















ABUHB Public Board: Supporting Papers

Wed 24 June 2026, 10:00 - 11:30

Agenda

10:00 - 10:00 1. 2.3.3 Part Three: Annual Financial Statements

0 min

-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR101-105.pdf (8 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR3.pdf (4 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR4.pdf (1 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR5.pdf (1 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR6.pdf (4 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR7.pdf (1 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR9.pdf (2 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR10.pdf (2 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR14.pdf (3 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR16 Part 1.pdf (4 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR16 Part 2.pdf (4 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - FR17.pdf (1 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - LMS.pdf (5 pages)
-  PB 20260624 Agenda Item 2.3.3 Annual Financial Statements - Memorandum Statement.pdf (1 pages)

GENERAL MEDICAL SERVICES - NEW GMS CONTRACT

HB

£000

Global Sum	85,887
Practice Support payment	164
TOTAL GLOBAL SUM & Practice Support	86,051
QIF Aspiration Payments	1,674
QIF Achievement Payments	754
QIF Access Achievement Payments	1,474
TOTAL QUALITY (QIF)	3,902
Direct Supplementary Services	5,025
National Supplementary Services	791
Local Supplementary Services	2,742
TOTAL Supplementary SERVICES	8,558
LHB Administered	8,626
Premises	6,778
IM & T	2,023
Out of Hours	9,965
Cost of Drugs and Appliances After Discounts and Plus Container Allowances	
Dispensing Doctors	4,011
Prescribing Medical Practitioners - Personal Administration	774
Dispensing Service Quality Payment	68
Professional Fees	
Dispensing Doctors	1,710
Prescribing Medical Practitioners - Personal Administration	582
Dispensing Doctors Prescribing Incentive schemes	0
TOTAL DISPENSING	7,145
TOTAL NEW GMS CONTRACT	133,048
Residuals: Cash Limited	0
Residuals: Non Cash Limited	0
TOTAL RESIDUALS	0
GMS Income	0
TOTAL	133,048

GENERAL MEDICAL SERVICES - NEW GMS CONTRACT

HB

£000

Directed Supplementary Services

Learning Disabilities	0
Childhood Immunisation Scheme	897
Mental Health (Residual costs only 2019-20)	0
Influenza & Pneumococcal Immunisations Scheme	1,498
Services for Violent Patients	30
Minor Surgery Fee	633
Menu of Agreed DSS	
Asylum Seekers & Refugees (from 1st April 2008)	(45)
Care of Diabetes	742
Care Homes	881
Extended Surgery Opening	0
Gender Identity	32
Homeless	55
Oral Anticoagulation with Warfarin	302
TOTAL DIRECTED Supplementary SERVICES	5,025

National Supplementary Services

INR Monitoring	0
Shared Care Drug Monitoring (near patient testing)	365
Drug Misuse	81
IUCD	57
Alcohol Misuse	0
Depression	4
Minor Injury Services	0
Diabetes Modules	284
Services to the Homeless	0
Non-routine Imms for at-risk Groups	0
Unscheduled Vaccinations	0
TOTAL NATIONAL Supplementary SERVICES	791

Analysis of Local Supplementary Services

Additional Clinical Sessions	0
Asylum Seekers & Refugees (from 1st April 2008)	0
Cardiology	0
Diabetes	0
Chiropody	0
Counselling	88
Depo - Provera (including Implanon and other Contraceptive services)	179
Care Homes	0
DOAC/ NOAC	779
Drugs Misuse	0
Gonaderlins	144
HPV Vaccinations	0
Immunisations (excluding DSS - Childhood Imm & Influenza & Pneumococcal Imm)	578
Learning Disabilities	14
Lithium / INR Monitoring	0
Mental Health	73
MMR	0
Multiple Sclerosis	0
Nurse Triage	0
Osteopathy/ Osteoporosis	0
Phlebotomy	318
Physiotherapy	0
Prescribing Enhanced Service	0
Respiratory (inc COPD)	0
Ring Pessaries	73
Sexual Health Services	0
Shared Care	0
Shingles	0
Smoking Cessation	5
Student Patient Registration	0
Substance Misuse	0
Suturing	0
Treatment room	0
Vasectomy	0
Wound Care	0
Zoladex	0
COVID - Payments for relaxed enhanced services	0
Other	
Home Enhanced Care Scheme	0
Migrant Workers	0
MGUS LES	0
Enoxaparin Mechanical Heart Valve Patients	0
New UK Registrant	0
Complex Multi-Morbidity and Frailty	339
Child Protection	0
Domiciliary MAR Charts	0
Transport/Ambulance costs	0
Respiratory Syncytial Virus	152
TOTAL LOCAL Supplementary SERVICES	2,742
TOTAL SUPPLEMENTARY SERVICES	8,558

Memorandum item

Enhanced Services included above but in dispute with LMC (TOTAL)	0
Enhanced Services included above but not yet formally agreed LMC	0

GENERAL MEDICAL SERVICES - NEW GMS CONTRACT

	HB
	£000
LHB Administered	
Seniority	451
Doctors Retention Scheme Payments	75
Locum Allowances: consists of adoptive, paternity & maternity	568
Locum Allowances: cover for sick leave	444
Locum Allowances: cover for suspended doctors	0
Prolonged Study Leave	0
Recruitment and Retention (including Golden Hello)	0
Appraisal - appraiser costs	0
Primary Care Development Scheme	0
Partnership Premium - GP Partners	1,297
Partnership Premium - Non GP Partners	0
Supply of syringes and needles	0
Other (please detail below)	5,791
TOTAL LHB ADMINISTERED	<u>8,626</u>
Analysis of Other Payments	
Additional Managed Practice costs (costs in excess of Global Sum/MPIG)	1,889
CRB checks	1
GP Locum payments	50
LHB Locality group costs	0
Managing Practice costs (LHB employed staff working in GP practices to improve GP services)	0
Primary Care Initiatives	1,331
Salaried GP costs	0
Stationery & Distribution	196
Training	(1)
Translation fees	57
COVID vaccination payments to GP practices	492
Additional Capacity Payment	0
Primary Care Support Unit	0
Other	
PPV Recovery	(56)
Printing & Postage of Practice Letters	30
GP Medical Equipment	0
GP Practice support costs	0
Store & Scan	0
Legal costs	0
Miscellaneous income	(100)
Pathology Transport West	0
9.4% increase to employers superannuation contributions	1,111
Winter Pressures Access Schemes	702
Foundation Pharmacist	89
TOTAL OTHER PAYMENTS	<u>5,791</u>

GENERAL MEDICAL SERVICES - NEW GMS CONTRACT

HB

£000

Premises

Notional Rents	2,933
Actual Rents: health centres	235
Actual Rents: others	2,532
Cost Rent	16
Clinical Waste/Trade Refuse	270
Rates, water, sewerage etc	734
Health Centre Charges	19
Improvement Grants	(15)
All Other Premises (please detail below)	54

TOTAL PREMISES**6,778****Analysis of Other Premises**

Premises Fees (Legal/Professional/ DV)	43
District Valuer Fees	6
Maintenance Allowance	0
Dilapidations	0
Other premises costs	5

TOTAL OTHER PREMISES**54**

PHARMACEUTICAL / NON CASH LIMITED ANALYSIS / PRESCRIBING EXPENDITURE ANALYSIS

	HB
	£000
Pharmacy Contract	
Professional fees	17,262
Special fees and allowances	1,325
Serious Shortage Protocol	0
Dispensing compensation payment	0
Establishment payment (dispensing)	1,798
Practice payment	7,019
Quality Scheme	146
Collaborative Working Scheme	253
Workforce incentive	162
EPS Transition Payment	189
Community Pharmacy Cluster Lead	0
Presgripsiwn Newydd Transformation payment	15
Winter Incentive Scheme	127
Clinical Community Pharmacy Service	
Establishment payment (clinical services)	1,550
Contraception Service	176
Common ailment service	2,612
Emergency medicine supply	759
Directed services	
Discharge Medicine Review Service	139
Influenza vaccination	217
Independent prescribing service	2,099
Rota and access	
Bank Holiday	0
Additional Hours Service (including Rotas)	443
Essential Small Pharmacy Service	73
Locally commissioned services	
1. Commissioned Enhanced Services - Cost of Service Fee (Remuneration) - Reimbursement costs charged to Prescribing	
On demand availability of specialist drugs (e.g. palliative care)	103
Stop smoking	448
Supervised administration (opiates)	(74)
Needle and syringe exchange	37
Care Home Support Service	25
Medicines Administration Record (MAR) chart service	93
Just In case scheme	0
Blood Borne Virus Screening service	20
Inhaler review Scheme	0
Urgent Medicines Service	0
Gluten free food supply	0
Language Access Service	0
Blood pressure testing	0
Sexually transmitted disease testing (excluding Chlamydia)	0
Home delivery	0
Weight management	0
Support for alcohol misuse	0
Blood glucose testing	0
Cholesterol testing	0
Anticoagulant monitoring	0
Chlamydia testing and treatment	0
Condom supply (unless part of EHC)	0
Disease specific medicines management	0
Medication review (other than MUR)	12
Support around hospital discharge (other than DMR)	0
Pharmacy Dressings Scheme (where there is a professional fee paid to the pharmacy)	0
Pharmacy Waste reduction scheme (not dispensed scheme)	0
Virtual Consultation	0
Ringfenced Enhanced Serv Top Up & CPCF Fair Return	0
Patient Sharps	0
TB - Medicines Compliance Programme	11
Other clinical service(s)	96
Total Pharmacy Contractually Funded Expenditure	37,135
Other Payments (Please detail below) not including Difference between Dispensing & Prescribing	0
Total Other Payments	0

Pharmacy - Non contractually funded expenditure

Associated Service Delivery costs

Clinical Waste	108
CRB Checks	0
Pre-Registration Trainees	58
Pre-Registration Trainees income	(58)
Travel Expenses	0
Printing & Stationery	0
Office Equipment	0
Postage	0
Advertising	0
Workforce Development	0
Training	0
Other	4
<i>Sub Total</i>	<u>112</u>

3. Other Miscellaneous Expenditure

HB staff associated with the delivery/monitoring of the pharmacy contract	0
Lateral Flow Tests	2
Covid Vaccination Service	31
Other	1
<i>Sub Total</i>	<u>34</u>

