretionary division among members	169	0	<b>169</b>
<b>As at 31 March 2022</b>	484	0	<b>484</b>

Notes on pages 19 to 27 form part of the financial statements.

Notes to the Financial Statements  
Year ended 31 March 2022

**1. Accounting policies**

The principal accounting policies used in the preparation of the financial statements, which have been consistently applied in the current and preceding financial years, are as follows:

**1.1 Basis of preparation**

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and The Statement of Recommended Practice, 'Accounting by Limited Liabilities Partnerships' with the consideration that the LLP is a public benefit entity. The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1,000.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

**1.2 Going concern**

The LLP is required to consider if the accounts should be prepared on a going concern basis and this expectation needs to be tested each year. It should be disclosed if there are material uncertainties in respect of events or conditions that may cast significant doubt on the entities ability to continue as a going concern and that it may therefore be unable to realise its assets and discharge its liabilities in the normal course of business.

The financial negotiations with commissioners in regards to the 2022/23 contract have been carried out in line with the national planning guidance, and whilst the negotiations are yet to be finalised the indicative plan and forecasts have been prepared using the values agreed in principal with the commissioners.

The Directors have prepared cash flow forecasts for a period of 12 months from the date of approval of these financial statements, which indicate that, even when considering a downside scenario, the LLP will have sufficient funds, to meet its liabilities as they fall due for that period, with monthly cash totals remaining within the minimum tolerance level.

In the event that the LLP expenditure cannot be covered by current or any agreed adjustments, to commissioning income, the Board shall notify the members who shall make a decision on the next steps in line with the Members Agreement. After making enquiries on capital, budgeting and cash requirements and based on the factors outlined above and the financial position of the LLP at 31 March 2022, it is not anticipated that the members support will be required. For this reason the LLP continues to adopt the going concern basis in preparing its annual accounts.

**1.3 Turnover**

Turnover represents amounts chargeable to customers for services provided during the year, based upon contractual arrangements with all customers, including other NHS bodies, and is recorded as earned under those contractual arrangements. Where services are invoiced in advance of the service being performed or delivered, then income is deferred until the service is carried out. Income is accrued where it has been earned by the performance of the service, but is not yet invoiced to the customer.

**1.4 Expenditure on other goods and services**

Expenditure on goods and services is recognised when, and to the extent that, they have been received, and is measured at the fair value of those goods and services. Expenditure is recognised in operating expenses except where it results in the creation of a non-current asset such as property, plant and equipment.

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### 1.5 Employee benefits

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](http://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 in England and Wales. They are not designed to be run in a way that would enable public 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 public 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".

### 1.6.1 Property, plant and equipment

#### Recognition

Property, plant and equipment is capitalised where:

- 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 be provided to, the LLP
- it is expected to be used for more than one financial year
- the cost of the item can be measured reliably
- 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 cost of more than £250,

Where a large asset, for example a building, includes a number of components with significantly different asset lives, e.g., plant and equipment, then these components are treated as separate assets and depreciated over their own useful lives.

#### Subsequent expenditure

Subsequent expenditure relating to an item of property, plant and equipment is recognised as an increase in the carrying amount of the asset when it is probable that additional future economic benefits or service potential deriving from the cost incurred to replace a component of such item will flow to the enterprise and the cost of the item can be determined reliably. Where a component of an asset is replaced, the cost of the replacement is capitalised if it meets the criteria for recognition above. The carrying amount of the part replaced is de-recognised. Other expenditure that does not generate additional future economic benefits or service potential, such as repairs and maintenance is charged to the Statement of Comprehensive Income in the period in which it is incurred.

### Measurement

#### Valuation

All property, plant and equipment assets are measured initially at cost, representing the costs 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.

IT equipment, transport equipment, furniture and fittings, and plant and machinery that are held for operational use are valued at depreciated historic cost where these assets have short useful lives or low values or both, as this is not considered to be materially different from current value in existing use.

