

XXX Dental Practice Ltd

Management Accounts 2019/20 to July 2019

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XXX Dental Dental Practice - P&L Statement

KPI Summary

	April	May	June	July	YTD	Average/ Month	% of Turnover
Interest Received	26	22	24	23	95	9	0%
NHS Income	40,896	40,896	40,896	40,896	163,584	14,871	34%
Private Income	59,573	43,940	90,354	54,777	248,644	22,604	52%
Clinical Advisor Income	0	0	0	0	0	0	0%
LDC Income	0	0	0	0	0	0	0%
Practice Plan Income	6,330	6,557	5,991	6,237	25,115	2,283	5%
Other Income	0	0	0	0	0	0	0%
Promotional Sales	0	0	0	0	0	0	0%
Skin care Products sales	198	392	440	0	1,030	94	0%
Facial Aesthetics Sales	665	275	1,310	0	2,250	205	0%
FD Income	8,822	8,822	8,822	8,822	35,288	3,208	7%
Total	116,510	100,904	147,837	110,755	476,006	43,273	32,681
Direct/Variable Costs							
Lab Fee's	3,207	2,739	3,183	3,616	12,745	1,159	3%
Materials & Consumables	8,834	8,295	8,129	5,592	30,850	2,805	6%
Agency Staff/Locums	0	0	0	0	0	0	0%
Medical Assistant Salaries	10,556	12,858	13,806	13,847	51,067	4,642	11%
CDT Work	0	0	0	1,235	1,235	112	0%
Associate Superannuation	1,944	-847	1,085	-424	1,758	160	0%
Associate Fees	22,751	22,885	18,964	29,927	94,527	8,593	20%
Hygienist Fees	0	3,630	3,938	5,658	13,226	1,202	3%
Partner Associate Fees	16,802	9,427	20,999	16,610	63,838	5,803	13%
Sales Promotion	3,151	3,746	2,469	2,949	12,315	1,120	3%
Gifts & Samples	415	0	0	0	415	38	0%
FD Costs	2,469	2,469	2,469	2,986	10,393	945	2%
Dental Equipment Repairs/Maintenance	1,108	71	313	554	2,046	186	0%
Levy Charges	0	12	16	7	35	3	0%
Uniforms	206	441	972	165	1,784	162	0%
Total	71,443	65,726	76,343	82,722	296,234	26,930	20,436
<u>GROSS PERFORMANCE</u>	<u>45,067</u>	<u>35,178</u>	<u>71,494</u>	<u>28,033</u>	<u>179,772</u>	<u>16,343</u>	
GPM %	39%	35%	48%	25%	38%	38%	
Directors & Admin Wages	8,850	9,144	8,519	8,439	34,952	3,177	7%
Total Overheads	21,870	18,528	15,847	15,055	71,300	6,482	15%
Total Dep'n & Amortisation	0	0	0	0	0	0	0%
EFFICIENCY							
Staff Efficiency	8%	13%	8%	13%	10%	10%	0%
Overhead Efficiency	19%	18%	11%	14%	15%	15%	0%
<u>NET PERFORMANCE Ex Dep'n</u>	<u>14,347</u>	<u>7,506</u>	<u>47,128</u>	<u>4,539</u>	<u>73,520</u>	<u>6,684</u>	<u>-0</u>
NPM %	12%	7%	32%	4%	15%	15%	0%
Profit Target - Per 201--17							
Variance Against Budget							

