

## BOARD MEETING

<b>Title</b>	Month 8 Finance Report		
<b>Paper Date:</b>	23 December 2024	<b>Board Meeting Date:</b>	14 January 2025
<b>Purpose:</b>	Information / Discussion	<b>Agenda Item:</b>	11
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### Executive Summary

To brief the Board on the financial position of the ICB and wider system at M8 (November) 2024

- **Berkshire Healthcare FT** - planning for FY surplus of £1.9m and Month 8 YTD on plan.
- **Buckinghamshire Healthcare NHS Trust** - M8 YTD deficit of £5.3m which is now on plan (£0.5m net Industrial Action pressure now mitigated). Full year outturn £0.7m deficit.
- **Oxford Health NHS Foundation Trust** – at M8 OHFT is reporting a £0.6m surplus YTD which is £1.7m better than plan. The Trust will aim to do better than plan at year-end by £2.7m to achieve a breakeven position.
- **Oxford University Hospitals NHS Foundation Trust** – M8 YTD deficit of £24.9m which is £8.2m adverse to plan. I&E £0.5m better than plan in month. YTD variance driven by pay spend not reducing in-line with the planned savings on temporary staffing and increases in substantive WTEs.
- **Royal Berkshire NHS Foundation Trust** – RBFT is reporting a deficit of £15.1m YTD at M8, which is £16.4m worse than plan. The main drivers of this are pressures within drugs and clinical supplies, timing of efficiency realisation and changes in BOB ICB income contract value reflected from M7. Full year outturn £6.1m deficit.
- **The ICB's** YTD position remains stable at M8. The main reasons being as previously reported.

### Action Required

The Board is asked to note the reported position for the ICB and the wider system and to consider/identify further actions to mitigate.

<b>Conflicts of Interest</b>	Conflict noted: conflicted party can participate in discussion and decision
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This report contains information including the financial performance of organisations that partner members of the Board lead/are employed by. ICB funding contributes to the pooled budgets with Buckinghamshire Council and the contract held by GP practices, so the local authority and primary care partner members of the Board are potentially conflicted. The perspective of these members is an important aspect to enable the Board to focus on where the ICB and system contribute to improvement.

<b>Date/Name of Committee/ Meeting, Where Last Reviewed:</b>	System Productivity Committee (SPC) 7 January 2025
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# **BOB ICB Finance Report**

**Month 8 2024/25**

# BOB system summary position M8

Surplus / (Deficit) - Financial Position M8	Plan YTD (Post-Deficit Funding)	Actual YTD (Post Deficit Funding)	Variance YTD Post Deficit Funding	Variance YTD (as % of Income/ Allocation)	Original Plan 24/25	As % of Original Income	Deficit Funding	Revised Plan 24/25	% of Revised Income
	£'m	£'m	£'m	%	£'m	%	£'m	£'m	%
Berkshire Healthcare NHS Foundation Trust	1.9	1.9	0.0	0.0%	1.9	0.5%	0.0	1.9	0.5%
Buckinghamshire Healthcare NHS Trust	(5.2)	(5.3)	(0.0)	(0.0%)	(22.9)	(3.7%)	22.2	(0.7)	(0.1%)
Oxford Health NHS Foundation Trust	(1.1)	0.6	1.7	0.4%	(2.7)	(0.4%)	2.6	(0.1)	(0.0%)
Oxford University Hospitals NHS Foundation Trust	(16.8)	(24.9)	(8.2)	(0.9%)	(8.1)	(0.5%)	7.9	(0.2)	(0.0%)
Royal Berkshire NHS Foundation Trust	1.3	(15.1)	(16.4)	(4.6%)	(14.5)	(2.4%)	14.1	(0.4)	(0.1%)
<b>Provider Total</b>	<b>(19.9)</b>	<b>(42.8)</b>	<b>(22.9)</b>		<b>(46.3)</b>		<b>46.7</b>	<b>0.5</b>	
Buckinghamshire, Oxfordshire And Berkshire West ICB	(0.3)	(3.3)	(3.0)	(0.1%)	(13.7)	(0.4%)	13.3	(0.5)	(0.0%)
<b>ICS Total</b>	<b>(20.3)</b>	<b>(46.1)</b>	<b>(25.8)</b>		<b>(60.0)</b>		<b>60.0</b>	<b>(0.0)</b>	

At M8, BOB ICS is exceeding its planned control total by -£25.8m. The aggregate deficit for the system is -£46m YTD, which is an improvement of £2m from last month. In M6 The system received deficit support funding of £60m to mitigate the full year position, therefore the numbers reflected are net of £39.9m YTD deficit support funding.

The significant item in M8 is the joint agreement between the three acute providers RBFT, OHU and BHT to recognise Advice & Guidance income in their positions. The accounting for the income will need to form part of the ERF income reconciliation. The contract triangulation variance between the ICB and RBFT continues in M8 with ICB increasing its underspend by £5.65m as a 'system' contra entry to RBFT's deficit of the same value. The ICB is working with provider organisations to mitigate the need for this contra by some organisations increasing their FOTs positive.

The system trajectory at M8 shows a lag against the plan with high levels of risk remaining with RBFT unidentified CIPs, off plan performance (in some areas) and the challenging OUHFT plan for the second half of the year.

## The main drivers at M8 are:

- **RBFT** : RBFT is reporting a deficit of £15.1m YTD, which is £16.4m worse than plan. Income favourable to plan by £5.35m, driven by drugs income £11.28m and other operating income £6.91m. The adjustment to BOB ICB contract income is £7.53m, with non-pay, clinical supplies and services £6.6m higher than plan as elective activity is recovered. Drugs overspent by £6.87m (YTD) is offset by income. Overall underlying position being analysed.
- **OUH** : £0.5 better than plan despite I&E performance substantially distorted by income and consequences of the pay deal. Reconciliation of income items still in progress but improving performance each month as contract issues are settled.
- **ICB** : M8 includes the benefit realisation of £2.7m through dispute resolution relating to prior periods, whilst cost pressures on endocrine drugs as a result of updated NICE guidance, Sec.117 packages of care and High-Cost Drugs/Devices continue to contribute to the adverse variance. Work is on-going to analyse the NICE TA spend categories with the expectation that spend is matched off against the relevant budgets. Overall underlying position being analysed.

# ICB Finances

# ICB Overall position M8

BOB ICB OVERALL by Service Line M8	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
Acute	1,270.0	1,283.7	(13.8)	1,862.5	1,881.5	(18.9)
Community Health Services	279.0	280.3	(1.3)	412.8	415.6	(2.8)
Continuing Care	149.4	149.3	0.2	224.2	224.1	0.1
Mental Health	245.8	256.5	(10.7)	367.8	383.4	(15.7)
Other Programme	33.3	8.6	24.7	64.3	23.8	40.4
Primary Care	34.6	34.9	(0.4)	53.4	53.8	(0.4)
Prescribing, Central Drugs and Oxygen	188.1	190.6	(2.5)	282.2	283.5	(1.3)
Pharmacy, Optometry and Dentistry (POD)	86.3	85.2	1.1	140.0	134.9	5.1
Delegated Co-Commissioning	243.4	243.4	0.0	349.7	349.7	0.0
<b>Total Programme Commissioned Costs</b>	<b>2,529.9</b>	<b>2,532.6</b>	<b>(2.7)</b>	<b>3,756.8</b>	<b>3,750.4</b>	<b>6.4</b>
Admin Costs	19.1	19.3	(0.2)	29.3	30.1	(0.7)
<b>Total before ICB Surplus/(Deficit)</b>	<b>2,549.0</b>	<b>2,551.9</b>	<b>(3.0)</b>	<b>3,786.2</b>	<b>3,780.5</b>	<b>5.7</b>
ICB Surplus / (Deficit)	(0.3)	0.0	(0.3)	(0.5)	0.0	(0.5)
<b>Total after Surplus/ (Deficit)</b>	<b>2,548.7</b>	<b>2,551.9</b>	<b>(3.3)</b>	<b>3,785.7</b>	<b>3,780.5</b>	<b>5.2</b>
<i>Prior Month</i>	<i>2,229.0</i>	<i>2,232.4</i>	<i>(3.4)</i>	<i>3,760.6</i>	<i>3,755.4</i>	<i>5.2</i>

At M8, the net in-month position is a small favourable movement of £0.1m compared to the previous month.

**Key areas of movement are:**

- **Acute:** the adverse movement of £1.3m is due to the reduction in High-Cost Drugs & Devices seen in M7 at RBFT eroding and back at M6 level;
- **Continuing Healthcare (CHC):** Continues to breakeven.
- **Community:** favourable movement of £0.6m from last month due to expected pressures around Palliative Care settling.
- **Mental Health/ LDA:** Significant costs relating to Section 117 aftercare and placements across the three places, with a potential full-year impact of £15.4million.
- **Prescribing:** With opportunities crystallising, unplanned pressures relating to nationally agreed price concessions on Apixaban reduced the favourable position. Increased cost pressure on endocrine drugs as a result of updated NICE guidance

**The on-going actions to manage the position include:**

- ICB Executives and Budget Holders continuing to review the year-to-date spend and the plan for the remainder of the year.
- Risks and Opportunities evaluated on a regular basis to form part of the reported position.
- CIP progress monitoring against targets (inc. stretch) with opportunities analysed to mitigate where possible.
- Analysis of HCDD costs is underway, led by finance and contracting together with the Medicines Optimisation Team SMEs to address procurement issues raised by MOT.
- On-going review and transformation of CHC to ensure planned savings delivery is optimised.
- In depth review of the Mental Health forecast to clearly understand the different drivers of pressure visible and work through how appropriate corrective action can be taken to address these and manage spend.

Acute M8 24/25	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
NHS providers	1,116.9	1,121.1	(4.2)	1,639.1	1,644.7	(5.7)
Independent Sector Providers with Contract	35.8	40.9	(5.1)	53.7	61.1	(7.4)
Discharge to assess cost	2.5	2.7	(0.3)	3.7	3.7	0.0
Equipment- Diabetic Pump	0.7	1.5	(0.8)	1.1	2.1	(1.1)
Urgent Care	2.9	2.9	(0.0)	4.4	4.4	(0.0)
London Providers	21.0	23.0	(2.1)	31.5	34.6	(3.1)
Voluntary Sector Grants	0.2	0.2	0.0	0.3	0.3	0.0
Winter Resilience costs	0.1	0.1	0.0	0.2	0.2	0.0
Acute LVA	12.9	12.9	0.0	12.9	12.9	0.0
Acute NCA	4.7	6.1	(1.4)	7.1	9.2	(2.1)
Ambulance Services	60.5	60.5	0.0	90.7	90.7	0.0
Patient Transport	11.7	11.7	(0.0)	17.9	17.5	0.4
<b>Grand Total</b>	<b>1,270.0</b>	<b>1,283.7</b>	<b>(13.8)</b>	<b>1,862.5</b>	<b>1,881.5</b>	<b>(18.9)</b>
<i>Prior Month</i>	<i>1,112.9</i>	<i>1,123.5</i>	<i>(10.6)</i>	<i>1,833.1</i>	<i>1,850.8</i>	<i>(17.6)</i>

Key reasons for variance	Acute M8 £m	Acute M7 £m	Improve/ (Worsened)
<b>Key Pressures:</b>			
Drugs *	(8.1)	(7.8)	(0.2)
Devices**	(4.5)	(4.1)	(0.4)
Unbundled Radiology***	(9.9)	(11.2)	1.3
Other Trust / IS variances	(29.6)	(32.2)	2.6
CIP unallocated	(5.1)	(5.1)	0.0
Diabetic Pumps	(1.1)	(1.1)	0.0
<b>Total Pressures</b>	<b>(58.3)</b>	<b>(61.6)</b>	<b>3.3</b>
<b>Key Mitigations:</b>			
ERF Income	24.6	29.3	(4.7)
Contract finalisation provision	14.8	14.8	0.0
Other (PTS, non-ERF NCA)	0.1	0.0	0.1
<b>Total Pressures</b>	<b>39.5</b>	<b>44.1</b>	<b>(4.6)</b>
<b>Variance</b>	<b>(18.9)</b>	<b>(17.6)</b>	<b>(1.3)</b>

At M8, the YTD position is an adverse £13.8m against plan with a full year adverse variance of £18.9m. This is a £1.3m adverse movement month-on month, with High-Cost Drugs/Devices and Unbundled Radiology continuing to be the main drivers. The full year outturn position includes £24.6m ERF income (a decrease of £4.7m, due to a £7m downward movement at RBFT, offset by increases in other NHS providers).