Notes to the Financial Statements  
Year ended 31 March 2022

*Depreciation*

Items of property, plant and equipment are depreciated over their remaining useful lives in a manner consistent with the consumption of economic or service delivery benefits. Freehold land is considered to have an infinite life and is not depreciated.

<b>Useful Life of Assets</b>	<b>Years</b>
Medical Equipment	3 - 5
Furniture and fittings	5 -10
IT Hardware and Software	3 - 5

*Impairments*

An impairment that arises from a clear consumption of economic benefit or of service potential is reversed when, and to the extent that, the circumstances that gave rise to the loss is reversed. Reversals are recognised in operating expenditure to the extent that the asset is restored to the carrying amount it would have had if the impairment had never been recognised. Any remaining reversal is recognised in the revaluation reserve. Where, at the time of the original impairment, a transfer was made from the revaluation reserve to the income and expenditure reserve, an amount is transferred back to the revaluation reserve when the impairment reversal is recognised.

Other impairments are treated as revaluation losses. Reversals of 'other impairments' are treated as revaluation gains.

**De-recognition**

Assets intended for disposals are reclassified as 'held for sale' once all of the following criteria are met. The sale must be highly probable and the asset available for immediate sale in its present condition.

Following reclassification, the assets are measured at the lower of their existing carrying amount and their fair value less costs to sell. Depreciation ceases to be charged. Assets are de-recognised when all material sale contract conditions have been met.

Property, plant and equipment which is to be scrapped or demolished does not qualify for recognition as 'held for sale' and instead is retained as an operational asset and the asset's useful life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

**Donated and grant funded assets**

Donated and grant funded property, plant and equipment assets are capitalised at their fair value on receipt. The donation/grant is credited to income at the same time, unless the donor has imposed a condition that the future economic benefits embodied in the grant are to be consumed in a manner specified by the donor, in which case, the donation/grant is deferred within liabilities and is carried forward to future financial years to the extent that the condition has not yet been met.

The donated and grant funded assets are subsequently accounted for in the same manner as other items of property, plant and equipment.

Notes to the Financial Statements  
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## 1.6.2 Intangible Assets

### Recognition

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of the LLP's business or which arise from contractual or other legal rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to, the LLP and where the cost of the asset can be measured reliably.

#### Software

Software which is integral to the operation of hardware, e.g. an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software which is not integral to the operation of hardware, e.g. application software, is capitalised as an intangible asset.

### Measurement

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating. Revaluations gains and losses and impairments are treated in the same manner as for property, plant and equipment. An intangible asset which is surplus with no plan to bring it back into use is valued at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Intangible assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell.

#### Amortisation

Intangible assets are amortised over their expected useful lives in a manner consistent with the consumption of economic or service delivery benefits.

## 1.7 Stock

Stock is valued at the lower of cost and net realisable value. The cost of inventories is measured using the first in, first out (FIFO) method.

An Asset Register was introduced last year and Material Management is now being used which has improved the stock control and ensured a more accurate stock register is being kept

## 1.8 Cash and cash equivalents

Cash and cash equivalents comprise all cash balances.

## 1.9 Financial instruments and financial liabilities

Financial assets and financial liabilities which arise from contracts for the purchase or sale of non-financial items (such as goods or services), which are entered into in accordance with the LLP's normal sale or usage requirements, are recognised when, and to the extent which, performance occurs, i.e. when receipt or delivery of the goods or services is made. These assets and liabilities are categorised as fair value through income and expenditure and loans and debtors.

All financial assets are de-recognised when the rights to receive cash flows from the assets have expired or the LLP has transferred substantially all of the risks and rewards of ownership.

Financial liabilities are de-recognised when the obligation is discharged, cancelled or expires.

The LLP's loans and receivables comprise: cash; debtors; and creditors.