XXX Dental Practice - P&L Statement

	Apr-19	May-19	Jun-19	Jul-19	TOTAL	
Turnover						
NHS Income	40,896	40,896	40,896	40,896	163,584	<i>Per NHS Schedule</i>
Healthcare Product Sales	605	331	557	263	1,756	<i>Per Income Spreadsheet</i>
Interest Received	26	22	24	23	95	
Other Health Service Income	-	-	-	-	0	
LDC Income	-	-	-	-	0	
Clinical Advisor Income	-	-	-	-	0	
Other Income	-	-	-	-	0	
Practice Plan Income	6,330	6,557	5,991	6,237	25,115	<i>Per Income Spreadsheet</i>
Private Income	58,968	43,609	89,797	54,514	246,888	<i>Per Income Spreadsheet</i>
Promotional Sales	-	-	-	-	0	<i>Staff Dental & other work (advertising)</i>
Skin Care Products Sales	198	392	440	-	1,030	
Facial Aesthetics Sales	665	275	1,310	-	2,250	
FD Income	8,822	8,822	8,822	8,822	35,288	
TOTAL Sales	116,510	100,904	147,837	110,755	476,006	
Less Cost of Sales:						
Lab Fees	3,207	2,739	3,183	3,616	12,745	
Dental Purchases	725	1,341	725	1,397	4,188	
Medical Supplies Purchases	-	-	-	-	0	
Dental Consumables	7,751	5,308	7,097	4,195	24,351	
Pharmaceutical Supplies	-	-	-	-	0	
Skin Care Products	314	1,490	307	-	2,111	
Facial Aesthetics	44	156	-	-	200	
Stock	-	-	-	-	0	
TOTAL Purchases	12,041	11,034	11,312	9,208	43,595	
GROSS PROFIT:	#####	89,870	136,525	#####	432,411	
Gross Margin	90%	89%	92%	92%	91%	
Direct Expenses:						
Agency Staff/Locums	-	-	-	-	0	
Medical Assistant Salaries	10,556	12,858	13,806	13,847	51,067	
CDT Work	-	-	-	1,235	1,235	
Associate Superannuation	1,944	947	1,085	424	1,758	<i>Partners Superannuation only - plus any differences betwe</i>
Associate Fees	22,751	22,885	18,964	29,927	94,527	
Hygienist Fees	-	3,630	3,938	5,658	13,226	
Partner Associate Fees	16,802	9,427	20,999	16,610	63,838	<i>Private fees only 60%- 40% Practice Charge</i>
Sales Promotion	3,151	3,746	2,469	2,949	12,315	
Gifts & Samples	415	-	-	-	415	
FD Costs	2,469	2,469	2,469	2,986	10,393	
Dental Equipment Repairs/Maintenance	1,108	71	313	554	2,046	
Levy Charges	-	12	16	7	35	<i>No Levy charged per NHS Schedule ?</i>
Uniforms	206	441	972	165	1,784	
Total Direct Costs	59,402	54,692	65,031	73,514	252,639	
GROSS PROFIT:	45,067	35,178	71,494	28,033	179,772	
Gross Margin	39%	35%	48%	25%	38%	
Less Expenses:						
Admin Staff Salaries	7,156	7,450	6,825	6,745	28,176	
Directors salaries	1,694	1,694	1,694	1,694	6,776	
Employers N.I.	1,554	1,845	1,781	1,835	7,015	
Employee Pensions	401	421	405	428	1,655	
Recruitment Expenses	1,276	1,703	74	119	3,172	
