November 2016

Pooled budgets and the integration agenda

Briefing
The Healthcare Financial Management Association (HFMA) last tackled this subject in October 2014, with a guide to pooled budgets for clinical commissioning groups (CCGs) and local authorities as they prepared to take on their full responsibilities for the better care fund in April 2015.

The guide *Pooled budgets and the better care fund*¹, examined financial and governance arrangements to be considered in advance of preparing section 75 agreements; it also considered the accounting arrangements that were likely to apply.

Two years on and with a clear national direction for the continuation and extension of the integration agenda, it is timely to revisit the subject. This will bring it up to date to reflect the latest guidance and share experiences from CCGs themselves, following the better care fund’s first full year of operation.

Following the completion of the 2015/16 year-end accounts process, the HFMA conducted two surveys:

- **Better care fund – the full year experience**² This was held in conjunction with CIPFA, to enable responses to be collected from local authority finance staff
- **2015/16 financial year-end survey**³.

This briefing is informed by the results of both surveys, the issues raised in relation to pooled budgets in discussions with members and a review of a number of sets of annual reports and accounts.

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¹ www.hfma.org.uk/publications/details/pooled-budgets-and-the-better-care-fund
² www.hfma.org.uk/publications/details/better-care-fund-the-full-year-experience
Introduction
The Spending Review and Autumn Statement made by the Chancellor of the Exchequer on 25 November 2015 stated that by 2017 every part of the country must have a plan for health and social care integration to be implemented by 2020.

This moves beyond the requirements of the better care fund (the BCF) and makes it clear that integration of health and social care, both in terms of service provision and the commissioning of those services, is the national ‘direction of travel’ as set out below.

Integrated provision
The Department of Health’s Mandate to NHS England for 2016/17 is designed to implement the Five-year forward view. It states: ‘We want to see more services provided out of hospitals, a larger primary care workforce and greater integration with social care, so that care is more joined up to meet people’s physical health, mental health and social care needs’.

The long-term plan for the NHS is to remove the traditional divides between primary care, community services, mental health services and acute care delivered in hospitals as well as those between the NHS and social services delivered by local authorities. Therefore new models of care are required that provide integrated health and social care services.

Integrated commissioning
Just as the provision of healthcare services is changing, so are the arrangements for commissioning those services.

In January 2016, the Department of Health and the Department for Communities and Local Government published the Better care fund policy framework for 2016/17. The minimum value of the BCF in 2016/17 was set at £3.9bn (the same as 2015/16), with continued flexibility to pool more than this. Individual component funding streams continue as per 2015/16.

The framework clearly establishes the option for local areas to integrate beyond the remit of the BCF once their arrangements are performing as planned: ‘Areas will be able to graduate from the existing better care fund programme management once they can demonstrate that they have moved beyond its requirements.’

NHS England and CCGs can pool budgets to support co-commissioning, although as yet that does not seem to be happening. In 2015/16, some CCGs were given delegated responsibility by NHS England for commissioning primary care GP services. This took the form of a transfer of resource limits rather than a pooled budget arrangement. Where there was joint commissioning of primary care GP services, the funding and payments were made by NHS England, with the CCGs being involved in the contract development stage.

Place-based planning
The ambition of greater integration is reflected in the NHS shared planning guidance Delivering the Forward View: NHS Shared Planning Guidance 2016/17 – 2020/21. For the first time, all NHS organisations were required to participate in planning for their local health and care system. As well as a one-year operational plan for 2016/17, submission of a sustainability and transformation plan (STP) was also required - a place-based plan for the local population for five years (October 2016 to March 2021). This must demonstrate how a local health economy’s finances will balance by 2020/21 in the absence of any additional resource.

This is reinforced by the NHS Operational Planning and Contracting Guidance 2017-2019 which says that ‘partnership behaviours’ will become the norm as STPs are implemented.

Given this far-reaching and high-profile integration agenda that moves well beyond the BCF, this briefing will look at the legislative background to pooled budget arrangements; how the year-end for 2015/16 has worked for those arrangements already in place.
Pooling of funds does not override an individual organisation’s statutory responsibilities or lines of accountability

and highlight what members can learn from this experience in preparing for the wider integration agenda. It will also identify the key accounting considerations that apply to pooled budget arrangements.

It should be noted that the pooling of funds does not override an individual organisation’s statutory responsibilities or lines of accountability. It does, however, mean that existing mechanisms for reporting and gaining assurance need to change.