The main variances relate to:

- **NHS Providers** – High-Cost Drugs and Devices (HCDD) against contract plan value agreed through contract negotiations; increased activity not covered by ERF income for Unbundled Radiology, Nuclear Medicine and Chemo and increase in Independent Sector Provider (ISP) activity (excluding Elective Recovery Funding (ERF)).
- **IS Providers** – whilst PbR activity will be mitigated through ERF income, Outpatient Follow-Up activity is not. This element represents circa 10% of the overall IS activity.
- **Equipment - Diabetic Pumps** – The forecast is broadly the same as the last month, pending the impact of the transfer of BHT diabetic devices from the historic process of suppliers directly invoicing the ICB to the Trust sourcing via NHS Supply Chain (expected to result in lower prices) and charging the ICB via the contract.
- **London Providers** – overspend is due to Other Variable (£1m, £0.8m of which is Unbundled Radiology) and the balance recoverable Elective ERF.
- **NCA** - The adverse forecast variance of £2.1m relates to £1.9m in-year activity and unfunded £0.2m from 2023/24 (confirmed March 2024 activity). The spend continues to be driven by Community Health & Eye Care (CHEC - Ophthalmology) with an adverse forecast of £1.6m, most of which will be offset by ERF income. The other providers forecast has worsened by £75k.

The acute position also includes non-provider specific CIP target of £5m for prescribing, covering challenges and biosimilar switches. Some challenges have been agreed with BHT and OUH (c£0.3m YTD, covering mischarged commissioners etc.) and the achieved CIP will be reflected in High-Cost Drugs forecasts going forward.

# ICB Acute M8 – key provider information

The tables below highlights the performance of the three in-system Acute Trusts in BOB ICS, for the key variable elements of the contract:

<b>Analysis of Other Elective Variance</b>	<b>High-Cost Drugs *</b>	<b>High-Cost Devices **</b>	<b>Unbundled Radiology / Nuclear Medicine ***</b>	<b>Total</b>
	<b>£'m</b>	<b>£'m</b>	<b>£'m</b>	<b>£'m</b>
Buckinghamshire Healthcare NHS Trust	(1.0)	0.1	(1.4)	(2.3)
Oxford University Hospitals NHS Foundation Trust	(5.4)	(3.9)	(6.9)	(16.2)
Royal Berkshire NHS Foundation Trust	(1.1)	(0.3)	(0.4)	(1.9)
<b>In System NHS Acute Providers - Other Elective Variance</b>	<b>(7.5)</b>	<b>(4.2)</b>	<b>(8.7)</b>	<b>(20.4)</b>
Out of System NHS Acute Providers - Other Elective Variance	(0.6)	(0.3)	(1.2)	(2.2)
<b>All NHS Acute Providers - Other Elective Variance</b>	<b>(8.1)</b>	<b>(4.5)</b>	<b>(9.9)</b>	<b>(22.5)</b>
<i>Prior Month</i>	<i>(7.8)</i>	<i>(4.1)</i>	<i>(11.2)</i>	<i>(23.2)</i>

## **Other Elective (Includes HCDD):**

Forecast overspend for the Other Variable category is £22.5m, down from £23.2m in M7. Within this is an effective reversal in the RBFT position, with an upward movement on HCD of £1m, and downward movement on Unb. Radiology of £0.8m. The adverse movement at RBFT is offset by a £0.7m improvement across BHT and OUH. The total downward movement on of £1.2m

*The HCDD framework has now been agreed by 2 In System Trusts, but some activity plans have not yet been received, to enable further challenges (MOT in discussion with CSU to process these reports as internal capacity on this is limited). Biosimilar switches for Ustekinumab are progressing, but the financial impact has yet to be quantified. MOT have asked trust HCD colleagues to report on switches as they happen to give a real-time update on indication of savings.*

Community Health Services M8 24/25	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
NHS provider	178.7	178.7	(0.0)	261.6	261.6	0.0
BCF S75	59.2	59.0	0.1	89.4	89.6	(0.1)
Palliative care	4.7	4.4	0.3	7.0	6.5	0.5
Intermediate care	5.2	5.7	(0.5)	7.8	8.5	(0.7)
Child & Young Persons, TOP	0.9	0.9	(0.0)	1.3	1.3	(0.0)
Endoscopy, Ultrasound, Audiology, Physio	11.6	12.0	(0.4)	17.5	18.3	(0.9)
Non CHC NCA	0.0	1.2	(1.2)	0.0	2.1	(2.1)
Comm-Health Inequalities	4.4	4.0	0.4	6.6	6.0	0.6
Comm-Long Term Conditions (LTC)	2.9	3.0	(0.1)	4.4	4.5	(0.1)
Community Equipment	11.5	11.5	(0.0)	17.3	17.3	0.0
<b>Total</b>	<b>279.0</b>	<b>280.3</b>	<b>(1.3)</b>	<b>412.8</b>	<b>415.6</b>	<b>(2.8)</b>
<i>Prior Month</i>	<i>243.3</i>	<i>245.1</i>	<i>(1.8)</i>	<i>411.5</i>	<i>414.8</i>	<i>(3.4)</i>

- **BCF S75**: At M8 there is a YTD underspend of £0.1m with a forecast outturn overspend of £0.1m in a year. The YTD underspend overall relates to Oxf BCF (ADF) however accumulative BCF forecast with overspend of £0.1m as a result of Bucks WSOA. A further discussion taking place to understand the overspend on Bucks WSOA.
- **Intermediate Care**: The YTD overspend of £0.4m, with forecast of £0.7m in a year, mainly due to unachieved CIP YTD by £0.6m and forecast of £1m in year with no schemes identified.
- **Endoscopy, Ultrasound, Audiology, Physio**: The YTD overspend of £0.4m, with forecast of £0.9m in a year, primarily due to Physio activity has increased in demand because of national directive of self-referrals, Ultrasound activity is above-plan which linked to the Elective Recovery Funding (ERF) initiative and Endoscopy with full year cost implication with tariff & MFF (Market Forces Factors) change from mid last year and also linked to ERF initiative.
- **Non-CHC NCA**: The YTD overspend of £1.2m with associated FOT overspend of £2.1m. This is being driven by an increasing number of exceptional complex care/interim health funded packages via differing historic place-based arrangements to facilitate discharge. The ICB is reviewing policy in this area. Further spend has been identified in the Acute UEC budget area and work is underway to consolidate the total position with a view to transformation of commissioning processes potentially required to enhance activity, clinical risk and financial oversight.
- **Long Term Conditions (LTC)**: The YTD overspend of £0.1m with forecast of £0.1m in year. The LTC overspend is as result of Long Covid allocation omitted to top slice (15%) prior to contract agreement with providers. The LTC team have delivered savings of £0.4m to date to support ICB's overall financial position.
- **Community Area**: Includes a £4.395m CIP target, with £1.262m achieved due to budget cuts reflected in the report. Whilst a £0.5m CIP in Equipment is forecasted to be achieved 50% by end of the year and YTD targets have not been met. The remaining CIP £1.206m for Non-CHC NCA, £1m for Nursing Portfolio in Intermediate and £427k for Written statement of action (WSOA) in BCF are unachievable because Non-CHC NCA is resulting with YTD overspend by £1.2m with forecast by £2.1m in year, Nursing Portfolio has no scheme identified and WSOA is performing with YTD overspend by £0.3m with forecast of overspend by £0.5m in year

# ICB Mental Health & Learning Disability/Autism M8

Buckinghamshire, Oxfordshire  
and Berkshire West  
Integrated Care Board

MH and LDA M8 24/25	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
By Place	£'m	£'m	£'m	£'m	£'m	£'m
<b>NHS by place:</b>						
Buckinghamshire	39.0	39.0	0.0	58.4	58.4	0.0
Oxfordshire	91.0	91.1	(0.1)	136.5	136.6	(0.1)
Berkshire West	58.6	58.7	(0.1)	87.9	87.9	0.0
Corporate	0.0	0.0	0.0	0.0	0.0	0.0
LVAs	1.9	1.9	0.0	1.9	1.9	0.0
SDF	18.1	18.1	0.0	27.2	27.2	0.0
<b>Total NHS</b>	<b>208.6</b>	<b>208.8</b>	<b>(0.2)</b>	<b>311.9</b>	<b>312.0</b>	<b>(0.1)</b>
<b>Non-NHS by place:</b>						
Buckinghamshire	13.7	16.6	(2.9)	20.5	24.2	(3.7)
Oxfordshire	1.7	7.1	(5.4)	2.6	10.6	(8.0)
Berkshire West	17.7	19.8	(2.1)	26.5	30.1	(3.6)
Corporate	0.8	0.9	(0.1)	1.2	1.5	(0.3)
SDF	3.3	3.3	0.0	5.0	5.0	0.0
<b>Total Non-NHS</b>	<b>37.2</b>	<b>47.7</b>	<b>(10.5)</b>	<b>55.8</b>	<b>71.4</b>	<b>(15.6)</b>
<b>Total</b>	<b>245.8</b>	<b>256.5</b>	<b>(10.7)</b>	<b>367.7</b>	<b>383.4</b>	<b>(15.7)</b>
<i>Prior Month</i>	<i>214.9</i>	<i>224.4</i>	<i>(9.5)</i>	<i>367.1</i>	<i>382.5</i>	<i>(15.4)</i>

MH and LDA M8 24/25	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
LVAs & NCAs (NHS/Non-NHS)	4.7	2.4	2.3	6.0	2.6	3.4
CAMHS	16.3	16.2	0.1	24.4	24.4	0.0
Community placements	81.4	83.4	(2.0)	122.0	125.1	(3.1)
Supported housing	0.4	0.9	(0.5)	0.5	1.5	(1.0)
S117, individual MH/LDA	78.1	86.5	(8.4)	117.2	129.8	(12.6)
Dementia	1.4	1.7	(0.3)	2.1	2.6	(0.5)
ADHD Right to Choose	0.8	1.6	(0.8)	1.2	2.2	(1.0)
SDF	2.6	2.6	0.0	3.8	3.8	(0.0)
Other/NHS block	60.1	61.2	(1.1)	90.6	91.4	(0.8)
<b>Total</b>	<b>245.8</b>	<b>256.5</b>	<b>(10.7)</b>	<b>367.8</b>	<b>383.5</b>	<b>(15.7)</b>
<i>Prior Month</i>	<i>214.9</i>	<i>224.4</i>	<i>(9.5)</i>	<i>367.1</i>	<i>382.5</i>	<i>(15.4)</i>

At M8, the YTD position was £10.7m worse than plan, with a projected full year adverse variance of £15.7m – a deterioration of £0.3m over M7. This was due to changes in activity that commenced in month, driven especially by 15 new MH/117 clients in Berks West, along with package changes, that is forecast to cost an additional £911k this year. However, there were largely compensating reductions in care need for 2 Bucks clients (£462k on forecast) and Oxon 117 (a combined improvement to forecast of £170k).

NHS spend (81% or £208.8m of total YTD) comprises block contracts, Low Volume Activity (LVA) payments, non contracted activity (NCA) and service development funding (SDF). A small variance was evident due to ad-hoc NCA spend, however materially, the NHS side of MH/LDA continues to break-even against budget.

Non NHS (19% or £47.7m of YTD total) includes Local Authorities, especially Oxford County and Buckinghamshire Councils, for S117. Contractual arrangements are via S75 and need to reflect appropriate health and social care contributions, to meet the health and wellbeing needs of people who live in the ICB's catchment. It also includes expenditure with care providers for individual placements and packages of care. S117/AMH is the largest area of spend and is difficult to predict. However, much of the remaining expenditure is equally so – including individual placements and Right to Choose. Various mitigating workstreams are under way, including ones for S117, patient reviews with Berkshire Healthcare and uplifts procedures.

# ICB Prescribing M8

GP Prescribing M8 24/25	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
GP Prescribing	186.9	190.3	(3.4)	280.3	282.0	(1.7)
CIP	(11.3)	(11.8)	0.5	(16.9)	(16.8)	(0.1)
Drugs Met Centrally	5.8	5.7	0.1	8.7	8.6	0.1
Oxygen	1.2	1.1	0.2	1.9	1.7	0.1
GP Incentive Schemes	1.2	1.2	0.0	1.7	1.7	0.0
Dressing Products	4.0	3.8	0.2	5.9	5.7	0.3
Prescribing Decision software	0.4	0.4	(0.0)	0.6	0.6	(0.0)
			0.0			0.0
<b>Total</b>	<b>188.1</b>	<b>190.6</b>	<b>(2.5)</b>	<b>282.2</b>	<b>283.5</b>	<b>(1.3)</b>
<i>Prior Month</i>	<i>164.6</i>	<i>166.8</i>	<i>(2.2)</i>	<i>282.2</i>	<i>283.5</i>	<i>(1.4)</i>

As of Month 8, data for April to September 2024 is available. The forecasts above reflect a modest 2.1% growth for the remainder of the year, accounting for additional pressures from NICE TAs related to Rimegepant, Daridorexant, and other horizon-scanning factors. The planned CIP, initially set at £16.9m, is now forecasting a year-end delivery of £16.8m, with the underperformance largely attributed to the potential impact of GP actions (a £1.8m reduction) and a benefit from the Rivaroxaban price drop in September, now forecasted at £1.876m. A further benefit of £0.5m on rebates regarding Cheisi contracts has yielded a better result than anticipated from original plans.

Potential risks include changes in growth rates, future price concessions, drug shortages, and the effects of the Pharmacy First scheme and other services.

Notably, the main cost drivers appear to be within the Endocrine system, which has seen an increase of £2.7m year to date. Dapagliflozin alone has exerted significant pressure, adding over £1.4m in costs within just six months, aligned with unavoidable NICE TA guidance. In parallel, the impact on diabetes-related appliances is also evident. For instance, the Freestyle Libre 2 Sensor, which transmits real-time glucose readings to users' smartphones, has already generated an additional £1.7m in costs within the same period. This spike is directly linked to updated NICE guidance, which has expanded its use to a larger cohort of patients.

Primary Care M8 24/25	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
GP LCS	10.2	10.2	0.0	15.3	15.3	0.0
PC Investment	3.1	2.9	0.2	4.6	4.2	0.4
GPIT/Digital	5.6	6.2	(0.6)	8.5	9.3	(0.8)
PC Transformation	3.9	3.8	0.1	7.4	7.3	0.1
Medicines Management	1.3	1.4	(0.1)	1.9	2.1	(0.2)
Out of Hours	10.4	10.4	0.0	15.6	15.6	0.0
GP Delegated	243.0	243.0	0.0	350.0	350.0	0.0
POD Delegated	86.3	85.2	1.1	140.0	134.9	5.1
<b>Total</b>	<b>363.8</b>	<b>363.1</b>	<b>0.7</b>	<b>543.3</b>	<b>538.7</b>	<b>4.6</b>
<i>Prior Month</i>	335.3	335.9	(0.6)	571.2	567.6	3.6

As at month 8 the GPIT / Digital budget forecast variance for the year is showing a £0.8m overspend. This is an improvement from the month 6 position of a £2m overspend and is due to the release of accruals being held and the reallocation of identified costs to their appropriate budgets. Some of these identified costs have been offset by primary care SDF funds of £1.3m which will now focus on ensuring that the digital elements of the Primary Care Strategy are fulfilled. The SDF funds will also fund some digital posts (up to £300k) to support primary care transformation.

As at month 8 the POD Delegated budget has a forecast variance for the year of a £5.1m underspend. Of this £4.8m relates to additional dental contract claw back funds for 23/24, where contractors are paid for 100% of their contract value but the actual contract activity is below this. The ICB accrued anticipated dental claw back funds for 23/24 at year end to the value of £4.4m but current data shows that a total of £9.2m is now expected, thus the additional benefit of £4.8m recognised in 24/25.

The treatment of any 24/25 clawback funds are yet to be confirmed by NHSE and hence, £1m has been recognised in the underlying position as a mitigation.

The additional £300k underspend in the POD Delegated forecast variance relates to an underspend in ophthalmic activity this year which is being recognised in month 8.

# ICB Continuing Health Care (CHC) M8

Continuing Healthcare FOT M8 24/25	Annual Budget £'m	Forecast Outturn £'m	Forecast Variance £'m
Bucks	73.5	73.0	0.5
Oxon	106.5	103.1	3.5
Berkshire West	33.7	37.8	(4.2)
Uplift, not allocated	8.8	3.5	5.2
Anticipated CIP delivery (not on Broadcare)	(6.0)	(0.9)	(5.1)
CHAS	7.7	7.6	0.1
<b>Total</b>	<b>224.2</b>	<b>224.1</b>	<b>0.1</b>
<i>Prior Month</i>	<i>224.0</i>	<i>224.0</i>	<i>0.0</i>

CHAS M8 24/25	Annual Budget £'m	Forecast Outturn £'m	Forecast Variance £'m
Establishment, licences	0.1	0.2	(0.1)
Legal fees	0.2	0.2	0.0
Premises	0.1	0.1	(0.0)
Purchase of Healthcare	0.6	0.0	0.6
Salaries and wages	6.2	3.8	2.4
Agency	0.2	2.3	(2.1)
Other professional	0.2	0.7	(0.5)
Supplies & services	0.2	0.4	(0.2)
Education & training	0.0	0.0	(0.0)
<b>Total</b>	<b>7.7</b>	<b>7.6</b>	<b>0.1</b>
<i>Prior Month</i>	<i>7.7</i>	<i>7.6</i>	<i>0.1</i>

CHC Budget and spend is split into 2 main areas. Packages of Care (PoC), driven by the Broadcare database and Continuing Healthcare Assessment & Support (CHAS), of which 85% of the budget is allocated to pay (substantive and agency).

## Packages of care

FOT position is a small overspend of £26k, a favourable movement of £37k from the forecast outturn overspend of £63k at M07. Within the Broadcare figures, all three places have got worse; Bucks by £0.02m to a FOT underspend of £0.5m, Oxon by £0.1m to a FOT underspend of £3.5m and Berks West by £0.80m to a FOT overspend of £4.2m. Overall net cases decreased by 64 compared with an increase of 65 in M07.

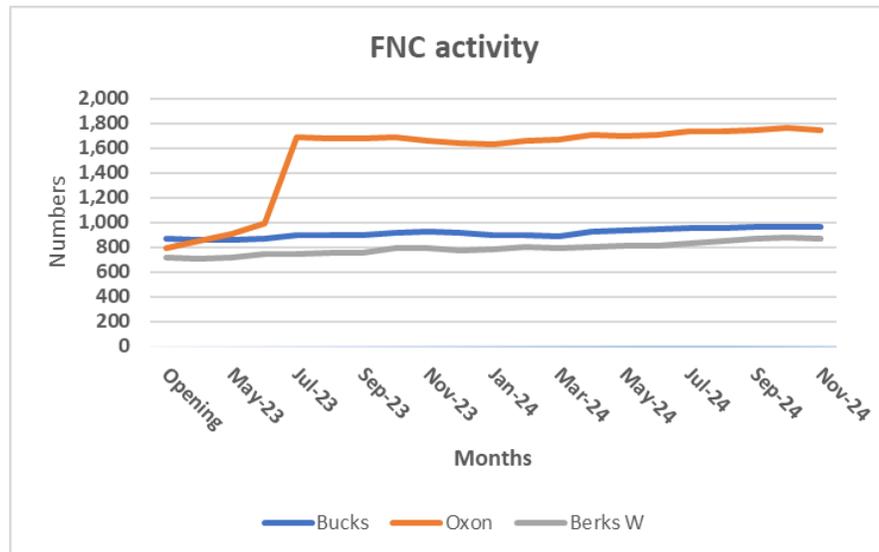
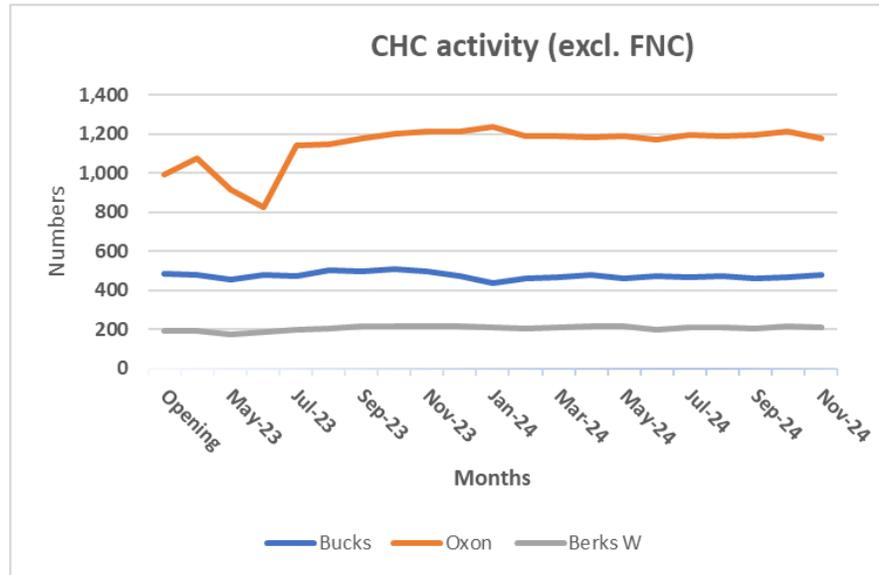
There was a release of £1.0m from the budget set aside for growth and uplifts in recognition of the backdated provider uplifts now agreed. CIP shown of £0.9m is that anticipated to be achieved in the remainder of the year although work is ongoing to identify further areas for savings. CIP of £1.765m for the year 24/25 has been achieved already from work in 24/25 and the impact is within the Broadcare figures. The M8 YTD position is an underspend of £0.2m.

## CHAS

This relates to the non-packages of care spend and is reporting a FOT underspend of £110k at M08, a favourable movement of £46k from the FOT overspend of £64k at M07. Most of the movement (£51k) relates to a small reduction in the pay forecast, which has been recalculated based on the latest staffing structure following recent interviews. The position overall is driven by:

- Broadcare licences, not within budget setting.
- Premises: Saffron House and Sandford Gate
- Agency staff dependency, work is underway to reduce agency use. This line includes the costs of the interim CIP lead who left at the end of November.
- Pay costs are showing a FOT underspend and this may reduce as we continue to move towards recruiting to the new structure and vacancies are filled.
- Other professional is DOLS (Deprivation of Liberty Safeguards) expenses and includes prior year costs for one place not accrued £72k and which were not budgeted for in 24-25. DOLS costs are being reviewed as it is apparent there are some backlog cases which have now been included within the forecast.
- Supplies and services includes the costs for the CHF in Oxon which have now been agreed at c£50k less than originally forecast but also the extension of the Arden Gem contract which is c£61k more than forecast.
- Purchase of Healthcare line is the balancing budget and offsets pressures.

# ICB CHC Activity M8



Movt M7 to M8 activity	Bucks	Oxon	BW	Total	
<b>B/fwd cases, analysis below:</b>		1,428	2,974	1,097	5,499
<b>B/fwd cases still ongoing</b>					
PoC unchanged	1,241	2,707	976	4,924	
PoC increases	46	48	34	128	
PoC decreases	59	17	6	82	
<b>B/fwd cases now ended</b>					
Cases ended RIP	68	139	69	276	
Cases ended other	14	63	12	89	
Cases ended RIP & other	(82)	(202)	(81)	(365)	
New cases	89	130	57	276	
Restarts	4	13	8	25	
<b>Total current month ongoing</b>	<b>1,439</b>	<b>2,915</b>	<b>1,081</b>	<b>5,435</b>	

Per the table above, overall activity from M7 is showing 301 new and restarted cases (M7 342) with 365 cases ended (M7 277), made up of RIPs with some invalid cases. The net movement between M7 and M8 is a decrease of 64 cases (M6 to M7, an increase of 65 cases). The table also shows 128 on going packages having increases to their costs (M7 133) whilst 82 had a decrease (M7 83).

The graphics on the left show CHC activity (excluding FNC) and FNC activity only, from March 2023 to date for the 3 places. There are some fluctuations in the Oxon data as a result of the introduction of the Broadcare database and work to ensure data was correct. This has been a long on-going process.

The table below shows costs per head of population at M8.

Costs & popn M8	Bucks	Oxon	BW	Uplift/CIP	Care costs	CHAS	Total
FOT costs per Broadcare £	73,003,000	103,056,000	37,832,000	2,615,000	216,506,000	7,563,000	224,069,000
Popn	590,858	818,924	585,283		1,995,065		1,995,065
Cost per head £	124	126	65		109		112
Cost per 50k/popn £	6,177,711	6,292,159	3,231,941		5,426,039		5,615,581

# ICB Staff WTEs M8

ICB Staff WTEs M8 Directorate	2024/25 Pay Budget			2024/25 Permanent staff in post M8			2024/25 WTE Variances post M8		
	Running costs	Programme	Total	Running costs	Programme	Total	Running costs	Programme	Total
	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE
Nursing	37.0	159.0	196.0	32.9	107.8	140.6	(4.1)	(51.2)	(55.3)
Delivery	53.9	33.5	87.4	46.7	21.2	67.9	(7.2)	(12.3)	(19.4)
Medical	42.6	59.3	101.9	36.5	48.2	84.7	(6.1)	(11.1)	(17.2)
People	13.2		13.2	9.8		9.8	(3.4)	0.0	(3.4)
Strategy Digital & Transformation	44.2	17.0	61.2	25.7	13.0	38.7	(18.5)	(4.0)	(22.5)
Finance & Contracting	77.9		77.9	56.1		56.1	(21.8)	0.0	(21.8)
Corporate/Senior Leadership Team	15.0		15.0	13.2		13.2	(1.8)	0.0	(1.8)
Programme Wide			0.0		16.0	16.0			
<b>Totals</b>	<b>283.8</b>	<b>268.7</b>	<b>552.5</b>	<b>220.9</b>	<b>206.2</b>	<b>427.1</b>	<b>(62.9)</b>	<b>(78.5)</b>	<b>(141.4)</b>

*Programme Wide (Memo) - Additional staff in programme are all TVCA and fully funded therefore not part of variance total.*

- Per the table above, overall actual Staff in Posts at M8 is showing 141 WTE less than plan across both running cost and programme budgets. This is mainly due to vacancies across Nursing, Medical, Delivery and Finance directorates. The table is now based on the new agreed structure.
- The work to ensure that all staff are correctly assigned across directorates, relevant income streams assigned, and any duplicate budgets removed are in the main complete but there are missing budgets which need to be resolved in-year, where possible.
- One such pay budget is the Medicine Optimisation Team, where an incorrect budget reduction of £0.56m has meant that the underspend reported in MOT should be higher by this same value, reflecting a higher underspend. This will be corrected for the 2025/26 planning round in line with the approved and fully costed structure.

# ICB Staff Costs M8

ICB Staff YTD M8 Directorate	2024/25 Pay Budget			2024/25 Permanent staff in post M8			2024/25 Variances in post M8		
	Running costs	Programme	Total	Running costs	Programme	Total	Running costs	Programme	Total
	£'m	£'m	£'m	£'m	£'m	£'m	£'m	£'m	£'m
Nursing	1.8	5.4	7.3	1.8	3.8	5.6	(0.1)	(1.6)	(1.7)
Delivery	3.4	0.4	3.8	2.7	1.1	3.8	(0.7)	0.7	0.0
Medical	2.2	2.7	4.8	1.9	2.2	4.2	(0.2)	(0.4)	(0.6)
People	0.6		0.6	0.3		0.3	(0.3)	0.0	(0.3)
Strategy Digital & Transformation	1.5	1.4	2.9	1.3	1.5	2.8	(0.2)	0.1	(0.1)
Finance & Contracting	3.0		3.0	2.4		2.4	(0.6)	0.0	(0.6)
Corporate/Senior Leadership Team	1.5		1.5	1.5		1.5	0.0	0.0	0.0
<i>Programme Wide - TVCA Memo</i>					0.5	0.5			
<b>Totals</b>	<b>13.9</b>	<b>10.0</b>	<b>23.9</b>	<b>11.9</b>	<b>9.2</b>	<b>21.1</b>	<b>(2.0)</b>	<b>(1.3)</b>	<b>(3.3)</b>
<i>Prior Month</i>	<i>12.6</i>	<i>8.6</i>	<i>21.1</i>	<i>10.6</i>	<i>7.6</i>	<i>17.9</i>	<i>(1.9)</i>	<i>(1.3)</i>	<i>(3.2)</i>

Staff costs are split between programme and running costs however the programme split is not complete as there is no FOT or budgets in for MH/Specialist Commissioning.

The underspend is indicative of the on-going vacancies as a result of the recruitment freeze. Programme Wide spend is the TVCA staff costs which are funded so have no variance calculation

# ICB Risk and Mitigations M8

Lead	Service Line	Description	Originating Financial Year	Annual Value £'m	Likelihood (High / Medium / Low)
Abid Ifran	Prescribing	Future medicines costs increases	24/25	(1.8)	Medium
Rachael Corser	CHC	Complex Needs Panel	24/25	(1.5)	High
Kate Holmes	Acute	RBH Covid testing 2023/24	23/24	(1.4)	High
Abid Ifran	Prescribing	Future medicines costs increases	24/25	(1.2)	High
Matthew Tait	BCF	OCC Live Well risk share MH Oxon	24/25	(1.1)	High
Kate Holmes	Acute	Hillingdon HFT Contract risk	24/25	(1.0)	High
Kate Holmes	Acute	KM and Frimley ERF risks	24/25	(1.0)	High
Rachael Corser	CHC	CHC demo growth	24/25	(1.0)	High
Rachael Corser	CHC	CHC Backdated client	24/25	(0.8)	High
Rachael Corser	CHC	Contract report variance	24/25	(0.5)	High
Matthew Tait	Acute	RBH UEC	24/25	(0.5)	High
Rachael Corser	Mental Health	ADHD - Right To Choose	24/25	(0.4)	Low
Rachael Corser	Mental Health	ADHD - Right To Choose	24/25	(0.4)	Medium
Dan Leveson	Mental Health	OCC Live Well risk share MH Oxon	24/25	(0.3)	Low
Dan Leveson	Mental Health	OCC Live Well risk share MH Oxon	24/25	(0.3)	Medium
Sharon Barrington	Acute	BSPS Symptomatic FIT testing- service risk	24/25	(0.3)	High
Matthew Tait	Acute	Milton Keynes	24/25	(0.1)	Medium
<b>TOTAL ICB RISK</b>				<b>(13.4)</b>	

The Risk and Mitigations for the ICB are areas considered over and above the reported position. They focus on key uncertainties which may impact on the achievement of one or more of our objectives to deliver the reported position.

At Month 8, the total risks of £13.4m identified has been risk rated and netted off against opportunities amounting to £33.8m.

Other risks and opportunities identified in previous months have either reduced and managed within the position or included as part of the forecast outturn.