Reception Staff Salaries	1,419	1,419	1,419	1,419	5,676	<i>includes a 20k bonus</i>
Child Care Vouchers	-	-	-	-	0	
Water Rates	260	-	-	-	260	
General Rates	-	-	-	-	0	
Electricity	494	894	410	398	2,196	
Gas	55	55	55	55	220	
Mileage	-	-	-	-	0	
Vehicle Insurance	-	-	685	-	685	
Miscellaneous Motor Expenses	45	-	-	-	45	
Travelling	2	81	83	29	195	
Car hire	787	1,194	787	787	3,555	
Repairs & Servicing	30	396	-	-	426	
Hotels	-	268	-	14	282	
Meals	201	626	488	310	1,625	
Entertainment	-	-	26	-	26	
Subsistence	-	15	2	-	17	
Printing	-	-	-	-	0	
Postage and Carriage	175	8	70	47	300	
Telephone	96	464	109	98	767	
Internet/IT Charges	746	438	1,343	1,372	3,899	
Office Stationery	859	184	134	412	1,589	
Books etc.	22	-	150	-	172	
Audit and Accountancy Fees	360	360	360	360	1,440	
Consultancy Fees	-	-	-	-	0	
Professional Fees	122	-	250	77	449	
Membership Fees	110	3,453	110	110	3,783	
Seminars & Conferences	-	-	-	-	0	
Equipment Hire	29	348	348	360	1,085	
Office Machine Maintenance	-	-	-	-	0	
Room Hire	54	54	54	54	216	
Repairs and Renewals	-	-	-	-	0	
Cleaning	-	-	-	-	0	
Laundry	-	30	-	-	30	
Premises expenses	336	30	1,186	40	1,592	
General Consumables	309	351	228	229	1,117	
Clinical Waste Disposal	230	230	242	271	973	
Storage	160	160	168	878	1,366	
Bank Interest Paid	-	-	-	-	0	
Bank Charges	75	243	-	130	448	
Loan Interest Paid	1,416	1,428	1,321	1,369	5,534	
Credit Charges	792	369	403	439	2,003	
HP Interest	-	-	-	-	0	
Amortisation	-	-	-	-	0	
Practice Equipment Depreciation	-	-	-	-	0	
Furniture/Fitting Depreciation	-	-	-	-	0	
Computer Equipment Depreciation	-	-	-	-	0	
Gifts	-	-	45	-	45	
Bad debts write off	-	-	-	-	0	
Donations	-	-	200	200	400	
Subscriptions	39	39	118	1,569	1,765	
Sundry	-	-	-	-	0	
Training costs	5,104	-	327	-	5,431	
Life Cover & Income Protection	32	32	32	32	128	
Indemnity Insurance	1,228	1,178	1,178	1,228	4,812	
Dental Insurance	372	212	212	212	1,008	
Profit/Loss on Investments	-	-	-	-	0	
Other	2,680	-	1,044	174	3,898	
TOTAL Expenses	30,720	27,672	24,366	23,494	106,252	
Net Profit	14,347	7,506	47,128	4,539	73,520	
NET Operating Margin	12%	7%	32%	4%	15%	
<i>Add Back</i> Partner Fee's	16,802	9,427	20,999	16,610	63,838	<i>60% Private fees Partner Ltd Co</i>
Investment Mvmt	0	0	0	0	0	
Amortisation	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Loan Interest paid	1,416	1,428	1,321	1,369	5,534	
one-off bad debt	0	0	0	0	0	
EBITDA Pre Non Op Chg's and One Off's	32,565	18,361	69,448	22,518	142,892	