It is each body’s responsibility to determine the appropriate governance and accounting treatment for their pooled budget, based on their individual circumstances.

This guidance takes account of the information available at the time of writing (autumn 2016). It is not intended to replace or override statutory guidance, accounting standards or prescribed accounting and governance best practice for both NHS and local authority bodies.

Types of pooled funds

Section 75 allows for three types of pooled fund:

- **Pooled budgets** Partner organisations contribute agreed funds to a single pot, enabling a local authority and an NHS body to combine resources and jointly commission or manage an integrated service
- **Lead commissioning** Partners agree to delegate commissioning of a service to a lead organisation
- **Integrated provision** Partners join together their staff, resources, and management structures so that the service is fully combined from managerial level to the front line. One partner acts as the host for the service to be provided.

The **Health and Social Care Act 2012** allows all these flexibilities to continue but places a duty on clinical commissioning groups (CCGs) and local authorities (through the Health and Wellbeing Board) to consider how to make best use of the flexibilities when drawing up the joint strategic needs assessment and joint health and wellbeing strategy.

To reinforce this, NHS England has a duty to promote the use of flexibilities by CCGs.

**Learning from 2015/16**

None of the legislation (see following page) is new, and pooled funds and other integrated projects have been used by NHS bodies and local authorities for many years. However, the BCF was a step change up from previous schemes in that it was a national initiative as well as being of significant size in monetary terms.

As STPs will require partnership or integrated working across a locality, it is expected that the next few years will see another step change in the use of pooled funds. The rest of this briefing will concentrate on the practical lessons for members of the finance community learned from the first year of the BCF.

**Governance and assurance**

Pooled fund arrangements do not constitute a delegation of statutory responsibilities; these are retained by the NHS organisation’s governing body and where a local authority is involved, the cabinet/executive.

The governance arrangements must meet the requirements of all partners to achieve economy, efficiency and effectiveness in their use of resources. Each partner must also satisfy itself that the pooled budget complies with the requirements of its appropriate code of governance and annual governance reporting guidance. An early version of the annual report and governance statement text can facilitate this process.

Each partner must also satisfy itself that all other regulatory requirements are met - for example, that discrete funding streams are only spent appropriately.

Here, an agreed and clear plan across all partners is vital focussing on what matters – for example, outlining the decision-making process in terms of

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11A joint strategic needs assessment (JSNA) is drawn up by local authorities and clinical commissioning groups to identify the current and future health and well-being needs of the local population.

12 Joint health and wellbeing strategies (JHWSs) set out the issues requiring greatest attention by key commissioners (CCGs, local authorities and the NHS.

13 For local authorities, this requirement is set out in section 3 of the Local Government Act 1999 and for CCGs, section 14Q of the NHS Act 2006

14 For local authorities, the CIPFA/ SOLACE Delivering Good Governance in Local Government: Framework and for CCGs, HM Treasury’s Managing Public Money and the UK Corporate Governance Code
Legislative requirements surrounding pooled funds

Legislation, NHS/NHS

- Section 13V NHS Act 2006 – allows NHS England and one or more CCGs to pool funds in order to exercise their functions.
- Section 14Z3 NHS Act 2006 – allows two or more CCGs to pool funds in order to exercise their functions.

Legislation, NHS/local authority

- Section 256 of the NHS Act 2006 – allows for a CCG to make a payment to a local authorities towards expenditure incurred in connection with social services or NHS functions. This does not allow for a transfer of those functions.
- Section 75 of the NHS Act 2006 - allows local authorities and NHS bodies work together by operating pooled funds or exercising each other’s functions. All arrangements established under section 75 must meet the requirements of the regulations set out in SI 2000/617
- Section 195 of the Health and Social Care Act 2012 – requires health and wellbeing boards (HWBs) to 'encourage persons who arrange for the provision of any health or social care services in that area to work in an integrated manner'. In particular, HWBs must provide support to encourage services to be provided under section 75 of the NHS Act 2006.
- Section 223GA of the NHS Act 2006 – allows NHS England to direct that an amount of their allocation should be used for purposes related to service integration. This was used to establish the BCF.

Care Act 2014

The Care Act 2014 makes integration, cooperation and partnership a legal requirement on all agencies involved in public care.

