

## BOARD MEETING

<b>Title</b>	M12 Financial review/Finance Recovery Plan		
<b>Paper Date:</b>	06 May 2025	<b>Board Meeting Date:</b>	13 May 2025
<b>Purpose:</b>	Discussion	<b>Agenda Item:</b>	09
<b>Author:</b>	Dilani Russell, Interim Director of Operational Finance	<b>Exec Lead/ Senior Responsible Officer:</b>	Alastair Groom, Chief Finance Officer (interim)

### Executive Summary

M12 Financial position BOB ICB & ICS

Paper to brief the committee on the financial position of the ICB and wider system (M12)

- The system reported a £15.6m YTD deficit (slightly improved from the £16.0m forecast deficit at M11).
- During M12, the £7.7m ICB surplus forecast at M11 was reallocated to BHT (£2.6m), OUH (£2.5m) and RBFT (£2.6) to pass cash to providers.
- The key drivers of the YTD variance from plan for each provider is summarised below.
  - BHFT** - £3.0m better than plan due to the £3.0m BOB ICB settlement for 2023/24 ERF income.
  - BHT** - £2.6m better than plan (post receipt of £22.9m support funding) due to receipt of £2.6m ICB surplus in M12.
  - OHFT** - **£2.3m better than plan (£2.6m support funding received by the trust was transferred to RBFT at M10) largely due to revenue to capital transfers.**
  - OUH** - **£6.5m adverse to plan (post receipt of £7.9m support funding) largely due to:**
    - £8.8m CIP under delivery; adverse non-pay run rate variances; and adverse pay run rate variances partly offset by
    - £5.0m revenue to capital transfer and receipt of £2.5m ICB surplus in M12.
  - RBFT** - £17.5m adverse to plan (post receipt of £14.1m support funding) largely due to:
    - £11.3m BOB ICB contract reduction at M07; £8.1m adverse non-pay run rate variances (net of pass-through income); £2.1m reduction in BOB ICB settlement for A&G ERF income partly offset by
    - delivery of £2.7m CIP stretch (to mitigate the BOB ICB contract impact); £2.6m support funding transferred from OHFT and receipt of £2.6m ICB surplus in M12.
  - BOB ICB** - £0.5m better than plan (post receipt of £13.3m support funding) largely due to receipt of £15m ERF surge income in M11 to fund the ICB's commitments to the system and thus mitigate the YTD and FOT ERF impact.

### Action Required

The Board are asked to note the final ICB and System position (M12)

<b>Conflicts of Interest</b>	Conflict noted: conflicted party can participate in discussion and decision
This report contains information including the financial performance of organisations that partner members of the Board lead/are employed by. 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 24 April 2025
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# BOB ICB Finance Report

Month 12 2024/25

# BOB system summary position M12

Organisation	Full Year Plan	Full Year Actual	Full Year Variance	Actual/ Turnover
	£'m	£'m	£'m	%
Berkshire Healthcare NHS Foundation Trust	1.9	4.9	3.0	1.2%
Buckinghamshire Healthcare NHS Trust	(0.7)	2.0	2.6	0.3%
Oxford Health NHS Foundation Trust	(0.1)	2.2	2.3	0.3%
Oxford University Hospitals NHS Foundation Trust	(0.2)	(6.8)	(6.5)	(0.4%)
Royal Berkshire NHS Foundation Trust	(0.4)	(17.9)	(17.5)	(2.7%)
<b>TOTAL In-System Providers Surplus/ (Deficit)</b>	<b>0.5</b>	<b>(15.6)</b>	<b>(16.1)</b>	<b>(0.4%)</b>
Buckinghamshire, Oxfordshire and Berkshire West ICB	(0.5)	0.0	0.5	0.0%
<b>BOB ICS Surplus/ (Deficit)</b>	<b>0.0</b>	<b>(15.6)</b>	<b>(15.6)</b>	

## BOB ICS Overview at M12:

The system reported a £15.6m FY deficit (slightly improved from the £16.0m forecast deficit at M11). During M12, the £7.7m ICB surplus forecast at M11 was reallocated to BHT (£2.6m), OUH (£2.5m) and RBFT (£2.6) in order to support partner organisations with their cash position.

The key drivers of the full year variance from plan for each provider is summarised below:

- **BHFT** - £3.0m better than plan due to the £3.0m BOB ICB settlement for 2023/24 ERF income.
- **BHT** - £2.6m better than plan (post receipt of £22.9m support funding) due to receipt of £2.6m ICB surplus in M12.
- **OHFT** - £2.3m better than plan (£2.6m support funding received by the trust was transferred to RBFT at M10) largely due to revenue to capital transfers.
- **OUH** - £6.5m adverse to plan (post receipt of £7.9m support funding) largely due to:
  - £8.8m CIP under delivery; adverse non-pay run rate variances; and adverse pay run rate variances partly offset by
  - £5.0m revenue to capital transfer and receipt of £2.5m ICB surplus in M12.
- **RBFT** - £17.5m adverse to plan (post receipt of £14.1m support funding) largely due to:
  - £11.3m BOB ICB contract reduction at M07; £8.1m adverse non-pay run rate variances (net of pass-through income); £2.1m reduction in BOB ICB settlement for A&G ERF income partly offset by delivery of £2.7m CIP stretch (to mitigate the BOB ICB contract impact); £2.6m support funding transferred from OHFT and receipt of £2.6m ICB surplus in M12.
- **BOB ICB** - £0.5m better than plan (post receipt of £13.3m support funding) largely due to receipt of £15m ERF surge income in M11 to fund the ICB's commitments to the system and thus mitigate the YTD and FOT ERF impact.

# ICB Finances

# ICB Overall position M12

BOB ICB OVERALL by Service Line M12	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m
Acute	1,929.8	1,936.7	(6.9)
Community Health Services	419.3	422.7	(3.4)
Continuing Care	224.5	224.4	0.2
Mental Health	368.9	388.8	(19.9)
Other Programme	59.0	26.2	32.9
Primary Care	54.9	52.7	2.1
Prescribing, Central Drugs and Oxygen	282.2	287.5	(5.3)
Pharmacy, Optometry and Dentistry (POD)	148.3	148.0	0.3
Delegated Co-Commissioning	358.4	358.4	(0.0)
<b>Total Programme Commissioned Costs</b>	<b>3,845.3</b>	<b>3,845.4</b>	<b>(0.1)</b>
Admin Costs	30.8	30.3	0.5
<b>Total before ICB Surplus/(Deficit)</b>	<b>3,876.1</b>	<b>3,875.6</b>	<b>0.5</b>
ICB Surplus / (Deficit)	(0.5)	0.0	(0.5)
<b>Total after Surplus/ (Deficit)</b>	<b>3,875.6</b>	<b>3,875.6</b>	<b>0.0</b>

At M12, the ICB ended the year with a £9k surplus (£0.0m).

## Key areas of movement in month are:

- **Acute:** an improvement of £5m, relating to additional ERF support funding received.
- **Continuing Healthcare (CHC):** Returned to breakeven at M12 as growth funding monies were released to cover adverse patient cost and volume changes.
- **Community:** Adverse movement of £923k last month due to community equipment and BCF. In M11, this movement was factored in the Risks & Opportunities.
- **Mental Health/ LDA:** Worsened by £2.4m where significant costs relating to Section 117 aftercare and placements especially within BW increased as did ADHD right to choose activity. In M11, this movement was factored in the Risks & Opportunities.
- **Prescribing:** £720k Adverse movement due to reviewing YTD growth %, accounting for additional pressures from NICE TAs and growth.

# ICB Acute M12

## Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board

Acute M12 24/25	Full Year Budget	Full Year Actual	Full Year Variance
	£'m	£'m	£'m
NHS providers	1,706.3	1,699.4	7.0
Independent Sector Providers with Contract	53.7	61.6	(7.9)
Discharge to assess cost	3.7	4.0	(0.3)
Equipment- Diabetic Pump	1.1	2.3	(1.2)
Urgent Care	4.4	4.4	(0.0)
London Providers	31.5	34.9	(3.5)
Voluntary Sector Grants	0.3	0.3	0.0
Winter Resilience costs	0.2	0.2	0.0
Acute LVA	12.9	12.9	0.0
Acute NCA	7.1	9.0	(1.8)
Ambulance Services	90.7	90.2	0.5
Patient Transport	17.9	17.5	0.3
<b>Grand Total</b>	<b>1,929.8</b>	<b>1,936.7</b>	<b>(6.9)</b>

Key reasons for variance	Acute M12 £m	Acute M11 £m	Improve/ (Worsened)
<b>Key Pressures:</b>			
Drugs *	(2.4)	(3.6)	1.2
Devices**	(0.4)	(0.8)	0.5
Unbundled Radiology***	(8.7)	(8.9)	0.2
Other Trust / IS variances	(48.3)	(51.0)	2.7
CIP unallocated	(5.1)	(5.1)	0.0
Diabetic Pumps	(1.2)	(1.2)	(0.0)
<b>Total Pressures</b>	<b>(66.1)</b>	<b>(70.7)</b>	<b>4.6</b>
<b>Key Mitigations:</b>			
ERF Income	46.2	46.3	(0.0)
Contract finalisation provision	12.5	12.4	0.2
Other (PTS, non-ERF NCA)	0.4	0.4	0.0
<b>Total Mitigations</b>	<b>59.2</b>	<b>59.0</b>	<b>0.1</b>
<b>Variance</b>	<b>(6.9)</b>	<b>(11.6)</b>	<b>4.7</b>

At Month 12, the year-end position is a £6.9m overspend against plan, an improvement of £4.7m from the £11.6m forecast at Month 11. This improvement is driven by updated activity data from two providers following a system change, resulting in a £2.5m reduction in spend. NICE TA expenditure has also improved, with a recent deep dive identifying that anticipated spend did not materialise due to licensing delays and slower-than-expected drug uptake, releasing a further £1m. In addition, the latest SLAM data for Month 11 shows a £631k reduction in variable activity at RBFT. High-Cost Drugs/Devices, Unbundled Radiology, and Elective activity, though ERF now largely funded, continue to be the main sources of cost pressure.