4. Patient refunds

(3)

Total "Non Contractually funded items" expenditure

143

TOTAL PHARMACEUTICAL SERVICES EXPENDITURE

37,278

NON CASH LIMITED

Appliance Contractor Costs	0
Difference Between Dispensing and Prescribing	(8,322)

TOTAL NON CASH LIMITED

(8,322)

TOTAL PHARMACEUTICAL INCOME

(154)

PRESCRIBING COSTS

GP Prescribing Costs	125,541
Home Oxygen Therapy Service (Cost of the Air Products Contract - do not include Assessment Centre costs)	1,326
Scriptswitch costs	0
Prescribing Incentive Scheme	272

TOTAL GP PRESCRIBING COSTS

127,139

TOTAL Prescribing Income

0
0

Revenue Allocation for DENTAL CONTRACT (Table F)

HB

£000

Expenditure / activities included in a GDS contract and /or PDS agreement

Gross Contract Value - General Dental Services	0
Gross Contract Value - Personal Dental Services	39,875
Emergency Dental Services (inc Out of Hours)	1,069
Additional Access	22
Business Rates	187
Domiciliary Services	0
Maternity/Sickness etc.	224
Sedation services including GA	638
Seniority payments	94
Employer's Superannuation	2,027
Oral Surgery	0
Enhanced Bank Holiday	0
Other (Please detail below)	1,625

TOTAL DENTAL SERVICES EXPENDITURE**45,761****Analysis of Other Payments: Activities/expenditure not included in a GDS contract and/or PDS agreement. This includes payments made under other arrangements e.g. GA under an SLA and D2S, plus other or one off payments such as dental nurse training**

Financial Recoveries/ clawbacks	(1,656)
Emergency Dental Services (inc Out of Hours)	0
Additional Access	0
Sedation services including GA	286
Continuing professional development	0
Occupational Health / Hepatitis B	0
Gwen Am Byth-oral health in care homes	118
Refund of patient charges	(31)
Design to Smile	927
Other Community Dental Services	64
Dental Foundation Training/Vocational Training	702
DBS/CRB checks	0
Health Board staff costs associated with the delivery / monitoring of the dental contract	926
Oral Surgery	0
Orthodontics	0
Special care dentistry e.g. WHC/2015/002	81
Oral Health Promotion/Education	32
Dental Helpline	48
Dental Health for Care Homes	0
Access to specialist services	0
Dental Advisors	0
Translation/Interpreter Fees	0
Dental Innovation Payments	0
Dental Equipment	0
Reg11	0
Prison Dental Service	0
Dental Nurse Grant	0
Other Premises Costs	0
DTU	0
Dental Contract - Paediatric posts	0
Additional access	0
9.4% superannuation	99
Dental Triage Team	0
Specific items - CPD, Clinical Audit & Minor Oral Surgery	0
Other	29

TOTAL OTHER PAYMENTS**1,625****Receipts**

Patient Fee Income	(5,743)
Trainers Grant/VDP Service Cost Income	(697)
Other Income	(845)

TOTAL DENTAL SERVICES INCOME**(7,285)**

GENERAL OPHTHALMIC SERVICES EXPENDITURE

HB

£000

Enhanced Bank Holiday	0
OMP WGOS1 Sight Test	0
OMP WGOS1 Sight Test domicilliary fee	0
Employers Superannuation Contributions (including Reg 79 optant payments)	0
WGOS 1 Sight tests	8,229
WGOS 1 Sight tests domicilliary fee	387
Payment for HC 3 Holders Towards Cost of Private Sight Test and Domiciliary Visit Fees	0
Pre-registrations grant to Supervisors of Ophthalmic Trainees	42
Replacement and Repair of Children's and Adults' Spectacles	339
Cost of Vouchers for Supply of Spectacles	1,677
Superannuation	0
Patient Refunds	0
Continuing Professional Development (CPD) payments	180
WGOS3 (LVSW)	203
WGOS2 (EHEW)	3,964
WGOS4 (Medical Retina and Glaucoma Advanced Services)	514
WGOS5 (IP and Glaucoma Advanced Services)	1,112
WGOS2-5 domicilliary fee	0
Other Payments (Please detail below)	605
TOTAL OPHTHALMIC SERVICES EXPENDITURE	17,252

Analysis of Other Payments

Diabetic screening costs	0
Translation Costs / Interpreting Services	0
Legal/Professional Fees	0
PPV Recovery	0
Optometry Training Costs	10
Occ Health Optometry	0
Eye Care Other	0
Optometry Pay Agreement	0
Consumables	(13)
Quality Payment	288
Cluster	78
CVI	0
Point of Service	0
Advanced Training	86
DBS Checks	0
Health Board staff costs associated with the delivery / monitoring of Ophthalmic Services	156
Other - Contract Monitoring Costs	0
Other	0
TOTAL OTHER PAYMENTS	605

INCOME:

Incorrect Voucher Payments Recovered from Patients and Suppliers and Incorrect NHS Sight Test Fees Recovered from Patients	0
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AUDITED

Completed by: [Gareth Lewis Gareth.Lewis7@wales.nhs.uk](mailto:Gareth.Lewis7@wales.nhs.uk)
Date: 30/04/2026

ANALYSIS OF EXPENDITURE BY TYPE

(A) REVENUE - PAY EXPENDITURE	SLE Trainees / Collaborative Bank		All Other Staff Expenditure	2025-26	
	£000	£000		£000	Total Expenditure £000
Executive board members and senior managers			2,534		2,534
Medical staff					
Foundation Programme Doctors (FH01 and FH02)	9,190		2,195		11,385
Fixed Term Speciality Registrar Appointments (FTStRA)	0		0		0
Consultants	92		122,009		122,101
Other career grades	0		17,859		17,859
Registrar Group Doctors	35,011		29,260		64,271
Other medical hospital grades	0		3,407		3,407
Total medical staff (including locums)	44,293		174,730		219,023
Dental staff					
Foundation Programme Doctors (FH01 and FH02)	935		142		1,077
Fixed Term Speciality Registrar Appointments (FTStRA)	0		0		0
Consultants	0		248		248
Other career grades	0		0		0
Registrar Group	0		0		0
Other dental hospital grades	0		1,185		1,185
Total dental staff (including locums)	935		1,575		2,510
Nursing, midwifery and health visiting staff					
Nurse consultants	0		691		691
Nurse managers	0		9,943		9,943
Registered Nurses	0		261,730		261,730
Total nursing, midwifery and health visiting staff	0		272,364		272,364
Additional Clinical Services Staff					
Additional Clinical Services - Unqualified Nurses	0		113,308		113,308
Additional Clinical Services - All Other Staff	0		25,783		25,783
Additional Clinical Services - Ambulance Staff	0		0		0
Total Additional Clinical Services Staff	0		139,091		139,091
Scientific, Technical and Allied Health Professional Staff					
Allied Health Professionals	0		56,552		56,552
Professional, Scientific and Technical Staff	0		39,166		39,166
Healthcare Scientists	0		17,094		17,094
Total Scientific, Technical and Allied Health Professional Staff	0		112,812		112,812
Administrative and clerical	0		137,258		137,258
Estates and Ancillary staff	0		49,205		49,205
Students	0		17		17
TOTAL NHS STAFF SALARIES AND WAGES	45,228		889,586		934,814
Non NHS staff (agency etc)					
Medical					9,040
Dental					0
Nursing, midwifery and health visiting staff					8,242
Additional Clinical Services - Unqualified Nurses					1,440
Additional Clinical Services - All Other Staff					0
Additional Clinical Services - Ambulance Staff					0
Allied Health Professionals					1,484
Professional, Scientific and Technical Staff					1,159
Healthcare Scientists					250
Maintenance & works staff					0
Administrative and clerical					435
Estates and Ancillary staff					1,333
TOTAL NON NHS STAFF SALARIES AND WAGES					23,383
Chairman's and non-executive members' remuneration					268
TOTAL REVENUE EXPENDITURE ON SALARIES AND WAGES					958,465

(B) REVENUE - NON-PAY EXPENDITURE

£000

Clinical supplies and services		
Drugs		81,587
Dressings		1,258
Medical & surgical equipment - purchase		39,793
Medical & surgical equipment - maintenance		5,153
X - ray equipment - purchase		492
X - ray film & chemicals - purchase		129
X - ray equipment - maintenance		1,722
Appliances		11,522
Laboratory equipment - purchase		11,643
Laboratory equipment - maintenance		390
Other clinical supplies		369
Total clinical supplies		154,058
General supplies and services		
Provisions & kitchen		7,458
Contract & hotel services (incl. cleaning & catering)		2,524
Uniforms & clothing		941
Laundry & cleaning equipment		2,016
Bedding & linen		582
Other general supplies and services		4,678
Total general supplies and services		18,199
Establishment expenditure		
Printing & stationery		1,087
Postage		1,989
Telephones		1,226
Advertising		376
Travel, subsistence & removal expenses		2,335
Other transport costs (includes transport & moveable plant)		1,467
Other establishment expenditure		183
Total establishment expenditure		8,663
Premises and fixed plant		
Electricity		8,700
Gas		5,338
Other fuels (including oil & coal)		48
Water & sewerage		1,870
External general services contracts		1,077
Furniture, office & computer equipment		10,201
Computer hardware maintenance contracts & data processing contracts		5,842
Business rates		6,296
Rent		(3,065)
Building & engineering equipment		2,452
Building & engineering contracts		3,711
Total premises and fixed plant		42,470
Depreciation		
Depreciation on owned assets (capital charges)		51,535
Depreciation on donated assets		345
Total depreciation		51,880
Sub-total non-pay revenue expenditure		275,270

(B) REVENUE - NON-PAY EXPENDITURE (cont.)