The key sections are:
- Section 3 – the duty to share care and support responsibilities through greater integration (local authorities with health services). Section 3(1) defines the circumstances under which the duty to ensure integration applies: when it will promote the wellbeing of adults with care and support needs or of carers, contribute to the prevention or delay of needs for care and support, or improve the quality of care and support provided in its area.
- Section 6 – the duty of a local authority to cooperate with each relevant partner. In turn, each relevant partner must also cooperate with the authority, in the exercise of their functions relating to adults with needs for care and support and their carers.
- Section 7 – with regard to the care and support needs of an individual and/or carer, this section places a duty on the local authority to cooperate and on a ‘relevant partner’ to cooperate in meeting care and support needs.

Regulations

Statutory Instrument 2000 617 (SI 2000/617)\(^{15}\) – sets out the regulations governing pooled budget arrangements between NHS bodies and local authorities.

The regulations require that a written agreement must underpin the arrangement. It must specify:
- Aims and outcomes
- Parties’ contributions
- The functions to be covered (see below for details)
- The staff and assets involved
- The duration and management of the arrangement.

One of the partners is nominated as the host and this body is then responsible for the budget's overall accounts and audit. The host must provide quarterly reports to all parties to the pool (income, expenditure and other relevant information).

Regulation 5 sets out the functions of CCGs that can be covered in a section 75 agreement. Not everything can be subject to a pooled budget arrangement: CCGs cannot delegate any functions relating to family health services; the commissioning of surgery; radiotherapy; termination of pregnancies; endoscopy; the use of Class 4 laser treatments and other invasive treatments; emergency ambulance services. As these are all acute services, it is unlikely that they would be included in an agreement with a local authority.

However, the following can be included:
- Primary care services
- Rehabilitation services
- Services intended to avoid admission to hospital
- Provision of vehicles for disabled persons
- Services for patients previously detained under the Mental Health Act now discharged into the community
- Direct payments for personal health budgets
- Healthy start vitamins
- Services for the care of people detained in hospital or a care home in circumstances that deprive them of their liberty.

15 The October 2014 briefing includes the whole of the statutory instrument incorporating all amendments to that date. Since that date amendments have been made to:
- Remove the requirement to consult on arrangements established in accordance with section 223GA of the Health Act 2006. This relates to expenditure on integration and therefore covers the BCF
- Adds functions under section 83 of the Health Act 2006 to those functions set out in regulation 5 which can be covered by a pooled budget – this allows for primary care services to be included in a pooled budget
- Remove references to the Audit Commission
Exert pressure locally by writing now to those organisations that failed to provide suitable assurances in a timely manner, outlining what is needed and when for 2016/17.

joint and shared control. It is helpful to share this with the auditors.

The following survey responses were received:

‘Governance processes set up at the start of the better care fund in 2015 worked efficiently during the year and we had a well-established system for reporting and reviewing monthly financial performance of the BCF for the three health and wellbeing boards throughout the year. The reporting requirement for month 12 was therefore not much different from the process which we had been following every month.’

‘A decision was taken early in the process for governance arrangements and decisions to flow through the local authority and a single CCG representing all four within [the area]. This was helpful in reducing unnecessary bureaucracy between the organisations.’

This can be helped by streamlining in-year reporting to make the year-end easier and maintaining an up-to-date understanding of schemes (from an operational and financial perspective) on a regular basis – for example, through monthly finance meetings with the commissioning leads from all partners.

Third-party assurances
Pooled budgets, by their very nature, involve more than one entity. Section 75 requires that one body acts as the host body. To some extent, all parties to the pool will need to rely on the other parties for critical information, both financial and operational.

All parties to the pool will need to consider what assurances they will need as well as discuss with their external auditors the assurances that will be required in order to sign off the year-end accounts.

The difficulty in obtaining the necessary third-party assurances, including service auditor reports from other organisations, was raised in our recent surveys:

‘Gaining year-end assurance was the most significant issue from a CCG perspective on local authority transactions.’

Here it is important to establish what third-party assurances already exist and where more work is needed. One practical step is to exert pressure locally by writing now to those organisations that failed to provide suitable assurances in a timely manner, outlining what is needed and when for 2016/17.

Accounting issues
Initially, it was expected that the accounting standards that would apply to accounting for pooled budgets would be:

• IAS 28 Investments in associates and joint arrangements
• IFRS 10 Consolidated financial statements
• IFRS 11 Joint arrangements
• IFRS 12 Disclosure of involvement with other entities

The detailed application of these standards was set out in our 2014 briefing. In particular, it was expected that BCF pooled budgets would be joint operations as defined by IFRS 11.