### 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).
- 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. In M11, there has been a significant increase in spend within Foscot of £0.6m, driven by POD Day Cases and Elective inpatients which have increased by 11% and 13% respectively.
- 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, £0.8m of which is Unbundled Radiology) and the balance Elective ERF) however
- NCA** – A similar level of adverse forecast variance with (£1.8m) remaining stable from last month (£1.9m in-year and unfunded £0.2m March 2024 activity). The spend continues to be driven by Community Health & Eye Care (CHEC).

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, covering mischarged commissioners etc.) and the achieved CIP will be reflected in High-Cost Drugs forecasts going forward.

# ICB Acute M12 – 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 M12	High Cost Drugs	High Cost Devices	Unbundled Radiology / Nuclear Medicine	Total
	£m	£m	£m	£m
Buckinghamshire Healthcare NHST	(1.4)	0.1	(1.1)	(2.5)
Oxford University Hospitals NHSFT	(4.2)	(3.9)	(6.2)	(14.3)
Royal Berkshire NHSFT	(0.2)	0.0	(0.4)	(0.6)
<b>In System NHS Acute Providers Other Elective Variance</b>	<b>(5.8)</b>	<b>(3.8)</b>	<b>(7.7)</b>	<b>(17.4)</b>
Out of System NHS Acute Providers Other Elective Variance	(0.4)	(0.3)	(0.9)	(1.7)
<b>All NHS Acute Providers Other Elective Variance</b>	<b>(6.3)</b>	<b>(4.1)</b>	<b>(8.7)</b>	<b>(19.0)</b>
High Cost Drug & Device Reserve - revision of forecast and offset of spend	3.8	3.7	0.0	7.6
<b>All NHS Acute Providers Other Elective Variance</b>	<b>(2.4)</b>	<b>(0.4)</b>	<b>(8.7)</b>	<b>(11.5)</b>
<i>Previous month</i>	<i>(3.6)</i>	<i>(0.9)</i>	<i>(8.7)</i>	<i>(13.2)</i>

## Other Elective (Includes HCDD):

The full year overspend for the Other Elective Variable category ended with £11.5m pressure, reflecting a decrease from £13.2m in M11. The total NHS Acute Providers Other Elective Variance has improved from prior month, primarily driven by a deep dive on Nice TA drugs and devices spend resulting in a reduction of circ. £1m on drugs and a further £0.5m on devices, across in-system providers.

**In-System NHS Providers:** At M12, in-system acute providers reported a year-end elective overspend of £17.4m, predominantly driven by pressures in High Cost Drugs (£5.8m), Devices (£3.8m), and Unbundled Radiology (£7.7m). Oxford University Hospitals NHSFT accounted for £14.3m of this total, with significant variances across all categories. This additional cost pressures relates to the variable budget being rebased to 22/23 outturn, reducing the target for variables and therefore resulting in additional overperformance funding.

**Out-of-System NHS Providers:** Out-of-system providers contributed a smaller overspend of £1.7m, with relatively minor pressures across all elective components.

The £7.6m release of high-cost drug and device funding offsets the Nice TA Drugs and Devices costs that are reflected against the main provider spends.

# ICB Community M12

Community Health Services M12 24/25	Full Year Budget	Full Year Actuals	Full Year Variance
	£'m	£'m	£'m
NHS provider	267.7	267.0	0.8
BCF S75	89.4	88.8	0.6
Palliative care	7.0	6.5	0.5
Intermediate care	7.8	8.7	(0.9)
Child & Young Persons, TOP	1.3	1.4	(0.0)
Endoscopy, Ultrasound, Audiology, Physio	17.5	18.7	(1.2)
Non CHC NCA	0.0	2.3	(2.3)
Comm-Health Inequalities	6.6	5.7	0.9
Comm-Long Term Conditions (LTC)	4.7	4.7	(0.0)
Community Equipment	17.3	17.3	0.0
<b>Total</b>	<b>419.3</b>	<b>421.0</b>	<b>(1.7)</b>
<i>Prior Month</i>	<i>418.8</i>	<i>421.2</i>	<i>(2.4)</i>

- **NHS Providers:** £0.2m underspend for CNWL due to reduced 24/25 activity. BHFT 23/24 ERF pressure has been offset with the ERF Overperformance allocation received in M11.
- **BCF S75:** £0.3m underspend for UEC Physical & Virtual Capacity funding.
- **Intermediate Care:** £0.6m overspend for pay award uplifts of which £0.3m related to the Connect Health MSK contract). £1.1m unachieved CIP with no schemes identified.
- **Endoscopy, Ultrasound, Audiology, Physio:** £1.1m overspend for Physio activity due to increased demand because of national directive of self-referrals, as well as increases in activity in secondary require for MSK / Orthopaedics that also require physio as part of rehab and recovery. £0.5m overspend for Endoscopy, £0.1m increase spend in TOPs due to transition of provider following procurement and identification of a significant backlog that had started to emerge and £0.5m 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 overspend of £2.5m includes £0.5m of spend identified in the Acute UEC budget recoded here at M12. 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. 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 underspend of £0.7m (£0.06m Bucks, £0.2m Ox, £0.2m BW and £0.2m Corp) includes £0.2m increased spend in Oxford Place due to BCF Discharge funding being recoded here. The overall underspend 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):** LTC is reporting breakeven position, the overspend as a result of Long Covid allocation omitted to top slice (15%) prior to contract agreement with providers has been offset with 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 Full Year 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 overspend of £2.5m, Nursing Portfolio has no scheme identified and WSOA is performing with overspend of £0.6m.



# ICB Mental Health & Learning Disability/Autism M12

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

By Place: NHS	YTD Budget £m	YTD Actual £m	YTD Variance £m	Annual Budget £m	Forecast £m	Variance £m
Buckinghamshire	58.5	58.5	0.0	58.5	58.4	0.1
Oxfordshire	136.7	136.8	(0.1)	136.7	136.6	0.1
Berkshire West	88.5	88.2	0.3	88.5	88.1	0.4
Corporate	1.5	1.5	0.0	1.5	0.0	1.5
LVA's	1.9	1.9	0.0	1.9	1.9	0.0
SDF	28.1	28.1	0.0	28.1	28.0	0.1
Total	315.2	315.0	0.2	315.2	313.0	2.2
By Place: Non NHS	YTD Budget £m	YTD Actual £m	Variance £m	FOT Budget £m	FOT Actual £m	Variance £m
Buckinghamshire	20.5	24.0	(3.4)	20.5	23.7	(3.2)
Oxfordshire	2.6	11.9	(9.3)	2.6	11.4	(8.8)
Berkshire West	26.1	31.7	(5.6)	26.1	31.2	(5.1)
Corporate	(0.5)	1.2	(1.6)	(0.5)	1.7	(2.2)
SDF	4.9	4.9	0.0	4.9	5.0	0.0
Total	53.6	73.7	(19.9)	53.6	73.0	(19.3)
<b>Total</b>	<b>368.9</b>	<b>388.7</b>	<b>(19.8)</b>	<b>368.9</b>	<b>386.1</b>	<b>(17.2)</b>
Prior Month	338.1	351.1	(13.0)	368.6	386.1	(17.4)

By Service	YTD Budget £m	YTD Actual £m	YTD Variance £m	Annual Budget £m	Forecast £m	Variance £m
LVA's & NCAs (NHS/Non-NHS)	3.0	2.8	0.3	3.0	2.6	0.4
CAMHS	24.5	23.9	0.6	24.5	23.9	0.5
Community placements	122.2	124.9	(2.7)	122.2	124.5	(2.4)
Supported housing	0.5	1.8	(1.3)	0.5	1.7	(1.1)
S117, individual MH/LDA	119.4	131.2	(11.8)	119.4	130.6	(11.3)
Dementia	2.1	2.8	(0.7)	2.1	2.7	(0.7)
ADHD Right to Choose	1.2	3.8	(2.5)	1.2	3.0	(1.7)
SDF	27.5	27.5	0.0	33.0	33.0	0.0
Other/NHS block	68.5	70.0	(1.7)	63.0	64.1	(0.9)
<b>Total</b>	<b>368.9</b>	<b>388.7</b>	<b>(19.8)</b>	<b>368.9</b>	<b>386.1</b>	<b>(17.2)</b>
Prior Month	338.1	351.1	(13.0)	368.6	386.1	(17.4)

At M12, the YTD position was £19.8m worse than plan, being the final position for the year – a deterioration of £2.6m over the M11 forecast (£2.3k worse on variance). The drivers of this were:

£721k additional OHFT Neuro/CAMHS investment, £806k Right to Choose invoices (way over average / year-end catch-up?), £379k Berks W esp. AMH 10 new clients, 4 large package changes, £195k Bucks esp. S117 more costly new vs ended clients, £193k Oxon esp. higher care costs for OCC contracts, £241k pay award costs, £65k others. £267k of additional budget was made available, largely to offset the pay awards.