XXX Dental Practice
Management Accounts 2020 Vs 2019 YTD to
Jul-19

	Actual 2018/19	Actuals 2019	Variance	
TURNOVER				
Health Service Work	163,584	159,844	- 3,740.00	98%
Healthcare Product Sales	1,756	1,985	- 229.00	113%
Interest Received	95	20	- 75.00	21%
Other Health Service Income	0	0	-	
Clinical Advisor income	0	1,710	- 1,710.00	#DIV/0!
Other Income	0	0	-	#DIV/0!
Practice Plan	25,115	23,264	- 1,851.00	93%
Private Medical Work	246,888	263,074	- 16,186.00	107%
Promotional Sales	0	232	- 232.00	#DIV/0!
Skin Care Products Sales	1,030	851	- 179.00	83%
Facial Aesthetics Sales	2,250	3,475	- 1,225.00	154%
VDP Income	35,288	34,980	- 308.00	99%
	476,006	489,435	- 13,429	103%
LESS COST OF SALES:				
Lab Fees	12,745	19,674	- 6,929.00	154%
Dental Purchases	4,188	1,956	- 2,232.00	47%
Dental Consumables	24,351	19,943	- 4,408.00	82%
Skin Care Products	2,111	1,281	- 830.00	61%
Facial Aesthetics	200	1,920	- 1,720.00	960%
Stock	0	0	-	
	43,595	44,774	- 1,179.00	103%
GROSS PROFIT:	432,411	444,661	- 12,250	103%
DIRECT EXPENSES				
Agency Staff/Locums	0	0	-	#DIV/0!
Medical Assistant Salaries	51,067	39,190	- 11,877.00	77%
CDT Work	1,235	0	- 1,235.40	
Associate Superannuation	1,758	1,525	- 233.00	87%
Associate Fees	94,527	95,098	- 571.00	101%
Hygienist Fees	13,226	16,850	- 3,624.00	127%
Partner Associate Fees	63,838	70,306	- 6,468.00	110%
Advertising	12,315	11,464	- 851.00	93%
Gifts & Samples	415	0	- 415.00	0%
VDP Costs	10,393	9,375	- 1,018.00	90%
Dental Equipment Repairs/Maintenance	2,046	1,436	- 610.00	70%
Levy Charges	35	76	- 41.00	217%
Uniforms	1,784	1,182	- 602.00	66%
	252,639	246,502	- 6,137	98%
GROSS PROFIT:	179,772	198,159	- 18,387	110%
LESS EXPENSES:				
Admin Staff Salaries	28,176	29,712	- 1,536.00	105%
Directors salaries	6,776	6,776	-	100%
Employers N.L.	7,015	3,226	- 3,789.00	46%
Employee Pensions	1,655	1,024	- 631.00	62%
Recruitment Expenses	3,172	0	- 3,172.00	0%
Reception staff salaries	5,676	5,676	-	100%
Child Care Vouchers	0	972	- 972.00	#DIV/0!
Water Rates	260	259	- 1.00	100%
General Rates	0	518	- 518.00	#DIV/0!
Electricity	2,196	1,144	- 1,052.00	52%
Gas	220	412	- 192.00	187%
Vehicle Insurance	685	642	- 43.00	94%
Miscellaneous Motor Expenses	45	80	- 35.00	178%
Travelling	195	86	- 109.00	44%
Car hire	3,555	6,977	- 3,422.00	196%
Repairs & Servicing	426	20	- 406.00	5%
Hotels	282	0	- 282.00	0%
Meals	1,625	0	- 1,625.00	
Entertainment	26	189	- 163.00	727%
Subsistence	17	327	- 310.00	1924%
Printing	0	0	-	
Postage and Carriage	300	573	- 273.00	191%
Telephone	767	1,097	- 330.00	143%
Internet/IT Charges	3,899	8,347	- 4,448.00	214%
Office Stationery	1,589	1,251	- 338.00	79%
Books	172	0	- 172.00	
Audit and Accountancy Fees	1,440	1,440	-	100%
Consultancy Fees	0	2,202	- 2,202.00	#DIV/0!
Professional Fees	449	479	- 30.00	107%
Membership Fees	3,783	412	- 3,371.00	11%
Seminars & Conferences	0	2,981	- 2,981.00	#DIV/0!
Equipment Hire	1,085	6,463	- 5,378.00	596%
Office Machine Maintenance	0	0	-	#DIV/0!
Room Hire	216	0	- 216.00	0%
Repairs and Renewals	0	0	-	#DIV/0!
Cleaning	0	12	- 12.00	#DIV/0!
Laundry	30	24	- 6.00	80%
Premises expenses	1,592	2,268	- 676.00	142%
General Consumables	1,117	1,142	- 25.00	102%
Clinical Waste Disposal	973	872	- 101.00	90%
Storage	1,366	718	- 648.00	53%
Bank Charges	448	524	- 76.00	117%
Loan Interest Paid	5,534	4,449	- 1,085.00	80%
Credit Charges	2,003	1,935	- 68.00	97%
HP Interest	0	0	-	#DIV/0!
Amortisation	0	0	-	#DIV/0!
Practice Equipment Depreciation	0	0	-	#DIV/0!
Furniture/Fitting Depreciation	0	0	-	#DIV/0!
Computer Equipment Depreciation	0	0	-	#DIV/0!
Gifts	45	55	- 10.00	122%
Bad debts write off	0	0	-	#DIV/0!
Donations	400	100	- 300.00	25%
Subscriptions	1,765	1,044	- 721.00	59%
Sundry	0	0	-	#DIV/0!
Training costs	5,431	1,150	- 4,281.00	21%
Life Cover & Income Protection	128	456	- 328.00	356%
Indemnity Insurance	4,812	1,950	- 2,862.00	41%
Dental Insurance	1,008	1,276	- 268.00	127%
Profit/Loss on Investments	0	0	-	#DIV/0!
Other	3,898	0	- 3,898.00	0%
	106,252	101,260	- 4,992	95%
NET PROFIT/LOSS:	73,520	96,899	- 23,379	132%
Adjustments - partner Associate Fees	63,838	70,306		
NET PROFIT/LOSS:	137,358	167,205		