As 2015/16 progressed, anecdotal evidence emerged that many BCF arrangements were actually lead commissioning arrangements where one of the BCF members would take responsibility for commissioning a particular service. In that case, there would be no joint control, so the part of IAS 18 that deals with agency and principal arrangements would be the applicable accounting standard.

The key accounting issues raised both before and after the year-end were:

• Understanding control and influence
• Understanding agency and principal roles
• Developing and agreeing the year-end position and disclosures.

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16 Local authorities are required to follow the requirements of chapter 9 of the Code of Practice on Local Authority Accounting in relation to pooled budgets. The Code’s requirements are based largely on the accounting standards identified.
BCF arrangements were determined locally to achieve locally determined outcomes, albeit within the national planning and reporting framework. Therefore, there was no standard arrangement.

Given that, the guidance issued in the manual for accounts and by NHS England set out the accounting principles that were applicable. It was expected that the accounting treatment and disclosures would be different for each pooled fund arrangement.

In order to understand the real issues encountered, we reviewed the annual report and accounts of the bodies involved in nine better care fund arrangements. This included the annual report and accounts of all 15 CCGs involved and the draft financial statements of eight of the nine local authorities.

As expected, we found that there was no common accounting arrangements or disclosures. However, we did identify good practice as well as some areas for improvement.

**Level of detail disclosed**

In our two year-end surveys, several respondents expressed surprise that there was no mandated level of disclosure in relation to pooled funds. As the pooled budget arrangements across England have varied extensively, NHS England felt the best approach was to keep disclosure requirements as flexible as possible.

As a result the amount of disclosure in individual annual report and accounts was variable – the longest disclosure we found was five pages with the memorandum account for each scheme in each fund disclosed. The shortest disclosures simply confirmed that there was a pooled budget and disclosed the entity’s contribution to it.

From a reader’s perspective, the best disclosures set out:

- The purpose of the pooled fund
- A brief description of how the fund worked and the role of each of the partners

**Sunderland CCG and Sunderland City Council**

Sunderland CCG and Sunderland City Council have taken an ambitious approach to their BCF, pooling more than £157m of out of hospital health and social care services. Both organisations are committed to sharing financial risk and transforming services to deliver the best outcomes for the residents of Sunderland. The sharing of financial expenditure and risk has been agreed formally within the section 75 agreement between the partners.

This ambitious approach has, however, caused some challenges for the finance teams from both organisations in terms of being able to deliver integrated timely financial reports to inform decision-making within the integrated governance structure. For example, commissioning managers have taken on responsibility for commissioning both health and social care services and therefore integrated financial reports are essential to support decision making. In addition, each organisation has its own ledger system, differing reporting requirements and different reporting periods causing significant challenges in finding a common reporting approach.

In order to ensure accurate and timely reporting within the BCF, senior finance staff held a small workshop to review reporting processes and timetables in each organisation. Through this review, a number of improvements were identified to the reporting processes in both organisations and an agreed approach was established for monthly integrated reporting on financial performance of the BCF. The agreed integrated reporting approach for the Sunderland BCF includes:

- A timetable outlining requirements of both finance teams to produce integrated reports for key decision-making meetings
- An agreed procedure and approach to establishing the integrated financial position to ensure consistency in reporting
- A commitment to transparency and openness of data across finance and commissioning teams including the sharing of transaction level data and working papers
- The sharing of information via a secure online platform to overcome the challenges experienced with using different network systems
- A condensed timetable for month 12 reporting in order to ensure the CCG can meet its submission deadlines for its annual report and Accounts.

In its governing body finance reports, the CCG shows its share of expenditure as determined by the integrated finance reports that are in line with the section 75 agreement made by both partners.

*With thanks to Tarryn Lake, head of finance*
It was not clear in any of these cases why this was. There may have been good reason - due to the size of the BCF in relation to other funds or the fact that the BCF is the only nationally mandated pooled fund arrangement. However, this was not clear from the annual report and accounts.

IAS 1 requires that the financial statements should present fairly the financial position. When preparing the pooled budget disclosures, perhaps the question should be asked: ‘If the BCF is treated differently to other pooled budget arrangements, is that a fair presentation of the financial picture?’.

As the BCF enters its second year and more pooled budgets are entered into as a result of the integration agenda, the BCF will no long be seen as different to any other pooled budget.

**Critical judgement**

In some instances the accounting treatment for the pooled fund was included as a critical judgement. IFRS 12 requires an entity to disclose the judgements it has made in determining whether it controls another entity.

In the accounts we reviewed, the disclosure of a critical judgement simply confirmed that there was a pooled budget which was considered to be under joint control. From the reader’s perspective this added little to the understanding of the arrangement – there should have been more discussion on the judgement that has been made, and the assumptions on which that judgement has been based, to allow the reader to understand the reason for the conclusion that has been reached.

**Accounting policies**

In most of the accounts reviewed, CCGs used the wording for the accounting policy suggested by NHS England. This suggested wording assumed that pooled budgets would be either a jointly controlled operation or a jointly controlled asset arrangement under IRFS 11. However, in some cases, the narrative in the note on pooled budgets indicated that the arrangement was neither of these in practice.

It is important that the actual accounting policy employed is disclosed in the accounts rather than the suggested policy provided by NHS England.

**Over- and under-spends**

In some cases, it was clear that there was a difference between the funding put into a fund and the amount of expenditure incurred by the fund. In other words, there was an under- or, more usually, over-spend on the fund.

As pooled budgets are not entities

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**Birmingham BCF**

The Birmingham BCF is hosted by Birmingham City Council and there are three Birmingham CCGs which are also signatories to the Section 75 agreement governing the operation of the BCF. In 2015/16, the value of the BCF was approximately £100m.

The partners to the BCF agreed that it is a joint arrangement under IFRS 11 and therefore that there would be a presumption that it should be accounted for as a joint operation.

However, the partners agreed that it was necessary to look at the substance of each of the commissioning activities making up the BCF and the level of control each partner has over that activity, in order to determine the accounting treatment. There were three possible outcomes:

- **Jointly commissioned activity** – requires each partner to account for their share of expenditure and balances with the service provider
- **Lead commissioned activity** – requires the lead commissioner to account for the expenditure with the service provider and other partners to account for transactions and balances with the lead commissioner
- **Sole control** – in substance the lead commissioner exercises sole control over the commissioning of the activity and other partners do not have any rights and obligations.

Ten different activities within the BCF were identified, each representing the provision of a specific service. The partners determined that four of these represented jointly commissioned activities; one represented a lead commissioner arrangement and five were under sole control of the Council.

The evidence to support these conclusions was documented in a short paper and shared with the external auditor for review. Each of the partners is audited by the same accounting firm which simplified this process.

A workshop was arranged before the year end between the partners and the auditors to discuss the outcome of the audit review. The agreed accounting treatment for each activity was then adopted as part of the year end accounts closure work.

*With thanks to Matt Dale, associate CFO, financial control*
in their own right, they cannot hold balances at the year-end. Any balance at the year-end must be held by the parties to the fund in accordance with the section 75 agreement.

It was not always clear from the annual report and accounts we reviewed how any balances had been managed at the year-end. However, we did note that in some cases, the local authority partner was holding a usable reserve in relation to a pooled fund.

In relation to reserves, NHS and local authority accounting practices differ. NHS bodies do have reserves but these are not usable reserves; they are simply the result of adopting accruals accounting. This is especially the case for CCGs, which operate on an annual funding basis.

In summary, CCGs are given an annual allocation of resource, which they must stay within. If they do not spend all of that resource then it is not carried forward to the next year and, to all intents and purposes, it is lost by the CCG.

Local authorities are able to establish usable reserves that allow them to carry unspent resources from one year to the next. As the name suggests, these reserves are cash-backed and can be used to fund expenditure in subsequent financial years.

One respondent to our BCF survey submitted the following response to the question ‘Which areas need more work in advance of 2016/17?’:

‘Guidance for non-finance staff party to BCF discussions around the schemes. They don’t always understand an approved scheme, does not mean the accrual is justified if the scheme has not actually been in operation or there have been delays.’

When agreeing how under- and over-spends should be dealt with at the year-end it is important to note that:

• Expenditure is only incurred when goods or services have been delivered. This might be in the form of services provided by an employee or by a third party. Expenditure is not incurred when a funding agreement is reached
• CCGs do not have the power to make payments in advance, they cannot pay for goods or services that will be delivered at a future date (other than in some very limited circumstances)
• Cash transferred from a CCG to a local authority but not spent at the year-end should not normally be carried forward by the local authority unless the section 75 agreement allows it
• The allocation of over- and under-spends should be in accordance with the section 75 agreement.

Consistency between bodies

A pooled budget agreement, by its very nature, affects more than one organisation’s annual report and accounts. We therefore reviewed the annual report and accounts for all of the bodies involved in the BCF arrangements selected.

In some of the annual reports and accounts reviewed, the disclosures for pooled budgets were identical in each member body’s annual report and accounts. In others, they were consistent, but each entity simply showed its own share of its contribution to the pool and expenditure from it.