Matthew Metcalfe	ICB Wide	Prior year accruals	23/24	6.8	High
Matthew Metcalfe	ICS Wide	System opportunities	24/25	4.2	High
Matthew Tait	Acute	ERF	23/24	4.0	High
Matthew Metcalfe	ICB Wide	Dispute resolution (Reserves analysis)	24/25	4.4	High
Rachael Corser	CHC	CHC Data Cleanse-only partially actioned (3 of 8 months)	24/25	3.7	High
Rachael Corser	CHC	CHC- Dom Care adjustment on Broadcare	24/25	2.6	High
Matthew Metcalfe	ICS Wide	System opportunities	24/25	1.8	Medium
Abid Ifran	POD	Dental Clawback NHSE 24/25	24/25	1.0	Medium
Abid Ifran	Prescribing	Home Oxygen VAT -backdated claim	24/25	1.0	High
Abid Ifran	POD	Dental Reserve 24/25	24/25	1.0	Low
Abid Ifran	POD	Dental Clawback NHSE 24/25	24/25	1.0	Medium
Abid Ifran	PC	LCS	24/25	1.0	Low
Rachael Corser	CHC	FNC adjustment	24/25	0.7	High
Matthew Tait	Acute	IS (CHEC) Challenges	24/25	0.6	High
<b>TOTAL ICB Opportunities</b>				<b>33.8</b>	

<b>Total Net (Risk)/ Opportunity</b>				<b>20.3</b>	
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Executive Lead	Delivery Lead	Efficiency by scheme	Annual Plan £m	Actual Year to date £m	Annual forecast £m	Variance to plan £m	Risk Rating
Abid Irfan	Sara Wilds	HCD Biosimilars	3.1	0.0	0.0	3.1	On Track to fully deliver
Abid Irfan	Sara Wilds	HCD system working	2.0	0.3	0.5	1.5	Delivering but behind Plan
Abid Irfan	Shairoz Claridge	SDF: Cardiac rehab defer until later, in process	0.2	0.2	0.2	0.0	Delivering but behind Plan
Abid Irfan	Sara Wilds	Primary Care - Prescribing	16.9	11.6	16.8	0.1	Delivering but behind Plan
Rachel Corser	Daphne Barnett	All Age continuing care - commissioning	6.0	4.1	5.0	1.0	High Risk to Delivery
Rachel Corser	Niki Cartwright	S117 BW	1.0	0.1	0.2	0.8	High Risk to Delivery
Rachel Corser	Nicola Newstone	Community Equipment Loan	0.5	0.1	0.3	0.3	Scheme Cancelled
Rachel Corser	Zo Woods	Nursing Portfolio	1.0	0.0	0.0	1.0	Scheme Cancelled
Rachel Corser	Liz Stead / Zeshaan M	SDF: Other - Women's Health Hubs -delay start	0.1	0.1	0.1	0.0	Delivering but behind Plan
Matthew Metcalfe	Matthew Metcalfe	£1m in year allocations <0.6m further stretch target	1.2	0.8	1.2	0.0	Delivering but behind Plan
Matthew Tait	Matthew Tait	Other Acute challenges	3.0	0.0	0.0	3.0	Scheme Cancelled
Victoria Otley Groom	Andy Ferrari	Digital Efficiencies	0.6	0.3	0.6	0.0	Delivering but behind Plan
<b>Total Plan as reported per June 24 Plan resubmission</b>			<b>35.7</b>	<b>17.6</b>	<b>24.9</b>	<b>10.8</b>	

### Current Position (M8)

The year end forecast for CIP delivery is £24.9m against a plan of £35.7m. This is a shortfall of £10.8m against plan but this has reduced in the month from £11.4m due to increases in Primary Care Prescribing (£0.6m).

The shortfall in CIPs has been mitigated by service commissioning decisions which has more than offset this.

### Causes of the shortfall

The main issues driving the shortfall are:

- There are two schemes which are not going to deliver namely Nursing Portfolio (£1m) and Other Acute Challenges (£3m)
- High-Cost Drug CIP, is £4.6m under plan as there has been no delivery on bio-similar switches by the Acutes. This is probably the largest immediate ICB/System CIPs opportunity.
- AACCC is currently forecast to deliver £1.0m under the CIP plan due to delays in staffing reviews and data cleansing., but this has been compensated for in other CHC areas.
- BHFT Section 117 reviews on Berkshire West patients are forecast to deliver £800k less than plan due to delays in Local Authority agreements to package reductions.
- Primary Care Prescribing is currently only £100k below plan partly due to GP engagement which has been affected by the Collective Action activity.

# ICB Other Financial Statements – Balance Sheet M8

Statement of financial position as at:	As at 31 March 24	As at 31 October 24	Movement	As at 30 November 24
30-Nov-24	£m	£m	£m	£m
Non current assets	1.9	1.5	0.0	1.4
<b>Total non current assets</b>	<b>1.9</b>	<b>1.5</b>	<b>0.0</b>	<b>1.4</b>
NHS receivables -revenue	3.4	1.4	-0.3	1.1
NHS prepayments and accrued income	0.7	3.2	-0.2	3.0
Non-NHS receivables - revenue	0.6	5.0	1.7	6.7
Non-NHS prepayments and accrued income	8.9	13.5	0.8	14.3
Other receivables	34.8	5.7	-0.1	5.6
<b>Total trade and other</b>	<b>48.4</b>	<b>28.9</b>	<b>1.9</b>	<b>30.7</b>
Cash	0.6	7.5	-6.3	1.2
<b>Total current assets</b>	<b>50.9</b>	<b>37.9</b>	<b>-4.5</b>	<b>33.4</b>
NHS payables - revenue	-16.7	-14.6	8.5	-6.1
NHS accruals and deferred income	-24.9	-41.2	-9.4	-50.6
Non-NHS payables - revenue	-33.9	-34.8	6.0	-28.8
Non-NHS payables - capital	0.0	0.0	0.0	0.0
Non-NHS accruals and deferred income	-89.8	-117.2	2.2	-115.0
Other payables	-56.7	-14.2	-4.3	-18.5
Borrowings	0.0	-5.6	1.2	-4.4
Provisions	-3.2	-2.5	0.0	-2.5
<b>Total current liabilities</b>	<b>-225.3</b>	<b>-230.1</b>	<b>4.2</b>	<b>-225.9</b>
<b>Total non current liabilities</b>	<b>-0.8</b>	<b>-1.1</b>	<b>0.0</b>	<b>-1.1</b>
<b>Total assets employed</b>	<b>-175.2</b>	<b>-193.3</b>	<b>-0.3</b>	<b>-193.6</b>
<b>General fund</b>	<b>-175.2</b>	<b>-193.3</b>	<b>-0.3</b>	<b>-193.6</b>
<b>Total taxpayers equity</b>	<b>-175.2</b>	<b>-193.3</b>	<b>-0.3</b>	<b>-193.6</b>

The statement of financial position summarises the assets and liabilities of the ICB at a point in time.

- Receivables have increased by £1.87m and now stand at £30.74m.
- Cash ledger balance at 30 November stands at £1.21m
- Current liabilities have decreased by £4.20m and now stand at £225.86m.
- The net result is an increase in total taxpayers equity of £0.29m.

# ICB Other Financial Statements

## Receivables and Cash M8



**Buckinghamshire, Oxfordshire  
and Berkshire West**  
Integrated Care Board

### Receivables

Aged receivables	NHS receivables		Non NHS receivables		Total	
	Value (£m)	No	Value (£m)	No	Value (£m)	No
Less than 31 days (not due)	0.2	2	1.9	7	2.1	9
Between 31 - 60 days	0.0	0	4.1	3	4.1	3
Between 61 - 90 days	0.2	1	0.7	4	0.9	5
Greater than 90 days	0.7	4	0.1	4	0.8	8
<b>Total</b>	<b>1.1</b>	<b>7</b>	<b>6.8</b>	<b>18</b>	<b>7.9</b>	<b>25</b>

At the end of month, BOB ICB had 4 NHS and 4 non NHS overdue invoices over 90 days.

NHS 4 material invoices over 90 days are in dispute and disputed amounts have been escalated to relevant BOB and counter party senior managers as detailed below:

\* NHS Bedfordshire, Luton and Milton Keynes 4 invs - £0.95m (Recharge of BCF cross system contributions)

\* Oxford University Hospital - £0.11m (Agreed contribution to Elective Care Programme resourcing)  
Non NHS over 90 days debts amounts are being proactively chased, outstanding salary overpayment efforts to recover amount is being progressed via legal route.

\* Fedbucks Ltd - £0.11m (Recharge of prescribing costs for Urgent Treatment Centre and Out of Hours)

### Cash drawings

Main cash drawdown to date	Prescribing to date	Total cash drawings to date	Current allocation	Drawings to date as a % of allocation
£m	£m	£m	£m	%
2,296.57	237.06	2,533.62	3,785.36	66.90%

- The ICB processed a cash drawdown of £289.42m in November resulting in a total annual figure of £2,296.57m.
- The drawings against prescribing stand at £237.06m (including £43.22m dental). The ICB drew down total amount to £2,533.62m, this represents 66.9% of the cash drawdown requirement (CDR) against current allocation of £3,785.36m.
- At the end of the month BOB ICB had £1.21m cash at bank which represents 0.42% of cash drawn down for the month.
- As such BOB ICB is achieving NHSE cash at bank target which should be no greater than 1.25% of cash drawn down for the month.

# ICB Other Financial Statements – Payables M8

Aged payables - value	Not Due	Overdue	Overdue	Overdue	Overdue	Total
	1-30 days		31-60 days	61-90 days	90+ days	
	£m	£m	£m	£m	£m	
At 30 September	14.37	2.31	2.63	1.39	14.48	35.18
At 31 October	23.44	6.36	2.89	1.85	12.89	47.43
At 30 November	16.13	4.95	4.16	1.88	11.80	38.92
Aged payables - volume	Nos	Nos	Nos	Nos	Nos	Total Nos
At 30 September	1,066	434	427	279	1,578	3,784
At 31 October	1,060	453	285	348	1,618	3,764
At 30 November	1,140	436	268	180	1,695	3,719

The ICB aged payables show the amount of unpaid invoices as at 31<sup>st</sup> October includes authorised and unauthorised invoices and credit notes.

The value of NHS invoices has been significantly reduced with the introduction of block payments, which are not invoiced.

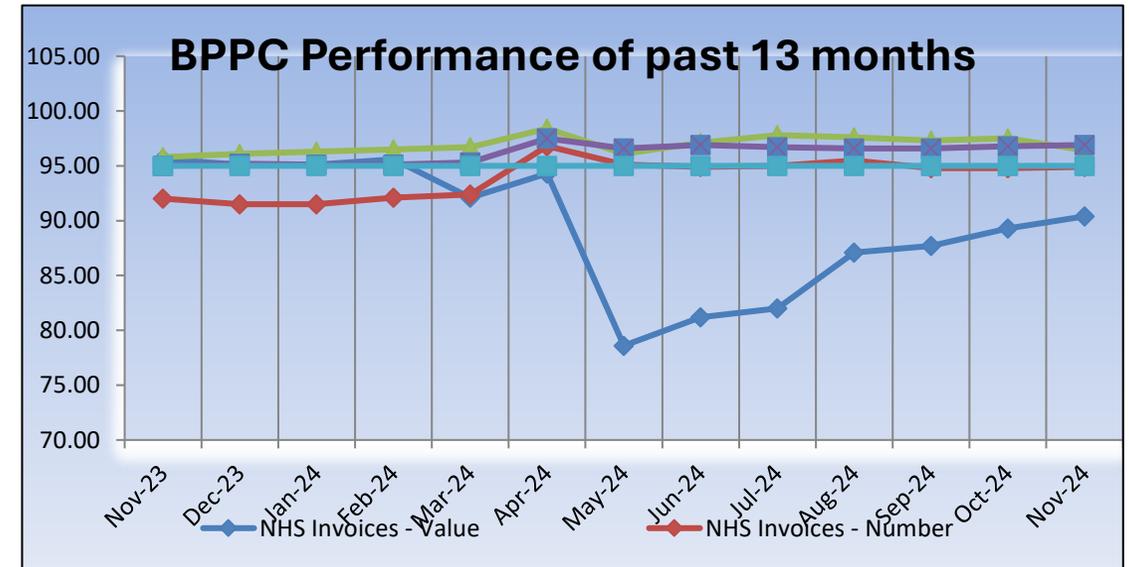
The Better payment practice code requires the ICB to aim to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later. The target for achievement is 95%. The ICB is achieving its target of paying NHS invoices by volume and Non NHS invoices by volume and by value. Performance of NHS invoices by value continues to be adversely affected by a few invoices under query not being placed on hold.

BPPC Performance 13 months chart - November 2023 to November 2024

NHS by value percentage fall in May 2024 is due to two large value invoices paid late resulting in BPPC significant underperformance.

Better payment practice code	NHS invoices		Non NHS invoices		Total	
	Value of invoice £m	Number	Value of invoices £m	Number	Value of invoice £m	Number
- payment within 30 days (cumulative ytd)						
Total invoices paid	30.55	604	284.43	33,602	314.98	34,206
Total invoices paid within 30 days	27.61	573	274.07	32,550	301.68	33,123
% Paid within 30 days	90.4%	94.9%	96.4%	96.9%	95.8%	96.8%
Rating	Amber	Amber	Green	Green	Green	Green

95% or more
75% to 95%
Less than 75%



# Provider Finances

# Berkshire Healthcare FT provider summary

Income and Expenditure	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	31.6	32.5	0.9	251.6	252.9	1.3	377.9	377.4	(0.4)
Workforce pay cost	(24.6)	(25.0)	(0.5)	(193.4)	(192.7)	0.7	(292.1)	(291.3)	0.8
Non-pay cost	(6.6)	(7.1)	(0.5)	(54.6)	(57.2)	(2.6)	(81.1)	(82.3)	(1.2)
Non operating Items	(0.2)	(0.1)	0.1	(1.7)	(1.2)	0.6	(2.7)	(1.9)	0.8
<b>Surplus/(deficit)</b>	<b>0.2</b>	<b>0.2</b>	<b>(0.0)</b>	<b>1.9</b>	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>	<b>1.9</b>	<b>0.0</b>
<b>As % of income</b>	<b>0.7%</b>	<b>0.6%</b>	<b>(0.0%)</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>0.5%</b>	<b>0.0%</b>

BHFT is planning for FY surplus of £1.9m

Month 8 YTD on plan.

ERF on track to exceed the £5m included in plan incl. Frimley ICB contribution.

OAPs costs £0.9m over plan, although partially offset by Specialist placements costs £0.5m lower than planned.

Bank interest £0.7m better than planned.

Efficiencies	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.3	0.1	(0.2)	2.2	0.8	(1.4)	3.3	1.4	(1.8)
Non-Pay	0.7	0.3	(0.3)	4.5	2.5	(1.9)	7.1	3.3	(3.8)
Income	0.1	0.9	0.8	0.8	2.0	1.2	1.2	2.2	1.0
<b>Total Recurrent</b>	<b>1.0</b>	<b>1.3</b>	<b>0.3</b>	<b>7.4</b>	<b>5.3</b>	<b>(2.1)</b>	<b>11.5</b>	<b>6.9</b>	<b>(4.6)</b>
Pay	0.0	(0.1)	(0.1)	0.0	3.5	3.5	0.0	4.6	4.6
Non-Pay	0.2	0.0	(0.2)	1.4	0.0	(1.4)	2.1	2.1	0.0
Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Non-Recurrent</b>	<b>0.2</b>	<b>(0.1)</b>	<b>(0.3)</b>	<b>1.4</b>	<b>3.5</b>	<b>2.1</b>	<b>2.1</b>	<b>6.7</b>	<b>4.6</b>
<b>Total Efficiencies</b>	<b>1.2</b>	<b>1.2</b>	<b>(0.0)</b>	<b>8.8</b>	<b>8.8</b>	<b>(0.0)</b>	<b>13.6</b>	<b>13.6</b>	<b>0.0</b>

Several efficiency schemes still in development. Still expecting to deliver some benefit in year.

Planned reduction in PICU placements scheme behind plan, but mitigated YTD and ahead of plan via non- recurrent underspends against planned divisional control totals.

Workforce pay costs	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(21.6)	(22.3)	(0.7)	(170.3)	(170.7)	(0.5)	(257.0)	(257.5)	(0.5)
Bank	(2.2)	(1.9)	0.2	(17.0)	(15.9)	1.1	(25.8)	(24.7)	1.1
Agency	(0.7)	(0.8)	(0.1)	(5.5)	(5.6)	(0.1)	(8.3)	(8.4)	(0.1)
<b>Total workforce pay cost</b>	<b>(24.5)</b>	<b>(25.0)</b>	<b>(0.5)</b>	<b>(192.7)</b>	<b>(192.1)</b>	<b>0.6</b>	<b>(291.1)</b>	<b>(290.5)</b>	<b>0.6</b>

Workforce costs £0.8m below plan (after excluding capitalised costs) due to lower use of temporary staffing through summer months. The underspend is less than in previous months as the unfunded inflation gap has materialised.

Planned SDF slippage of £0.5m YTD in line with stretched surplus plan and reflected in pay underspend.

Of which Capitalised	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.2	0.2
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Workforce WTE	M08		
	Plan	Actual	Variance
Substantive WTE	4,679	4,762	84
Bank WTE	480	386	(94)
Agency WTE	67	72	5
<b>Total workforce WTE</b>	<b>5,226</b>	<b>5,220</b>	<b>(6)</b>

	Forecast		
	Plan	Actual	Variance
	4,697	4,697	0
	457	457	0
	60	60	0
<b>Total</b>	<b>5,214</b>	<b>5,214</b>	<b>0</b>

\* Pay costs in detailed table differ from I&E table as it excludes Apprenticeship Levy/ P11D NI

# Bucks Healthcare provider summary

Buckinghamshire, Oxfordshire  
and Berkshire West

Integrated Care Board

Income and Expenditure	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	54.7	61.4	6.7	437.6	448.9	11.4	658.3	658.3	(0.0)
Workforce pay cost	(32.8)	(37.4)	(4.7)	(266.0)	(273.6)	(7.6)	(397.8)	(397.7)	0.0
Non-pay cost	(19.9)	(21.4)	(1.5)	(163.7)	(167.9)	(4.2)	(241.7)	(241.7)	(0.0)
Non operating Items	(1.6)	(1.6)	0.1	(13.1)	(12.7)	0.4	(19.6)	(19.6)	0.0
<b>Surplus/(deficit)</b>	<b>0.4</b>	<b>0.9</b>	<b>0.5</b>	<b>(5.2)</b>	<b>(5.3)</b>	<b>(0.0)</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>0.0</b>
<b>As % of income</b>	<b>0.7%</b>	<b>1.5%</b>	<b>1.0%</b>	<b>(1.2%)</b>	<b>(1.2%)</b>	<b>(0.0%)</b>	<b>(0.1%)</b>	<b>(0.1%)</b>	<b>0.0%</b>

**Note: £22.2m deficit support funding received in M6 (8/12ths recognised in YTD).**

YTD deficit of £5.3m which is now on plan (£0.5m net Industrial Action pressure now mitigated).

Financial plan being delivered due to non-recurrent items (£2.0m PFI deed of variation, £1.3m prior year VAT rebate), increased contract income from 24/25 contract agreements and A&G expected funding (Advice and Guidance ERF) offsetting unplanned prior year costs (£0.8m), activity/contact risk (£2.0m), pay settlement accrual (£2.3m) and lower than planned efficiency savings.

Efficiencies	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	2.1	2.1	(0.0)	13.0	10.3	(2.7)	20.7	17.7	(3.0)
Non-Pay	0.3	0.4	0.1	2.5	2.1	(0.4)	5.2	4.7	(0.5)
Income	0.7	0.9	0.3	5.2	7.1	1.9	7.9	10.6	2.7
<b>Total Recurrent</b>	<b>3.1</b>	<b>3.4</b>	<b>0.4</b>	<b>20.7</b>	<b>19.5</b>	<b>(1.2)</b>	<b>33.7</b>	<b>32.9</b>	<b>(0.9)</b>
Pay	0.0	0.0	0.0	0.0	0.0	0.0	2.8	2.8	0.0
Non-Pay	0.8	0.0	(0.8)	1.9	0.8	(1.1)	8.9	4.6	(4.3)
Income	0.0	0.4	0.4	0.0	2.0	2.0	0.0	5.2	5.2
<b>Total Non-Recurrent</b>	<b>0.8</b>	<b>0.4</b>	<b>(0.4)</b>	<b>1.9</b>	<b>2.8</b>	<b>0.9</b>	<b>11.7</b>	<b>12.6</b>	<b>0.9</b>
<b>Total Efficiencies</b>	<b>3.9</b>	<b>3.8</b>	<b>(0.1)</b>	<b>22.6</b>	<b>22.3</b>	<b>(0.3)</b>	<b>45.5</b>	<b>45.5</b>	<b>0.0</b>

Non-Pay is £4.2m over plan YTD, including £1.2m related to efficiency targets behind plan. Increased spend in month on clinical supplies, outsourced services and drugs, which in the main will be offset by increased ERF income related to activity. In month spend has reduced from last month, but with an overspend of £1.5m in month due to delays in efficiencies, as well as clinical supplies spend and drugs remaining over plan. The YTD position includes £2.0m PFI Deed of Variation benefit (earlier than planned) and prior year VAT benefit £1.3m.

Income is better than plan by £11.4m due to the receipt of £0.5m Industrial Action funding, £0.6m 24/25 overperformance YTD, benefit of £3.5m linked to 24/25 contracts, £1.8m high-cost drugs plus one-off income related to a new ACCT contract (£1.1m), one off EPR related income (£1.0m) and A&G income of £2.2m. Income increased significantly in M7 due to pay award and will reduce in M09 towards planned levels.

Workforce pay costs	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(32.5)	(35.0)	(2.4)	(263.0)	(252.7)	10.3	(393.6)	(373.7)	19.9
Bank	(0.1)	(2.6)	(2.5)	(2.0)	(20.7)	(18.7)	(2.7)	(24.6)	(21.9)
Agency	(0.1)	(0.4)	(0.3)	(1.0)	(4.2)	(3.2)	(1.4)	(5.2)	(3.8)
<b>Total workforce pay cost</b>	<b>(32.8)</b>	<b>(38.0)</b>	<b>(5.2)</b>	<b>(266.0)</b>	<b>(277.6)</b>	<b>(11.6)</b>	<b>(397.8)</b>	<b>(403.5)</b>	<b>(5.8)</b>
Of which Capitalised	0.0	0.6	0.6	0.0	4.0	4.0	0.0	5.8	5.8

Pay is over plan in month due to a settlement accrual of £2.3m, in month unachieved pay efficiency of £1.6m and recoding of current costs from non-pay to pay of £0.6m. Pay over plan by £7.6m (after excl. capitalised costs) due to unachieved efficiency, pay settlement additional to plan and higher than plan activity levels. Offset in month and YTD by Non-Pay and Income.

Efficiency reporting £0.3m behind plan YTD. This includes pay savings of £10.3m – YTD this includes the update of the pay budgets in relation to pay awards. £2.0m PFI deed of variation is not part of the efficiency programme, nor is additional income for EPR (£1.0m), however activity overperformance is included from M6. A detailed reassessment of delivery on H2 has been completed within the Trust, the assessment of year-end updated to reflect this.

## Risks include:

- Ongoing delivery and reduction in pay run rate in line with plan (delivery assumed)
- Payment for planned elective and diagnostic activity (full payment and delivery assumed)
- Conclusion of 24/25 contract agreement with NWL ICB due to BOB ICB dispute with Hillingdon (-£0.5m est if mandated to agree to non-standard terms – nil impact assumed)
- Settlement of employment relations dispute.

Workforce WTE	M08		
	Plan	Actual	Variance
Substantive WTE	6,263	6,359	96
Bank WTE	257	439	182
Agency WTE	80	67	(13)
<b>Total workforce WTE</b>	<b>6,600</b>	<b>6,865</b>	<b>265</b>

Forecast		
Plan	Actual	Variance
6,214	6,214	0
257	257	0
80	80	0
<b>6,551</b>	<b>6,551</b>	<b>0</b>

# Oxford Health FT provider summary

Income and Expenditure	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	54.3	59.8	5.5	434.1	450.4	16.3	654.0	670.5	16.5
Workforce pay cost	(32.5)	(32.8)	(0.3)	(259.9)	(260.4)	(0.5)	(389.8)	(396.7)	(6.9)
Non-pay cost	(22.0)	(26.5)	(4.5)	(175.5)	(189.7)	(14.2)	(264.9)	(274.9)	(10.0)
Non operating Items	0.1	0.2	0.1	0.2	0.4	0.2	0.7	1.0	0.4
<b>Surplus/(deficit)</b>	<b>(0.0)</b>	<b>0.7</b>	<b>0.7</b>	<b>(1.1)</b>	<b>0.6</b>	<b>1.7</b>	<b>(0.1)</b>	<b>(0.1)</b>	<b>(0.0)</b>
<b>As % of income</b>	<b>(0.1%)</b>	<b>1.2%</b>	<b>1.4%</b>	<b>(0.3%)</b>	<b>0.1%</b>	<b>0.4%</b>	<b>(0.0%)</b>	<b>(0.0%)</b>	<b>(0.0%)</b>

**Note: £2.6m deficit support funding received in M6 ( 8/12ths recognised in YTD).**

OHFT is reporting a £0.6m surplus YTD which is £1.7m better than plan.

Efficiencies	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.4	0.4	0.1	2.9	3.5	0.6	4.5	5.4	0.9
Non-Pay	0.2	0.2	(0.1)	2.0	1.2	(0.8)	3.0	1.8	(1.1)
Income	0.1	0.1	0.0	0.5	0.5	0.0	0.7	0.7	0.0
<b>Total Recurrent</b>	<b>0.7</b>	<b>0.6</b>	<b>(0.0)</b>	<b>5.3</b>	<b>5.2</b>	<b>(0.1)</b>	<b>8.1</b>	<b>7.9</b>	<b>(0.2)</b>
Pay	1.7	1.6	(0.1)	13.4	12.8	(0.6)	20.2	19.2	(0.9)
Non-Pay	1.0	1.1	0.1	8.0	8.8	0.8	12.0	13.1	1.1
Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Non-Recurrent</b>	<b>2.7</b>	<b>2.7</b>	<b>0.0</b>	<b>21.4</b>	<b>21.5</b>	<b>0.1</b>	<b>32.1</b>	<b>32.3</b>	<b>0.2</b>
<b>Total Efficiencies</b>	<b>3.3</b>	<b>3.3</b>	<b>0.0</b>	<b>26.7</b>	<b>26.7</b>	<b>0.0</b>	<b>40.3</b>	<b>40.3</b>	<b>0.0</b>

The reported forecast variance is on plan, but the Trust will aim to do better than plan at year-end by £2.7m to achieve a breakeven position excluding deficit funding subject to Board governance and consideration of demand pressures. This is driven by non-recurrent settlements across IT and Estates team, lower depreciation costs and non-recurrent depreciation funding.

Efficiencies on plan overall, although the mix of recurrent and non-recurrent schemes has changed from plan stage.

The main risk is a possible charge to the I&E from the settlement figure to exit the PFI contract (see below). The key intervention is to work with valuers and solicitors to ensure that this figure is as low as possible and to avoid any charge to the I&E.

Workforce pay costs	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(28.2)	(27.8)	0.4	(221.2)	(221.8)	(0.6)	(334.6)	(339.9)	(5.3)
Bank	(2.6)	(3.2)	(0.6)	(21.1)	(23.6)	(2.4)	(31.7)	(35.6)	(3.9)
Agency	(1.8)	(2.1)	(0.3)	(18.8)	(17.6)	1.2	(25.5)	(25.1)	0.3
<b>Total workforce pay cost</b>	<b>(32.6)</b>	<b>(33.2)</b>	<b>(0.5)</b>	<b>(261.2)</b>	<b>(263.0)</b>	<b>(1.8)</b>	<b>(391.8)</b>	<b>(400.6)</b>	<b>(8.8)</b>
Of which Capitalised	0.0	0.1	0.1	0.0	1.1	1.1	0.0	1.7	1.7

A PFI agreement terminated on 6th September 2024, the 25th anniversary of the PFI (PFI is a 125yr lease and 25yr Facilities Management contract).

PFI is off the national balance sheet therefore a capital charge will be incurred on settlement, against system capital envelope, up to the net book value of the asset.

If the settlement value is in excess of the net book value, any element above will score to the Trusts revenue position.

The Trust's CFO is providing regular updates on this risk to system CFOs

Workforce WTE	M08			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance
Substantive WTE	6,330	6,471	141	6,435	6,435	0
Bank WTE	569	530	(39)	542	542	0
Agency WTE	234	219	(14)	172	172	0
<b>Total workforce WTE</b>	<b>7,132</b>	<b>7,220</b>	<b>88</b>	<b>7,149</b>	<b>7,149</b>	<b>0</b>

\* Pay costs in detailed table differ from I&E table as it excludes 'recoveries in respect of staff costs netted off expenditure'

# Oxford University Hospitals FT provider summary



Buckinghamshire, Oxfordshire  
and Berkshire West  
Integrated Care Board

Income and Expenditure	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	134.4	140.9	6.5	1,079.2	1,100.9	21.7	1,626.2	1,644.6	18.4
Workforce pay cost	(76.5)	(80.3)	(3.8)	(628.9)	(640.3)	(11.4)	(936.2)	(938.3)	(2.0)
Non-pay cost	(54.5)	(56.7)	(2.2)	(440.0)	(460.0)	(20.1)	(644.3)	(661.8)	(17.6)
Non operating Items	(3.3)	(3.4)	(0.0)	(27.1)	(25.5)	1.5	(46.0)	(44.8)	1.2
<b>Surplus/(deficit)</b>	<b>0.1</b>	<b>0.6</b>	<b>0.5</b>	<b>(16.8)</b>	<b>(24.9)</b>	<b>(8.2)</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>0.0</b>
<b>As % of income</b>	<b>0.1%</b>	<b>0.4%</b>	<b>0.3%</b>	<b>(1.6%)</b>	<b>(2.3%)</b>	<b>(0.8%)</b>	<b>(0.0%)</b>	<b>(0.0%)</b>	<b>0.0%</b>

**Note: £7.9m deficit support funding received in M6 (8/12ths recognised in YTD).**

YTD deficit of £24.9m which is £8.2m adverse to plan.

I&E £0.5m better than plan in month. YTD variance driven by pay spend not reducing in-line with the planned savings on temporary staffing and increases in substantive WTEs.

Efficiencies	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	3.9	3.1	(0.9)	21.7	19.4	(2.3)	37.6	35.3	(2.3)
Non-Pay	1.3	0.9	(0.4)	7.8	5.2	(2.6)	18.8	8.1	(10.8)
Income	1.5	0.8	(0.7)	9.7	4.1	(5.6)	17.8	6.2	(11.6)
<b>Total Recurrent</b>	<b>6.8</b>	<b>4.8</b>	<b>(2.0)</b>	<b>39.3</b>	<b>28.7</b>	<b>(10.5)</b>	<b>74.2</b>	<b>49.6</b>	<b>(24.7)</b>
Pay	0.0	0.0	0.0	0.0	2.3	2.3	0.0	2.9	2.9
Non-Pay	0.7	1.2	0.5	4.0	13.9	9.9	11.3	17.7	6.4
Income	0.0	0.2	0.2	0.0	7.7	7.7	7.0	11.1	4.1
<b>Total Non-Recurrent</b>	<b>0.7</b>	<b>1.4</b>	<b>0.7</b>	<b>4.0</b>	<b>24.0</b>	<b>19.9</b>	<b>18.2</b>	<b>31.6</b>	<b>13.4</b>
<b>Total Efficiencies</b>	<b>7.5</b>	<b>6.2</b>	<b>(1.3)</b>	<b>43.3</b>	<b>52.7</b>	<b>9.4</b>	<b>92.5</b>	<b>81.2</b>	<b>(11.3)</b>

I&E performance in month substantially distorted by income and pay consequences of pay deal.

Income and non-pay also affected by pass-through costs above plan, but not impacting on surplus/(deficit).

Reconciliation of income items still in progress, but improving performance each month as contract issues are settled.

Workforce pay costs	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(73.0)	(75.7)	(2.7)	(592.1)	(598.4)	(6.4)	(885.6)	(886.8)	(1.3)
Bank	(2.6)	(3.8)	(1.2)	(28.7)	(35.2)	(6.5)	(39.2)	(40.0)	(0.8)
Agency	(0.7)	(0.5)	0.2	(6.9)	(5.3)	1.6	(9.6)	(9.6)	0.0
<b>Total workforce pay cost</b>	<b>(76.3)</b>	<b>(80.0)</b>	<b>(3.7)</b>	<b>(627.7)</b>	<b>(639.0)</b>	<b>(11.3)</b>	<b>(934.4)</b>	<b>(936.4)</b>	<b>(2.0)</b>
Of which Capitalised	0.1	0.1	0.0	1.0	1.0	0.0	1.5	1.5	0.0

Headcount up by 54 in month (substantive +44, bank +16, agency -5).

Actual bank spend is reducing compared to last year, but it is behind the trajectory of planned bank efficiency savings – partly offset by agency spend reducing more than planned.

YTD efficiencies are £9.4m above plan. Recurrent efficiency in month has fallen from £6.2m to £4.8m. Offset in part by outperforming plan with non-recurrent schemes.

Derisking of high-risk schemes continues as per I&I action.

Workforce WTE	M08			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance
Substantive WTE	13,581	13,853	273	13,571	13,571	0
Bank WTE	407	740	333	407	407	0
Agency WTE	76	75	(2)	76	76	0
<b>Total workforce WTE</b>	<b>14,063</b>	<b>14,668</b>	<b>604</b>	<b>14,054</b>	<b>14,054</b>	<b>0</b>

Risk re. Advice & Guidance ERF income recognised.

\*Pay costs in detailed table differ from I&E table as it excludes Apprenticeship Levy

# Royal Berkshire FT provider summary

Income and Expenditure	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	65.1	57.9	(7.2)	422.8	428.1	5.3	633.3	622.0	(11.3)
Workforce pay cost	(44.8)	(35.7)	9.1	(261.8)	(262.6)	(0.9)	(393.5)	(393.5)	0.0
Non-pay cost	(19.2)	(21.0)	(1.8)	(153.7)	(174.5)	(20.8)	(231.0)	(225.0)	6.0
Non operating Items	(0.8)	(0.9)	(0.1)	(6.0)	(6.1)	(0.1)	(9.3)	(9.6)	(0.3)
<b>Surplus/(deficit)</b>	<b>0.3</b>	<b>0.4</b>	<b>0.1</b>	<b>1.3</b>	<b>(15.1)</b>	<b>(16.4)</b>	<b>(0.4)</b>	<b>(6.1)</b>	<b>(5.7)</b>
<b>As % of income</b>	<b>0.5%</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.3%</b>	<b>(3.5%)</b>	<b>(3.9%)</b>	<b>(0.1%)</b>	<b>(1.0%)</b>	<b>(0.9%)</b>

\*Note: RBFT plan figures are based on the 12 June plan submission as reported to NHSE, however internally are reporting to a revised plan phasing.\*

\*\*Note: £14.1m deficit support funding received in M6 (8/12ths recognised in YTD).\*\*

RBFT is reporting a deficit of £15.1m YTD, which is £16.4m worse than plan.

Efficiencies	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.4	0.0	(0.4)	3.4	0.4	(3.0)	5.1	0.6	(4.5)
Non-Pay	1.7	0.9	(0.7)	13.4	3.3	(10.1)	20.2	5.0	(15.2)
Income	0.0	(0.3)	(0.3)	0.0	0.1	0.1	0.0	0.1	0.1
<b>Total Recurrent</b>	<b>2.1</b>	<b>0.7</b>	<b>(1.4)</b>	<b>16.8</b>	<b>3.7</b>	<b>(13.1)</b>	<b>25.2</b>	<b>5.6</b>	<b>(19.6)</b>
Pay	0.0	0.8	0.8	0.0	6.5	6.5	0.0	10.4	10.4
Non-Pay	0.0	2.4	2.4	0.0	5.3	5.3	0.0	5.9	5.9
Income	0.0	0.4	0.4	0.0	2.2	2.2	0.0	3.2	3.2
<b>Total Non-Recurrent</b>	<b>0.0</b>	<b>3.6</b>	<b>3.6</b>	<b>0.0</b>	<b>14.0</b>	<b>14.0</b>	<b>0.0</b>	<b>19.6</b>	<b>19.6</b>
<b>Total Efficiencies</b>	<b>2.1</b>	<b>4.3</b>	<b>2.2</b>	<b>16.8</b>	<b>17.7</b>	<b>0.9</b>	<b>25.2</b>	<b>25.2</b>	<b>0.0</b>

The main drivers of this are pressures within drugs and clinical supplies, timing of efficiency realisation and changes in BOB ICB income contract value reflected from M7.

Income/Pay plan values have been updated in month to reflect pay award / CUF changes and as a result in month variances are skewed.

Income is favourable to plan by £5.4m YTD driven by drugs income £11.3m and other operating income £6.9m favourable to plan year to date. The adjustment to BOB ICB contract income is £(7.5)m.

Non-pay, clinical supplies and services is £6.6m higher than plan YTD as RBFT recover elective activity, drugs is overspent by £6.9m and this is offset by income.

Workforce pay costs	M08			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(42.7)	(33.9)	8.9	(246.5)	(247.4)	(0.9)	(369.1)	(368.1)	1.0
Bank	(1.7)	(1.6)	0.1	(12.1)	(12.2)	(0.1)	(19.4)	(19.8)	(0.4)
Agency	(0.4)	(0.3)	0.2	(3.1)	(3.0)	0.1	(4.9)	(5.6)	(0.7)
<b>Total workforce pay cost</b>	<b>(44.8)</b>	<b>(35.7)</b>	<b>9.1</b>	<b>(261.8)</b>	<b>(262.6)</b>	<b>(0.9)</b>	<b>(393.5)</b>	<b>(393.5)</b>	<b>0.0</b>
Of which Capitalised	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Pay to M8 YTD is £(0.9)m worse than plan driven by activity (clinical staff). Against RBFT's internal budget, Pay is £0.4m favourable YTD. The Turnaround team continues to focus on workforce controls and RBFT continue to see good progress in reducing the temporary staffing bill.

As at M8 RBFT has delivered £17.7m of efficiencies which is now just ahead of M8 YTD plan, with recovery actions ongoing to maintain achievement.

Workforce WTE	M08			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance
Substantive WTE	5,923	5,990	67	5,942	5,975	33
Bank WTE	352	321	(31)	335	316	(19)
Agency WTE	50	25	(25)	43	25	(18)
<b>Total workforce WTE</b>	<b>6,325</b>	<b>6,337</b>	<b>12</b>	<b>6,320</b>	<b>6,316</b>	<b>(5)</b>

The Turnaround team have now identified £24.4m of savings against the original plan of £25.2m. £5.65m additional savings has been added to budgets as a result of the contract agreement in M7 so internally now targeting £30.85m. The Turnaround team are focused on identifying the remaining balance to £30.85m through transformative and recurrent schemes.

Payment of Advice and Guidance ERF is critical in meeting FOT.

# ICS Capital M8 2024/25

BOB ICS	YTD	YTD	YTD	Annual	Forecast	Forecast	Category
	Allocation	Actual	Variance	Allocation	Outturn	Variance	
	£'m	£'m	£'m	£'m	£'m	£'m	
<b>Operational Capital</b>							
Berkshire Healthcare NHS Foundation Trust	4.5	1.6	3.0	8.6	8.6	0.0	NHSE - Operational Capital
Buckinghamshire Healthcare NHS Trust	5.7	3.2	2.5	6.0	6.0	0.0	NHSE - Operational Capital
Oxford Health NHS Foundation Trust	6.6	3.3	3.3	10.0	14.0	-4.0	NHSE - Operational Capital
Oxford University Hospitals NHS Foundation Trust	16.3	7.7	8.6	29.5	23.9	5.6	NHSE - Operational Capital
Royal Berkshire NHS Foundation Trust	7.8	9.5	-1.7	25.6	22.1	3.5	NHSE - Operational Capital
Buckinghamshire, Oxfordshire, & Berkshire ICB	2.0	0.0	2.0	3.0	3.0	0.0	NHSE - Operational Capital
Royal Berkshire NHS Foundation Trust	0.0	0.0	0.0	0.0	3.5	-3.5	NHSE - System Capital Support
Buckinghamshire Healthcare NHS Trust	7.6	4.9	2.7	12.3	12.3	0.0	NHSE - System Capital Support
Oxford University Hospitals NHS Foundation Trust	0.0	3.3	-3.3	0.0	5.6	-5.6	NHSE - System Capital Support
<b>System Total Charge against Capital Allocation (excluding IFRS 16 impact)</b>	<b>50.5</b>	<b>33.0</b>	<b>17.5</b>	<b>95.0</b>	<b>99.0</b>	<b>-4.0</b>	
Provider IFRS 16 Impact	59.7	6.7	53	70.2	65.2	5.0	IFRS 16
Provider - Other Capital Programmes	27.2	12.8	14.4	38.5	40.7	-2.2	Internally generated funds
<b>Provider Total (CDEL Spend)</b>	<b>137.5</b>	<b>52.5</b>	<b>84.8</b>	<b>203.7</b>	<b>204.9</b>	<b>-1.2</b>	
<b>ICB IFRS 16 Impact</b>	<b>0.6</b>	<b>0.7</b>	<b>-0.1</b>	<b>0.9</b>	<b>1.0</b>	<b>-0.1</b>	<b>Unipart Lease</b>

At month 8, the year-to-date reported underspend against capital allocation (excluding IFRS 16 impact) is £17.5m (providers £15.5m and ICB £2m) and a year-to-date underspend against total CDEL of £84.2m, of which £53m relates to IFRS 16, with delays in signing leases due to lease remeasurement, but are expected to catch up later in the year.

Trust are underspending by 63.6% at M8 and this is predominately due to slippage and profiling across the providers. The ICB YTD underspend relates to late submission of PIDs, however these have now been processed and is expected to be fully spent by the end of the year. Provider capital programmes are expected to accelerate in the second half of the year with a forecast overspend of £4m against system capital allocation, and an overspend of £1.2m total CDEL.

Key Provider forecast variances against capital allocation (excl IFRS 16 impact) is Oxford Health who have forecasted pressure of £4m relating to a PFI exist payment impact, CDEL overspend is predominantly due to OUH & BHT programmes on internally generated funds. Impact of IFRS 16 at the yearend is £4.8m (BHFT £1,1m & OH £3.7m) lower than expected.

# Glossary of Terms



Term	Explanation
ALOS	Average Length of stay
API	Aligned Payment and Incentive - Payment mechanism covering almost all NHS provider activity and comprises fixed and variable elements. Almost all elective activity, and all activity which forms part of the ERF, is included in the variable element and is paid for using NHS Payment Scheme unit prices.
ARRS	Additional Roles Reimbursement Scheme for Primary care. NHS E reimburse costs of additional roles such as Pharmacists, Paramedics, MH workers retrospectively i.e. after the additional costs have been incurred.
BOB	Buckinghamshire, Oxfordshire and Berkshire West
Break even	Where actual costs are the same as planned
Capital	Property, plant or equipment held for use in delivering services that are expected to be used for more than one financial year
Category M drugs	Multiple source and widely available generic drugs
CIP	Cost Improvement Plans - schemes designed to save money without impacting on services and patient safety.
CHC	Continuing Healthcare - free social care for people with long term complex health needs that is funded solely by the NHS
Deficit	Expenditure in excess of resources
ERF	Elective Recovery Funding - to support the NHS in its endeavour to increase its elective activity, which are the non-emergency procedures that have been scheduled in advance.
Fast-Track	NHS Continuing Healthcare Fast-Track pathway for those where health is deteriorating quickly or nearing the end of life
FNC	Funded Nursing Care - for people not eligible for CHC but assessed as requiring nursing care in a care home. NHS pay a contribution towards the cost of registered nursing care.
FOT/Forecast	Forecast Outturn - forecast spend at end of the financial year
ICB	Integrated Care Board
ICS	Integrated Care System - consists of ICB and provider organisations in Buckinghamshire, Oxfordshire and Berkshire West.
Mitigations	Actions taken/to be taken to reduce impact of risks
NCA	Non-contracted activity
NCSO	"No cheaper stock obtainable" - generic drug not available at tariff price, higher cost items need to be used
Overspend/Adverse	Actual costs are more than planned
POD services	Pharmacy, Ophthalmology and Dental services delegated to ICBs from NHS E regional teams from 2022-23
Under spend/Favourable	Actual costs are less than planned
Variance	Difference between actual expenditure and plan
YTD	Year to date