Notes to the Financial Statements  
Year ended 31 March 2022

**2. Turnover**

	2021/22	2020/21
	£000	£000
CCG Income	61,682	51,340
Centrally Funded additional Employer Contributions	2,029	1,839
Local Authorities Income	875	822
NHS Trust and FT Income	794	462
Training and Education	439	490
Other	387	448
	<b>66,206</b>	<b>55,401</b>

The employer contribution rate for NHS pensions increased from 14.3% to 20.6% (excluding administration charge) from 1st April 2019. Since 2019/20, NHS providers have continued to pay over contributions at the former rate with the additional amount being paid over by NHS England on providers' behalf. The full cost and related funding have been recognised in these accounts.

**3. Total operating expenditure**

	2021/22	2020/21
	£000	£000
Staff costs (note 5)	47,399	43,818
Chair and Non-Executive Costs	61	51
Commissioned Service Costs	433	523
Other operating charges comprising:-		
Clinical and general goods and services	10,097	3,983
Premises and establishment costs	6,981	5,862
Depreciation and amortisation	335	239
Other operating charges	731	761
	<b>66,037</b>	<b>55,237</b>

**4. Operating profit**

	2021/22	2020/21
	£000	£000
<b>Operating profit is after charging :</b>		
Auditor's remuneration	35	32
Audit of these financial statements	35	32

**5. Staff costs and employee information**

	2021/22	2020/21
	£000	£000
<b>Employee costs during the year amounted to:</b>		
Wages and salaries	34,256	31,902
Social security costs	3,146	2,852
Pension costs	6,679	6,081
Temporary staff	3,160	2,838
Apprenticeship levy	158	145
	<b>47,399</b>	<b>43,818</b>

The staff costs consist of amounts relating to both clinical and non-clinical personnel. The highest paid role was the Managing Director, the total costs; including employer's on-costs, amounting to £151k (2020/21: £154k).

Included within the Employers' contribution to the NHS pension is £2.0m notional expenditure relating to the 6.3% additional employer contributions borne centrally (£1.8m, 2020/21).

Notes to the Financial Statements  
Year ended 31 March 2022

**Average Headcount Numbers**

	2021/22	2020/21
	No.	No.
Medical Staff	3	3
Nursing staff	353	353
Allied Health Professionals	300	316
Other clinical staff	339	336
Admin and clerical staff	249	214
	<b>1,244</b>	<b>1,222</b>

The increase in admin in clerical staff numbers in 2021/22 is due to the transfer of receptionist and medical record staff during the financial year

**6. Net interest receivable**

	2021/22	2020/21
	£000	£000
Bank interest receivable	0	12
<b>Net interest receivable</b>	<b>0</b>	<b>12</b>

**7. Members' share of profits**

The average number of members during the year was 3 (2020/21 3)

No profits were distributed to members for the year to 31 March 2022 (31 March 2021: £nil)

**8. Members' remuneration charged as an expense**

Members did not receive any remuneration in respect to Wiltshire Health and Care LLP.

**9. Profit of the Limited Liability Partnership**

The profit for the year available for discretionary division among the members reflected in the individual profit and loss account of the LLP for the year ended 31 March 2022 was £169k (2021: £176k ).

**10. Tangible assets**

	Information Technology	Plant and Machinery	Total
<b>Cost or valuation</b>			
At 1 April 2020	450	36	486
Additions	193	163	356
At 31 March 2021	643	199	842
At 1 April 2021	643	199	842
Additions	368	(16)	352
At 31 March 2022	1,011	183	1,194
<b>Depreciation</b>			
At 1 April 2020	(45)	(8)	(53)
Charge for the year	(180)	(54)	(234)
Impairment	-	-	-
At 31 March 2021	(225)	(62)	(287)
At 1 April 2021	(225)	(62)	(287)
Charge for the year	(242)	21	(221)
Impairment	-	-	-
At 31 March 2022	(467)	(41)	(508)
<b>Carrying amount</b>			
At 1 April 2020	405	28	433
At 31 March 2021	418	137	555
At 31 March 2022	544	142	686