Sub-total brought forward		275,270
Fixed asset impairments and reversals		(5,687)
Total purchase of healthcare from non-NHS bodies		0
External contracts		0
Total external consultancy staffing and consultancy		649
Miscellaneous expenditure		
Auditors remuneration		470
Research and development		0
Other miscellaneous		23,863
Total miscellaneous		24,333
TOTAL NON-PAY REVENUE EXPENDITURE		294,565

(C) SUMMARY

			£000
			958,465
			294,565
			1,253,030
NHST	Services from other NHS bodies (not recharges) non-healthcare		0
LHB	Expenditure on Primary Healthcare Services (note 3.1 LHB)	0	366,848
LHB	Expenditure on Healthcare from other providers (per note 3.2 LHB)	574,590	574,590
DHCW	Expenditure on GMS (Note 3.1)		0
HEIW	HEIW Non Medical Education and Training Note 3.1	0	0
HEIW	HEIW Non Medical Education and Training Note 3.2	0	0
			2,194,468

Aneurin Bevan University LHB Financial Returns 2025-26

Reconciliation to annual accounts		Taken	Xcheck	Difference
Note 3.1 and Note 3.2 (LHB and SHA)		from Data		(should be)
LHB	Expenditure on Primary Healthcare Services (per note 3.1 LHB accounts)	366,848	366,848	
LHB	Expenditure on Healthcare from other providers note 3.2 (per note 3.2 LHB accounts)	574,590	574,590	
DHCW	Expenditure on GMS (Note 3.1)	0	0	
HEIW	HEIW Non Medical Education and Training Note 3.1	0	0	
HEIW	HEIW Postgraduate Medical, Dental & Pharmacy Education Note 3.2	0	0	
Total of Notes 3.1 and 3.2		<u>941,438</u>	<u>941,438</u>	0
Note 3.3 Expenditure on Hospital and Community Health Services		FR3:		
Note 5.1 Operating Expenditure TRUSTS				
Services from other NHS bodies (not recharges) non-healthcare		0	0	0
Directors' costs		2,802		
Staff costs		955,663	Total salaries & wages	958,465
		958,465		0
			Total clin	
Supp. & serv.clin		154,058	Supp.	154,058
				0
			Total gen	
Supp. & serv.gen		18,199	serv.	18,199
				0
Establishment		7,196		
Transport		1,467		
		8,663	Est. & transport	8,663
				0
Premises		42,470		
Computer software licences and maintenance contracts (DHCW only)		0		
		42,470	Prem & plant	42,470
				0
Depreciation		49,920		
Amortisation		1,960		
Total Deprec.		51,880	Total Deprec.	51,880
				0
Total purchase of healthcare from non-NHS bodies		0		0
External consultancy		649		649
External contracts		0		0
		649	Other external exp	649
				0
			Impairments & reversals	
Impairments & reversals		-5,687		-5,687
				0
Audit fees		470		
Other audit remuneration		0		
Other		23,863		
Other miscellaneous		24,333	Miscellaneous	24,333
				0
Total Note 3.3		<u>1,253,030</u>	<u>1,253,030</u>	0
Overall Expenditure Total		<u>2,194,468</u>	<u>Overall Total</u>	<u>2,194,468</u>
				0

Aneurin Bevan University Health Board Annual Accounts 2025-26

Analysis of losses and special payments where approval for case write off has been received in financial year (including cash and non-cash write offs). Cash written off may include amounts paid in previous years.

		Number of Cases	Amount of Loss or Special Payment
LOSSES;		Number	£
1	Losses of cash due to:		
1a	Theft, Fraud, etc.	0	0
1b	Overpayment of salaries, wages, fees, allowances	0	0
1c	Other causes	8	461
2	Fruitless payments	0	0
3	Bad debts and claims abandoned:		
3a	Private Patients	0	0
3b	Overseas visitors	0	0
3c	Other	147	92,742
4	Damage to buildings, property etc:		
4a	Theft, Fraud, etc.	0	0
4b	Other	0	0
SPECIAL PAYMENTS;			
5	Compensation under legal obligation:		
5(a)	Directed by the Courts	0	0
5(b)	Directed by the NHS Pension Agency	0	0
5(c)	Other compensation payments made under legal obligation	0	0
6	Extra contractual to contractors	0	0
7	Ex gratia payments:		
7a	Loss of personal effects	18	8,792
7b	Clinical negligence with advice	81	18,977,557
7c	Personal injury with advice	15	276,547
7d	Other clinical negligence and personal injury	0	0
7e	Other	27	5,262,246
7f	Maladministration, no financial loss by claimant	0	0
7g	Patient referrals outside UK & EEA guidelines	0	0
8	Extra statutory and regulatory	0	0
TOTAL LOSSES AND SPECIAL PAYMENTS		296	24,618,346
Of which, cases of £300,000 or more;			
1a/4a	Fraud Cases	0	0
2	Fruitless payments	0	0
4	Damage to buildings, property, etc.	0	0
5(a)	Directed by the Courts	0	0
5(b)	Directed by NHS Pension Agency	0	0
5(c)	Other compensation payments made under legal obligation	0	0
7b	Clinical negligence with advice	12	14,476,918
7c	Personal injury with advice	0	0
	All other cases	0	0

LOSSES AND SPECIAL PAYMENTS FINANCIAL RETURN

FR5

Aneurin Bevan University Health Board Annual Accounts 2025-26

Total Losses & Special Payment Provisions;	£
At 1st April 2025	196,408,640
Structured settlement cases transferred to the Welsh Risk Pool	(28,931,125)
Transfer of provisions to creditors	(411,500)
Arising during the year	118,327,637
Utilised during the year	(32,913,355)
Reversed unused	(18,882,259)
Unwinding of discount	93,487
At 31st March 2026	233,691,526

Total Defence Costs Provisions;	£
At 1st April 2025	3,199,085
Structured settlement cases transferred to the Welsh Risk Pool	0
Transfer of provisions to creditors	0
Arising during the year	2,962,756
Utilised during the year	(1,677,113)
Reversed unused	(678,934)
Unwinding of discount	
At 31st March 2026	3,805,793

	Number of Cases	Excess met by Health Body £	Settlement from Welsh Risk Pool £	Total £
Total Losses & Special Payment Provisions;		£	£	£
At 1st April 2025	391	6,584,534	193,023,191	199,607,725
Structured settlement cases transferred to the Welsh Risk Pool		0	(28,931,125)	(28,931,125)
Transfer of provisions to creditors		0	(411,500)	(411,500)
Arising during the year		8,536,971	112,753,422	121,290,393
Utilised during the year		(7,672,339)	(26,918,129)	(34,590,468)
Reversed unused		(405,873)	(19,155,320)	(19,561,193)
Unwinding of discount		93,487	0	93,487
At 31st March 2026	437	7,136,780	230,360,539	237,497,319

Expected timing of cash flows	£	£	£
Within 1 year	3,166,893	92,618,676	95,785,569
Between 1 and 5 years	3,969,887	137,741,862	141,711,750
After 5 years	0	0	0

ANEURIN BEVAN UNIVERSITY LHB
Elimination of Income and Expenditure interparty
transactions as agreed as part of Agreement of balances
FR 6 Month 12 Exercise
2025-26

MS Total:	7434	25547	15082	21302	21107	7	69403	232406	123073	8627
	WG	LHB	NHS Wales	NHS Trust	SHA	WG	LHB	NHS Wales	NHS Trust	SHA
	Income	Income	JCC	Income	Income	Expenditure	Expenditure	JCC	Expenditure	Expenditure
Account Total to be eliminated	7,434	25,547	15,082	21,302	21,107	7	69,403	232,406	123,048	8,627
Difference	0	0	0	0	0	0	0	0	25	0
between TMS and accounts disclosures and submitted with the FR6.										
Note 3 -LHB- Please provide split of expenditure to NHS Trusts/SHAs on reconciliation sheet										
	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March
	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
3.1 Expenditure on Primary Healthcare Services										
Cash Limited										
General Medical Services						0	0	0	239	2019
Pharmaceutical Services						0	0	0	0	0
General Dental Services						0	0	0	0	0
General Ophthalmic Services						0	0	0	0	0
Other Primary Health Care expenditure						0	0	0	0	0
Prescribed drugs and appliances						0	0	0	0	0
Total	0	0	0	0	0	0	0	0	239	2019
Non Cash Limited										
General Medical Services						0	0	0	0	0
Pharmaceutical Services						0	0	0	0	0
General Dental Services						0	0	0	0	0
General Ophthalmic Services						0	0	0	0	0
Other Primary Health Care expenditure						0	0	0	0	0
Prescribed drugs and appliances						0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
TOTAL										
General Medical Services						0	0	0	239	2019
Pharmaceutical Services						0	0	0	0	0
General Dental Services						0	0	0	0	0
General Ophthalmic Services						0	0	0	0	0
Other Primary Health Care expenditure						0	0	0	0	0
Prescribed drugs and appliances						0	0	0	0	0
Total	0	0	0	0	0	0	0	0	239	2019
3.2 Expenditure on healthcare from other providers										
Goods and services from other NHS Wales Health Boards						0	66288	0	0	0
Goods and services from other NHS Wales Trusts						0	0	0	60101	0
Goods and services from Welsh Special Health Authorities						0	0	0	0	0
Goods and services from other non Welsh NHS bodies						0	0	0	0	0
Goods and services from NWJCC						0	0	232273	0	0
Local Authorities						0	0	0	0	0
Voluntary organisations						0	0	0	0	0
NHS Funded Nursing Care						0	0	0	0	0
Continuing Care						0	0	133	0	0
Private providers						0	0	0	0	0
Specific projects funded by the Welsh Government						0	0	0	0	0
Other						0	0	0	0	0
Total	0	0	0	0	0	0	66288	232406	60101	0
3.3 Expenditure on Hospital and Community Health Services										
Directors' costs						0	43	0	0	0
Operational Staff costs						0	836	0	45487	27
Single lead employer Staff Trainee Cost						0	0	0	0	0
Collaborative Bank Staff Cost						0	0	0	0	0
Supplies and services - clinical						0	1658	0	12286	0
Supplies and services - general						0	359	0	108	0
Consultancy Services						0	0	0	0	0
Establishment						0	68	0	649	4
Transport						0	0	0	0	0
Premises						0	3	0	2633	6484
External Contractors						0	0	0	0	0
Depreciation						0	0	0	0	0
Depreciation RoU Asset						0	0	0	0	0
Amortisation						0	0	0	0	0
Fixed asset impairments and reversals (Property, plant & equipment)						0	0	0	0	0
Fixed asset impairments and reversals (RoU Assets)						0	0	0	0	0
Fixed asset impairments and reversals (Intangible assets)						0	0	0	0	0
Impairments & reversals of financial assets (by class)						0	0	0	0	0
Impairments and reversals of non-current assets held for sale						0	0	0	0	0
Audit fees						0	0	0	0	0
Other auditors' remuneration						0	0	0	0	0
Research and Development						0	0	0	0	0
Expense related to short-term leases						0	0	0	0	0
Expense related to low-value asset leases (excluding short-term leases)						0	0	0	0	0
Other operating expenses						7	148	0	1545	93
Total	0	0	0	0	0	7	3115	0	62708	6608
4. Miscellaneous Income										
Local Health Boards	0	25547	0	0	0					
NWJCC	0	0	15082	0	0					
NHS Wales trusts	0	0	0	19772	0					
Welsh Special Health Authorities	0	0	0	0	2257					
Foundation Trusts	0	0	0	0	0					
Other NHS England bodies	0	0	0	0	0					
Other NHS Bodies	0	0	0	0	0					
Local authorities	5510	0	0	0	0					
Welsh Government	0	0	0	0	0					
Welsh Government Hosted bodies	0	0	0	0	0					
Non NHS:										
Prescription charge income	0	0	0	0	0					
Dental fee income	0	0	0	0	0					
Private patient income	0	0	0	0	0					
Overseas patients (non-reciprocal)	0	0	0	0	0					
Injury Costs Recovery (ICR) Scheme	0	0	0	0	0					
Other income from activities	0	0	0	0	0					
Patient transport services	0	0	0	0	0					
Education, training and research	1924	0	0	1074	18837					
Charitable and other contributions to expenditure										
Receipt of NWSSP Covid centrally purchased assets	0	0	0	0	0					
Receipt of Covid centrally purchased assets from other organisations	0	0	0	0	0					
Receipt of donated assets										
Receipt of Government granted assets										
Right of Use Grant (Peppercorn Lease)	0	0	0	0	0					
Non-patient care income generation schemes	0	0	0	0	0					
NWSSP	0	0	0	0	0					
Deferred income released to revenue	0	0	0	0	0					
Right of Use Asset Sub-leasing rental income	0	0	0	0	0					
Contingent rental income from finance leases	0	0	0	0	0					
Rental income from operating leases	0	0	0	0	0					
Other income:										
Provision of laundry, pathology, payroll services	0	0	0	102	0					
Accommodation and catering charges	0	0	0	0	0					
Mortuary fees	0	0	0	0	0					
Staff payments for use of cars	0	0	0	0	0					
Business units	0	0	0	0	0					
Scheme Pays Reimbursement Notional	0	0	0	0	0					
Other	0	0	0	354	13					
Total	7434	25547	15082	21302	21107	0	0	0	0	0