XXX Dental Practice Ltd

Balance Sheet to Jul-19

to Mar 18

Fixed Assets			
Freehold Property	412,054	410,594	
Goodwill	20	0	
Practice Equipment	69,951	30,611	
Furniture and Fixtures	206,683	204,006	
Computer Equipment	18,824	7,695	
	<u>707,532</u>	<u>652,907</u>	
	<u>707,532</u>	<u>652,907</u>	
Debtors			
Pharmaceutical Stocks	5,500	5,500	
Trade Debtors	7,741	23,003	
Debtors Control Account - Sage	0	0	
Prepayments	22,338	15,004	
NHS Control Account	-17,638	-12,377	
	17,942	31,130	
Investments			
Investment 1	216	21,178	
Investment 2	21,723	69,715	
Investment 3	5,608	5,567	
	27,546	96,459	
Bank Accounts			
Bank Current Account 02114404	10,253	34,824	
Bank Deposit Account 02114528	300,613	58,016	
High Interest Account	0	0	
Corp Tx Account	35,667	15,002	
Directors Reserve Accounts	31	0	
Petty Cash	-6,398	0	
AMEX - Card 1	-223	-71	
AMEX - Card 2	13	-9,733	
AMEX - Card 3	0	0	
Weekly Cash & Chqs	22,064	12,585	
Card Income	4,180	9,137	
Patient Finance	467	0	
Online Payments (Stripe)	-27	104	
	366,639	119,863	
Short Term Creditors			
Trade Creditors	-23,316	-34,936	
PAYE & NI	-5,890	-4,437	
Pension Control	-2,184	-215	
Net Wages	3,059	0	
Corporation Tax	2,862	-16,860	
Accruals	243	0	
Deferred Tax	-32,446	-32,446	
Amounts Owed to Associates	-41,111	-25,015	
Amounts Owed to Partner Associates	-11,141	-19,029	
	-109,924	-132,939	
Current Assets Less Current Liabilities	<u>302,203</u>	<u>114,513</u>	
Long Term Liabilities			
Loan 1 - 259,000 - 184804	-155,700	-168,997	
Loan 2 - 350,000	0	-274,606	
Loan 3 - 300,000	-198,313	-215,227	
Loan 4 - replaced loan 2	-255,852	0	
Loan 4 renewal	-117,407	0	
HP control - SG Equipment	-21,120	0	
XXX Leasing Ltd	-3,972	-8,605	
	-752,363	-667,436	
Directors Loans			
Directors Loans - Director 1	30,343	-11,307	
Directors Loans - Director 2	27,379	-11,307	
Directors Loans - Director 3	32,500	14,600	
Directors Loans - Director 4	0	0	
	90,223	-8,014	
Total Assets Less Total Liabilities	<u>347,594</u>	<u>91,971</u>	
Capital & Reserves			
Ordinary Share Cap - D1	500	500	
Ordinary Share Cap - D2	500	500	
Share Capital A	20	20	
Share Capital B	10	10	
Share Capital C	10	10	
Dividends Paid	-28,500	-68,000	
P&L Reserves	301,535	158,931	
P&L Account - current	73,520	0	
Total Capital & Reserves	<u>347,594</u>	<u>91,971</u>	

Headcount
2019/20

	April	May	June	July
<u>Directors</u>				
x	1	1	1	1
x	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

Associates

x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>

Hygienists

x	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

CDT

x	0	0	0	1
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>

Medical Assistants

x	0.6	0.6	0.6	0.6
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	0	1	1	1
x	0	1	1	1
x	0	0	1	1
	<u>7.6</u>	<u>9.6</u>	<u>10.6</u>	<u>10.6</u>

Admin

x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	1	1	1
x	1	0	0	0
x	0.4	0.4	0.4	0.4
x	1	1	1	1
x	1	1	1	1
	<u>7.4</u>	<u>6.4</u>	<u>6.4</u>	<u>6.4</u>

