

BOARD MEETING

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| Title | M10 Financial review/Finance recovery plan | | |
| Paper Date: | 24 February 2025 | Board Meeting Date: | 11 March 2025 |
| Purpose: | Discussion | Agenda Item: | 12 |
| Author: | Dilani Russell, Interim Director of Operational Finance | Exec Lead/ Senior Responsible Officer: | Alastair Groom, Chief Finance Officer (interim) |

Executive Summary

M10 Financial position BOB ICB & ICS

Paper to brief the Board on the financial position of the ICB and wider system (M10)

- **RBFT:** the Trust amended their Forecast Outturn (FOT) to a £20.5m deficit which is £20.1m worse than plan. The RBFT Board approved FOT was a deficit of £21.02m, however following transfer of additional £2.6m deficit support funding from OHFT and settlement of Advice & Guidance income (£3.7m) at £2.1m below the RBFT expectation of £5.8m, the FOT has landed at £20.5m.
- **OUH:** I&E £7.2m worse than plan in month. Year To Date (YTD) variance driven by pay spend not reducing in-line with the planned savings on temporary staffing and increases in substantive WTEs.
- **OHFT:** The reported FOT is £1.9m surplus, which is £2.0m better than plan. Deficit support funding received in M6 has been transferred to RBFT in M10 but with no change to plan income figures. Despite the transfer of this funding OHFT have held their position so, the underlying surplus excluding non-recurrent Deficit support funding is £4.6m better than plan.
- **BHT:** Financial plan is being delivered due to non-recurrent items (£2.0m Private Financial Initiative (PFI) deed of variation, £0.7m prior year VAT rebate), increased contract income from 24/25 contract agreements and Advice & Guidance expected funding offsetting unfunded net impact of Industrial action, activity/contact risk and lower than planned efficiency savings.
- **BHFT:** are now reporting a full year surplus of £4.9m. This is £3m better than plan and represents the agreement made re. 23/24 Elective Recovery Fund (ERF) Income. This has gone towards covering off the £5.65m system contra entry that was previously reflected in the ICB.
- **ICB:** the impact of the Elective Recovery Fund (ERF) cap is reflected adversely in the ICB position (£13.3m) whilst the contra income is shown as a gain in the provider positions, highlighting that the cost pressure sits with the ICB. Apart from this, the ICB underlying position improved by a net £2.2m to mitigate pressures from Mental Health Sec.117, Prescribing and High-Cost Drugs & Devices.

Action Required

The board are asked to note the final ICB and System position (M10)

Conflicts of Interest:

Conflict noted: conflicted party can participate in discussion

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.

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| Date/Name of Committee/ Meeting, Where Last Reviewed: | System Productivity Committee 27 February 2025. |
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BOB ICB Finance Report

Month 10 2024/25

BOB system summary position M10

| Surplus / (Deficit) - Financial Position M10 | YTD Plan | YTD Actual | YTD Variance | FY Plan | FY Forecast | FY Variance | % of Revised Income |
|---|---------------|---------------|---------------|------------|---------------|---------------|---------------------|
| | £'m | £'m | £'m | £'m | £'m | £'m | % |
| Berkshire Healthcare NHS Foundation Trust | 1.9 | 4.9 | 3.0 | 1.9 | 4.9 | 3.0 | 1.3% |
| Buckinghamshire Healthcare NHS Trust | (5.2) | (5.2) | (0.0) | (0.7) | (0.7) | 0.0 | (0.1%) |
| Oxford Health NHS Foundation Trust | (1.1) | 0.6 | 1.8 | (0.1) | 2.0 | 2.1 | 0.3% |
| Oxford University Hospitals NHS Foundation Trust | (11.9) | (28.7) | (16.8) | (0.2) | (9.3) | (9.1) | (0.6%) |
| Royal Berkshire NHS Foundation Trust | 0.1 | (18.7) | (18.7) | (0.4) | (20.5) | (20.1) | (3.2%) |
| Provider Total | (16.3) | (47.0) | (30.7) | 0.5 | (23.6) | (24.0) | |
| Buckinghamshire, Oxfordshire And Berkshire West ICB | (0.4) | (6.4) | (6.0) | (0.5) | (7.5) | (7.1) | (0.2%) |
| ICS Total | (16.7) | (53.4) | (36.7) | 0.0 | (31.1) | (31.1) | |

Post Deficit Funding

At M10, BOB ICS is exceeding its planned control total by -£36.7m. The aggregate deficit for the system is -£53.4m YTD. Whilst this position includes the pressures that have been reported on over the financial year, it also include a new pressure of £13.3m arising from the national announcement in January 2025 that Elective Recovery Fund (ERF) will be capped for the remaining months of the financial year. For BOB ICS, the cap value £40.3m is to fund 24/25 ERF, A&G and any 23/24 outstanding settlements for in-system, out-of-system, London and Independent sector activity. The M10 ERF forecasts will be reviewed nationally alongside Month 8 activity data and latest intelligence from regions to inform the final allocations issued up to the value of the ceiling. Where the final 2024/25 performance is higher than the capped allocation, systems will need to identify mitigations this late in the financial year, and where they are lower than the final 2024/25 allocation, systems will have this amount deducted from 2025/26 allocations. BOB ICS is working closely with in-system providers and some of the significant out-of-system providers to agree a realistic year-end position that not only is within our means but also achievable to avoid any major impacts to 24/25 or 25/26 allocations.

Apart from ERF, the other main drivers at M10 are:

- RBFT** : the Trust amended their FOT to a £20.5m deficit which is £20.1m worse than plan. The RBFT Board approved FOT was a deficit of £21.02m, however following transfer of additional £2.6m deficit support funding from OHFT and settlement of Advice & Guidance income (£3.7m) at £2.1m below the RBFT expectation of £5.8m, the FOT has landed at £20.5m.
- OUH**: I&E £7.2m worse 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.
- OHFT**: The reported FOT is £1.9m surplus which is £2.0m better than plan. Deficit support funding received in M6 has been transferred to RBFT in M10 but with no change to plan income figures. Despite the transfer of this funding OHFT have held their position so, the underlying surplus excluding non-recurrent Deficit support funding is £4.6m better than plan.
- BHT**: Financial plan is being delivered due to non-recurrent items (£2.0m PFI deed of variation, £0.7m prior year VAT rebate), increased contract income from 24/25 contract agreements and Advice & Guidance expected funding offsetting unfunded net impact of Industrial action, activity/contact risk and lower than planned efficiency savings.
- BHFT**: are now reporting a full year surplus of £4.9m. This is £3m better than plan and represents the agreement made re. 23/24 ERF Income. This has gone towards covering off the £5.65m system contra entry that was previously reflected in the ICB.
- ICB** : the impact of the ERF cap is reflected adversely in the ICB position (£13.3m) whilst the contra income is shown as a gain in the provider positions, highlighting that the cost pressure sits with the ICB. Apart from this, the ICB underlying position improved by a net £2.2m to mitigate pressures from Mental Health Sec.117, Prescribing and High-Cost Drugs & Devices.

ICB Finances

ICB Overall position M10

| BOB ICB OVERALL by Service Line M10 | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Forecast Variance |
|---|----------------|----------------|--------------|----------------|------------------|-------------------|
| | £'m | £'m | £'m | £'m | £'m | £'m |
| Acute | 1,582.4 | 1,597.9 | (15.5) | 1,886.7 | 1,909.2 | (22.5) |
| Community Health Services | 348.2 | 352.1 | (3.9) | 412.3 | 417.1 | (4.8) |
| Continuing Care | 187.1 | 188.0 | (0.9) | 224.5 | 224.0 | 0.6 |
| Mental Health | 307.5 | 321.4 | (13.9) | 368.6 | 385.0 | (16.4) |
| Other Programme | 47.2 | 15.1 | 32.2 | 68.1 | 30.6 | 37.6 |
| Primary Care | 43.4 | 42.9 | 0.5 | 53.8 | 53.2 | 0.6 |
| Prescribing, Central Drugs and Oxygen | 235.1 | 239.7 | (4.5) | 282.2 | 284.5 | (2.4) |
| Pharmacy, Optometry and Dentistry (POD) | 116.4 | 116.4 | (0.0) | 144.1 | 143.8 | 0.3 |
| Delegated Co-Commissioning | 302.1 | 302.2 | (0.1) | 349.7 | 349.7 | 0.0 |
| Total Programme Commissioned Costs | 3,169.4 | 3,175.5 | (6.1) | 3,790.1 | 3,797.1 | (7.0) |
| Admin Costs | 26.0 | 25.9 | 0.1 | 30.8 | 30.8 | 0.0 |
| Total before ICB Surplus/(Deficit) | 3,195.4 | 3,201.4 | (6.0) | 3,820.9 | 3,827.9 | (7.0) |
| ICB Surplus / (Deficit) | (0.4) | 0.0 | (0.4) | (0.5) | 0.0 | (0.5) |
| Total after Surplus/ (Deficit) | 3,195.0 | 3,201.4 | (6.4) | 3,820.4 | 3,827.9 | (7.4) |

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.
- ERF, HCD and A&G being closely monitored.
- Provider Financial Oversight Meetings (FOM) in place.

At M10, the net in-month position is an adverse movement of £4.5m compared to the previous month. The FOT has moved due to ERF ceiling pressures in discussion with NHSE, this is being reported within other at present.

Key areas of movement in month are:

- **Acute:** adverse movement of £8.1m of which £7.1m relates to the High-Cost Drugs & Devices.
- **Continuing Healthcare (CHC):** underspend of £250k FOT
- **Community:** adverse movement from last month due to BHFT payment of £3m due to 23/24 ERF and TOPs increase in expenditure which is being investigated to see if this relates to price or activity.
- **Mental Health/ LDA:** Worsened where significant costs relating to Section 117 aftercare and placements across the three places, with a potential full-year impact of £16.4million.
- **Prescribing:** Adverse movement, accounting for additional pressures from NICE TAs and growth.

ICB Acute M10

Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board

| Acute M10 24/25 | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Forecast Variance |
|--|----------------|----------------|---------------|----------------|------------------|-------------------|
| | £'m | £'m | £'m | £'m | £'m | £'m |
| NHS providers | 1,394.2 | 1,398.0 | (3.8) | 1,663.2 | 1,672.4 | (9.2) |
| Independent Sector Providers with Contract | 44.8 | 50.9 | (6.1) | 53.7 | 61.0 | (7.3) |
| Discharge to assess cost | 3.1 | 3.6 | (0.5) | 3.7 | 3.7 | 0.0 |
| Equipment- Diabetic Pump | 0.9 | 1.9 | (1.0) | 1.1 | 2.3 | (1.2) |
| Urgent Care | 3.7 | 3.7 | (0.0) | 4.4 | 4.4 | 0.0 |
| London Providers | 26.2 | 29.2 | (3.0) | 31.5 | 35.1 | (3.6) |
| Voluntary Sector Grants | 0.2 | 0.2 | 0.0 | 0.3 | 0.3 | 0.0 |
| Winter Resilience costs | 0.2 | 0.2 | 0.0 | 0.2 | 0.2 | 0.0 |
| Acute LVA | 12.9 | 12.9 | 0.0 | 12.9 | 12.9 | 0.0 |
| Acute NCA | 5.9 | 7.4 | (1.5) | 7.1 | 9.2 | (2.1) |
| Ambulance Services | 75.6 | 75.2 | 0.5 | 90.7 | 90.2 | 0.5 |
| Patient Transport | 14.6 | 14.6 | (0.0) | 17.9 | 17.5 | 0.3 |
| Grand Total | 1,582.4 | 1,597.9 | (15.5) | 1,886.7 | 1,909.2 | (22.5) |

| Key reasons for variance | Acute M10 £m | Acute M9 £m | Improve/ (Worsened) |
|---------------------------------|-----------------|----------------|------------------------|
| Key Pressures: | | | |
| Drugs * | (2.7) | (2.8) | 0.1 |
| Devices** | (0.7) | (1.0) | 0.2 |
| Unbundled Radiology*** | (8.9) | (9.6) | 0.7 |
| Other Trust / IS variances | (50.8) | (37.1) | (13.7) |
| CIP unallocated | (5.1) | (5.1) | 0.0 |
| Diabetic Pumps | (1.2) | (1.1) | (0.2) |
| Total Pressures | (69.5) | (56.7) | (12.8) |
| Key Mitigations: | | | 0.0 |
| ERF Income | 34.2 | 32.9 | 1.3 |
| Contract finalisation provision | 12.4 | 12.5 | (0.2) |
| Other (PTS, non-ERF NCA) | 0.4 | 0.4 | 0.0 |
| Total Mitigations | 47.0 | 45.8 | 1.1 |
| Variance | (22.5) | (10.8) | (11.7) |

At M10, the YTD position is an adverse movement of £15.5m (£9m at M9) against plan, with a full year overspend against plan of £22.5m (£10.8m at M9). This is an increase of £6.5m YTD and £11.7m on forecast from previous month. Elective Recover Fund (ERF) overperformance is the main driver of movement since month 9, with a cap in income announced in January, leading to £13.3m additional forecasted pressure in this financial year. High-Cost Drugs/Devices and Unbundled Radiology continuing to be main drivers as previously seen.

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 (remaining c£1m, £0.7m of which is Unbundled Radiology) and the balance Elective ERF.
- **NCA** – A similar level of adverse forecast variance of £2.1m month on month (£1.3m in-year and unfunded £0.2m 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 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 M10 – key provider information

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

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

| Analysis of Other Elective variance | High Cost Drugs | High Cost Devices | Unbundled Radiology / Nuclear Medicine | Total |
|--|-----------------|-------------------|--|---------------|
| | £m | £m | £m | £m |
| Buckinghamshire Healthcare NHST | (1.4) | 0.1 | (1.0) | (2.3) |
| Oxford University Hospitals NHSFT | (3.4) | (3.8) | (6.5) | (13.7) |
| Royal Berkshire NHSFT | 0.0 | 0.0 | (0.4) | (0.3) |
| In System NHS Acute Providers Other Elective Variance | (4.7) | (3.7) | (7.9) | (16.4) |
| Out of System NHS Acute Providers Other Elective Variance | (0.9) | (0.2) | (1.0) | (2.1) |
| All NHS Acute Providers Other Elective Variance | (5.6) | (4.0) | (8.9) | (18.5) |
| High Cost Drug & Device Reserve - revision of forecast and offset of spend | 2.9 | 3.2 | - | 6.2 |
| All NHS Acute Providers Other Elective Variance | (2.7) | (0.7) | (8.9) | (12.3) |
| <i>Previous month</i> | <i>(2.8)</i> | <i>(1.0)</i> | <i>(9.6)</i> | <i>(13.4)</i> |

Other Elective (Includes HCDD):

Forecast overspend for the Other Variable category is £12.3m, down from £13.4m in M9. The total NHS Acute Providers Other Elective Variance improved by £1.0m, decreasing from £(19.5)m in M9 to £(18.5)m in M10.

In-System NHS Acute Providers saw a £1.3m improvement, mainly due to £0.8m reduction in Unbundled Radiology/Nuclear Medicine. Oxford University Hospitals NHSFT remains the largest contributor (£13.7m), though improving by £0.7m, while Buckinghamshire Healthcare NHST and Royal Berkshire NHSFT improved by £0.4m and £0.3m, respectively. However, Out-of-System NHS Acute Providers worsened slightly by £0.2m, primarily due to increased high-cost drug spending. The £6.2m release of high-cost drug & device offsets remained stable, helping mitigate overall variance.

ICB Community M10

| Community Health Services M10 24/25 | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Forecast Variance |
|--|--------------|--------------|--------------|---------------|------------------|-------------------|
| | £'m | £'m | £'m | £'m | £'m | £'m |
| NHS provider | 222.5 | 225.3 | (2.8) | 260.8 | 263.5 | (2.7) |
| BCF S75 | 73.9 | 73.4 | 0.6 | 89.4 | 88.8 | 0.6 |
| Palliative care | 5.8 | 5.4 | 0.4 | 7.0 | 6.5 | 0.5 |
| Intermediate care | 6.5 | 7.0 | (0.5) | 7.8 | 8.5 | (0.7) |
| Child & Young Persons, TOP | 1.1 | 1.1 | (0.0) | 1.3 | 1.3 | (0.0) |
| Endoscopy, Ultrasound, Audiology, Physio | 14.6 | 15.3 | (0.7) | 17.5 | 18.6 | (1.2) |
| Non CHC NCA | 0.0 | 1.5 | (1.5) | 0.0 | 2.2 | (2.2) |
| Comm-Health Inequalities | 5.5 | 4.8 | 0.8 | 6.6 | 5.7 | 0.9 |
| Comm-Long Term Conditions (LTC) | 3.9 | 4.0 | (0.1) | 4.7 | 4.7 | (0.1) |
| Community Equipment | 14.4 | 14.4 | (0.0) | 17.3 | 17.3 | 0.0 |
| Total | 348.2 | 352.1 | (3.9) | 412.3 | 417.1 | (4.8) |

- **NHS Providers:** The YTD overspend of £2.8m, with forecast of £2.7m in a year, is FOT £3.0m overspend for BHFT due to 23/24 ERF pressure and FOT £0.2m underspend for CNWL due to reduced 24/25 activity.
- **Intermediate Care:** The YTD overspend of £0.5m, with forecast of £0.7m in a year, mainly due to unachieved CIP YTD by £0.7m and forecast of £1m in year with no schemes identified.
- **Endoscopy, Ultrasound, Audiology, Physio:** The YTD overspend of £0.7m, with forecast of £1.2m in a year. £0.8m due to Physio activity has increased in demand because of national directive of self-referrals as well as increases in activity in secondary care for MSK / Orthopaedics that also require physio as part of rehab and recovery. £0.4m increase spend in TOPs due to transition of provider following procurement and identification of a significant backlog that had started to emerge and £0.2m improved position for neurorehabilitation. Ultrasound activity is above plan and would attract ERF recovery, however the values in SUS are small and not material. This is largely driven by overperformance in Bucks as the independent provider is being used to support BHT with their significant demand and to aid DM01 improvement. This is expected to continue into next FY.
- **Non-CHC NCA:** The YTD overspend of £1.5m with associated FOT overspend of £2.2m. 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.
- **Health Inequalities:** The YTD underspend of £0.7m (£0.05m Bucks, £0.3m Ox, £0.2m BW and £0.2m Corp) with associated FOT of £0.9m (£0.06m Bucks, £0.4m Ox, £0.2m BW and £0.2m Corp). The underspend FOT occurred because Oxf schemes paused to support ICB's financial position and BW scheme unable to continue due to ICB's internal governance approval decision.
- **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 considered to be unachievable because Non-CHC NCA is resulting with YTD overspend by £1.3m with forecast by £2.0m in year, Nursing Portfolio has no scheme identified and WSOA is performing with YTD overspend by £0.4m with forecast of overspend by £0.5m in year.

ICB Mental Health & Learning Disability/Autism M10

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

| MH and LDA M10 24/25 | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Forecast Variance |
|--------------------------|--------------|--------------|---------------|---------------|------------------|-------------------|
| By Place | £'m | £'m | £'m | £'m | £'m | £'m |
| NHS by place: | | | | | | |
| Buckinghamshire | 48.7 | 48.7 | 0.0 | 58.4 | 58.4 | 0.0 |
| Oxfordshire | 113.8 | 113.8 | (0.1) | 136.5 | 136.6 | (0.1) |
| Berkshire West | 73.3 | 73.3 | 0.0 | 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 | 23.3 | 23.5 | (0.2) | 28.0 | 28.0 | 0.0 |
| Total NHS | 261.0 | 261.2 | (0.3) | 312.7 | 312.8 | (0.1) |
| Non-NHS by place: | | | | | | |
| Buckinghamshire | 17.1 | 19.9 | (2.8) | 20.5 | 23.7 | (3.1) |
| Oxfordshire | 2.1 | 9.2 | (7.1) | 2.6 | 10.9 | (8.4) |
| Berkshire West | 22.1 | 25.8 | (3.7) | 26.5 | 31.0 | (4.5) |
| Corporate | 1.0 | 1.3 | (0.3) | 1.2 | 1.6 | (0.3) |
| SDF | 4.2 | 4.0 | 0.2 | 5.0 | 5.0 | 0.0 |
| Total Non-NHS | 46.5 | 60.2 | (13.7) | | | (16.3) |
| Total | 307.5 | 321.4 | (14.0) | 312.7 | 312.8 | (16.4) |
| <i>Prior Month</i> | <i>276.3</i> | <i>288.5</i> | <i>(12.3)</i> | <i>367.8</i> | <i>383.9</i> | <i>(16.1)</i> |

| MH and LDA M10 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) | 2.9 | 2.5 | 0.4 | 3.0 | 2.6 | 0.4 |
| CAMHS | 20.4 | 20.0 | 0.4 | 24.4 | 23.9 | 0.5 |
| Community placements | 101.7 | 103.9 | (2.2) | 122.0 | 124.7 | (2.6) |
| Supported housing | 0.5 | 1.3 | (0.8) | 0.5 | 1.5 | (1.0) |
| S117, individual MH/LDA | 99.4 | 108.3 | (8.9) | 119.3 | 130.1 | (10.7) |
| Dementia | 1.7 | 2.3 | (0.5) | 2.1 | 2.6 | (0.5) |
| ADHD Right to Choose | 1.0 | 2.3 | (1.2) | 1.2 | 2.6 | (1.4) |
| SDF | 27.5 | 27.5 | 0.0 | 33.0 | 33.0 | 0.0 |
| Other/NHS block | 52.4 | 53.3 | (1.1) | 63.1 | 64.0 | (1.1) |
| Total | 307.5 | 321.4 | (13.9) | 368.6 | 385.0 | (16.4) |

At M10, the YTD position was £13.9m worse than plan, with a projected full year adverse variance of £16.4m – a deterioration of £0.3m over M9. This was due to changes in activity that commenced in month, driven especially by 17 net new MH/117 clients in Berks West, along with 64 package changes, that is forecast to cost an additional £376k this year. Along with 4 new 117 clients in Bucks, increased care needs led to a deterioration in forecast of £146k. For Oxon, whilst there were relatively small changes for 117 cohorts, Abated, ABI and ASD were £147k worse for the year. However, for Bucks, agreement over £419k CAMHS MHST income had been reached, had been invoiced and reflected in forecast (better). There were £50k of other changes (worse).

NHS spend (81% or £261.2m of total YTD) comprises block contracts, Low Volume Activity (LVA) payments, non contracted activity (NCA) and much of available 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 spend (19% or £60.2m 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.

There are a number of workstreams underway, to look at ways of reducing pressures from increasing activity and costs, for MH and LDA clients.

ICB Prescribing M10

| GP Prescribing M10 24/25 | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Forecast Variance |
|-------------------------------|--------------|--------------|--------------|---------------|------------------|-------------------|
| | £'m | £'m | £'m | £'m | £'m | £'m |
| GP Prescribing | 233.6 | 238.7 | (5.1) | 280.3 | 283.4 | (3.1) |
| CIP | (14.1) | (14.3) | 0.2 | (16.9) | (17.3) | 0.4 |
| Drugs Met Centrally | 7.2 | 7.2 | 0.0 | 8.7 | 8.7 | 0.0 |
| Oxygen | 1.6 | 1.4 | 0.2 | 1.9 | 1.7 | 0.1 |
| GP Incentive Schemes | 1.4 | 1.4 | 0.0 | 1.7 | 1.7 | 0.0 |
| Dressing Products | 5.0 | 4.8 | 0.2 | 5.9 | 5.7 | 0.2 |
| Prescribing Decision software | 0.5 | 0.5 | (0.0) | 0.6 | 0.6 | (0.0) |
| | | | | | | |
| Total | 235.1 | 239.7 | (4.5) | 282.2 | 284.5 | (2.4) |
| <i>Prior Month</i> | <i>211.6</i> | <i>215.6</i> | <i>(4.0)</i> | <i>282.2</i> | <i>284.3</i> | <i>(2.2)</i> |

As of Month 10, data for April to November 2024 is available. The forecasts above reflect a 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 £17.3m

Potential risks include changes in growth rates, future price concessions, drug shortages, CIPs related to GP initiated areas, and the effects of the Pharmacy First scheme and other services. The other risk is around potential increases in costs of the use in branded prescribing, there has recently been an increase in use of these drugs largely in dispensing practices. This could be driven by incentives offered by companies directly to dispensing practices or better profit margins generated for practices themselves. The MOT team is investigating this further.

Notably, the main cost drivers appear to be within the Endocrine system, which has seen an increase of £4m year to date. Dapagliflozin alone has exerted significant pressure, adding over £1.9m in costs within eight 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 £2m 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.

ICB Primary Care & Pharmacy, Optometry, Dental (POD) M10

Buckinghamshire, Oxfordshire and Berkshire West
Integrated Care Board

| Primary Care M10 24/25 | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Forecast Variance |
|------------------------|--------------|--------------|--------------|---------------|------------------|-------------------|
| | £'m | £'m | £'m | £'m | £'m | £'m |
| GP LCS | 12.8 | 12.8 | 0.0 | 15.3 | 15.3 | 0.0 |
| PC Investment | 3.8 | 3.6 | 0.2 | 4.6 | 4.3 | 0.3 |
| GPIT/Digital | 7.3 | 7.1 | 0.2 | 8.8 | 8.5 | 0.3 |
| PC Transformation | 4.8 | 4.6 | 0.2 | 7.4 | 7.1 | 0.3 |
| Medicines Management | 1.6 | 1.7 | (0.1) | 1.9 | 2.1 | (0.2) |
| Out of Hours | 13.0 | 13.0 | 0.0 | 15.6 | 15.6 | 0.0 |
| GP Delegated | 302.1 | 302.2 | (0.1) | 349.7 | 349.7 | 0.0 |
| POD Delegated | 116.3 | 116.3 | 0.0 | 144.0 | 143.7 | 0.3 |
| Total | 461.7 | 461.3 | 0.4 | 547.3 | 546.3 | 1.0 |
| <i>Prior Month</i> | <i>415.4</i> | <i>415.6</i> | <i>(0.2)</i> | <i>543.5</i> | <i>542.7</i> | <i>0.8</i> |

As at month 10 the GPIT / Digital budget forecast variance for the year is showing a £0.3m underspend, highlighting a continued improvement each month due to further analysis of accruals 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 10 the POD Delegated budget retains a forecast variance for the year of a £0.3m underspend within the ophthalmic budget due to lower activity levels being realised. The additional FOT benefit of £3.8m for 23/24 dental clawback identified is being shown within the ICB accounts under Prior Year, all YTD actual benefits received up to month 10 have been transferred there and shown in the current YTD ICB position. The £7.4m 24/25 dental reserves budget has been fully allocated by the ICB to increased dental activity commissioned and to schemes such as MDS 5A (existing providers), additional hours/ urgent dental appointments and clearing Tier 2 Oral surgery waiting lists.

The GP Delegated budget is continuing to show breakeven positions for both YTD and FOT, utilising benefits realised in both the prior and current year to mitigate the cost pressures in 24/25 due to the ICB's funding allocation not being sufficient to cover our contracted payments to GP practices.

ICB Continuing Health Care (CHC) M10

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

| Continuing Healthcare FOT M10 24/25 | Annual Budget £'m | Forecast Outturn £'m | Forecast Variance £'m |
|---|----------------------|-------------------------|--------------------------|
| Bucks | 73.5 | 74.0 | (0.4) |
| Oxon | 106.5 | 101.4 | 5.1 |
| Berkshire West | 33.7 | 38.4 | (4.8) |
| Uplift, not allocated | 8.8 | 2.5 | 6.3 |
| Anticipated CIP delivery (not on Broadcare) | (6.0) | (0.5) | (5.5) |
| CHAS | 7.7 | 7.7 | (0.1) |
| Total | 224.2 | 223.6 | 0.5 |
| <i>Prior Month</i> | <i>224.2</i> | <i>224.2</i> | <i>(0.1)</i> |

| CHAS M10 24/25 | Annual Budget £'m | Forecast Outturn £'m | Forecast Variance £'m |
|-------------------------|----------------------|-------------------------|--------------------------|
| Establishment, licences | 0.1 | 0.2 | (0.1) |
| Legal fees | 0.2 | 0.1 | 0.0 |
| Premises | 0.1 | 0.1 | (0.0) |
| Purchase of Healthcare | 0.6 | 0.2 | 0.4 |
| Salaries and wages | 6.2 | 3.7 | 2.5 |
| Agency | 0.2 | 2.3 | (2.1) |
| Other professional | 0.2 | 0.7 | (0.5) |
| Supplies & services | 0.2 | 0.5 | (0.3) |
| Education & training | 0.0 | 0.0 | 0.0 |
| Total | 7.7 | 7.7 | (0.1) |
| <i>Prior Month</i> | <i>7.7</i> | <i>7.6</i> | <i>0.0</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 an underspend of £250k, a favourable movement of £362k from the forecast outturn overspend of £112k at M09. Within the Broadcare figures, Bucks & Berks W show increased spend; Bucks of £0.3m to a FOT overspend of £0.45m, Berks W of £0.2m to a FOT overspend of £4.8m. Oxon shows reduced spend of £1m to a FOT underspend of £5m. Overall net cases decreased by 115 compared with a decrease of 74 in M09. Within Bucks there have been further payments and accruals to Bucks LA in relation to health contributions to Children's CC cases. Work is ongoing in this area to finalise the position.

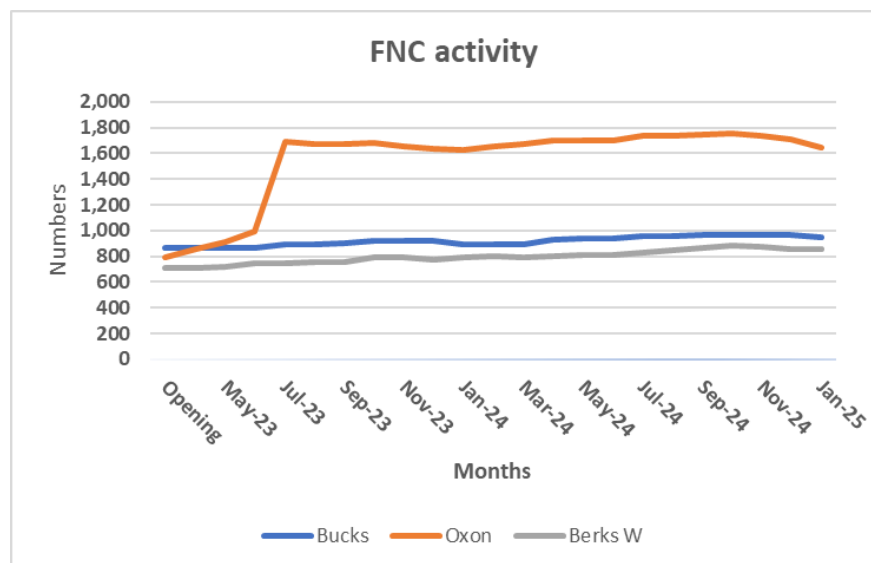
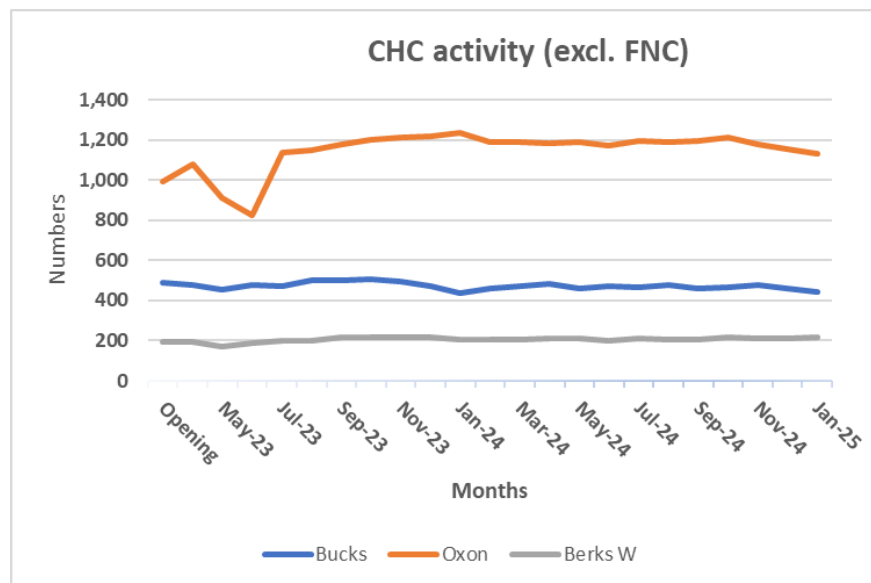
There was a release of £0.37m from the budget set aside for growth and uplifts to offset an increase to the provision of the same amount. CIP shown of £0.5m is that anticipated to be achieved in the remainder of the year and this has reduced from last month in recognition of schemes which are not now likely to deliver at the original anticipated level. CIP of £4.6m has been counted as achieved in year which includes rebadging the dom. care adjustment and refunds. The M10 YTD position is an overspend of £0.9m allowing for the CIP achievement.

CHAS

This relates to the non-packages of care spend and is reporting a FOT underspend of £300k at M10, a favourable movement of £259k from the FOT underspend of £41k at M09. Most of the movement relates to an in month allocation of £373k for CIP projects of which £206k was released into the position. 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, now recruiting to the new structure.
- 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.
- 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 M10



| Movt M9 to M10 activity | Bucks | | Oxon | | BW | | Total |
|-------------------------------------|-------|--------------|-------|--------------|-----|--------------|--------------|
| B/fwd cases, analysis below: | | 1,429 | | 2,866 | | 1,066 | 5,361 |
| B/fwd cases still ongoing | | | | | | | |
| PoC unchanged | 1,218 | | 2,513 | | 923 | | 4,654 |
| PoC increases | 66 | | 42 | | 53 | | 161 |
| PoC decreases | 29 | | 60 | | 9 | | 98 |
| B/fwd cases now ended | | | | | | | |
| Cases ended RIP | 88 | | 148 | | 74 | | 310 |
| Cases ended other | 28 | | 103 | | 7 | | 138 |
| Cases ended RIP & other | | (116) | | (251) | | (81) | (448) |
| New cases | | 67 | | 123 | | 76 | 266 |
| Restarts | | 14 | | 44 | | 9 | 67 |
| Total current month ongoing | | 1,394 | | 2,782 | | 1,070 | 5,246 |

Per the table above, overall activity from M10 is showing 333 new and restarted cases (M9 213) with 448 cases ended (M9 312), made up of RIPs with some invalid cases. The net movement between M9 and M10 is a decrease of 115 cases (M8 to M9, a decrease of 74 cases). The table also shows 161 on going packages having increases to their costs (M9 112) whilst 98 had a decrease (M9 46).

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 an on-going process.

The table below shows costs per head of population at M10.

| Costs & popn M10 | Bucks | Oxon | BW | Uplift/CIP | Care costs | CHAS | Total |
|---------------------------|------------|-------------|------------|------------|-------------|-----------|-------------|
| FOT costs per Broadcare £ | 73,964,000 | 101,439,000 | 38,437,000 | 2,389,800 | 216,229,800 | 7,746,000 | 223,975,800 |
| Popn | 590,858 | 818,924 | 585,283 | | 1,995,065 | | 1,995,065 |
| Cost per head £ | 125 | 124 | 66 | | 108 | | 112 |
| Cost per 50k/popn £ | 6,259,033 | 6,193,432 | 3,283,625 | | 5,419,117 | | 5,613,246 |

ICB Staff WTEs M10

| ICB Staff WTEs M10 | 2024/25 Pay Budget | | | 2024/25 Permanent staff in post M10 | | | 2024/25 WTE Variances post M10 | | |
|-----------------------------------|--------------------|------------|------------|-------------------------------------|------------|------------|--------------------------------|-------------|--------------|
| Directorate | Running costs | Programme | Total | Running costs | Programme | Total | Running costs | Programme | Total |
| | WTE | WTE | WTE | WTE | WTE | WTE | WTE | WTE | WTE |
| Nursing | 36 | 160 | 196 | 32 | 109 | 141 | (4) | (51) | (55) |
| Delivery | 54 | 34 | 87 | 48 | 21 | 69 | (6) | (12) | (19) |
| Medical | 40 | 63 | 103 | 36 | 51 | 86 | (4) | (12) | (17) |
| People | 12 | | 12 | 9 | | 9 | (3) | 0 | (3) |
| Strategy Digital & Transformation | 47 | 18 | 65 | 30 | 14 | 44 | (17) | (4) | (21) |
| Finance & Contracting | 79 | | 79 | 55 | | 55 | (24) | 0 | (24) |
| Corporate/Senior Leadership Team | 16 | | 16 | 13 | | 13 | (3) | 0 | (3) |
| Programme Wide | | | 0 | | 20 | 20 | | | |
| Totals | 284 | 275 | 559 | 222 | 215 | 438 | (61) | (80) | (141) |

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 M10 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 M10

| ICB Staff YTD M10 | 2024/25 Pay Budget | | | 2024/25 Permanent staff in post M10 | | | 2024/25 Variances in post M10 | | |
|----------------------------------|--------------------|-------------|-------------|-------------------------------------|-------------|-------------|-------------------------------|--------------|--------------|
| Directorate | Running costs | Programme | Total | Running costs | Programme | Total | Running costs | Programme | Total |
| | £m's | £m's | £m's | £m's | £m's | £m's | £m's | £m's | £m's |
| Nursing | 2.3 | 6.9 | 9.1 | 2.2 | 4.9 | 7.1 | -0.05 | -1.98 | -2.03 |
| Delivery | 4.0 | 0.6 | 4.6 | 3.3 | 1.4 | 4.7 | -0.70 | 0.82 | 0.12 |
| Medical | 2.3 | 3.7 | 6.1 | 2.4 | 2.9 | 5.3 | 0.03 | -0.80 | -0.77 |
| People | 0.8 | | 0.8 | 0.3 | | 0.3 | -0.46 | 0.00 | -0.46 |
| Strategy & Partnerships | 2.0 | 1.9 | 3.9 | 1.8 | 1.9 | 3.7 | -0.19 | -0.00 | -0.19 |
| Finance & Contracting | 3.7 | | 3.7 | 3.1 | | 3.1 | -0.64 | 0.00 | -0.64 |
| Corporate/Senior Leadership Team | 1.6 | | 1.6 | 1.7 | | 1.7 | 0.08 | 0.00 | 0.08 |
| Programme Wide | | | | | 0.8 | 0.8 | | | |
| Totals | 16.6 | 13.1 | 29.7 | 14.7 | 12.0 | 26.6 | -1.92 | -1.97 | -3.88 |

Staff costs are split between programme and running costs however the programme split is not complete as there is no 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 M10

| Lead | Service Line | Description | Originating Financial Year | Annual Value £'m | Likelihood (High / Medium / Low) |
|-----------------------|---------------|---|----------------------------|------------------|----------------------------------|
| Abid Ifran | Prescribing | Future medicines costs increases | 24/25 | (1.5) | Medium |
| Rachael Corser | CHC | Complex Needs Panel | 24/25 | (0.5) | Medium |
| Matthew Metcalfe | Primary Care | University of Oxford Clinical Academic posts in the Nuffield Department of Primary Care | 24/25 | (0.4) | High |
| Matthew Tait | Mental Health | S117 activity and price trends | 24/25 | (0.3) | High |
| Matthew Tait | Acute | HDP overspend | 24/25 | (0.2) | High |
| Matthew Tait | Mental Health | ADHD - Right To Choose | 24/25 | (0.2) | High |
| Julie Dandridge | Acute | Milton Keynes secondary dental | 24/25 | (0.1) | Medium |
| TOTAL ICB RISK | | | | (3.1) | |

| | | | | | |
|--------------------------------|-------------|---|-------|-------------|--------|
| Matthew Metcalfe | ICB Wide | Balancesheet and Reserves analysis | 24/25 | 7.17 | High |
| Rachael Corser | CHC | Growth reserve underspend | 24/25 | 2.0 | High |
| Abid Ifran | Prescribing | Home Oxygen VAT -backdated claim | 24/25 | 1.0 | High |
| Rachael Corser | CHC | CHC Data Cleanse-only partially actioned (3 of 8 months) | 24/25 | 0.7 | Medium |
| Rachael Corser | CHC | FNC adjustment | 24/25 | 0.7 | Medium |
| Matthew Tait | Acute | IS (CHEC) Challenges | 24/25 | 0.6 | Medium |
| Rachael Corser | CHC | CHC- Dom Care adjustment on Broadcare | 24/25 | 0.5 | High |
| Abid Ifran | PC | LCS | 24/25 | 0.5 | High |
| Matthew Metcalfe | ICS Wide | RSB - Continuing Healthcare (learning from lesson on 23/24 project) | 24/25 | 0.3 | Medium |
| Abid Ifran | Community | LTC - CL PY funding | 24/25 | 0.2 | Low |
| Dan Leveson | CHC | Refund of Oxon PHBs from OCC, unadjusted PoC on Broad Care | 24/25 | 0.1 | Low |
| Matthew Metcalfe | ICS Wide | Invest to save - 1:1 High -Cost review project | 24/25 | 0.1 | High |
| TOTAL ICB Opportunities | | | | 13.8 | |

| | | | | | |
|--------------------------------------|--|--|--|-------------|--|
| Total Net (Risk)/ Opportunity | | | | 10.6 | |
|--------------------------------------|--|--|--|-------------|--|

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 10, the total risks of £3.1m identified has been risk rated and netted off against opportunities amounting to £13.8m. Other risks and opportunities identified in previous months have either reduced or managed within the reported position.

ICB CIP Summary at M10

Current Position (M10)

The year end forecast for CIP delivery is £25.9m against a plan of £35.7m. This is a shortfall of £9.8m against plan and this has increased in the month from £9.7m due to:

- Reduction in forecast for Primary Care Prescribing (£0.3m) .
- Increased forecast delivery from the AACC. (£0.2m)

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 £1.1m under the CIP plan due to delays in staffing reviews and data cleansing. This has been compensated in part by savings in other CHC areas.
- BHFT Section 117 reviews on Berkshire West patients are forecast to deliver £400k less than plan due to delays in Local Authority agreements to package reductions. However, this delay means that £1m+ of efficiencies will be delivered in 2025/26.

| NHS BOB ICB CIP 24/25 | | | | | | | | Month 10 | | | |
|-----------------------|--|-------------|---------------------------|----------|-----|-----|--------------------|---------------------|----------------|-------------------|------------------|
| Service Area | Efficiency by scheme | Annual Plan | Actual Year to date | Forecast | | | | Variance to plan | Risk Rating | Forecast Analysis | |
| | | | | M10 | M11 | M12 | Annual forecast | | | Recurrent | Non Recurrent |
| | | | | £m | £m | £m | £m | | | | |
| HCD | HCD Biosimilars | 3.1 | 0 | 0 | 0 | 0 | 0 | 3.1 | Red | 0 | |
| HCD | HCD system working | 2 | 0.3 | 0 | 0.1 | 0.1 | 0.5 | 1.5 | | 0.5 | |
| SDF | SDF: Cardiac rehab defer until later, in process | 0.2 | 0.2 | 0 | 0 | 0 | 0.2 | 0 | Green | | 0. |
| Prescribing | Primary Care - Prescribing | 16.9 | 14.3 | 0 | 1.4 | 1.4 | 17.3 | -0.4 | | 15.4 | 1. |
| AACC | All Age continuing care - commissioning | 6 | 4.6 | 0 | 0.3 | 0.3 | 5.1 | 0.9 | Yellow | 0.5 | 4. |
| MH | S117 BW | 1 | 0.3 | 0 | 0.1 | 0.2 | 0.6 | 0.4 | | 0.6 | |
| Community | Community Equipment Loan | 0.5 | 0.2 | 0 | 0 | 0.1 | 0.3 | 0.2 | | 0.3 | |
| | Nursing Portfolio | 1 | 0 | 0 | 0 | 0 | 0 | 1 | Black | | |
| SDF | SDF: Other - Womens Health Hubs -delay start | 0.1 | 0.1 | 0 | 0 | 0 | 0.1 | 0 | Green | | 0. |
| Corporate | £1m in year allocations <0.6m further stretch target | 1.2 | 1 | 0 | 0.1 | 0.1 | 1.2 | 0 | | | 1. |
| | Other Acute challenges | 3 | 0 | 0 | | | 0 | 3 | Black | | |
| DDaT | Digital Efficiencies | 0.6 | 0.5 | 0 | 0 | 0.1 | 0.6 | 0 | Green | | 0. |
| | Total Plan as reported per June 24 Plan resubmission | 35.6 | 21.5 | 0 | 2 | 2.3 | 25.9 | 9.7 | | 17.3 | 8. |

ICB Other Financial Statements – Balance Sheet M10

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

| Statement of financial position as at: | As at 31 March 24 | As at 31 December 24 | Movement | As at 31 January 25 |
|--|----------------------|----------------------------|---------------|------------------------|
| | £m | £m | £m | £m |
| 31 January 2025 | | | | |
| Non current assets | 1.90 | 1.40 | -0.04 | 1.36 |
| Total non current assets | 1.90 | 1.40 | -0.04 | 1.36 |
| NHS receivables -revenue | 3.43 | 3.17 | -2.13 | 1.04 |
| NHS prepayments and accrued income | 0.69 | 2.57 | 2.94 | 5.51 |
| Non-NHS receivables - revenue | 0.56 | 6.34 | 0.51 | 6.85 |
| Non-NHS prepayments and accrued income | 8.86 | 10.57 | 0.77 | 11.34 |
| Other receivables | 34.83 | 14.84 | -14.35 | 0.49 |
| Total trade and other | 48.37 | 37.49 | -12.26 | 25.23 |
| Cash | 0.58 | 0.75 | 2.53 | 3.28 |
| Total current assets | 50.86 | 39.64 | -9.78 | 29.87 |
| NHS payables - revenue | -16.70 | -6.68 | 5.60 | -1.08 |
| NHS accruals and deferred income | -24.93 | -57.77 | 4.30 | -53.47 |
| Non-NHS payables - revenue | -33.89 | -25.76 | -1.88 | -27.64 |
| Non-NHS payables - capital | -0.02 | 0.00 | 0.00 | 0.00 |
| Non-NHS accruals and deferred income | -89.81 | -125.63 | 18.96 | -106.67 |
| Other payables | -56.71 | -26.26 | -11.16 | -37.42 |
| Borrowings | 0.00 | -1.21 | 1.21 | -0.01 |
| Provisions | -3.22 | -2.94 | 0.29 | -2.65 |
| Total current liabilities | -225.28 | -246.25 | 17.32 | -228.94 |
| Total non current liabilities | -0.81 | -0.59 | -0.45 | -1.04 |
| Total assets employed | -175.23 | -207.20 | 7.09 | -200.11 |
| General fund | -175.23 | -207.20 | 7.09 | -200.11 |
| Total taxpayers equity | -175.23 | -207.20 | 7.09 | -200.11 |

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

- Receivables have decreased by £12.26m and now stand at £25.23m.
- Cash ledger balance at 31 January stands at £3.28m.
- Current liabilities have decreased by £17.32m and now stand at £228.94m.
- The net result is an decrease in total taxpayers equity of £7.09m.

ICB Other Financial Statements

Receivables and Cash M10

Receivables

| Aged receivables | NHS receivables | | Non NHS receivables | | Total | |
|-----------------------------|-----------------|-----------|---------------------|-----------|-------------|-----------|
| | Value (£m) | No | Value (£m) | No | Value (£m) | No |
| Less than 31 days (not due) | 0.09 | 7 | 5.02 | 12 | 5.10 | 19 |
| Between 31 - 60 days | 0.00 | 0 | 1.72 | 8 | 1.72 | 8 |
| Between 61 - 90 days | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| Greater than 90 days | 0.95 | 5 | 0.11 | 4 | 1.06 | 9 |
| Total | 1.04 | 12 | 6.85 | 24 | 7.88 | 36 |

At the end of month, BOB ICB had 5 NHS and 4 non NHS overdue invoices over 90 days.

NHS 5 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 5 invs - £0.95m (Recharge of BCF cross system contributions)

Non NHS over 90 days debts amounts are being proactively chased, and 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 | % |
| 2,882.40 | 294.23 | 3,176.63 | 3,820.08 | 83.2% |

- The ICB processed a cash drawdown of £297.13m in January resulting in a total annual figure of £2,882.40m. .
- The drawings against prescribing stand at £294.23m (including £52.18m dental). The ICB drew down total amount to £3,176.63m, this represents 83.2% of the cash drawdown requirement (CDR) against current allocation of £3,820.08m
- At the end of the month BOB ICB had £3.28m cash at bank which represents 1.13% of cash drawn down for the month. .
- As such BOB ICB has achieved 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 M10

| 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 November | 16.13 | 4.95 | 4.16 | 1.88 | 11.80 | 38.92 |
| At 31 December | 17.09 | 4.20 | 3.67 | 4.30 | 9.18 | 38.45 |
| At 31 January | 14.26 | 13.38 | 4.08 | 3.26 | 10.09 | 45.07 |
| Aged payables - volume | Nos | Nos | Nos | Nos | Nos | Total Nos |
| At 30 November | 1,140 | 436 | 268 | 180 | 1,695 | 3,719 |
| At 31 December | 984 | 427 | 290 | 247 | 1,360 | 3,308 |
| At 31 January | 1,387 | 387 | 275 | 218 | 1,249 | 3,516 |

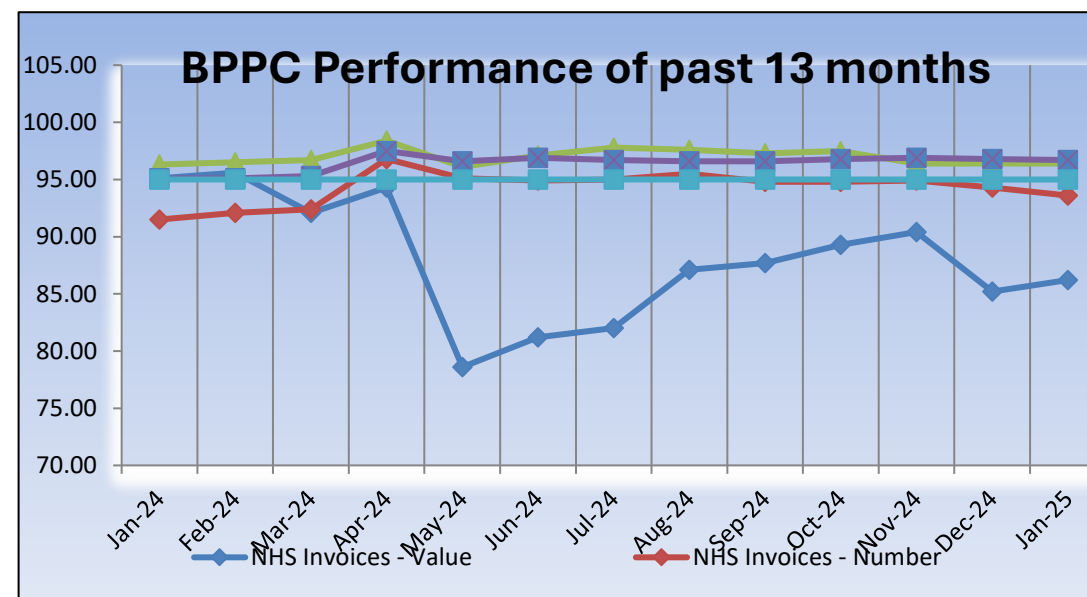
The value of NHS invoices has been significantly reduced with the introduction of block payments, which are not invoiced and therefore not included in the figures aside.

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 Non NHS invoices by volume and by value. Performance of NHS invoices by volume and value continues to be adversely affected by a few invoices under query not being placed on hold.

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 - payment within 30 days (cumulative ytd) | NHS invoices | | Non NHS invoices | | Total | |
|--|------------------------|--------|-------------------------|--------|------------------------|--------|
| | Value of invoice £m | Number | Value of invoices £m | Number | Value of invoice £m | Number |
| Total invoices paid | 38.78 | 747 | 366.49 | 42,739 | 405.27 | 43,486 |
| Total invoices paid within 30 days | 33.43 | 699 | 353.12 | 41,345 | 386.55 | 42,044 |
| % Paid within 30 days | 86.2% | 93.6% | 96.4% | 96.7% | 95.4% | 96.7% |
| Rating | Amber | Amber | Green | Green | Green | Green |

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



Provider Finances

Berkshire Healthcare FT provider summary

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

| Income and Expenditure | M10 | | | YTD | | | Forecast | | |
|--------------------------|------------|------------|--------------|------------|------------|------------|------------|------------|------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Income | 31.6 | 32.1 | 0.6 | 314.7 | 320.4 | 5.7 | 377.9 | 383.6 | 5.8 |
| Workforce pay cost | (24.6) | (24.7) | (0.2) | (242.8) | (241.9) | 0.8 | (292.1) | (291.6) | 0.5 |
| Non-pay cost | (6.8) | (7.2) | (0.4) | (67.9) | (72.1) | (4.2) | (81.1) | (85.2) | (4.1) |
| Non operating Items | (0.2) | (0.2) | 0.1 | (2.2) | (1.5) | 0.7 | (2.7) | (1.9) | 0.8 |
| Surplus/(deficit) | 0.0 | 0.0 | (0.0) | 1.9 | 4.9 | 3.0 | 1.9 | 4.9 | 3.0 |

| | | | | | | | | | |
|----------------|------|------|--------|------|------|------|------|------|------|
| As % of income | 0.1% | 0.0% | (0.0%) | 0.6% | 1.5% | 1.0% | 0.5% | 1.3% | 0.8% |
|----------------|------|------|--------|------|------|------|------|------|------|

| Efficiencies | M10 | | | 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) | 2.7 | 1.0 | (1.7) | 3.3 | 1.7 | (1.5) |
| Non-Pay | 0.7 | 0.3 | (0.3) | 5.8 | 3.1 | (2.6) | 7.1 | 3.3 | (3.8) |
| Income | 0.1 | 1.2 | 1.1 | 1.0 | 3.2 | 2.2 | 1.2 | 3.3 | 2.1 |
| Total Recurrent | 1.0 | 1.6 | 0.6 | 9.4 | 7.3 | (2.1) | 11.5 | 8.3 | (3.2) |
| Pay | 0.0 | (0.4) | (0.4) | 0.0 | 3.8 | 3.8 | 0.0 | 4.3 | 4.3 |
| Non-Pay | 0.2 | 0.0 | (0.2) | 1.8 | 0.0 | (1.8) | 2.1 | 1.0 | (1.1) |
| Income | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Non-Recurrent | 0.2 | (0.4) | (0.6) | 1.8 | 3.8 | 2.1 | 2.1 | 5.3 | 3.2 |
| Total Efficiencies | 1.2 | 1.2 | 0.0 | 11.2 | 11.2 | 0.0 | 13.6 | 13.6 | 0.0 |

| Workforce pay costs | M10 | | | YTD | | | Forecast | | |
|---------------------------------|---------------|---------------|--------------|----------------|----------------|------------|----------------|----------------|------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Substantive | (21.6) | (22.2) | (0.6) | (213.6) | (214.9) | (1.3) | (257.0) | (258.3) | (1.3) |
| Bank | (2.2) | (1.9) | 0.3 | (21.4) | (19.6) | 1.8 | (25.8) | (24.4) | 1.4 |
| Agency | (0.7) | (0.7) | 0.0 | (6.9) | (6.8) | 0.1 | (8.3) | (8.2) | 0.1 |
| Total workforce pay cost | (24.5) | (24.7) | (0.2) | (241.9) | (241.3) | 0.6 | (291.1) | (290.9) | 0.2 |

| | | | | | | | | | |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Of which Capitalised | 0.0 | 0.1 | 0.1 | 0.0 | 0.3 | 0.3 | 0.0 | 0.3 | 0.3 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

| Workforce WTE | M10 | | | Forecast | | |
|----------------------------|--------------|--------------|-------------|--------------|--------------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance |
| Substantive WTE | 4,682 | 4,733 | 51 | 4,697 | 4,697 | 0 |
| Bank WTE | 464 | 390 | (74) | 457 | 457 | 0 |
| Agency WTE | 61 | 59 | (2) | 60 | 60 | 0 |
| Total workforce WTE | 5,207 | 5,182 | (25) | 5,214 | 5,214 | 0 |

BHFT are now reporting a FOT FY surplus of £4.9m. This is £3m better than plan and represents the agreement made re. 23/24 ERF Income. This has gone towards covering off the £5.65m system contra entry that was previously reflected in the ICB

Month 10 YTD £3m positive variance to plan.

Planned SDF slippage in line with stretched surplus plan and reflected in pay underspend.

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

Bank interest better than planned.

OAPS over plan, although partially offset by Specialist placements.

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 costs below plan YTD due to lower use of temporary staffing through summer months. Substantive now overspending YTD as the unfunded inflation gap has materialized, although this is offset by underspend on bank/agency.

* 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 | M10 | | | YTD | | | Forecast | | |
|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Income | 56.2 | 51.7 | (4.5) | 548.4 | 558.7 | 10.3 | 659.9 | 659.9 | 0.0 |
| Workforce pay cost | (35.3) | (30.0) | 5.3 | (334.3) | (337.6) | (3.3) | (400.0) | (400.0) | 0.0 |
| Non-pay cost | (19.4) | (20.2) | (0.8) | (203.0) | (210.4) | (7.4) | (241.0) | (241.0) | (0.0) |
| Non operating Items | (1.6) | (1.6) | 0.0 | (16.3) | (16.0) | 0.4 | (19.6) | (19.6) | 0.0 |
| Surplus/(deficit) | (0.1) | (0.1) | (0.0) | (5.2) | (5.2) | (0.0) | (0.7) | (0.7) | 0.0 |

| | | | | | | | | | |
|----------------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| As % of income | (0.1%) | (0.2%) | (0.0%) | (0.9%) | (0.9%) | (0.0%) | (0.1%) | (0.1%) | 0.0% |
|----------------|--------|--------|--------|--------|--------|--------|--------|--------|------|

| Efficiencies | M10 | | | YTD | | | Forecast | | |
|----------------------------|------------|--------------|--------------|-------------|-------------|--------------|-------------|-------------|--------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Pay | 1.6 | 1.0 | (0.6) | 16.5 | 10.7 | (5.8) | 20.7 | 18.6 | (2.1) |
| Non-Pay | 0.3 | (0.2) | (0.5) | 3.1 | 1.8 | (1.3) | 5.2 | 3.8 | (1.4) |
| Income | 0.7 | 0.4 | (0.2) | 6.6 | 6.5 | (0.0) | 7.9 | 8.3 | 0.5 |
| Total Recurrent | 2.6 | 1.2 | (1.4) | 26.1 | 19.0 | (7.1) | 33.7 | 30.8 | (3.0) |
| Pay | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 | 2.8 | 0.0 |
| Non-Pay | 0.8 | 0.3 | (0.5) | 3.5 | 1.5 | (2.0) | 8.9 | 8.8 | (0.2) |
| Income | 0.0 | (2.4) | (2.4) | 0.0 | 1.4 | 1.4 | 0.0 | 3.1 | 3.1 |
| Total Non-Recurrent | 0.8 | (2.0) | (2.8) | 3.5 | 2.9 | (0.6) | 11.7 | 14.7 | 3.0 |
| Total Efficiencies | 3.4 | (0.8) | (4.2) | 29.6 | 21.9 | (7.7) | 45.5 | 45.5 | 0.0 |

| Workforce pay costs | M10 | | | YTD | | | Forecast | | |
|---------------------------------|---------------|---------------|------------|----------------|----------------|--------------|----------------|----------------|--------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Substantive | (34.9) | (27.9) | 7.0 | (330.6) | (312.8) | 17.8 | (395.8) | (373.0) | 22.8 |
| Bank | (0.2) | (2.5) | (2.2) | (2.5) | (25.8) | (23.3) | (2.7) | (28.4) | (25.7) |
| Agency | (0.1) | (0.5) | (0.4) | (1.2) | (5.1) | (3.9) | (1.4) | (6.0) | (4.6) |
| Total workforce pay cost | (35.3) | (30.9) | 4.4 | (334.3) | (343.7) | (9.4) | (400.0) | (407.4) | (7.5) |

| | | | | | | | | | |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Of which Capitalised | 0.0 | 0.9 | 0.9 | 0.0 | 6.2 | 6.2 | 0.0 | 7.5 | 7.5 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

| Workforce WTE | M10 | | | Forecast | | |
|----------------------------|--------------|--------------|------------|--------------|--------------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance |
| Substantive WTE | 6,239 | 6,393 | 154 | 6,214 | 6,214 | 0 |
| Bank WTE | 354 | 466 | 112 | 257 | 257 | 0 |
| Agency WTE | 85 | 71 | (14) | 80 | 80 | 0 |
| Total workforce WTE | 6,678 | 6,930 | 252 | 6,551 | 6,551 | 0 |

Note: £22.2m deficit support funding received in M6 (10/12ths recognised in YTD).

YTD deficit of £5.2m and FOT deficit of £0.7m which is on plan.

Financial plan being delivered due to non-recurrent items (£2.0m PFI deed of variation, £0.7m prior year VAT rebate), increased contract income from 24/25 contract agreements and A&G expected funding (Advice and Guidance ERF) offsetting unfunded net impact of Industrial action, activity/contact risk and lower than planned efficiency savings.

Non-Pay is £7.4m over plan YTD mostly 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 £0.7m.

Income is better than plan by £10.3m due to the receipt of £0.5m Industrial Action funding, 24/25 overperformance, benefit from 24/25 contracts, high-cost drugs plus one-off income related to a new ACCT contract (£0.8m), one off EPR related income £2.0m and A&G income.

Pay is over plan YTD by £3.3m (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 £7.7m behind plan YTD. This includes pay savings of £10.7m – 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, 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).

Oxford Health FT provider summary

| Income and Expenditure | M10 | | | YTD | | | Forecast | | |
|--------------------------|--------------|--------------|--------------|--------------|------------|------------|--------------|------------|------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Income | 54.3 | 55.8 | 1.5 | 542.7 | 562.1 | 19.4 | 654.0 | 672.8 | 18.8 |
| Workforce pay cost | (32.5) | (34.0) | (1.6) | (324.9) | (328.9) | (4.1) | (389.8) | (396.9) | (7.0) |
| Non-pay cost | (22.0) | (23.2) | (1.2) | (219.4) | (233.8) | (14.3) | (264.9) | (275.9) | (11.0) |
| Non operating Items | 0.1 | 0.2 | 0.1 | 0.4 | 1.2 | 0.8 | 0.7 | 1.9 | 1.2 |
| Surplus/(deficit) | (0.0) | (1.2) | (1.2) | (1.1) | 0.6 | 1.8 | (0.1) | 1.9 | 2.0 |

Note: £2.6m deficit support funding received in M6 (10/12ths recognised in YTD Plan).

OHFT is reporting a £0.6m surplus YTD which is £1.8m better than plan.

| | | | | | | | | | |
|----------------|--------|--------|--------|--------|------|------|--------|------|------|
| As % of income | (0.1%) | (2.2%) | (2.2%) | (0.2%) | 0.1% | 0.3% | (0.0%) | 0.3% | 0.3% |
|----------------|--------|--------|--------|--------|------|------|--------|------|------|

| Efficiencies | M10 | | | YTD | | | Forecast | | |
|----------------------------|------------|------------|--------------|-------------|-------------|--------------|-------------|-------------|--------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Pay | 0.4 | 0.5 | 0.1 | 3.6 | 4.4 | 0.8 | 4.5 | 5.4 | 1.0 |
| Non-Pay | 0.2 | 0.1 | (0.1) | 2.5 | 1.5 | (1.0) | 3.0 | 1.8 | (1.2) |
| Income | 0.1 | 0.1 | 0.0 | 0.6 | 0.6 | 0.0 | 0.7 | 0.7 | 0.0 |
| Total Recurrent | 0.7 | 0.7 | (0.0) | 6.7 | 6.5 | (0.2) | 8.1 | 7.9 | (0.2) |
| Pay | 1.7 | 1.6 | (0.1) | 16.8 | 16.0 | (0.8) | 20.2 | 19.2 | (1.0) |
| Non-Pay | 1.0 | 1.1 | 0.1 | 10.0 | 10.9 | 1.0 | 12.0 | 13.1 | 1.2 |
| Income | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Non-Recurrent | 2.7 | 2.7 | 0.0 | 26.8 | 26.9 | 0.2 | 32.1 | 32.3 | 0.2 |
| Total Efficiencies | 3.4 | 3.4 | 0.0 | 33.5 | 33.5 | 0.0 | 40.3 | 40.3 | 0.0 |

The reported FOT is £1.9m surplus which is £2.0m better than plan. Deficit support funding received in M6 has been transferred to RBFT in M10 but with no change to plan income figures. Despite the transfer of this funding OHFT have held their position so, the underlying surplus excluding non-recurrent Deficit support funding is £4.6m better than plan.

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 | M10 | | | YTD | | | Forecast | | |
|---------------------------------|---------------|---------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Substantive | (28.3) | (28.1) | 0.1 | (277.6) | (280.1) | (2.5) | (334.6) | (340.1) | (5.6) |
| Bank | (2.6) | (3.6) | (0.9) | (26.4) | (29.9) | (3.5) | (31.7) | (35.8) | (4.1) |
| Agency | (1.7) | (1.3) | 0.4 | (22.4) | (20.7) | 1.6 | (25.5) | (24.8) | 0.7 |
| Total workforce pay cost | (32.6) | (33.0) | (0.4) | (326.5) | (330.8) | (4.3) | (391.8) | (400.7) | (9.0) |

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 | M10 | | | Forecast | | |
|----------------------------|--------------|--------------|------------|--------------|--------------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance |
| Substantive WTE | 6,390 | 6,584 | 194 | 6,435 | 6,435 | 0 |
| Bank WTE | 555 | 714 | 159 | 542 | 542 | 0 |
| Agency WTE | 203 | 194 | (9) | 172 | 172 | 0 |
| Total workforce WTE | 7,148 | 7,492 | 344 | 7,149 | 7,149 | 0 |

* 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

| Income and Expenditure | M10 | | | YTD | | | Forecast | | |
|------------------------|--------|--------|----------|---------|---------|----------|----------|---------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Income | 137.5 | 140.8 | 3.3 | 1,351.1 | 1,382.1 | 30.9 | 1,626.2 | 1,667.6 | 41.4 |
| Workforce pay cost | (76.8) | (80.3) | (3.5) | (782.5) | (801.2) | (18.7) | (936.2) | (953.7) | (17.5) |
| Non-pay cost | (50.2) | (58.3) | (8.1) | (544.7) | (576.6) | (31.9) | (644.3) | (680.8) | (36.6) |
| Non operating Items | (5.3) | (4.2) | 1.1 | (35.8) | (32.9) | 2.9 | (46.0) | (42.4) | 3.7 |
| Surplus/(deficit) | 5.1 | (2.1) | (7.2) | (11.9) | (28.7) | (16.8) | (0.2) | (9.3) | (9.1) |

| | | | | | | | | | |
|----------------|------|--------|--------|--------|--------|--------|--------|--------|--------|
| As % of income | 3.7% | (1.5%) | (5.2%) | (0.9%) | (2.1%) | (1.2%) | (0.0%) | (0.6%) | (0.6%) |
|----------------|------|--------|--------|--------|--------|--------|--------|--------|--------|

| Efficiencies | M10 | | | YTD | | | Forecast | | |
|---------------------|------|--------|----------|------|--------|----------|----------|--------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Pay | 4.0 | 2.9 | (1.1) | 29.7 | 25.4 | (4.3) | 37.6 | 31.1 | (6.5) |
| Non-Pay | 3.1 | 0.5 | (2.6) | 12.4 | 6.8 | (5.6) | 18.8 | 8.3 | (10.6) |
| Income | 2.1 | 0.4 | (1.6) | 13.4 | 5.3 | (8.1) | 17.8 | 6.5 | (11.3) |
| Total Recurrent | 9.2 | 3.9 | (5.3) | 55.5 | 37.5 | (18.0) | 74.2 | 45.8 | (28.4) |
| Pay | 0.0 | 0.4 | 0.4 | 0.0 | 2.9 | 2.9 | 0.0 | 5.3 | 5.3 |
| Non-Pay | 2.1 | 2.8 | 0.6 | 6.9 | 18.1 | 11.2 | 11.3 | 20.1 | 8.8 |
| Income | 2.3 | 0.6 | (1.7) | 2.3 | 8.6 | 6.2 | 7.0 | 9.9 | 2.9 |
| Total Non-Recurrent | 4.5 | 3.8 | (0.7) | 9.2 | 29.5 | 20.3 | 18.2 | 35.3 | 17.0 |
| Total Efficiencies | 13.6 | 7.7 | (5.9) | 64.7 | 67.0 | 2.3 | 92.5 | 81.1 | (11.4) |

| Workforce pay costs | M10 | | | YTD | | | Forecast | | |
|--------------------------|--------|--------|----------|---------|---------|----------|----------|---------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Substantive | (73.4) | (75.3) | (1.9) | (738.8) | (749.9) | (11.1) | (885.6) | (892.7) | (7.1) |
| Bank | (2.6) | (4.3) | (1.6) | (33.9) | (43.2) | (9.2) | (39.2) | (51.3) | (12.1) |
| Agency | (0.7) | (0.7) | 0.0 | (8.3) | (6.5) | 1.8 | (9.6) | (7.8) | 1.8 |
| Total workforce pay cost | (76.7) | (80.2) | (3.5) | (781.0) | (799.6) | (18.6) | (934.4) | (951.8) | (17.4) |

| | | | | | | | | | |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Of which Capitalised | 0.1 | 0.2 | 0.1 | 1.3 | 1.3 | 0.0 | 1.5 | 1.5 | 0.0 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

| Workforce WTE | M10 | | | Forecast | | |
|---------------------|--------|--------|----------|----------|--------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance |
| Substantive WTE | 13,508 | 13,915 | 407 | 13,584 | 13,584 | 0 |
| Bank WTE | 407 | 760 | 353 | 407 | 407 | 0 |
| Agency WTE | 76 | 74 | (2) | 76 | 76 | 0 |
| Total workforce WTE | 13,991 | 14,749 | 758 | 14,067 | 14,067 | 0 |

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

Note: £7.9m deficit support funding received in M6 (10/12ths recognised in YTD).

YTD deficit of £28.7m which is £16.8m adverse to plan.

I&E £7.2m worse 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.

Income and non-pay 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.

Headcount down up by 156 in month (substantive +46, bank +98, agency +12).

Paybill over plan due to higher headcount, but partly mitigated by temporary staff reductions and WTE reductions vs March 24 having saved more/WTE than planned.

Two additional actions agreed on pay following M9 position: a complete recruitment pause for one month while controls are strengthened and a paybill control total for M10 and M11 for each division with a set of supporting options for delivery

YTD efficiencies are £2.3m above plan, but significantly below in month target.

Changes to approach post I&I will address issues for 25/26 (e.g. additional support and improved PIDs)

Royal Berkshire FT provider summary

Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board

| Income and Expenditure | M10 | | | YTD | | | Forecast | | |
|------------------------|--------|--------|----------|---------|---------|----------|----------|---------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Income | 53.1 | 55.7 | 2.6 | 527.8 | 537.3 | 9.5 | 633.3 | 642.8 | 9.4 |
| Workforce pay cost | (33.1) | (33.4) | (0.3) | (327.6) | (328.5) | (0.8) | (393.5) | (395.4) | (2.0) |
| Non-pay cost | (19.4) | (22.5) | (3.2) | (192.5) | (219.9) | (27.4) | (231.0) | (258.4) | (27.4) |
| Non operating Items | (0.8) | (0.9) | (0.1) | (7.6) | (7.6) | (0.0) | (9.3) | (9.4) | (0.2) |
| Surplus/(deficit) | (0.2) | (1.1) | (0.9) | 0.1 | (18.7) | (18.7) | (0.4) | (20.5) | (20.1) |

| | | | | | | | | | |
|----------------|--------|--------|--------|------|--------|--------|--------|--------|--------|
| As % of income | (0.5%) | (2.0%) | (1.7%) | 0.0% | (3.5%) | (3.5%) | (0.1%) | (3.2%) | (3.2%) |
|----------------|--------|--------|--------|------|--------|--------|--------|--------|--------|

| Efficiencies | M10 | | | 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) | 4.2 | 0.3 | (3.9) | 5.1 | 0.3 | (4.7) |
| Non-Pay | 1.7 | 0.8 | (0.8) | 16.8 | 6.3 | (10.5) | 20.2 | 7.8 | (12.4) |
| Income | 0.0 | 0.2 | 0.2 | 0.0 | 1.7 | 1.7 | 0.0 | 2.1 | 2.1 |
| Total Recurrent | 2.1 | 1.0 | (1.1) | 21.0 | 8.3 | (12.7) | 25.2 | 10.2 | (15.0) |
| Pay | 0.0 | 0.6 | 0.6 | 0.0 | 8.1 | 8.1 | 0.0 | 9.0 | 9.0 |
| Non-Pay | 0.0 | 0.5 | 0.5 | 0.0 | 4.4 | 4.4 | 0.0 | 5.4 | 5.4 |
| Income | 0.0 | 0.2 | 0.2 | 0.0 | 1.2 | 1.2 | 0.0 | 1.8 | 1.8 |
| Total Non-Recurrent | 0.0 | 1.3 | 1.3 | 0.0 | 13.7 | 13.7 | 0.0 | 16.2 | 16.2 |
| Total Efficiencies | 2.1 | 2.3 | 0.2 | 21.0 | 22.0 | 1.0 | 25.2 | 26.4 | 1.2 |

| Workforce pay costs | M10 | | | YTD | | | Forecast | | |
|---------------------------------|---------------|---------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|
| | Plan | Actual | Variance | Plan | Actual | Variance | Plan | Actual | Variance |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Substantive | (30.8) | (31.6) | (0.8) | (308.2) | (309.8) | (1.7) | (369.1) | (370.4) | (1.3) |
| Bank | (1.8) | (1.7) | 0.1 | (15.5) | (15.3) | 0.2 | (19.4) | (20.0) | (0.6) |
| Agency | (0.5) | (0.0) | 0.4 | (4.0) | (3.4) | 0.6 | (4.9) | (5.0) | (0.1) |
| Total workforce pay cost | (33.1) | (33.4) | (0.3) | (327.6) | (328.5) | (0.8) | (393.5) | (395.4) | (2.0) |

| | | | | | | | | | |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Of which Capitalised | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

| Workforce WTE | M10 | | | Forecast | | |
|----------------------------|--------------|--------------|-----------|--------------|--------------|----------|
| | Plan | Actual | Variance | Plan | Actual | Variance |
| Substantive WTE | 5,882 | 6,017 | 135 | 5,826 | 5,826 | 0 |
| Bank WTE | 387 | 371 | (16) | 437 | 437 | 0 |
| Agency WTE | 56 | 26 | (30) | 56 | 56 | 0 |
| Total workforce WTE | 6,325 | 6,414 | 89 | 6,319 | 6,319 | 0 |

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 (10/12ths recognised in YTD). ****

At M10 RBFT have amended their FOT to a £20.5m deficit which is £20.1m worse than plan. The RBFT Board approved FOT was a deficit of £21.02m, however following transfer of additional £2.6m deficit support funding from OHFT and settlement of Advice & Guidance income (£3.7m) at £2.1m below the RBFT expectation of £5.8m, the FOT has landed at £20.5m.

RBFT is reporting a deficit of £18.7m YTD, which is £18.7m worse than plan or £11.8m worse than revised internal plan.

The main drivers of this are pressures within drugs and clinical supplies (linked to activity), timing of efficiency realisation and changes in BOB ICB income contract value reflected from M7 (£9.4m or 10 months worth YTD)

The clinical supplies variance has increased by £(0.62)m, partially driven by £0.33m relating to the Urgent and Emergency Care centre and offset in income.

Non-pay, clinical supplies and services is £7.5m higher than plan YTD as RBFT recover elective activity, drugs is overspent by £8.8m and this is offset by income.

Staff costs in month are £0.3m worse than plan, driven by the increase in permanent staff costs, although higher substantive workforce has reduced the requirement for more expensive backfill. Workforce at M10 is 89 WTE higher than plan – increase in month due to winter pressures.

As at M10 RBFT has delivered £22.0m of efficiencies which £1.0m ahead of M10 YTD plan, with recovery actions ongoing to maintain achievement.

£5.65m additional savings has been added to budgets as a result of the contract agreement in M7 so internally now targeting £30.9m. The Turnaround team are focused on identifying the remaining balance to £30.9m through transformative and recurrent schemes. An additional £0.6m of savings have been identified in M10 increasing CIP FOT to £26.4m (remaining gap of £4.5m)

ICS Capital 2024/25 M10

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

| BOB ICS | Category | YTD Allocation (£'m) | YTD Spend (£'m) | YTD Variance (£'m) | FOT Allocatio n (£'m) | FOT Spend (£'m) | FOT Variance (£'m) |
|--|-----------------------------------|----------------------------|-----------------------|--------------------------|-----------------------------|-----------------------|--------------------------|
| Operational Capital | | | | | | | |
| Berkshire Healthcare NHS Foundation Trust | NHSE - Operational Capital | 6.8 | 4.5 | 2.3 | 8.6 | 7.9 | 0.6 |
| Buckinghamshire Healthcare NHS Trust | NHSE - Operational Capital | 5.9 | 4.8 | 1.1 | 6.0 | 6.0 | 0.0 |
| Oxford Health NHS Foundation Trust | NHSE - Operational Capital | 9.0 | 5.4 | 3.6 | 12.0 | 14.0 | -2.0 |
| Oxford University Hospitals NHS Foundation Trust | NHSE - Operational Capital | 22.9 | 16.2 | 6.8 | 29.5 | 20.3 | 9.2 |
| Royal Berkshire NHS Foundation Trust | NHSE - Operational Capital | 14.6 | 12.0 | 2.6 | 25.6 | 22.1 | 3.5 |
| Buckinghamshire, Oxfordshire, & Berkshire ICB | NHSE - Operational Capital | 2.2 | 0.0 | 2.2 | 3.0 | 3.0 | 0.0 |
| Royal Berkshire NHS Foundation Trust | NHSE - System Capital Support | 0.0 | 0.0 | 0.0 | 0.0 | 3.5 | -3.5 |
| Buckinghamshire Healthcare NHS Trust | NHSE - System Capital Support | 10.2 | 5.0 | 5.2 | 12.3 | 12.3 | 0.0 |
| Oxford University Hospitals NHS Foundation Trust | NHSE - System Capital Support | 0.0 | 0.0 | 0.0 | | 5.6 | -5.6 |
| System Total Charge against Capital Allocation (excluding IFRS 16 impact) | | 71.7 | 47.9 | 23.8 | 97.0 | 94.8 | 2.2 |
| Provider IFRS 16 Impact | | | | | | | |
| | IFRS 16 | 64.5 | 23.3 | 41.1 | 68.2 | 73.0 | -4.8 |
| Provider - Other Capital Programmes | | | | | | | |
| | Internally generated funds | 28.3 | 9.4 | 18.8 | 38.5 | 42.7 | -4.1 |
| Total (CDEL Spend) | | 164.4 | 80.7 | 83.7 | 203.7 | 210.4 | -6.6 |
| ICB IFRS 16 Impact | | | | | | | |
| | | 0.8 | 0.0 | 0.8 | 0.1 | 1.0 | -0.9 |

At month 10, the year-to-date reported underspend against capital allocation (excluding IFRS 16 impact) is £23.8m (providers £21.6m and ICB £2.2m) and a year-to-date underspend against total CDEL of £83m, of which £41.1m relates to IFRS 16, with delays in signing leases due to lease remeasurement, but are expected to catch up year end.

Trusts are underspending by 46.80% at M10 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 underspend of £2.2m against system capital allocation, and an overspend of £6.6m net 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. Total CDEL overspend is predominantly due to OUH, OH & BHT programmes on internally generated funds. Impact of IFRS 16 at the yearend is £4.8m (OUH £3.6m, OH £2.3m & others -£1.1m) variance

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 |