ANEURIN BEVAN UNIVERSITY LHB

FR 6	LMS Tot:	CY 0	CY 0	CY 0	CY 0	CY 0	CY 0	CY 0	CY 0	CY 0	CY 0
Notional Totals											
2025-26	WG	LHB	NHS Wales JCC	NHS Trust	WRP	SHA	WG	LHB	NHS Wales JCC	NHS Trust	SHA
Outside Agreement Process	Debtor	Debtor	Debtor	Debtor	Debtor	Debtor	Creditor	Creditor	Creditor	Creditor	Creditor
Notional amounts	Account										
Differenc											
	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March	31 March
	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000

Reconciliation details must be provided of any difference between TMS and accounts disclosures and submitted with the FR6.

15. Trade and other receivables

Current	WG	LHB	NHS Wales JCC	NHS Trust	WRP	SHA	WG	LHB	NHS Wales JCC	NHS Trust	SHA
	Debtor	Debtor	Debtor	Debtor	Debtor	Debtor	Creditor	Creditor	Creditor	Creditor	Creditor
Welsh Government	0	0	0	0	0	0					
NWJCC	0	0	0	0	0	0					
Welsh Health Boards	0	0	0	0	0	0					
Welsh NHS Trusts	0	0	0	0	0	0					
Welsh Special Health Authorities	0	0	0	0	0	0					
Non - Welsh Trusts	0	0	0	0	0	0					
Other NHS	0	0	0	0	0	0					
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0	0	0	0	0					
Welsh Risk Pool Claim Reimbursements											
NHS Wales Secondary Health Sector	0	0	0	0	0	0					
NHS Wales Primary Sector FLS Reimbursement	0	0	0	0	0	0					
NHS Wales Redress	0	0	0	0	0	0					
Other	0	0	0	0	0	0					
Local Authorities	0	0	0	0	0	0					
Other receivables	0	0	0	0	0	0					
Provision for irrecoverable debts	0	0	0	0	0	0					
Pension Prepayments NHS Pensions	0	0	0	0	0	0					
Pension Prepayments NEST	0	0	0	0	0	0					
Other prepayments	0	0	0	0	0	0					
Other accrued income	0	0	0	0	0	0					
Sub total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-current											
Welsh Government	0	0	0	0	0	0					
NWJCC	0	0	0	0	0	0					
Welsh Health Boards	0	0	0	0	0	0					
Welsh NHS Trusts	0	0	0	0	0	0					
Welsh Special Health Authorities	0	0	0	0	0	0					
Non - Welsh Trusts	0	0	0	0	0	0					
Other NHS	0	0	0	0	0	0					
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0	0	0	0	0					
Welsh Risk Pool Claim Reimbursements											
NHS Wales Secondary Health Sector	0	0	0	0	0	0					
NHS Wales Primary Sector FLS Reimbursement	0	0	0	0	0	0					
NHS Wales Redress	0	0	0	0	0	0					
Other	0	0	0	0	0	0					
Local Authorities	0	0	0	0	0	0					
Other receivables	0	0	0	0	0	0					
Provision for irrecoverable debts	0	0	0	0	0	0					
Pension Prepayments NHS Pensions	0	0	0	0	0	0					
Pension Prepayments NEST	0	0	0	0	0	0					
Other prepayments	0	0	0	0	0	0					
Other accrued income	0	0	0	0	0	0					
Sub total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

18. Trade and other payables

Current	WG	LHB	NHS Wales JCC	NHS Trust	WRP	SHA	WG	LHB	NHS Wales JCC	NHS Trust	SHA
	Debtor	Debtor	Debtor	Debtor	Debtor	Debtor	Creditor	Creditor	Creditor	Creditor	Creditor
Welsh Government							0	0	0	0	0
NWJCC							0	0	0	0	0
Welsh Health Boards							0	0	0	0	0
Welsh NHS Trusts							0	0	0	0	0
Welsh Special Health Authorities							0	0	0	0	0
Other NHS							0	0	0	0	0
Taxation and social security payable / refunds							0	0	0	0	0
Refunds of taxation by HMRC							0	0	0	0	0
VAT payable to HMRC							0	0	0	0	0
Other taxes payable to HMRC							0	0	0	0	0
NI contributions payable to HMRC							0	0	0	0	0
Non-NHS Payables- Revenue							0	0	0	0	0
Local Authorities							0	0	0	0	0
Overdraft							0	0	0	0	0
Rentals due under operating leases							0	0	0	0	0
Pensions: staff							0	0	0	0	0
Non NHS Accruals							0	0	0	0	0
Deferred Income:											
Deferred Income brought forward							0	0	0	0	0
Deferred Income Additions							0	0	0	0	0
Transfer to / from current/non current deferred income							0	0	0	0	0
Released to SoCNE							0	0	0	0	0
Other creditors							0	0	0	0	0
Payments on account							0	0	0	0	0
Impact of IFRS 16 on SoFP PFI contracts							0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-current											
Welsh Government							0	0	0	0	0
NWJCC							0	0	0	0	0
Welsh Health Boards							0	0	0	0	0
Welsh NHS Trusts							0	0	0	0	0
Welsh Special Health Authorities							0	0	0	0	0
Other NHS							0	0	0	0	0
Taxation and social security payable / refunds							0	0	0	0	0
Refunds of taxation by HMRC							0	0	0	0	0
VAT payable to HMRC							0	0	0	0	0
Other taxes payable to HMRC							0	0	0	0	0
NI contributions payable to HMRC							0	0	0	0	0
Non-NHS payables - Revenue							0	0	0	0	0
Local Authorities							0	0	0	0	0
Overdraft							0	0	0	0	0
Rentals due under operating leases							0	0	0	0	0
Pensions: staff							0	0	0	0	0
Non NHS Accruals							0	0	0	0	0
Deferred Income:											
Deferred Income brought forward							0	0	0	0	0
Deferred Income Additions							0	0	0	0	0
Transfer to / from current/non current deferred income							0	0	0	0	0
Released to SoCNE							0	0	0	0	0
Other creditors							0	0	0	0	0
PFI assets –deferred credits							0	0	0	0	0
Payments on account							0	0	0	0	0
Impact of IFRS 16 on SoFP PFI contracts							0	0	0	0	0
Sub Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ANEURIN BEVAN LHB/NHST/SHA 2025-26
FR 7 Analysis of impairments and reversals recognised in 2025-26