VDP

x	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

Aged Creditors Report for XXX Dental Practice Ltd
For Date 31/7/2019

Supplier Name	Balance	Current	Jun '19	May '19	Apr '19	Older
Supplier 1	10	10	-	-	-	-
Supplier 2	-	-	-	-	-	-
Supplier 3	99	-	-	-	-	99
Supplier 4	3,613	1,839	-	-	-	1,774
Supplier 5	1,650	1,650	-	-	-	-
Supplier 6	12	12	-	-	-	-
Supplier 7	3,213	-	-	-	-	3,213
Supplier 8	3,382	3,382	-	-	-	-
Supplier 9	-	28	-	-	-	28
Supplier 10	480	480	-	-	-	-
Supplier 11	62	62	-	-	-	-
Supplier 12	1,095	1,095	-	-	-	-
Supplier 13	3	-	3	-	-	-
Supplier 14	-	635	-	-	-	635
Supplier 15	115	12	24	-	12	67
Supplier 16	1,663	1,663	-	-	-	-
Supplier 17	331	331	-	-	-	-
Supplier 18	186	186	-	-	-	-
Supplier 19	-	288	33	-	-	322
Supplier 20	1,428	988	12	-	-	428
Supplier 21	612	612	-	-	-	-
Supplier 22	-	487	-	487	-	-
Supplier 23	718	718	-	-	-	-
Supplier 24	120	-	-	120	-	-
Supplier 25	237	-	-	237	-	-
Supplier 26	8,522	3,471	4,921	2,970	2,950	150
Supplier 27	-	85	-	-	-	-
Supplier 28	2,031	2,136	-	1,417	1,312	-
Supplier 29	218	-	-	-	218	-
Supplier 30	49	-	49	-	-	-
Supplier 31	1,194	787	-	407	-	-
Supplier 32	820	696	-	-	-	124
Supplier 33	79	79	-	-	-	-
Supplier 34	206	118	87	-	-	-
Supplier 35	60	-	60	-	-	-
Supplier 36	2,346	2,346	-	-	-	-
Supplier 37	415	-	-	-	415	-
Supplier 38	5,117	565	851	32	17	3,652
Supplier 39	279	47	232	-	-	-
Supplier 40	150	150	-	-	-	-
Supplier 41	435	435	-	-	-	-
Supplier 42	36	36	-	-	-	-
Supplier 43	4	-	-	4	-	-
Supplier 44	306	306	-	-	-	-
Supplier 45	114	75	39	-	-	-
Supplier 46	600	-	-	-	-	600
Supplier 47	-	28,832	-	-	-	28,832
Supplier 48	12	12	-	-	-	-
Supplier 49	-	160	-	-	-	160
Supplier 50	285	285	-	-	-	-
Supplier 51	-	461	-	57	-	404
Supplier 52	42	42	-	-	-	-
Supplier 53	7,260	5,964	-	1,080	2,317	60
Supplier 54	446	446	-	-	-	-
Supplier 55	-	1	-	1	-	-
Supplier 56	28	28	-	-	-	-
Supplier 57	14	14	-	-	-	-
Supplier 58	630	-	-	-	-	630
Supplier 59	1,798	-	307	1,490	-	-
Supplier 60	74	74	-	-	-	-
Supplier 61	240	119	-	-	-	121
Supplier 62	1,456	1,456	-	-	-	-
Totals:	23,316	32,673	6,042	3,177	7,240	19,462

Aged Debtors Report for XXX Dental Practice Ltd
For Date 31/7/2019

Customer Name	Balance	Current	Jun '19	May '19	Apr '19	Older
NHS Sales Account	18,431.84	-7,297.51	25729.35	0	0	0
Practice Plan	0.3	0	0	0.3	0	0
Sales Income (Private, NHS & Other)	-10629.82	-11624.28	-13.78	-297.4	0	1,305.64
LDC	-0.08	0	0	0	0	-0.08
Totals:	7,802.24	-18,921.79	25,715.57	-297.1	0	1,305.56

***NHS Customer** is the NHS Sales per the NHS Schedule - paid 1 month in arrears

***SALES** - includes the Private/Other Sales plus any NHS Income that is paid via the till.

The NHS Income (via the till) is raised to a NHS control account 1250 as a credit to offset the net of Patient Charges & remissions from the NHS schedule debit

Any difference is a timing difference of FP17 forms submitted to BSA which show pt charges and UDA, treatment band. I would only expect this difference to be a timing of £2-3k m: