



Pre-accounts planning

Online, 26-27 January 2022

Event overview

This conference provides those responsible for financial reporting the opportunity to start to plan for the financial year-end. This year, the conference will run over two days.

The programme will explore changes to accounting and reporting requirements and to raise any issues/questions with NHS England and NHS Improvement and DHSC colleagues. This event is a prime opportunity to hear and discuss issues that are expected to arise in the 2021/22 accounts preparation and audit process as well as learning lessons from the 2021/22 process

Delegates will be given opportunities to interact via a series of question and answer sessions and focused workshops.

Specific issues to be covered include

- IFRS16 Leases
- The Health and Care Bill
- Pension disclosure

Please note, this is a provisional programme and will be updated in weeks prior to the event.

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Online, Wednesday 26 January 2022

Programme

- 09:30 Registration and networking
- 10:00 **Chair's opening remarks**
Andy Ray, Finance Director – Purchase of Healthcare & Contracting, Mid & South Essex Health & Care Partnership
- 10:05 **Keynote Address, view from the DHSC**
Andy Brittain, DG Finance, Department of Health and Social Care
Jennifer Nichols, Deputy Director, Accounts and Finance Operations, Department of Health and Social Care
- 10:45 Networking break
- 11:05 **Technical update**
Ben Sheriff, Director - Audit & Assurance, Deloitte LLP

This session will provide an update on financial reporting standards and public sector reporting standards that will affect NHS bodies in 2021/22 and future years. The session will also cover changes to auditing standards and regulation that may affect the audit of NHS bodies.
- 12:00 Networking break
- 12.20 **Workshop session 1 – details below**
- 13.20 Lunch
- 14:00 **Greenbury pensions disclosure**
Bernadette Portasman, Stakeholder Engagement Manager - Education, NHS Pensions

This session will cover the senior managers' pension disclosures that are required in the remuneration report and the information that NHS BSA provides so that NHS bodies can make these disclosures.
- 14:30 **Closing remarks**
Andy Ray, Finance Director – Purchase of Healthcare & Contracting, Mid & South Essex Health & Care Partnership

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Online, Thursday 27 January 2022

Programme

09:00 Registration and networking

09:55 **Chair's opening remarks**

Andy Ray, Finance Director – Purchase of Healthcare & Contracting, Mid & South Essex Health & Care Partnership

10:00 **The Health and Care Bill and the 2021/22 accounts**

Simon Currie, Director of Financial Planning and Delivery, NHS England and Improvement

The Health and Care Bill will abolish CCGs, establish integrated care boards (ICBs), and implement a statutory duty for NHS bodies to collaborate. It is expected that these changes will come into effect next year. This session will consider what these changes mean for providers as well as commissioners and the potential impact on the 2021/22 annual report and accounts.

10:45 Networking break

11:05 **Workshop session 2 – details below**

12:05 Lunch

12:45 **Workshop session 3 – details below**

14:30 Close

Workshop session 1 (choose one session to attend)

A. IFRS 16 leases – questions and answer session

Steven Wareing, Section Head – Accounting Policy and Guidance and Interim Head – DHSC Annual Report, Department of Health and Social Care

The implementation of IFRS 16 has been deferred to 2022/23. During this session, Steven will provide some insights from the lessons learned by those government departments that adopted IFRS 16 in 2019/20. However, the bulk of the session will be an opportunity for delegates to ask Steven their questions about the application of the standard, its impact on the 2021/22 accounts and 2022/23 accounts and budgets.

It is assumed that delegates will have watched the [webinar](#) on 17 December 2021 as that will cover the requirements of the standard and the latest updates on the guidance.

B. An introduction to preparing NHS annual reports and accounts

Matthew Bancroft, Head of Financial Control, Doncaster & Bassetlaw Teaching Hospitals NHS Foundation Trust

NHS bodies are part of the largest group in the public sector, so they prepare their accounts as a statutory entity in their own right as well as part of a consolidated group. Matthew will explain some of the complexities of accounts preparation to those who are new to the sector or the role.

C. Working well with auditors

Mark Dalton, Director – Public and Social Sector, Mazars and Martin Campbell-Smith, Leeds Teaching Hospitals NHS Trust

Tony Ulyett, Assistant Director of Finance, Leeds Teaching Hospitals NHS Trust

The HFMA year-end survey found that the preparation and audit of the 2020/21 annual report and accounts was generally difficult for both NHS bodies and auditors. This session will look at what can be done to improve the process by all concerned. It will cover issues such as what evidence auditors are looking for and how difficult issues are best presented – from both the auditor and the audited body's perspective. The session will also cover auditor's responsibilities, how their internal review processes work and why they ask particular questions.

Workshop session 2 (choose one session to attend)

A. IFRS 16 Leases – lessons learned from early adoption

Steven Wareing, Section Head – Accounting Policy and Guidance and Interim Head – DHSC Annual Report, Department of Health and Social Care

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B. Making data count: statistical process control (SPC) for financial reporting

Nikki Greenwood, Deputy Director - Intensive Support, NHS England and NHS Improvement

This session will help finance departments to understand how SPC can be applied to financial data. This session will include examples of where NHS bodies are using SPC to better manage and report their financial performance.

Workshop session 3 (choose one session to attend)

A. Providers

Ian Ratcliffe, Deputy Director of Sector Accounting and Consolidation, NHS England and NHS Improvement

Eleanor Shirliff, Head of Provider Financial Accounting, NHS England and NHS Improvement

Steve Hubbard, Deputy Director of Financial Reporting, NHS England and NHS Improvement.

B. Commissioners

Rachel Owen, Head of Financial Accounting and Taxation – Financial Accounting and Taxation, NHS England and NHS Improvement