**NHS spend** (81% or £315.0m 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 £73.7m 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.

# ICB Prescribing M12

GP Prescribing M12 24/25	Full Year Budget	Full Year Actual	Full Year Variance
	£'m	£'m	£'m
GP Prescribing	280.3	287.0	(6.7)
CIP	(16.9)	(18.0)	1.1
Drugs Met Centrally	8.7	8.7	(0.1)
Oxygen	1.9	1.7	0.2
GP Incentive Schemes	1.7	1.9	(0.2)
Dressing Products	5.9	5.6	0.3
Prescribing Decision software	0.6	0.6	(0.0)
<b>Total</b>	<b>282.2</b>	<b>287.5</b>	<b>(5.3)</b>
<i>Prior Month</i>	<i>258.7</i>	<i>264.0</i>	<i>(5.3)</i>

As of Month 12, actual data for April to January 2024 is available. The forecasts above reflect a 4.7% 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 £17.9m. The MOT is focused on leveraging rebate opportunities, which have compensated for target shortfalls in some areas, and promoting efficient prescribing through Scriptswitch to manage costs.

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.

There are substantial cost increases in several areas. Key drivers include national concession pricing for Pregabalin and Quetiapine, increased initiation of dapagliflozin as per NICE guidelines and Tizepitide cost escalation due to supply issues.

Notably, the main cost drivers appear to be within the Endocrine system, which has seen an increase of £5.7m year to date. Dapagliflozin alone has exerted significant pressure, adding over £2.4m in costs within ten months, aligned with unavoidable NICE TA guidance. The introduction of Freestyle libre 2 plus sensor in 2024 has added £840k actual growth costs. Similarly, Semaglutide (Rybelsus) has seen an actual growth increased of £810k compared to previous year influenced by updated Nice 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) M12

Primary Care M12 24/25	Full Year Budget	Full Year Actuals	Full Year Variance
	£'m	£'m	£'m
GP LCS	15.4	15.4	0.0
PC Investment	4.6	4.3	0.3
GPIT/Digital	9.4	9.4	0.0
PC Transformation	7.8	5.8	2.0
Medicines Management	1.9	1.9	0.0
Out of Hours	15.6	15.6	0.0
GP Delegated	358.3	358.3	0.0
POD Delegated	148.2	147.9	0.3
<b>Total</b>	<b>561.2</b>	<b>558.6</b>	<b>2.6</b>
<i>Prior Month</i>	<i>560.0</i>	<i>557.5</i>	<i>2.5</i>

The year end position for Primary Care shows a total £2.6m underspend across all budgets. This is positive outcome against a combined budget total of £558.6m.

Of the total underspend, £0.3m was within the PC Investment budget and related to an overall budget uplift applied in 24/25 that was not spend in year.

Within the PC Transformation budget an in-year allocation of £1.7m for SDF Workforce, received late in the year, was released as was identified as an additional benefit not required. There was also an additional £0.3m within the SDF allocation that was released.

The GP Delegated budget achieved the forecasted breakeven position through the use of prior year accrual benefits and in year predicted discretionary costs that did not materialise.

The POD Delegated budget achieved the forecasted variance for the year of a £0.3m underspend. This was within the ophthalmic budget due to lower activity levels being realised. For the 24/25 year end the ICB accrued a total of £10.4m of costs, predominantly relating to the dental budgets in order to show that the full ringfenced dental budget had been spent or committed. The £7.4m 24/25 dental reserves budget was fully accrued to by the ICB to cover the increased dental activity commissioned and schemes such as MDS 5A (existing providers), additional hours/ urgent dental appointments and clearing Tier 2 Oral surgery waiting lists.

# ICB Continuing Health Care (CHC) M12

Continuing Healthcare FOT M12 24/25	Annual Budget £'m	Forecast Outturn £'m	Forecast Variance £'m
Bucks	73.5	74.9	(1.4)
Oxon	106.5	101.5	5.1
Berkshire West	33.7	39.0	(5.4)
Uplift, not allocated	8.8	1.5	7.3
Anticipated CIP delivery (not on Broadcare)	(6.0)	0.0	(6.0)
CHAS	8.0	7.0	1.0
Provision impact	0.0	0.4	(0.4)
<b>Total</b>	<b>224.5</b>	<b>224.3</b>	<b>0.2</b>
Prior Month	224.5	223.1	1.5
memo			(1.2)

CHAS M12 24/25	Annual Budget £'m	Forecast Outturn £'m	Forecast Variance £'m
Depreciation	0.0	0.0	(0.0)
Interest on lease liabilities	0.0	0.0	(0.0)
Establishment, licences	0.1	0.2	(0.1)
Legal fees	0.2	0.1	0.0
Premises	0.1	0.0	0.0
Purchase of Healthcare	1.0	0.1	0.9
Salaries and wages	6.2	3.6	2.6
Agency	0.2	2.3	(2.1)
Other professional	0.2	0.3	(0.1)
Supplies & services	0.2	0.4	(0.2)
Education & training	0.0	0.0	0.0
<b>Total</b>	<b>8.0</b>	<b>7.0</b>	<b>1.0</b>
Prior Month	8.0	7.7	0.3
memo			0.7

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

The outturn position is an underspend of £0.2m, an unfavourable movement of £1.3m from the forecast outturn underspend of £1.5m at M11. Within the figures Bucks is showing increased spend of £0.6m to an overspend of £1.4m, Berks W is showing increased spend of £0.2m to an overspend of £5.4m and Oxon is showing reduced spend of £0.3m to an underspend of £5.1m. The figures for both Bucks and Oxon include accruals made for clients omitted from Broadcare and there have been accruals in relation to costs recharged from OCC in relation to Supported Living/PHBs and DHTs.

There was a release of £1.5m from the budget set aside for growth and uplifts to support system pressures.

Overall net cases increased by 9 compared with a decrease of 142 in M11. CIP of £5.6m has been counted as achieved in year which includes rebadging the dom. care adjustment and PHB refunds.

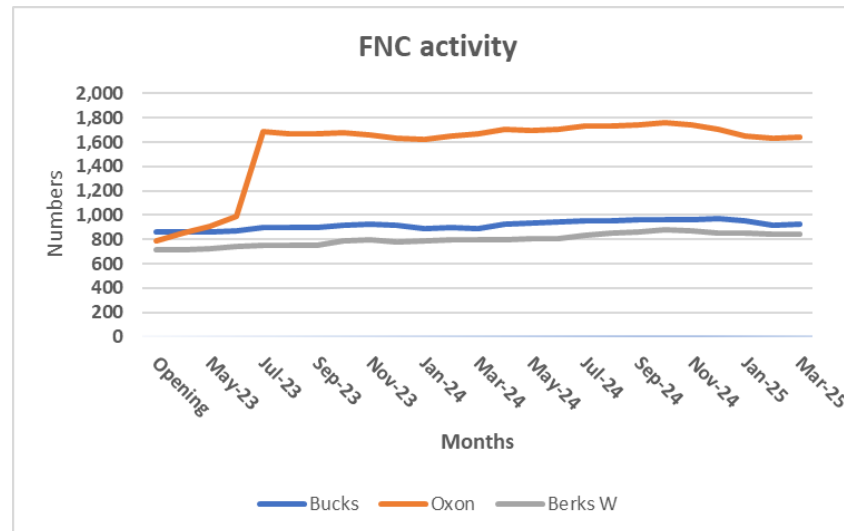
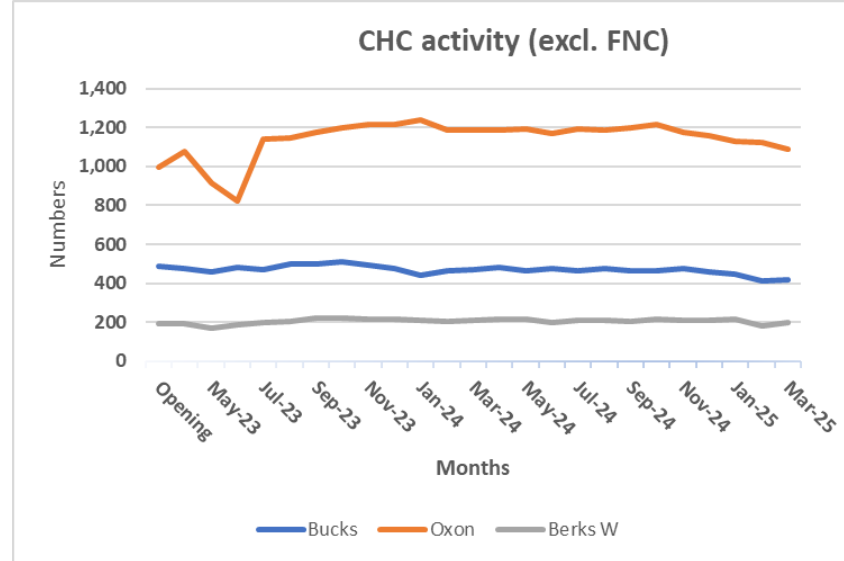
## Continuing Healthcare Assessment and Support (CHAS)

This relates to the non-packages of care spend and is reporting an outturn underspend of £923k at M12. The position has improved by £609k from M11. The movements are driven by:

- Broadcare licences, not within budget setting and costs as per final invoice £14k more than contract value.
- Premises: Saffron House and Sandford Gate. Saffron House costs now capitalised as per IFRS16 so that only depreciation and interest on lease liabilities goes to I&E, improvement of £57k.
- Agency staff dependency line includes the costs of the interim CIP lead who left at the end of November. Agency showing unfavourable movement of £111k from M11.
- Pay costs are showing an underspend, now recruiting to the new structure. Favourable movement of £155k from M11 which more than offsets adverse movt. on agency.
- 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 accruals were released where unsubstantiated, improvement of £386k from M11.
- Supplies and services includes the costs for the CHF in Oxon which have now been agreed at c£50k less than originally forecast & also the extension of the Arden Gem contract which is c£61k more than forecast.

# ICB CHC Activity M12

## Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board



Movt M11 to M12 activity	Bucks		Oxon		BW		Total	
<b>B/fwd cases, analysis below:</b>		1,328		2,751		1,025		5,104
<b>B/fwd cases still ongoing</b>								
PoC unchanged	1,221		2,420		928		4,569	
PoC increases	24		159		27		210	
PoC decreases	15		20		10		45	
<b>B/fwd cases now ended</b>								
Cases ended RIP	57		100		50		207	
Cases ended other	11		52		10		73	
Cases ended RIP & other		(68)		(152)		(60)		(280)
New cases		82		119		68		269
Restarts		6		8		6		20
<b>Total current month ongoing</b>		<b>1,348</b>		<b>2,726</b>		<b>1,039</b>		<b>5,113</b>

Per the table above, overall activity from M11 is showing 289 new and restarted cases (M11 278) with 280 cases ended (M11 420), made up of RIPs with some invalid cases. The net movement between M11 and M12 is an increase of 9 cases (M10 to M11, a decrease of 142 cases). The table also shows 210 on going packages having increases to their costs (M11 103) whilst 45 had a decrease (M11 55).

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 M12.

Costs & popn M12	Bucks	Oxon	BW	Uplift/CIP	Care costs	CHAS	Total
FOT costs per Broadcare £	74,902,332	101,452,212	39,023,958	1,867,579	217,246,081	7,123,705	224,369,786
Popn	590,858	818,924	585,283		1,995,065		1,995,065
Cost per head £	127	124	67		109		112
Cost per 50k/popn £	6,338,438	6,194,239	3,333,768		5,444,587		5,623,120

# ICB Staff WTEs M12

ICB Staff WTEs M12	2024/25 Pay Budget			2024/25 Permanent staff in post M12			2024/25 WTE Variances post M12		
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	140	(4)	(52)	(55)
Delivery	54	34	87	47	22	69	(7)	(11)	(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	78		78	55		55	(22)	0	(22)
Corporate/Senior Leadership Team	17		17	14		14	(3)	0	(3)
Programme Wide			0		20	20			
<b>Totals</b>	<b>283</b>	<b>275</b>	<b>558</b>	<b>223</b>	<b>216</b>	<b>439</b>	<b>(61)</b>	<b>(79)</b>	<b>(140)</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 M12 is showing 140 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 M12

ICB Staff YTD M12	2024/25 Pay Budget			2024/25 Permanent staff in post M12			2024/25 Variances in post M12		
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	2.7	8.2	11.0	2.5	5.8	8.4	-0.2	-2.4	-2.6
Delivery	4.8	0.7	5.4	3.8	1.9	5.7	-0.9	1.2	0.3
Medical	2.8	4.7	7.5	2.8	3.5	6.3	0.0	-1.2	-1.2
People	0.9		0.9	0.4		0.4	-0.6	0.0	-0.6
Strategy & Partnerships	2.4	2.2	4.6	2.2	2.3	4.5	-0.2	0.1	-0.1
Finance & Contracting	4.4		4.4	3.7		3.7	-0.7	0.0	-0.7
Corporate/Senior Leadership Team	2.1		2.1	2.0		2.0	-0.1	0.0	-0.1
Programme Wide					1.1	1.1			
<b>Totals</b>	<b>20.1</b>	<b>15.8</b>	<b>36.0</b>	<b>17.5</b>	<b>14.6</b>	<b>32.1</b>	<b>-2.7</b>	<b>-2.3</b>	<b>-5.0</b>

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

The underspend is indicative of the on-going vacancies as a result of the recruitment freeze, the £5m variance does not include any costs of filling vacancies with agency staff or secondments.

Agency costs in 24/25 were £3.2m of which CHC were £2.3m, MH £0.3m and Finance £0.2m. Programme Wide spend is the cost of TVCA staff which are funded so have no variance calculation.

# ICB Running Costs M12 YTD Actuals

Running Cost Cost Centre	24/25 M12 YTD Actual £'m
CEO/ BOARD OFFICE	0.0
CHAIR AND NON EXECS	0.2
COMMUNICATIONS & PR	0.7
COMPLAINTS	0.2
CONTRACT MANAGEMENT	1.2
CORPORATE COSTS & SERVICES	1.3
CORPORATE GOVERNANCE	0.8
ESTATES AND FACILITIES	1.1
EXECUTIVE MANAGEMENT TEAM	1.8
FINANCE (Includes CSU SLA)	11.0
GENERAL RESERVE - ADMIN	0.1
HUMAN RESOURCES	2.2
IM&T	0.0
MEDICAL DIRECTORATE	0.4
NURSING DIRECTORATE	1.5
OPERATIONS MANAGEMENT	3.2
PERFORMANCE	0.2
PRIMARY CARE SUPPORT	2.7
QUALITY ASSURANCE	1.1
SERVICE PLANNING & REFORM	0.0
STRATEGY & DEVELOPMENT	0.5
<b>Grand Total</b>	<b>30.3</b>

Running Costs actual expenditure in 24/25 was £30.3m a surplus variance from target of £0.5m. The ICB spent £13.8m with the CSU in 24/25 of which £8m was within Running Costs.

Running Costs Non-Pay Subjective Grouping	24/25 M12 YTD Actual £'m
CSU	8.1
Consultancy, Professional and Legal Fees	1.2
Estates and Facilities Costs	0.9
Audit Fees	0.5
Contract & Agency	0.4
Other Staff Related Non-Pay Costs (incl. Clinical Leads)	0.6
Computers and Telecoms	0.2
Recruitment fees	0.1
Apprentice Levy	0.1
Other	0.1
<b>Grand Total</b>	<b>12.2</b>

## ICB Running Costs Estates M12 YTD Actuals

Only depreciation value of most leases is included within below due to many being capitalised leases.

Running Costs Estates Costs	24/25 £'m
Bath Road	0.7
Amersham Hospital	0.1
Unipart	0.1
Sandford Gate	0.1
IT Assets Depreciation	0.0
Study Centre Aylesbury	0.0
WBCH PALs Office	0.0
<b>Grand Total</b>	<b>1.1</b>



# ICB CIP Summary at M12

NHS BOB ICB CIP 24/25				Month 12			
Service Area	Efficiency by scheme	Annual Plan £m	Actual Year to date £m	Variance to plan	Risk Rating	Forecast Analysis	
				£m		Recurrent	Non Recurrent
HCD	HCD Biosimilars	3.1	0.0	3.1			
HCD	HCD system working	2.0	0.4	1.6		0.4	
SDF	SDF: Cardiac rehab defer until later, in process	0.2	0.2	0.0			0.2
Prescribing	Primary Care - Prescribing	16.9	18.0	-1.1		16.1	1.9
AACC	All Age continuing care - commissioning	6.0	5.6	0.4		0.5	5.1
MH	S117 BW	1.0	0.6	0.4		0.6	
Community	Community Equipment Loan	0.5	0.3	0.2		0.3	
	Nursing Portfolio	1.0	0.0	1.0			
SDF	SDF: Other - Womens Health Hubs -delay start	0.1	0.1	0.0			0.1
Corporate	£1m in year allocations <0.6m further stretch target	1.2	1.2	0.0			1.2
	Other Acute challenges	3.0	0.0	3.0			
DDaT	Digital Efficiencies	0.6	0.6	0.0			0.6
Total Plan as reported per June 24 Plan resubmission		35.7	27.0	8.7		17.9	9.1

## Current Position (M12)

The year end forecast for CIP delivery is £27.0m against a plan of £35.7m. This is a shortfall of £8.7m against plan and this has decreased in the month from £9.7m due to:

- Increased delivery for Primary Care Prescribing (£0.5m) .
- Increased delivery from the AACC. (£0.6m)
- Decrease in HCD System working (£0.1m)

## 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 £4.7m 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.
- AACC is currently forecast to deliver £400k under the CIP plan due to delays in staffing reviews and data cleansing. This has been compensated in part by other savings .
- 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.

# ICB Other Financial Statements – Balance Sheet M12

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

Statement of financial position as at:	As at 31 March 24	As at 28 February 25	Movement	As at 31 March 25
	£m	£m	£m	£m
<b>31 March 2025</b>				
Non current assets	1.90	1.59	0.00	1.59
<b>Total non current assets</b>	<b>1.90</b>	<b>1.59</b>	<b>0.00</b>	<b>1.59</b>
NHS receivables -revenue	3.43	2.48	-1.26	1.22
NHS prepayments and accrued income	0.69	5.30	-3.64	1.66
Non-NHS receivables - revenue	0.56	4.88	-2.82	2.06
Non-NHS prepayments and accrued income	8.86	14.36	-10.49	3.87
Other receivables	34.83	5.19	20.74	25.93
<b>Total trade and other</b>	<b>48.37</b>	<b>32.21</b>	<b>2.53</b>	<b>34.74</b>
Cash	0.58	1.57	-0.57	1.00
<b>Total current assets</b>	<b>50.86</b>	<b>35.37</b>	<b>1.96</b>	<b>37.33</b>
NHS payables - revenue	-16.70	-11.86	-0.03	-11.89
NHS accruals and deferred income	-24.93	-47.87	18.26	-29.61
Non-NHS payables - revenue	-33.89	-26.49	-7.02	-33.51
Non-NHS payables - capital	-0.02	-0.27	0.22	-0.05
Non-NHS accruals and deferred income	-89.81	-117.23	13.42	-103.81
Other payables	-56.71	-33.26	-21.91	-55.17
Borrowings	0.00	-5.17	5.17	0.00
Provisions	-3.22	-2.65	-0.58	-3.23
<b>Total current liabilities</b>	<b>-225.28</b>	<b>-244.80</b>	<b>7.53</b>	<b>-237.27</b>
<b>Total non current liabilities</b>	<b>-0.81</b>	<b>-1.04</b>	<b>0.41</b>	<b>-0.63</b>
<b>Total assets employed</b>	<b>-175.23</b>	<b>-210.47</b>	<b>9.90</b>	<b>-200.57</b>
<b>General fund</b>	<b>-175.23</b>	<b>-210.47</b>	<b>9.90</b>	<b>-200.57</b>
<b>Total taxpayers equity</b>	<b>-175.23</b>	<b>-210.47</b>	<b>9.90</b>	<b>-200.57</b>

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

- Receivables have decreased by £16.45m and now stand at £15.76m.
- Cash ledger balance at 31 March stands at £1.00m.
- Current liabilities have decreased by £26.51m and now stand at £218.29m.
- The net result is a decrease in total taxpayers equity of £9.90m..

# ICB Other Financial Statements

## Receivables and Cash M12

### Receivables

Aged receivables	NHS receivables		Non NHS receivables		Total	
	Value (£m)	No	Value (£m)	No	Value (£m)	No
Less than 31 days (not due)	3.83	7	2.74	17	6.57	24
Between 31 - 60 days	0.19	2	0.42	1	0.61	3
Between 61 - 90 days	0.00	0	0.00	0	0.00	0
Greater than 90 days	0.00	0	0.11	6	0.11	6
<b>Total</b>	<b>4.02</b>	<b>9</b>	<b>3.27</b>	<b>24</b>	<b>7.29</b>	<b>33</b>

At the end of month, BOB ICB had 0 NHS and 6 non NHS overdue invoices over 90 days.

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	%
3,493.91	356.39	3,850.30	3,873.99	99.4%

- The ICB processed a cash drawdown of £324.08m in March resulting in a total annual figure of £3,493.91m.
- The drawings against prescribing stand at £356.39m (including £66,27m dental). The ICB drew down total amount to £3,850.30m, this represents 99.4% of the cash drawdown requirement (CDR) against current allocation of £3,873.99m.
- At the end of the month BOB ICB had £1.00m cash at bank which represents 0.34% 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.
- At the end of month 12, the ICB had a cash balance of £1.00m which represents 0.34% of cash drawn down for the month. The cash drawn down to date is £3,850.30m which represents 99.4% of the annual cash limit. Cash is underdrawn by £23.69m compared to a straight line profile, which is a increase of £22.64m compared to M11.

# ICB Other Financial Statements – Payables M12

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

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	£m
At 31 January	14.26	13.38	4.08	3.26	10.09	45.07
At 28 February	17.15	8.72	5.31	1.87	11.52	44.58
At 31 March	18.51	8.41	7.69	4.73	7.54	46.89
Aged payables - volume	Nos	Nos	Nos	Nos	Nos	Total Nos
At 31 January	1,387	387	275	218	1,249	3,516
At 28 February	1,173	315	159	160	1,162	2,969
At 31 March	1,355	417	209	117	1,125	3,223

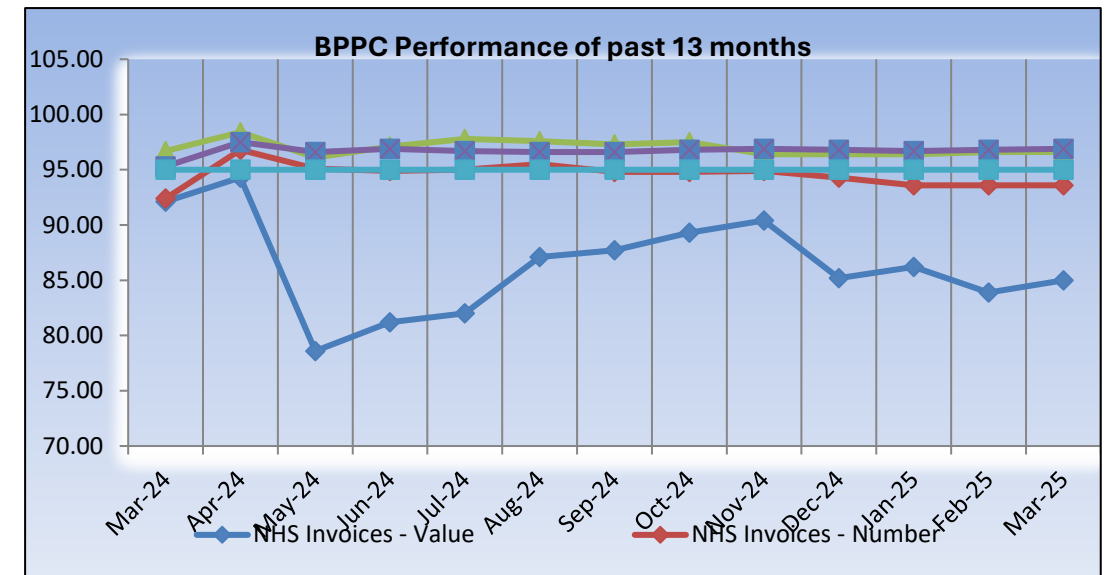
The value of NHS invoices has been significantly reduced with the introduction of block payments, which are not invoiced, and therefore not included in the figures above.

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	46.01	963	449.77	51,630	495.77	52,593
Total invoices paid within 30 days	39.09	901	434.35	50,049	473.45	50,950
% Paid within 30 days	85.0%	93.6%	96.6%	96.9%	95.5%	96.9%
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	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Income	49.7	52.0	2.3	396.0	404.5	8.5
Workforce pay cost	(42.8)	(43.4)	(0.6)	(310.2)	(309.9)	0.3
Non-pay cost	(6.6)	(8.2)	(1.6)	(81.1)	(87.8)	(6.6)
Non operating Items	(0.3)	(0.4)	(0.1)	(2.7)	(1.9)	0.8
<b>Surplus/(deficit)</b>	<b>(0.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>1.9</b>	<b>4.9</b>	<b>3.0</b>

As % of income	(0.0%)	0.0%	0.0%	0.5%	1.2%	0.8%
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Efficiencies	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Pay	0.3	0.1	(0.2)	3.3	1.2	(2.0)
Non-Pay	0.7	0.3	(0.4)	7.1	3.8	(3.3)
Income	0.1	(0.0)	(0.1)	1.2	3.2	2.0
<b>Total Recurrent</b>	<b>1.0</b>	<b>0.4</b>	<b>(0.6)</b>	<b>11.5</b>	<b>8.1</b>	<b>(3.4)</b>
Pay	0.0	0.8	0.8	0.0	5.5	5.5
Non-Pay	0.2	0.0	(0.2)	2.1	0.0	(2.1)
Income	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Non-Recurrent</b>	<b>0.2</b>	<b>0.8</b>	<b>0.6</b>	<b>2.1</b>	<b>5.5</b>	<b>3.4</b>
<b>Total Efficiencies</b>	<b>1.2</b>	<b>1.2</b>	<b>0.0</b>	<b>13.6</b>	<b>13.6</b>	<b>0.0</b>

Workforce pay costs	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Substantive	(21.7)	(22.7)	(1.0)	(257.0)	(259.8)	(2.8)
Bank	(2.2)	(2.4)	(0.2)	(25.8)	(23.9)	1.9
Agency	(0.7)	(0.5)	0.2	(8.3)	(7.8)	0.5
<b>Total workforce pay cost</b>	<b>(24.6)</b>	<b>(25.6)</b>	<b>(1.0)</b>	<b>(291.1)</b>	<b>(291.5)</b>	<b>(0.4)</b>

Of which Capitalised	0.0	0.6	0.6	0.0	1.0	1.0
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Workforce WTE	M12		
	Plan	Actual	Variance
Substantive WTE	4,697	4,853	156
Bank WTE	457	459	3
Agency WTE	60	56	(4)
<b>Total workforce WTE</b>	<b>5,214</b>	<b>5,369</b>	<b>155</b>

BHFT ended 24/25 with an outturn of £4.9m surplus. This was £3m better than plan and represents the agreement made re. 23/24 ERF Income.

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

ERF exceeded the £5m included in plan incl. Frimley ICB contribution.

Bank interest £0.9m better than planned.

OAPS over plan, although partially offset by Specialist placements.

Unfunded pay award impact has materialized over the latter months of the year which has reduced the pay underspend reported through the year.

Substantive WTEs increased by 9 in month. Temporary staffing numbers increased by 90 due to a high number of staff taking annual leave in month, WTE greater than plan due to WTEs for maternity leave which was missing from plan figures. If adjusted for this (-130 WTE from actual) then the WTE is more in line with plan. This has been resolved in 25/26 workforce plan so WTE will include mat leavers for 25/26 and will be based on contracted rather than worked WTE.

\* 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	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Income	81.1	93.8	12.6	684.3	708.0	23.8
Workforce pay cost	(57.1)	(61.2)	(4.1)	(424.4)	(431.6)	(7.3)
Non-pay cost	(18.2)	(23.4)	(5.2)	(241.0)	(254.8)	(13.8)
Non operating Items	(1.6)	(2.3)	(0.6)	(19.6)	(19.7)	(0.1)
<b>Surplus/(deficit)</b>	<b>4.3</b>	<b>6.9</b>	<b>2.6</b>	<b>(0.7)</b>	<b>2.0</b>	<b>2.6</b>

As % of income	5.3%	7.4%	3.3%	(0.1%)	0.3%	0.4%
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Efficiencies	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Pay	2.3	0.2	(2.1)	20.7	12.9	(7.8)
Non-Pay	1.8	2.3	0.4	5.2	4.2	(1.0)
Income	0.7	1.3	0.7	7.9	8.3	0.5
<b>Total Recurrent</b>	<b>4.7</b>	<b>3.8</b>	<b>(1.0)</b>	<b>33.7</b>	<b>25.4</b>	<b>(8.3)</b>
Pay	2.8	0.2	(2.6)	2.8	5.6	2.8
Non-Pay	4.6	3.0	(1.6)	8.9	4.6	(4.4)
Income	0.0	4.6	4.6	0.0	11.2	11.2
<b>Total Non-Recurrent</b>	<b>7.4</b>	<b>7.8</b>	<b>0.4</b>	<b>11.7</b>	<b>21.4</b>	<b>9.7</b>
<b>Total Efficiencies</b>	<b>12.1</b>	<b>11.5</b>	<b>(0.6)</b>	<b>45.5</b>	<b>46.8</b>	<b>1.4</b>

Workforce pay costs	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Substantive	(32.5)	(31.6)	0.9	(395.8)	(376.6)	19.3
Bank	(0.1)	(5.3)	(5.2)	(2.7)	(33.9)	(31.1)
Agency	(0.1)	(0.4)	(0.4)	(1.4)	(6.2)	(4.8)
<b>Total workforce pay cost</b>	<b>(32.7)</b>	<b>(37.4)</b>	<b>(4.7)</b>	<b>(400.0)</b>	<b>(416.6)</b>	<b>(16.6)</b>

Of which Capitalised	0.0	0.6	0.6	0.0	9.4	9.4
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Workforce WTE	M12		
	Plan	Actual	Variance
Substantive WTE	6,214	6,400	186
Bank WTE	257	476	219
Agency WTE	80	60	(20)
<b>Total workforce WTE</b>	<b>6,551</b>	<b>6,936</b>	<b>385</b>

**Note: £22.2m deficit support funding received in M6.**

BHT ended 24/25 with an outturn of £2.0m surplus. This was £2.6m better than plan.

BHT's outturn was £2.6m better than M11 Forecast Outturn due to the system agreement for the ICB to distribute its £7.7m M11 FOT surplus to the three Acute providers in support of their cash positions.

Financial plan 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 was £13.8m over plan mostly due to delays in efficiencies (savings actually delivered through additional income), as well as clinical supplies spend and drugs remaining over plan. This includes £2.0m PFI Deed of Variation benefit (earlier than planned) and prior year VAT benefit £0.7m.

Income is better than plan by £23.8m 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 by £7.3m (after excl. capitalised costs) due to industrial action £0.5m, employee relation resolution £1.0m, underachievement of efficiency savings and higher than plan activity levels. Note annual leave accrual impact of £2.5m in M12 incorrectly reflected under 'Bank' in these figures.

Efficiency reporting £1.4m above plan. £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.

# Oxford Health FT provider summary

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

Income and Expenditure	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Income	80.4	77.3	(3.1)	677.5	693.2	15.8
Workforce pay cost	(56.0)	(56.3)	(0.3)	(413.3)	(417.8)	(4.5)
Non-pay cost	(23.5)	(20.3)	3.1	(264.9)	(274.4)	(9.6)
Non operating Items	0.1	(0.2)	(0.3)	0.7	1.2	0.5
<b>Surplus/(deficit)</b>	<b>1.1</b>	<b>0.5</b>	<b>(0.6)</b>	<b>(0.1)</b>	<b>2.2</b>	<b>2.3</b>

As % of income	1.4%	0.6%	(0.8%)	(0.0%)	0.3%	0.3%
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Efficiencies	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Pay	0.4	0.5	0.1	4.5	5.4	1.0
Non-Pay	0.2	0.2	(0.1)	3.0	1.8	(1.2)
Income	0.1	0.1	0.0	0.7	0.7	0.0
<b>Total Recurrent</b>	<b>0.7</b>	<b>0.7</b>	<b>(0.0)</b>	<b>8.1</b>	<b>7.9</b>	<b>(0.2)</b>
Pay	1.7	1.6	(0.1)	20.2	19.2	(1.0)
Non-Pay	1.0	1.1	0.1	12.0	13.1	1.2
Income	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>32.1</b>	<b>32.3</b>	<b>0.2</b>
<b>Total Efficiencies</b>	<b>3.4</b>	<b>3.4</b>	<b>0.0</b>	<b>40.3</b>	<b>40.3</b>	<b>0.0</b>

Workforce pay costs	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Substantive	(28.4)	(28.1)	0.3	(334.6)	(337.0)	(2.5)
Bank	(2.6)	(3.3)	(0.7)	(31.7)	(35.8)	(4.1)
Agency	(1.7)	(1.6)	0.0	(25.5)	(23.7)	1.7
<b>Total workforce pay cost</b>	<b>(32.7)</b>	<b>(33.0)</b>	<b>(0.4)</b>	<b>(391.8)</b>	<b>(396.6)</b>	<b>(4.9)</b>

Of which Capitalised	0.0	0.0	0.0	0.0	0.0	0.0
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Workforce WTE	M12		
	Plan	Actual	Variance
Substantive WTE	6,435	6,663	229
Bank WTE	542	644	102
Agency WTE	172	208	36
<b>Total workforce WTE</b>	<b>7,149</b>	<b>7,515</b>	<b>366</b>

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

**Note: £2.6m deficit support funding received in M6 (transferred to RBFT in M10 but with no change to plan income).**

OHFT ended 24/25 with an outturn of £2.2m surplus . This was £2.3m better than plan.

Deficit support funding received in M6 was transferred to RBFT in M10 but with no change to plan income figures. Despite the transfer of this funding OHFT held their position so the underlying surplus excluding non-recurrent Deficit support funding is £4.9m better than plan.

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

WTE/Pay costs are higher than plan due to some changes not included in the plan such as the TUPE transfer of PFI Facilities staff, additional students in the Oxford Institute of Psychology Training funded through Education & Training income and additional posts in Oxford Pharmacy Store funded through increased sales. In addition, vacancies have been recruited to quicker than expected especially in areas with mental health investment funding.



# Oxford University Hospitals FT provider summary

Income and Expenditure	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Income	192.5	210.2	17.6	1,681.1	1,739.4	58.3
Workforce pay cost	(131.7)	(131.4)	0.3	(991.1)	(1,009.1)	(18.0)
Non-pay cost	(49.8)	(55.5)	(5.7)	(644.3)	(697.3)	(53.0)
Non operating Items	(5.3)	(1.4)	3.9	(46.0)	(39.8)	6.2
Surplus/(deficit)	5.7	21.9	16.2	(0.2)	(6.8)	(6.5)

As % of income	2.9%	10.4%	8.4%	(0.0%)	(0.4%)	(0.4%)
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Efficiencies	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Pay	4.0	3.6	(0.4)	37.6	31.9	(5.7)
Non-Pay	3.3	0.7	(2.6)	18.8	8.2	(10.7)
Income	2.3	0.9	(1.4)	17.8	6.7	(11.0)
<b>Total Recurrent</b>	<b>9.6</b>	<b>5.2</b>	<b>(4.5)</b>	<b>74.2</b>	<b>46.8</b>	<b>(27.4)</b>
Pay	0.0	1.2	1.2	0.0	5.5	5.5
Non-Pay	2.2	0.5	(1.7)	11.3	19.7	8.5
Income	2.3	2.9	0.5	7.0	11.5	4.6
<b>Total Non-Recurrent</b>	<b>4.6</b>	<b>4.5</b>	<b>(0.0)</b>	<b>18.2</b>	<b>36.8</b>	<b>18.6</b>
<b>Total Efficiencies</b>	<b>14.2</b>	<b>9.7</b>	<b>(4.5)</b>	<b>92.5</b>	<b>83.7</b>	<b>(8.8)</b>

Workforce pay costs	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Substantive	(73.4)	(73.5)	(0.1)	(885.6)	(896.3)	(10.8)
Bank	(2.6)	(3.8)	(1.2)	(39.2)	(49.8)	(10.6)
Agency	(0.7)	(0.4)	0.2	(9.6)	(7.5)	2.2
<b>Total workforce pay cost</b>	<b>(76.7)</b>	<b>(77.8)</b>	<b>(1.1)</b>	<b>(934.4)</b>	<b>(953.6)</b>	<b>(19.3)</b>

Of which Capitalised	0.1	1.6	1.4	1.5	3.0	1.4
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Workforce WTE	M12		
	Plan	Actual	Variance
Substantive WTE	13,584	13,856	272
Bank WTE	407	707	300
Agency WTE	76	75	(1)
<b>Total workforce WTE</b>	<b>14,067</b>	<b>14,638</b>	<b>571</b>

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

**Note: £7.9m deficit support funding received in M6**

OUH ended 24/25 with an outturn of £6.8m deficit . This was £6.5m worse than plan.

OUH's outturn was £2.5m better than M11 Forecast Outturn due to the system agreement for the ICB to distribute its £7.7m M11 FOT surplus to the three Acute providers in support of their cash positions.

5.0m revenue to capital transfer in M12.

Variance to plan was driven by shortfall on planned saving (especially on temporary staffing) and increases in substantive WTEs.

Actual bank spend reduced by £21.6m compared to 23/24, but was still a shortfall against the planned bank efficiency savings (partially offset by agency reducing more than planned).

Non-pay overspend driven by higher passthrough drugs costs (matched with additional income). Actual income above plan excluding passthrough drugs.

Efficiency delivery was £83.7m, £8.8m behind plan.

Recurrent efficiencies make up c.£46.8m (56%) of all efficiencies.

# Royal Berkshire FT provider summary

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

Income and Expenditure	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Income	76.5	81.7	5.2	656.9	673.4	16.5
Workforce pay cost	(56.3)	(55.8)	0.5	(417.0)	(417.7)	(0.7)
Non-pay cost	(19.4)	(23.1)	(3.7)	(231.0)	(263.9)	(32.9)
Non operating Items	(0.8)	(0.9)	(0.1)	(9.3)	(9.6)	(0.4)
Surplus/(deficit)	(0.0)	1.9	1.9	(0.4)	(17.9)	(17.5)

As % of income	(0.0%)	2.3%	2.5%	(0.1%)	(2.7%)	(2.7%)
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Efficiencies	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Pay	0.4	0.0	(0.4)	5.1	0.3	(4.7)
Non-Pay	1.7	2.0	0.4	20.2	9.2	(10.9)
Income	0.0	0.3	0.3	0.0	2.1	2.1
<b>Total Recurrent</b>	<b>2.1</b>	<b>2.4</b>	<b>0.3</b>	<b>25.2</b>	<b>11.6</b>	<b>(13.6)</b>
Pay	0.0	0.7	0.7	0.0	9.4	9.4
Non-Pay	0.0	0.3	0.3	0.0	5.0	5.0
Income	0.0	0.5	0.5	0.0	1.8	1.8
<b>Total Non-Recurrent</b>	<b>0.0</b>	<b>1.5</b>	<b>1.5</b>	<b>0.0</b>	<b>16.2</b>	<b>16.2</b>
<b>Total Efficiencies</b>	<b>2.1</b>	<b>3.9</b>	<b>1.8</b>	<b>25.2</b>	<b>27.9</b>	<b>2.7</b>

Workforce pay costs	M12			24/25 Outturn		
	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m
Substantive	(30.2)	(30.3)	(0.1)	(369.1)	(371.8)	(2.7)
Bank	(2.1)	(1.8)	0.3	(19.4)	(18.6)	0.9
Agency	(0.5)	(0.2)	0.3	(4.9)	(3.8)	1.1
<b>Total workforce pay cost</b>	<b>(32.7)</b>	<b>(32.3)</b>	<b>0.5</b>	<b>(393.5)</b>	<b>(394.2)</b>	<b>(0.7)</b>

Of which Capitalised	0.0	0.0	0.0	0.0	0.0	0.0
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Workforce WTE	M12		
	Plan	Actual	Variance
Substantive WTE	5,826	5,999	173
Bank WTE	437	392	(45)
Agency WTE	56	23	(33)
<b>Total workforce WTE</b>	<b>6,319</b>	<b>6,414</b>	<b>95</b>

**Note: £14.1m deficit support funding received in M6. OHFT transferred their £2.6m deficit support funding to RBFT in M10 with no change to ‘plan income’.**

RBFT ended 24/25 with an outturn of £17.9m deficit . This was £17.5m worse than plan.

RBFT’s outturn was £2.6m better than M11 Forecast Outturn due to the system agreement for the ICB to distribute its £7.7m M11 FOT surplus to the three Acute providers in support of their cash positions.

The main drivers of the deficit position were pressures within drugs and clinical supplies (linked to activity), timing of efficiency realisation and changes in BOB ICB income contract value reflected from M7.