	CY PPE 2025-26 Total £000	CY RoU 2025-26 Total £000	CY Intangible 2025-26 Total £000	CY Held for sale 2025-26 Total £000	CY Financial assets 2025-26 Total £000	CY Total asset Impairment 2025-26 Total £000	
1 Impairments and reversals taken to SoCNE/SoCI							
Loss or damage resulting from normal operations	0	0	0	0	0	0	
Abandonment of assets in the course of construction	382	0	0	0	0	382	
Over-specification of assets	0	0	0	0	0	0	
Total charged to Departmental Expenditure Limit	382	0	0	0	0	382	
2 Loss as a result of catastrophe							
Unforeseen obsolescence	0	0	0	0	0	0	
Changes in market price	0	0	0	0	0	0	
Others (specify below)	(6,068)	0	0	0	0	(6,068)	
Reversal of Impairments	0	0	0	0	0	0	
Total charged to Annually Managed Expenditure	(6,068)	0	0	0	0	(6,068)	
3 Impairments and reversals charged to the revaluation reserve							
Loss or damage resulting from normal operations	0	0	0	0	0	0	
Abandonment of assets in the course of construction	0	0	0	0	0	0	
Over Specification of Assets	0	0	0	0	0	0	
Loss as a result of catastrophe	0	0	0	0	0	0	
Unforeseen obsolescence	0	0	0	0	0	0	
Changes in market price	0	0	0	0	0	0	
Others (specify below)	0	0	0	0	0	0	
Reversal of Impairments	0	0	0	0	0	0	
Total impairments charged to reserves	0	0	0	0	0	0	
4 Right of Use (RoU) asset impairments reflected in RoU Liability							
Loss or damage resulting from normal operations	0	0	0	0	0	0	
Abandonment of assets in the course of construction	0	0	0	0	0	0	
Over Specification of Assets	0	0	0	0	0	0	
Loss as a result of catastrophe	0	0	0	0	0	0	
Unforeseen obsolescence	0	0	0	0	0	0	
Changes in market price	0	0	0	0	0	0	
Others (specify below)	0	0	0	0	0	0	
Reversal of Impairments	0	0	0	0	0	0	
Total impairments - Right of Use (RoU) asset impairments reflected in RoU Liability	0	0	0	0	0	0	
5 Total Impairments	(5,686)	0	0	0	0	(5,686)	0
1 Total charged to Departmental Expenditure Limit	382	0	0	0	0	382	
2 Total charged to Annually Managed Expenditure	(6,068)	0	0	0	0	(6,068)	
3 Total impairments charged to reserves	0	0	0	0	0	0	
4 Total impairments - Right of Use (RoU) asset impairments reflected in RoU Liability	0	0	0	0	0	0	
5 Total Impairments	(5,686)	0	0	0	0	(5,686)	0
Of which:							
Impairment on revaluation to "modern equivalent asset" basis	0	0	0	0	0	0	
Donated and Gov Granted Assets, included above							
Donated Asset Impairments: amount charged to SoCNE/SoCI - DEL	0	0	0	0	0	0	
Donated Asset Impairments: amount charged to SoCNE/SoCI - AME	0	0	0	0	0	0	
Donated Asset Impairments: amount charged to revaluation reserve	0	0	0	0	0	0	
Total Donated Asset Impairments	0	0	0	0	0	0	
Government Granted Asset Impairments: amount charged to SoCNE/SoCI - DEL	0	0	0	0	0	0	
Government Granted Asset Impairments: amount charged to SoCNE/SoCI - AME	0	0	0	0	0	0	
Government Granted Asset Impairments: amount charged to revaluation reserve	0	0	0	0	0	0	
Total Gov Granted asset Impairments.	0	0	0	0	0	0	
TOTAL DONATED/GOVERNMENT GRANTED ASSET IMPAIRMENTS	0	0	0	0	0	0	
The impairment losses disclosed as 'other' above comprise :	(6,068)	0	0	0	0	(6,068)	
Impairments:							
Nevill Hall Satellite Radiotherapy Unit	13,325						
ED Extension, GUH	8,685						
Decontamination Unit, RGH	2,788						
St Woolos Hospital	2,780						
Targeted Estates Fund Non-Enhancing Works, HB Wide	1,009						
2nd MRI Suite, GUH	975						
Pharmacy Robot, RGH	392						
Boiler Replacement Works, SCH	378						
REFIT Non-Enhancing Works, HB Wide	327						
D7E Ward Refurb, RGH	284						
Reversal of Impairments:							
Grange University Hospital	(19,067)						
Royal Gwent Hospital	(5,725)						
Ysbytty Aneurin Bevan	(3,712)						
Nevill Hall Hospital	(2,795)						
19 Hills HWBC	(1,794)						
St Cadocs Hospital	(1,270)						
Bevan HWBC	(1,072)						
Ysbyty Ystrad Fawr	(671)						
Llanfrecchfa Grange	(432)						
Various Community	(77)						
Indexation - Land	(396)						
	(6,068)						

Aneurin Bevan University LHB 2025-26
FR 9 NHS Wales FHoT Extract for Welsh Government

Final

Please check and confirm that the NHS Wales Charity does not have any leases that if accounted for under the FReM would fall within the scope of IFRS 16.

Yes

SoFA Extract for Welsh Government

	UNAUDITED	AUDITED
	@ 31 March 2026	@ 31 March 2025
	£000	£000
Total incoming resources	1,133	795
Total resources (expended)	-1,596	-1,394
Net incoming/(outgoing) resources	-463	-599
Gross transfers between funds	0	0
Other recognised gains and (losses)	-318	-221
Net movement in funds	-781	-820

Balance Sheet Extract for Welsh Government

	2025-26	2024-25
Fixed assets		
Tangible Assets	0	0
Investments	4,185	4,686
Total fixed assets	4,185	4,686
Current assets		
Debtors	221	210
Investments	0	0
Cash at bank and in hand	159	517
Prepayments	30	26
Total current assets	410	753
(Liabilities)		
Current		
Creditors: Amounts falling due within one year	-432	-495
Current Provisions for liabilities and charges	0	0
Total current liabilities	-432	-495
Net current assets / (liabilities)	-22	258
Total assets less current liabilities	4,163	4,944
Non Current		
Creditors: Amounts falling due greater than one year	0	0
Non Current Provisions for liabilities and charges	0	0
Total non-current liabilities	0	0
Total net assets	4,163	4,944

X check

0

Statement of Cash Flows

	2025-26	2024-25
	Total	Total
	Funds	Funds
	£000	£000
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	-709	-1,213
Cash flows from investing activities:		
Dividend, interest and rents from investments	168	189
Proceeds from the sale of investments	183	900
Purchase of investments	0	0
(Increase) / decrease in cash awaiting investment	0	0
Net cash provided by (used in) investing activities	351	1,089
Change in cash and cash equivalents in the Reporting Period	-358	-124
Cash and cash equivalents at the beginning of the Reporting Period	517	641
Cash and cash equivalents at the end of the Reporting Period	159	517

xcheck

- -

Note

1. X check value must = 0

The FR 9 return has been signed as properly prepared by the LHB Director of Finance, in lieu of formal certified accounts for the funds held on trust. Formal accounts supporting the returns will be subject to independent audit certification during autumn 2026.

Director of Finance Signature

Date

24.06.2026

This return is required for WGA in a different format to what has been presented in your Annual accounts. Please ensure that the figures on this return match your Annual accounts. Please complete the green cells

WGA Input Sheet (All entries must be in round £000 unless otherwise stated)

	2025-26	£000
1 Sales of Goods and Services and Other Operating Income (remember to enter negative numbers)		£000
Recovery of Secondee costs		-2,141
PFI Grant Income from Central Gov		0
2 Operating Costs for the Year Ended (remember to enter positive numbers)		
Business rates		6,391
3 Property, plant & equipment (remember to enter positive numbers)		
Payments on account & assets under construction		
Additions - dwellings (improvements, acquisitions & new construction)		0
Additions - buildings (improvements, acquisitions & new construction)		16,980
Additions - land (improvements & acquisitions)		0
Additions - plant, machinery & equipment (new construction)		0
4 Total Receivables (remember to enter positive numbers)		
External outside WGA boundary trade and other receivables (net of any impairment allowance) at		
Carrying Amount		295,319
Fair Value		0
Contract Receivables IFRS15 (Current)		0
Contract Receivables IFRS15 (Non-Current)		0
Contract Assets IFRS15 (Current)		0
Contract Assets IFRS15 (Non-Current)		0

Significant changes in the contract assets and the contract liabilities balance during the period are as follows	Assets	Liabilities
Contract assets/liabilities at the beginning of the period	0	0
Increases/decreases due to cash received/paid	0	0
Transfers from contract assets/liabilities to receivables/payables	0	0
Changes in the measure of progress	0	0
Contract assets/liabilities at the end of the period	0	0

5 Trade and other payables at the SoFP date (remember to enter negative numbers)		
Contract Payables IFRS15 (Current)		-263
Contract Payables IFRS15 (Non Current)		-2,721
External outside WGA boundary financial liabilities at amortised cost at		
Carrying Amount		-176,654
Fair Value		0

6 Financial assets (remember to enter positive numbers)
Total Financial Assets
 Analysis of **External (External Outside of WGA boundary)** element of other financial assets required, only complete if you have external balances for current loans or current deposits

External Balances table

	FVPL 31 March 2026 £'000	FVOCI 31 March 2026 £'000	TOTAL 31 March 2026 £'000
Categorisation of Assets for Current Deposits and Current Loans ONLY			
Current Deposits- Designated	0	0	0
Current Deposits- Initial Recognition	0	0	0
Current Loans- Designated	0	0	0
Current Loans- Initial Recognition	0	0	0

	External - Outside WGA Boundary £000	Internal - Inside WGA Boundary £000	Total £000
7 Other Current Financial Assets			
Shares and equity type investments	0	0	0
Deposits	0	0	0
Loans	37	0	37
Derivatives	0	0	0
Other	79	0	79
Total	116	0	116
Fair Value of External Other Current Financial Assets	0	0	0

	£000	£000	£000
Other Non-Current Financial Assets			
Shares and equity type investments	0	0	0
Deposits	0	0	0
Loans	380	0	380
Derivatives	0	0	0
Other	225	0	225
Total	605	0	605
Fair Value of External Other Non-Current Financial Assets	0	0	0

8 Total Financial Liabilities £000
 Analysis of external element of other financial assets required **0**

	External - Outside WGA Boundary £000	Internal - Inside WGA Boundary £000	Total £000
Other Current Financial Liabilities			
Financial guarantees	0	0	0
Derivatives	0	0	0
Other	0	0	0
Total	0	0	0
Fair Value of External Other Current Financial Liabilities	0	0	0

	£000	£000	£000
Other Non-Current Financial Liabilities			
Financial guarantees	0	0	0
Derivatives	0	0	0
Other	0	0	0
Total	0	0	0
Fair Value of External Other Non Current Financial Liabilities	0	0	0

8 Financial instruments Please provide additional information on Financial instruments risk worksheet if you answer yes to Questions 1-5

- Were your total financial assets or total financial liabilities at 31 March greater than £50m and: yes
- (1) did you need to disclose "Credit Risk" as a material risk in your accounts no
- If "Yes" Are there any identified expected credit losses impacting the financial assets held at amortised cost?
- (2) did you need to disclose "Liquidity Risk" as a material risk in your accounts no
- (3) did you need to disclose "Interest Rate Risk" as a material risk in your accounts no
- (4) did you need to disclose "Foreign-exchange Rate Risk" as a material risk in your accounts no
- (5) did you need to disclose "Market Price Risk" as a material risk in your accounts no

ECL assts held at amortised cost table

Financial Assets- expected credit loss for assets held at amortised cost Identify expected credit loss impacting financial assets held at amortised cost, split between the categories shown Enter negative balances for amounts external to the WGA boundary only	Gross Financial Assets	ECL STAGE 1 where loss allowance = 12 month ECL	ECL STAGE 2 where loss allowance = lifetime expected loss, as credit risk > significantly	ECL STAGE 3 where loss allowance = lifetime expected loss, as asset now credit impaired	paragraph 5.5.15 & Simplified impairment rule	Net Financial Assets
	£'000	£'000	£'000	£'000	£'000	£'000
Trade and Other Receivables	0	0	0	0	-2448	0
Loans held at amortised cost	0	0	0	0	0	0
Total financial assets	0	0	0	0	-2448	0

Inventories

	Goods for Resale & Finished Goods	Raw Materials & Consumables	Total
	£000	£000	
Carried forward at 31 March (as shown in last year's accounts)	0	10,433	10,433
Adjustment	0	0	0
Restated balance	0	10,433	10,433
Balance brought forward at 1 April	0	10,433	10,433
Additions	0	0	0
Disposals	0	-639	-639
Impairment	0	0	0
Revaluation	0	0	0
Reclassification	0	0	0
At 31 March	0	9,794	9,794

10 Cash balances & cash equivalents

Liquid deposits - definition short term investments that mature within 3 months

External - Outside WGA Boundary	Internal - Inside WGA Boundary	Total
£000	£000	£000
0	0	0

Other additional information

11 Please answer all five questions.

- Adjusting Post Balance Sheet Events > than £100m? no
- Non-adjusting Post Balance Sheet Events > than £100m? no
- What accounting policies have you adopted during the year? FReM
- Did you have to disclose in your accounts any deviations from the accounting policies you have adopted? no

If 'Yes please provide details of the deviations below

- Were your statutory accounts for the current year qualified? (Please select one of the below)
- Audit opinion of st. Accounts - unqualified opinion (yes=1; No=0)
- Audit opinion of st. Accounts - qualified except for opinion. Limitation of scope. (yes=1; No=0)
- Audit opinion of st. Accounts - qualified except for opinion. Disagreement. (yes=1; No=0)
- Audit opinion of st. Accounts - adverse opinion (yes=1; No=0)
- Audit opinion of st. Accounts - disclaimer of opinion (yes=1; No=0)

If you answer YES please provide details of the qualification

- Has notional income/expenditure been reversed? no
- Are all provisions charged to I&E? yes
- Note WG should be notified of any local restatements before accounts are submitted at unaudited stage
- Have any prior year figures restated impacted on primary statements? no

If yes please list

Central /Local restatement	Primary Statement	Category	Amount £000		Reason Machinery of Government / Other
			Restated	As previously stated	

12 Other contractually binding commitments

Record any other non-cancellable contracts that are not leases, PFI contracts or capital contracts. Enter the total payments committed, analysed on a cash flow basis.

	£'000
Total payments due within one year	0
Total payments due between 1 to 5 years	0
Total payment due after 5 years	0
Total Commitments	0

IFRS 16 Lease Liability

The purpose of this document is to underpin the disclosures in the accounts for the cash only payments in the;

- Cash flow Statement within Cash flows from financing activities - Capital Element of payments in respect of Right of Use Assets; and
- Finance Costs Note - Interest on obligations under Right of Use Leases.

Please check these figures match the Cash Flow statement and Finance costs note before submitting.

Impact of IFRS16 in 2025-26		£	£
2025-26 AMOUNTS PAID		Total Paid/Due	3,955,601.52 441,573.27
Properties			
Lease Ref	Lease Title	Principal 2025-26	Interest 2025-26
040-0002CS	Alway Health Centre	0.00	0.00
040-0003CS	Bettws Health Centre	0.00	0.00
040-0004CS	Blaenavon Primary Care Resource Centre	124,071.85	10,828.43
040-0009CS	Ebbw Vale Health Centre	225.51	99.49
040-0011CS	Gelligaer Surgery	18,607.49	1,192.51
040-0012CS	Llanarth House	98,438.96	1,861.04
040-0014CS	Block A, Ground Floor North, Mamhilad House	4,619.98	0.02
040-0018CS	Second Floor Cwmbran House	29,515.82	28.13
040-0020CS	Monnow Vale Health & Social Care Facility	0.00	0.00
040-0021CS	Nantgarw Road Medical Centre	16,219.38	990.62
040-0024CS	Oldway Centre	34,071.69	8,742.33
040-0025CS	Online House	138,714.58	1,285.42
040-0026CS	Park Square Multi Storey Carpark	127,821.59	4,842.41
040-0030CS	Rhymney Integrated H&SC Resource Centre	24,448.42	1,933.58
040-0031CS	Rhymney Integrated H&SC Resource Centre	232,943.93	18,423.07
040-0032CS	Rhymney Integrated H&SC Resource Centre	24,123.73	1,944.23
040-0033CS	Part of First Floor, Unit 2	6,712.02	445.48
040-0035CS	Crumlin Health Centre	15,274.46	875.50
040-0036CS	Kingsway Car Park	15,977.70	605.30
040-0037CS	96/98 Welland Crescent (Support House)	32,247.56	722.40
040-0046CS	Brynmawr Medical Centre	56,325.88	7,174.12
040-0052CS	Glyn Ebwy Surgery - James Street	58,121.49	628.51
040-0147CS	Ty Gwent	52,491.99	53,369.01
040-0184CS2	Ty Clarence	26,350.95	5,649.05
040-0197CS	Maryport Street	8,710.14	1,629.82
040-0198CS	Riverside House, Newport Market	19,076.01	1,923.99
040-0205CS	Aberbeeg Medical Centre	54,075.20	6,524.80
040-0206CS	Blaenavon Primary Care Resource Centre	82,100.12	44,099.88
040-0207CS	Brynmawr Medical Centre	117,314.50	96,865.50
040-0208CS	Bryntirion Surgery West Street	154,499.32	8,998.68
040-0209CS	Markham Medical Centre	18,430.07	5,904.93
040-0210CS	19-25 The Parade	16,574.28	1,925.72
040-0221CS	Ty Gwent	2,158.85	1,441.15
040-0222CS	Unit 3B Torfaen Business Centre	3,288.11	211.89
040-0223CS	Unit 8 Torfaen Business Centre	3,288.11	211.89
040-0224CS	Units 10/11/15 Torfaen Business Centre	8,455.14	544.86
040-0225CS	Unit 27 Torfaen Business Centre	4,039.68	260.32
040-0228CS	Caerphilly Childrens Centre	107,079.61	12,920.39
Total Properties		1,736,414.12	305,104.47
Equipment			
Lease Ref	Lease Title	Principal 2025-26	Interest 2025-26
040-0047CS	Sysmex UK Ltd	0.00	0.00
040-0048CS	Chrystal Consulting Ltd	28,764.89	377.95
040-0049CS1	Siemens Healthcare Diagnostics Limited	272,027.33	18,649.79
040-0049CS2	Siemens Healthcare Diagnostics Limited	31,794.54	2,387.46
040-0049CS3	Siemens Healthcare Diagnostics Limited	20,571.33	1,128.63
040-0049CS4	Siemens Healthcare Diagnostics Limited	7,880.04	585.00
040-0050CS	Chrystal Consulting Ltd	29,662.13	437.35
040-0098CS	Softcat PLC	49,938.00	4,242.00
040-0100CS	Honeywell Building Solutions	869,039.13	31,903.57
040-0142CS	The Binding Site Group Ltd	7,953.87	1,046.13
040-0144CS	FUJIFILM UK	310,940.52	8,733.12
040-0148CS	Biomerieux UK Ltd	11,602.01	2,120.95
040-0149CS	Serosep UK Ltd	15,095.44	1,294.76
040-0182CS	Bausch & Lomb	17,487.65	1,646.35
040-0185CS	Roche Diagnostics Ltd	7,824.99	2,175.01
040-0186CS	Getinge UK Ltd	112,766.94	2,524.38
040-0190CS	Roche Diagnostics Ltd	42,707.02	12,734.30
040-0191CS	Leica Microsystems UK Ltd	9,715.21	6,793.46
040-0201CS	Sysmex UK Ltd	-24,043.54	27,154.66
040-0204CS	Leica Microsystems UK Ltd	25,655.71	216.08
Total Equipment		1,847,383.21	126,150.95

Vehicles	
Lease Ref	Lease Title
040-0054CS	
040-0055CS	
040-0056CS	
040-0074CS	
040-0081CS	
040-0084CS	
040-0087CS	
040-0088CS	
040-0089CS	
040-0090CS	
040-0092CS	
040-0093CS	
040-0094CS	
040-0095CS	
040-0096CS	
040-0110CS	
040-0112CS	
040-0113CS	
040-0114CS	
040-0119CS	
040-0127CS	
040-0130CS	
040-0131CS	
040-0135CS	
040-0150CS	
040-0151CS	
040-0152CS	
040-0153CS	
040-0154CS	
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040-0179CS	
040-0180CS	
040-0181CS	
040-0187CS	
040-0188CS	
040-0192CS	
040-0193CS	
040-0194CS	
040-0195CS	
040-0196CS	
040-0199CS	
040-0200CS	
040-0211CS	
040-0212CS	
040-0213CS	
040-0214CS	
040-0215CS	
040-0216CS	
040-0218CS	
040-0219CS	
040-0220CS	
040-0229CS	
040-0230CS	
040-0231CS	
040-0232CS	
040-0233CS	
040-0234CS	
040-0235CS	
040-0236CS	
040-0240CS	
040-0241CS	
Total Vehicles	

924.12	9.28
3,177.49	38.31
4,714.42	150.86
3,541.29	33.15
1,146.40	9.20
0.00	0.00
3,884.80	42.78
6,444.79	15.32
6,444.79	15.32
6,444.79	15.32
5,242.76	-0.01
5,242.76	-0.01
852.19	5.13
6,668.49	442.56
676.68	16.52
1,122.79	35.93
1,122.79	35.93
787.85	9.50
1,002.17	32.07
1,691.32	54.12
1,488.76	47.64
2,520.29	58.11
1,691.07	14.55
900.93	7.23
5,062.77	182.07
5,062.77	182.07
5,123.71	121.13
5,062.77	182.07
5,062.77	182.07
5,062.77	182.07
2,602.00	61.52
2,617.24	46.28
5,123.71	121.13
5,062.77	182.07
5,062.77	182.07
5,062.77	182.07
6,270.87	92.25
5,123.71	121.13
8,208.62	96.46
5,123.71	121.13
4,662.60	82.44
5,123.71	121.13
6,189.85	18.11
7,373.68	174.32
4,603.49	40.51
5,865.70	86.30
4,407.70	25.82
8,280.86	24.22
4,638.11	13.57
6,958.36	40.76
3,160.79	9.25
3,620.55	21.21
4,634.28	13.56
2,715.36	64.20
8,298.00	298.44
2,715.36	64.20
4,261.72	240.78
4,898.52	236.28
4,051.23	245.71
4,261.72	240.78
5,516.76	334.60
4,970.11	478.98
2,833.83	195.57
3,734.19	343.53
3,734.19	343.53
5,498.70	154.83
5,506.50	164.86
5,506.50	164.86
5,592.24	167.42
6,004.22	438.34
4,578.36	300.79
3,911.12	171.90
4,913.06	293.96
3,556.50	183.81
6,979.16	104.04
6,889.22	193.98
3,995.83	62.90
6,998.33	95.78
4,409.87	77.11
4,608.90	130.95
4,608.90	130.95
4,969.49	171.66
6,458.67	131.37
6,878.48	94.14
371,804.19	10,317.85

Total All IFRS16 leases

3,955,601.52	441,573.27
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2025-26 Unpaid amounts	
Total Properties	
Total Equipment	
Total Vehicles	

£	£

2025-26 Rou Assets Sub-leased and disclosed as a Finance Lease by the sub-lessor	
Total Properties	2
Total Equipment	
Total Vehicles	

Overall

3,955,601.52	441,573.27
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To be completed by Lessee

Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	Lessee	
			£000	£000	£000	£000	£000	£000			£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
			2025-26 Existing Leases			2025-26 New Leases			2025-26 Existing and New Leases												
Lessor	Brief Description of Lease	RoU Asset Category	RoU Asset Opening Cost	RoU Opening Depreciation	Dilapidations	New Lease NBV	Dilapidations	Cash paid	Depreciation	Interest Expense	Revaluation taken to I&E	Revaluation taken to Revaluation Reserve	Impairment taken to I&E	Impairment taken to Realuation Reserve	No of years remaining						
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
								Total	0	0	0	0	0	0	0	0	0	0	0		

RETURN FROM LESSEE;

To be completed by Lessee

RETURN FROM LESSEE;

Lessee		2025-26 Existing Leases				2025-26 New Leases			2025-26 Existing and New Leases								
Lessee	Lessee	£000	£000	£000	£000	£000	£000	£000	£	£000	£	£000	£000	£000	£000	£000	£000
Lessor	Brief Description of Lease	RoU Asset Category	RoU Asset Cost at transfer	RoU Asset Depreciation at transfer	Dilapidations	Grant	New Lease Value on recognition	Dilapidations	Grant	Cash paid	Depreciation	Interest Expense	Revaluation taken to I&E	Revaluation taken to Revaluation Reserve	Impairment taken to I&E	Impairment taken to Revaluation Reserve	No of years remaining
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FINANCIAL RETURN FR17 - PRIMARY CARE 2025-26

Primary Care Income excluded from the Primary Healthcare Services expenditure note in the accounts is reported under the following income categories.

The purpose of this document is to support the disclosures beneath the Analysis of gross operating costs Expenditure on Primary Healthcare Services note.

INCOME	General Medical Services £000	Pharmaceutical Services £000	General Dental Services £000	General Ophthalmic Services £000	Other Primary Health Care expenditure £000	Prescribed drugs and appliances £000	Total £000
Local Health Boards	0	0	0	0	0	0	0
NWJCC/ WHSC and EASC	0	0	0	0	0	0	0
NHS Wales trusts	87	(351)	(697)	(6)	(3,539)	0	(4,506)
Welsh Special Health Authorities	0	0	0	0	0	0	0
Foundation Trusts	0	0	0	0	0	0	0
Other NHS England bodies	(9)	0	0	0	0	0	(9)
Other NHS Bodies	0	0	(836)	0	0	0	(836)
Local authorities	0	12	0	0	0	0	12
Welsh Government	0	0	0	0	0	0	0
Welsh Government Welsh Risk Pool Reimbursements	0	0	0	0	0	0	0
NHS Wales Secondary Health Sector	0	0	0	0	0	0	0
NHS Wales Primary Sector Future Liability Scheme Reimbursement	0	0	0	0	0	0	0
NHS Wales Redress	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Welsh Government Hosted bodies	0	0	0	0	0	0	0
Non NHS:	0	0	0	0	0	0	0
Prescription charge income	0	(3)	0	0	0	0	(3)
Dental fee income	0	0	0	0	0	0	0
Private patient income	0	0	0	0	0	0	0
Overseas patients (non-reciprocal)	0	0	0	0	0	0	0
Injury Costs Recovery (ICR) Scheme	0	0	0	0	0	0	0
Other income from activities	(115)	0	0	0	0	0	(115)
Income Generation	0	0	0	0	0	0	0
Patient transport services	0	0	0	0	0	0	0
Education, training and research	(1,074)	(69)	0	0	0	0	(1,143)
Charitable and other contributions to expenditure	0	0	0	0	0	0	0
Other (Please specify)	0	0	0	0	0	0	0
Leased Car: Private Income Deductions	0	0	(9)	0	0	0	(9)
Other Income	(6,379)	(183)	0	(1)	0	0	(6,563)
TOTAL	(7,490)	(594)	(1,542)	(7)	(3,539)	0	(13,172)

EXPENDITURE	General Medical Services £000	Pharmaceutical Services £000	General Dental Services £000	General Ophthalmic Services £000	Other Primary Health Care expenditure £000	Prescribed drugs and appliances £000	Total £000
Primary Healthcare Services Expenditure excluded from the Primary H	£000	£000	£000	£000	£000	£000	£000
Operational staff costs	0	0	0	0	0	0	0
Premises	0	0	0	0	0	0	0
Supplies and services - clinical	0	0	0	0	0	0	0
Expenditure on healthcare from other providers	0	0	0	0	0	0	0
Establishment	0	0	0	0	0	0	0
Supplies and services - general	0	0	0	0	0	0	0
Consultancy Services	0	0	0	0	0	0	0
Other operating expenses (Please specify)	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0

Month 12

MEMORANDUM STATEMENTS

	Creditors (Due to)		Debtors (Due from)		Expenditure (Due to) Total	Income (Due from) Total
	Total	Of which over 12 months	Total	Of which over 12 months		
	£000	£000	£000	£000		
Summary Sheet:						
Welsh Government	0	0	2,654	0	7	1,989,334
Welsh local health boards	5,952	0	3,501	0	69,403	25,547
Welsh NHS Trusts	3,446	0	9,408	0	123,048	21,302
Special Health Authorities (HEIW and DHCW)	28	0	912	0	8,627	21,107
NWJCC	6,253	0	458	0	232,406	15,082
All English health bodies	6,871	1,373	505	-1	25,001	2,485
All N. Ireland health bodies	9	0	0	0	4	9
All Scottish health bodies	191	2	0	0	245	29
Miscellaneous	0	0	0	0	0	0
Credit note provision	0	0	0	0	0	0
Sub total	22,750	1,375	17,438	-1	458,741	2,074,895
Other Central Government Bodies						
Other Government Departments*	8,843	321	146	0	94,209	807
Revenue & Customs	7,868	0	0	0	88,899	0
Local Authorities	16,282	2,309	4,365	139	52,429	21,437
Welsh Government Consolidated Bodies	0	0	0	0	0	0
Balances with Public Corporations and trading funds	0	0	0	0	0	0
Balances with bodies external to Government	176,654	0	295,319	0	1,500,340	36,619
TOTAL	232,397	4,005	317,268	138	2,194,618	2,133,758

* Other Government Departments with Balances > £1,000k

NHS Supply Chain	1,070				8,144	
NHS Business Services Authority	6,964				82,386	
UK Health Security Agency	173				2,621	

Month 12

MEMORANDUM STATEMENTS

2025-26

Please complete in round £000s not decimals of £000s

Refer to Guidance Tab before entering transactions into this section

	Creditors (Due to)		Debtors (Due from)	
	Total £000	Of which over 12 months £000	Total £000	Of which over 12 months £000
Balances with Welsh Local Health Boards				
Aneurin Bevan	0	0	0	0
Betsi Cadwaladr LHB	17	0	2	0
Cardiff and Vale	3,654	0	1,167	0
Cwm Taf Morgannwg	1,836	0	907	0
Hywel Dda	8	0	32	0
Powys	0	0	1,189	0
Swansea Bay	438	0	204	0
Adjustment for roundings	-1	0	0	0
TOTAL	5,952	0	3,501	0
Balance with NWJCC:				
NWJCC	6,253	0	458	0
Adjustment for roundings	0	0	0	0
TOTAL	6,253	0	458	0
Balances with Welsh NHS Trusts:				
Public Health Wales	149	0	929	0
Velindre	3,011	0	8,312	0
Welsh Ambulance Services	287	0	166	0
Adjustment for roundings	(1)	0	1	0
TOTAL	3,446	0	9,408	0
Balances with Special Health Authorities				
HEIW	27	0	651	0
Digital Health & Care Wales (DHCW)	1	0	261	0
TOTAL	28	0	912	0
Balance with WRP:				
Welsh Risk Pool (claims submitted but not yet paid by WRP)	0	0	3,877	0
Welsh Risk Pool (expenses incurred by Trust but not yet claimed from WRP)	0	0	37,169	0
Welsh Risk Pool other (for use by host body only)	0	0	0	0
Adjustment for roundings	0	0	0	0
TOTAL	0	0	41,046	0
Balance with WG (Note LHB debtors and creditors with WG relate to Trading Income and Expenditure only)				
Welsh Government	0	0	2,654	0
WRP Non cash relating to debtor of last resort	0	0	0	0
Adjustment for roundings	0	0	0	0
TOTAL	0	0	2,654	0

	Creditors (Due to)		Debtors (Due from)			Combination expenditure split		
	Total £000	Of which over 12 months £000	Total £000	Of which over 12 months £000	Reason	Expenditure Agent	Expenditure Recharge	Expenditure Secondment
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
TOTAL	0	0	0	0				
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
TOTAL	0	0	0	0				
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
	0	0	0	0		0	0	0
TOTAL	0	0	0	0				

For completion by WRP at month 12 only

Month 12
Please complete in round £000s not decimals of £000s

MEMORANDUM STATEMENTS
2025-26

Refer to Guidance Tab before entering transactions into this section

	Expenditure	Income	Expenditure	Income		Combination expenditure split			
	Total	Total	Total	Total	Reason	Expenditure Agent	Expenditure Recharge	Expenditure Secondment	
	£000 Revenue	£000 Revenue	£000 Capital	£000 Capital					
Transactions with Welsh Local Health Boards									
Aneurin Bevan	0	0	0	0		0	0	0	
Betsi Cadwaladr LHB	110	25	0	0		0	0	0	
Cardiff and Vale	46,700	3,639	0	0		0	0	0	
Cwm Taf Morgannwg	19,304	4,188	0	0		0	0	0	
Hywel Dda	549	425	0	0		0	0	0	
Powys	231	16,015	0	0		0	0	0	
Swansea Bay	2,508	1,254	0	0		0	0	0	
Adjustment for roundings	1	1	0	0					
TOTAL	69,403	25,547	0	0					
Transactions with NWJCCC:									
NWJCC	232,406	15,082	0	0		0	0	0	
Adjustment for roundings	0	0	0	0					
TOTAL	232,406	15,082	0	0					
Transactions with Welsh NHS Trusts:									
Public Health Wales	883	6,231	0	0		0	0	0	
Velindre	121,474	14,684	25	0		0	25	0	
Welsh Ambulance Services	691	387	0	0		0	0	0	
Adjustment for roundings	0	0	0	0					
TOTAL	123,048	21,302	25	0					
Balances with Special Health Authority									
HEIW	142	19,022	0	0		0	0	0	
Digital Health and Care Wales (DHCW)	8,485	2,085	0	0		0	0	0	
TOTAL	8,627	21,107	0	0					
Health Board and SHA Transactions with WG:									
Welsh Government	7	7,434	0	0		0	0	0	
Welsh Government		1,729,590							
Welsh Government		47,230							
Welsh Government		126,273							
Welsh Government		38,151							
Welsh Government		38,476							
Welsh Government		2,180							
Adjustment for roundings	0	0							
TOTAL	7	1,989,334							
NHST Transactions with WG:									
Welsh Government	0	0	0	0		0	0	0	
Welsh Government	0	0							
Welsh Government	0	0							
Welsh Government	0	0							
Adjustment for roundings	0	0							
TOTAL	0	0	0	0					

Month 12 2025-26	Values excluding		Rates		Values excluding		Rates	
	Rates		As per Agreement		Rates		As per Accounts	
	(Cr) £k	(Dr) £k	(Cr) £k	(Dr) £k	(Cr) £k	(Dr) £k	(Cr) £k	(Dr) £k
Local Authority								
Blaenau Gwent County Borough Council	0	0	0	0	2091	66	235	0
Brecon Beacons National Park Authority	0	0	0	0	0	0	0	0
Bridgend County Borough Council	0	0	0	0	1	0	0	0
Caerphilly County Borough Council	0	0	0	0	5063	3461	0	0
Cardiff City and County Council	0	0	0	0	213	0	0	0
Carmarthenshire County Council	0	0	0	0	0	0	0	0
Ceredigion County Council	0	0	0	0	0	0	0	0
Conwy County Borough Council	0	0	0	0	0	0	0	0
Denbighshire County Council	0	0	0	0	0	0	0	0
Dyfed Powys Police Authority	0	0	0	0	0	0	0	0
Flintshire County Council	0	0	0	0	0	0	0	0
Gwent Police Authority	0	0	0	0	60	0	0	0
Gwynedd County Council	0	0	0	0	0	0	0	0
Isle of Anglesey County Council	0	0	0	0	0	0	0	0
Merthyr Tydfil County Borough Council	0	0	0	0	0	0	0	0
Mid and West Wales Fire Authority	0	0	0	0	0	0	0	0
Monmouthshire County Council	0	0	0	0	2157	511	87	0
Neath Port Talbot County Borough Council	0	0	0	0	0	0	0	0
Newport City Council	0	0	0	0	2931	173	175	0
North Wales Fire Authority	0	0	0	0	0	0	0	0
North Wales Police Authority	0	0	0	0	0	0	0	0
Pembrokeshire Coast National Park Authority	0	0	0	0	0	0	0	0
Pembrokeshire County Council	0	0	0	0	0	0	0	0
Powys County Council	0	0	0	0	0	0	0	0
Rhondda Cynon Taff County Borough Council	0	0	0	0	0	0	0	0
Snowdonia National Park Authority	0	0	0	0	0	0	0	0
South Wales Fire Authority	0	0	0	0	0	0	0	0
South Wales Police Authority	0	0	0	0	0	0	0	0
Swansea City and County Council	0	0	0	0	0	0	0	0
Torfaen County Borough Council	0	0	0	0	2909	154	360	0
Vale of Glamorgan County Council	0	0	0	0	0	0	0	0
Wrexham County Borough Council	0	0	0	0	0	0	0	0
	0	0	0	0	15425	4365	857	0

Month 12 2025-26	As per Agreement					As per Accounts				
	Values excluding Rates		Rates			Values excluding Rates		Rates		
	Exp/ Issued £000	Inc/ Received £000	Exp/ Issued £000	Inc/ Received £000		Exp/ Issued £000	Inc/ Received £000	Exp/ Issued £000	Inc/ Received £000	
				Exp/ Issued	Inc/ Received				Exp/ Issued	Inc/ Received
Local Authority										
Blaenau Gwent County Borough Council	0	0	0	0	0	4084	1116	537	0	
Brecon Beacons National Park Authority	0	0	0	0	0	0	0	0	0	
Bridgend County Borough Council	0	0	0	0	0	48	0	0	0	
Caerphilly County Borough Council	0	0	0	0	0	18270	14673	825	0	
Cardiff City and County Council	0	0	0	0	0	576	0	0	0	
Carmarthenshire County Council	0	0	0	0	0	0	0	0	0	
Ceredigion County Council	0	0	0	0	0	0	0	0	0	
Conwy County Borough Council	0	0	0	0	0	0	0	0	0	
Denbighshire County Council	0	0	0	0	0	0	0	0	0	
Dyfed Powys Police Authority	0	0	0	0	0	0	0	0	0	
Flintshire County Council	0	0	0	0	0	0	0	0	0	
Gwent Police Authority	0	0	0	0	0	40	0	0	0	
Gwynedd County Council	0	0	0	0	0	0	0	0	0	
Isle of Anglesey County Council	0	0	0	0	0	0	0	0	0	
Merthyr Tydfil County Borough Council	0	0	0	0	0	5	0	0	0	
Mid and West Wales Fire Authority	0	0	0	0	0	0	0	0	0	
Monmouthshire County Council	0	0	0	0	0	6218	1866	647	0	
Neath Port Talbot County Borough Council	0	0	0	0	0	0	0	0	0	
Newport City Council	0	0	0	0	0	8772	2335	1668	0	
North Wales Fire Authority	0	0	0	0	0	0	0	0	0	
North Wales Police Authority	0	0	0	0	0	0	0	0	0	
Pembrokeshire Coast National Park Authority	0	0	0	0	0	0	0	0	0	
Pembrokeshire County Council	0	0	0	0	0	0	0	0	0	
Powys County Council	0	0	0	0	0	0	0	0	0	
Rhondda Cynon Taff County Borough Council	0	0	0	0	0	4	0	0	0	
Snowdonia National Park Authority	0	0	0	0	0	0	0	0	0	
South Wales Fire Authority	0	0	0	0	0	0	0	0	0	
South Wales Police Authority	0	0	0	0	0	0	0	0	0	
Swansea City and County Council	0	0	0	0	0	0	0	0	0	
Torfaen County Borough Council	0	0	0	0	0	8021	1447	2714	0	
Vale of Glamorgan County Council	0	0	0	0	0	0	0	0	0	
Wrexham County Borough Council	0	0	0	0	0	0	0	0	0	
	0	0	0	0		46038	21437	6391	0	

Monnow Vale Health and Social Care Unit

The Health Board has entered into a pooled budget with Monmouthshire County Council. Under the arrangement funds are pooled under section 33 of the NHS (Wales) Act 2006 to provide health and social care inpatient, outpatient, clinic and day care facilities to individuals who have medical, social, community or rehabilitation needs.

The pool is hosted by Aneurin Bevan University Health Board. The financial operation of the pool is governed by a pooled budget agreement between the Local Health Board and Monmouthshire County Council. The income from Monmouthshire County Council is recorded as Local Authority Income in the Health Boards accounts. Expenditure for services provided under the arrangement are recorded under the appropriate expense headings in the Health Boards accounts.

The property in which the unit is housed has been provided by a Private Finance Partner; the contract with the PFI partner is for 30 years and is categorised as an on balance sheet PFI scheme. The asset value of property, plant & equipment is **£5,883K** which is split 72% Aneurin Bevan University Health Board and 28% Monmouthshire County Council.

The costs incurred under the pooled budget are declared in the memorandum trading account.

Pooled Budget memorandum account for the period 1st April 2025 - 31st March 2026

Monnow Vale

	Cash	Own Contribution	Grants	Total
	£	£	£	£
Funding				
Aneurin Bevan Health Board	0	3,127,384	0	3,127,384
Monmouthshire County Council	453,747	981,111	0	1,434,858
Total Funding	453,747	4,108,495	0	4,562,242
Expenditure				
Aneurin Bevan Health Board	0	3,401,297	0	3,401,297
Monmouthshire County Council	643,635	898,047	0	1,541,682
Total Expenditure	643,635	4,299,344	0	4,942,979
Net (under)/over spend	189,888	190,849	0	380,737

Certificate of Director of Finance

I certify that the above pooled fund memorandum account accurately discloses the income received and the expenditure incurred in accordance with the partnership agreement, as amended by any subsequent agreed variations, entered into under Section 33 of the Health Act 2006.

Director of Finance

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Date:

24 June 2026