More worryingly, in some cases the amounts disclosed in the annual report and accounts of the different members of the pool could not be reconciled and seemed to be completely different. There was no explanation given for the differences and no indication of why this might be the case.

As demonstrated by the Birmingham case study, agreeing a consistent accounting treatment with partner bodies at the start of the year can be facilitated by the completion of a joint accounting policy that is then shared with those charged with governance (usually the audit committee) of all the bodies involved prior to the point at
There was an explicit requirement for part of the BCF funds to be linked to performance, specifically to the reduction of hospital admissions.

which the accounts are reviewed and agreed.

One local authority respondent to our survey stated:

‘Being required to compile the BCF accounts in conjunction with CCG colleagues aids all parties in an open understanding of each partner’s respective accounting practice and how this assists with the financial aspects of ongoing integration work with health partners’.

Availability of information
CCGs’ 2015/16 annual report and accounts had to be finalised and ready for publication by 27 May, while local authorities were not required to publish their draft accounts until 30 June. This was expected to cause some difficulties where the local authority was the host body.

One CCG disclosed a contingent liability in relation to their pooled funds as the local authority had not finalised their accounts and there had been increases in expenditure at the year end.

Another simply stated that the pooled fund memorandum accounts were not available where they were hosted by the local authority. In this case, there was no indication that the numbers in the CCG’s accounts might change.

One respondent to our better care fund survey noted:

‘There are some timing issues in respect of each organisation’s statutory reporting duties which can be unhelpful and prolong the process unnecessarily. This year, this has led to nervousness in the clinical commissioning groups about having to record a post-balance sheet event in the unlikely circumstance that the council’s external auditors raise issues when the audit of the council (and host authority) is undertaken.’

Whilst the timing differences for statutory reporting exist, there is a need for a consistent approach between parties. In practical terms, this means early consideration of potential issues, a planned response in advance that is shared with auditors at the earliest opportunity.

Related parties
One local authority disclosed the CCG as a related party and the pooled fund transactions as related party transactions. This was not common practice but should perhaps be considered as part of the preparation of the annual report and accounts, especially as working in partnership becomes the norm.

Performance metrics
There is no requirement for pooled funds to link financial to operational performance, although all pooled funds must be established to achieve a particular objective. There was an explicit requirement for part of the BCF funds to be linked to performance, specifically to the reduction of hospital admissions.

Given that some of the BCF funding was contingent on this particular performance metric, it was expected that the annual report and accounts would disclose whether the metric had been achieved and, if not, what the consequences were. Only two of the sets of annual report and accounts referred to the performance element and how that had been managed.

Agreement with auditors
Pooled funds and the BCF were key risks identified by auditors in 2015/16. Members indicated there was a lot of discussion about the BCF and pooled funds throughout the year and at year-end. However, as far as we are able to confirm, no material issues were identified as a result of these risks.

Early discussions with those involved proved beneficial:

‘We had a series of meetings with the auditors to discuss our BCF accounting and reporting processes. Any issues were resolved during the meetings to ensure year-end would run smoothly.’
Appendix 1: References and further reading

Pooled Budgets and the Better Care Fund, the HFMA and CIPFA, 2014
www.hfma.org.uk/publications/details/pooled-budgets-and-the-better-care-fund

International Financial Reporting Standards
www.ifrs.org/IFRSs/Pages/IFRS.aspx
Please note, access to the unaccompanied standards is free via email registration; access to implementation guidance is via paid subscription

2016/17 Better Care Fund Policy Framework, Department of Health and Department for Communities and Local Government, 2016


A Short Guide to Conflicts of Interest, the HFMA, 2015
www.hfma.org.uk/publications/details/conflicts-of-interest

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About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For more than 60 years, it has provided independent and objective advice to its members and the wider healthcare community. It is a charitable organisation that promotes best practice and innovation in financial management and governance across the UK health economy through its local and national networks.

The association also analyses and responds to national policy and aims to exert influence in shaping the wider healthcare agenda. It has a particular interest in promoting the highest professional standards in financial management and governance and is keen to work with other organisations to promote approaches that really are ‘fit for purpose’ and effective.

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The vision that inspires us is a world where we see:

*Better quality healthcare through effective use of resources*

In order to help deliver our vision, we are committed to our mission of:

- Representing and supporting healthcare finance professionals
- Influencing healthcare policy
- Promoting best practice, education and CPD