



Pre-accounts planning

3 February 2021
Online

The programme will provide:

- the opportunity to discuss changes to accounting and reporting requirements and to raise any issues/questions with NHS England and Improvement and DHSC colleagues
- the opportunity to hear and discuss issues that are expected to arise in the 2020/21 accounts preparation and audit process as well as learning lessons from the 2019/20 process.

Programme

10:00 Chair's opening remarks

Andy Ray, Chair HFMA Accounting & Standards Committee

10:05 Keynote address: view from the DHSC

Andy Brittain or Jen Nichols, DHSC

10:45 15 min break

11:00 View from the auditor

Ben Sheriff, Deloitte

Ben will provide an insight into the issues that auditors are concerned about in 2020/21. He will also provide an update on the changes to the Audit Code, audit regulation and the continuing impact of Covid-19 on audit delivery.

11:45 15 min break

12:00 Breakout session 1 Delegates will have the opportunity to pick from one of three different workshop topics. Further workshop session details are at the end of the programme.

12:45 30 min break

13:15 Breakout session 2 Delegates will have the opportunity to pick from one of three different workshop topics. Further workshop session details are at the end of the programme.

14:00 15 min break

14:15 Greenbury pensions disclosure

NHS Business Services Authority

15:00 15 min break

15:15 Breakout session 3 Delegates will be split into separate groups for providers and commissioners and each will be led by a key representative from the appropriate regulator who will provide an update from their perspective. There will be ample opportunity for discussion, questions and feedback on very relevant issues.

16:30 Close

Workshop options

Breakout session 1

- 1A **An introduction to preparing NHS annual reports and accounts**, *Matthew Bancroft, Doncaster and Bassetlaw 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.
- 1B **VAT**, *Anthony Robson, QE Facilities, subsidiary of Gateshead Health NHS Foundation Trust*
VAT in the NHS is complex. Anthony will provide an update on the latest developments including changes made as a result of the Covid-19 pandemic and the HM Treasury proposals to move to a full refund model for the public sector.
- 1C **Merging NHS bodies - lessons learned**, *Dawn Scrafield, Mid and South Essex NHS Foundation Trust*
Mid and South Essex NHS Foundation Trust was formed on 1 April 2020 as a result of the merger of three NHS provider bodies. Dawn will talk about the lessons that the finance teams of all three bodies learned as they closed down three NHS bodies and started working as a single finance team.

Breakout session 2

- 2A **IFRS 16 leases**, *Steven Wareing, DHSC*
The implementation of IFRS 16 has been deferred to 2022/23. This session will remind delegates of the key implementation deadlines, reflect on the work done so far and provide an update on recent decisions to detailed guidance
- 2B **FAST PETALS**, *Darrell Tobin, East Lancashire Hospitals Trust*
The Trust's Financial Continuous Improvement programme aims to remove non-valuing adding activity and 'improve everything'. Tobin will provide an insight into some of these initiatives including PETALS – a programme that automates a two-way connection between financial reports and the ledger database – and FAST - using statistical analysis to identify outlying costs centres that need to be reviewed.
- 2C **A reader's perspective**, *Marcus Wilton, Treasury Committee, House of Commons*
The key purpose of Government annual report and accounts is to enabling Parliament to hold the Government to account. This is done, in part, through select committee scrutiny of government departments and their annual report and accounts. Marcus will provide insight into the parts of the annual report and accounts that MPs and Select Committees find most interesting.

Breakout sessions 3

- 3A **NHS Providers**
Steve Hubbard, Ian Ratcliffe, Eleanor Shirtliff, NHSE&I
- 3B **Commissioning organisations**
Rachel Owen, NHSE&I