Notes to the Financial Statements  
Year ended 31 March 2022

**11. Intangible assets**

	Software Licences £000	Total £000
<b>Cost or valuation</b>		
At 1 April 2020	13	13
Additions	15	15
At 31 March 2021	28	28
At 1 April 2021	28	28
Additions	124	124
At 31 March 2022	152	152
<b>Depreciation</b>		
At 1 April 2020	(2)	(2)
Charge for the year	(5)	(5)
Impairment	-	-
At 31 March 2021	(7)	(7)
At 1 April 2021	(7)	(7)
Charge for the year	(10)	(10)
Impairment	-	-
At 31 March 2022	(17)	(17)
<b>Carrying amount</b>		
At 1 April 2020	11	11
At 31 March 2021	21	21
At 31 March 2022	135	135

**12. Debtors**

	2021/22 £000	2020/21 £000
Trade debtors	3,640	2,527
Other receivables	-	54
Accrued Income	2,480	645
Prepayments	277	403
	<b>6,397</b>	<b>3,629</b>

All amounts are due within one year.

**13. Stock**

	2021/22 £000	2020/21 £000
Medical supplies and wheelchairs	660	396
	<b>660</b>	<b>396</b>

**14. Cash and cash equivalents**

	2021/22 £000	2020/21 £000
Cash at bank and in hand	5,515	8,461

**15. Creditors: amounts falling due within one year**

	2021/22 £000	2020/21 £000
Trade payables	993	882
Other payables	16	30
VAT	11	11
Other taxes, social security	748	710
Pension liabilities	616	598
Deferred income	1,486	153
Accruals	8,133	9,461
	<b>12,003</b>	<b>11,845</b>

Notes to the Financial Statements  
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**16. Provisions**

	2021/22 £000	2020/21 £000
Opening Balance	902	902
Utilised during the year	4	0
<b>Closing Balance</b>	<b>906</b>	<b>902</b>

**17. Operating Leases**

	2021/22 £000	2020/21 £000
<b>Operating lease expense</b>		
Minimum lease payments	1,603	1,960
	<b>1,603</b>	<b>1,960</b>

	2021/22 £000	2020/21 £000
<b>Operating lease expense</b>		
not later than one year;	1,592	1,964
later than one year and not later than five years;	30	33
later than five years	-	0
	<b>1,622</b>	<b>1,997</b>

This note discloses costs and commitments incurred in operating lease arrangements where Wiltshire Health and Care LLP is the lessee.

The Premises charges are agreed on an annual rolling contract with no long term commitment. The future years premises costs are based on our expected committed as final contracts have not been agreed.

**18. Total members' interests**

On the creation of the LLP and during the 12 months to 31 March 2022 no Member made any financial investment into the LLP. Members have not received any revenue or capital remuneration.

**19. Employee benefits**

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](http://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 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 are accepted as providing suitably robust figures for financial reporting purposes. The valuation of scheme liability as at 31 March 2022 is based on valuation data as 31 March 2020, updated to 31 March 2022 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.

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**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. The Department of Health and Social Care laid Scheme Regulations in 2019 confirming the employer contribution rate to be 20.68% of pensionable pay.

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 judgement 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.

**20. Related parties**

	2021/22 £000	2020/21 £000
<b>Expenditure</b>		
Royal United Hospitals Bath NHS Foundation Trust	1,333	1,415
Great Western Hospitals NHS Foundation Trust	915	653
Salisbury NHS Foundation Trust	684	696
	<u>2,932</u>	<u>2,764</u>
	2021/22 £000	2020/21 £000
<b>Income</b>		
Royal United Hospitals Bath NHS Foundation Trust	492	39
Great Western Hospitals NHS Foundation Trust	1	1
Salisbury NHS Foundation Trust	238	380
	<u>732</u>	<u>420</u>

**21. Financial instruments**

**Carrying amount of financial instruments**

The carrying amounts of the financial assets and liabilities include:

	2021/22 £000	2020/21 £000
Assets measured at fair value through profit or loss	3,640	2,581
Liabilities measured at fair value through profit or loss	(2,384)	(2,231)
	<u>1,256</u>	<u>350</u>

**22. Events after the reporting period**

None noted.