Pay was £0.7m worse than plan YTD. Substantive workforce decreased in M12 by 27 WTE. Bank workforce increased by 32 WTE due to several factors (including increased acuity, staff sickness and annual leave aligned with previous years)

Efficiencies delivered £2.7m over against the original plan. However, this was behind the £30.9m adjusted target following agreement of the BOB contract position and reflected in the outturn position

# ICS Capital 2024/25 M12

BOB ICS	Full Year Allocation	Full Year Actual	Full Year Variance
	£'m	£'m	£'m
<b>Operational Capital</b>			
Berkshire Healthcare NHS Foundation Trust	8.6	7.9	0.7
Buckinghamshire Healthcare NHS Trust	6.0	8.5	-2.5
Oxford Health NHS Foundation Trust	12.0	10.8	1.2
Oxford University Hospitals NHS Foundation Trust	29.5	29.6	0.0
Royal Berkshire NHS Foundation Trust	25.6	20.9	4.8
Buckinghamshire, Oxfordshire, & Berkshire ICB	8.0	8.0	0.0
Royal Berkshire NHS Foundation Trust	0.0	3.5	-3.5
Buckinghamshire Healthcare NHS Trust	12.3	12.3	0.0
Oxford University Hospitals NHS Foundation Trust	0.0	7.1	-7.1
<b>System Total Charge against Capital Allocation (excluding IFRS 16 impact)</b>	<b>102.0</b>	<b>108.6</b>	<b>-6.6</b>
Provider IFRS 16 Impact	70.2	51.1	19.1
Provider - Other Capital Programmes	36.5	47.1	(10.5)
<b>Provider Total (CDEL Spend)</b>	<b>208.7</b>	<b>206.8</b>	<b>2.0</b>
<b>ICB IFRS 16 Impact</b>	<b>1.0</b>	<b>0.2</b>	<b>0.8</b>
<i>Prior Month - Provider</i>	<i>185.2</i>	<i>131.0</i>	<i>54.2</i>
<i>Prior Month - ICB</i>	<i>0.8</i>	<i>0.2</i>	<i>0.6</i>

At month 12, the yearend reported overspend against capital allocation (excluding IFRS 16 impact) is £6.6m (£7.1m - OUH , £2.5m – BHT & Others -£3m)  
There is £206.8m spend against total CDEL of £208.8m, of which £51.1m relates to IFRS 16 ££108.6m Operational Capital and £47.1m for Internally generated funds.

Trusts overspent by 7.62% at yearend and this is predominately due OUH overspend. The ICB spend includes capital allocation of £4.9m to cover Lace Hill Project and £3.1m against system capital allocation, and an underspend of £2m net CDEL.

# 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

# NHS BOB Integrated Care System (ICS) YTD (M12) Position

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25 March 2025

# Executive Summary – YTD (M12)

Organisation ref.	Organisation	YTD Plan	YTD Actual	YTD Variance	YTD actual/ Turnover
		£'m	£'m	£'m	%
BHFT	Berkshire Healthcare NHS Foundation Trust	1.9	4.9	3.0	1.2%
BHT	Buckinghamshire Healthcare NHS Trust	(0.7)	2.0	2.6	0.3%
OHFT	Oxford Health NHS Foundation Trust	(0.1)	2.2	2.3	0.3%
OUH	Oxford University Hospitals NHS Foundation Trust	(0.2)	(6.8)	(6.5)	(0.4%)
RBFT	Royal Berkshire NHS Foundation Trust	(0.4)	(17.9)	(17.5)	(2.7%)
	<b>TOTAL In-System Providers Surplus/ (Deficit)</b>	<b>0.5</b>	<b>(15.6)</b>	<b>(16.1)</b>	<b>(0.4%)</b>
BOB ICB	Buckinghamshire, Oxfordshire and Berkshire West ICB	(0.5)	0.0	0.5	0.0%
<b>ICS</b>	<b>BOB ICS Surplus/ (Deficit)</b>	<b>0.0</b>	<b>(15.6)</b>	<b>(15.6)</b>	

Source: Provider PFR. IFR/ ICB Ledger

Plan/ Surplus/ Deficit: post Deficit Support Funding (support funding)

## YTD system overview at M12:

- The system reported a £15.6m YTD deficit (slightly improved from the £16.0m forecast deficit at M11).
- During M12, the £7.7m ICB surplus forecast at M11 was reallocated to BHT (£2.6m), OUH (£2.5m) and RBFT (£2.6) to pass cash to providers.
- The key drivers of the YTD variance from plan for each provider is summarised below.
  - BHFT** - £3.0m better than plan due to the £3.0m BOB ICB settlement for 2023/24 ERF income.
  - BHT** - £2.6m better than plan (post receipt of £22.9m support funding) due to receipt of £2.6m ICB surplus in M12.
  - OHFT** - £2.3m better than plan (£2.6m support funding received by the trust was transferred to RBFT at M10) largely due to revenue to capital transfers.
  - OUH** - £6.5m adverse to plan (post receipt of £7.9m support funding) largely due to:
    - £8.8m CIP under delivery; adverse non-pay run rate variances; and adverse pay run rate variances partly offset by
    - £5.0m revenue to capital transfer and receipt of £2.5m ICB surplus in M12.
  - RBFT** - £17.5m adverse to plan (post receipt of £14.1m support funding) largely due to:
    - £11.3m BOB ICB contract reduction at M07; £8.1m adverse non-pay run rate variances (net of pass-through income); £2.1m reduction in BOB ICB settlement for A&G ERF income partly offset by
    - delivery of £2.7m CIP stretch (to mitigate the BOB ICB contract impact); £2.6m support funding transferred from OHFT and receipt of £2.6m ICB surplus in M12.
  - BOB ICB** - £0.5m better than plan (post receipt of £13.3m support funding) largely due to receipt of £15m ERF surge income in M11 to fund the ICB's commitments to the system and thus mitigate the YTD and FOT ERF impact.

# Dashboard – YTD (M12)

YTD Performance vs Plan	Surplus/ (Deficit) vs Turnover (YTD)	YTD Variance from Plan							
		Surplus/ (Deficit)	Efficiencies Recurrent	Efficiencies Non-Recurrent	Efficiencies TOTAL	Workforce	Workforce (adverse)	Agency cost as % of total pay cost	Gross Capital spend var from plan
		£'m	£'m	£'m	£'m	£'m	WTE %	%	£'m
Berkshire Healthcare NHS Foundation Trust	1.2%	3.0	(3.4)	3.4	0.0	0.3	(3.0%)	2.5%	2.8
Buckinghamshire Healthcare NHS Trust	0.3%	2.6	(8.3)	9.7	1.4	(7.3)	(5.9%)	1.4%	(2.2)
Oxford Health NHS Foundation Trust	0.3%	2.3	(0.2)	0.2	0.0	(4.5)	(5.1%)	5.7%	(2.6)
Oxford University Hospitals NHS Foundation Trust	(0.4%)	(6.5)	(27.4)	18.6	(8.8)	(18.0)	(4.1%)	0.7%	3.1
Royal Berkshire NHS Foundation Trust	(2.7%)	(17.5)	(13.6)	16.2	2.7	(0.7)	(1.5%)	0.9%	13.2
<b>TOTAL In-System Providers</b>	<b>(0.4%)</b>	<b>(16.1)</b>	<b>(52.9)</b>	<b>48.1</b>	<b>(4.8)</b>	<b>(30.1)</b>	<b>(4.0%)</b>	<b>1.9%</b>	<b>14.4</b>
Buckinghamshire, Oxfordshire and Berkshire West ICB	0.0%	0.5	(3.3)	(5.3)	(8.6)	-	-	-	0.0
<b>BOB ICS</b>		<b>(15.6)</b>	<b>(56.2)</b>	<b>42.7</b>	<b>(13.4)</b>	<b>(30.1)</b>			<b>14.4</b>

Source: Provider PFR/PWR. IFR/ ICB Ledger

**Key:** Green-white-red colour scale to reflect distance from plan/ NHSE 3.2% agency ceiling

**Surplus/ Deficit:** post Deficit Support Funding

- **Surplus Deficit (slide 2)** – the system has reported a £15.6m YTD deficit at M12 (slightly improved from the £16.0m forecast deficit at M11).
- **Efficiencies (slide 4)** – YTD efficiency delivery at M12 was £13.4m behind plan (£10.8m behind plan at M11).
- **Workforce (slide 6)** – pay budgets and actual costs were updated in M12 to reflect the impact of the pension contribution adjustments.
  - YTD pay variances at M12 (excluding capitalised pay costs) increased to £30.1m (£25.9m at M11).
  - WTE variances increased to 1,571 WTE i.e. 4.0% at M12 (1,359 WTE i.e. 3.5% at M11).
  - YTD system agency costs at M12 were 1.9% of total pay costs (2.0% at M11). This remains within the agency ceiling of 3.2%.
- **Gross capital spend (slide 7)** – YTD system gross capital spend at M12 was £14.4m behind plan (£65.4m behind plan at M11).

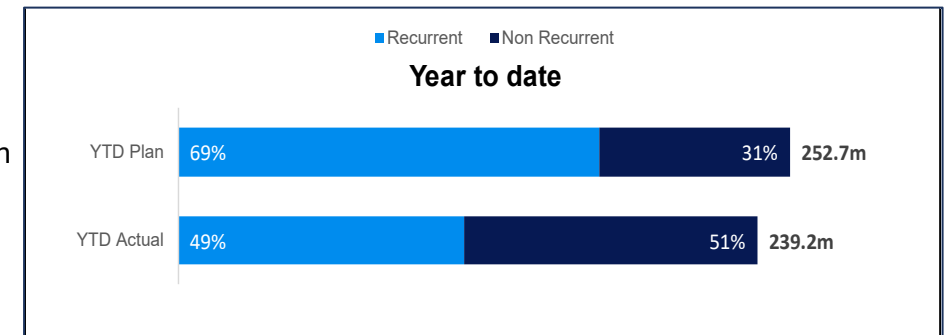
# Cost Improvement Plans (CIP) – YTD (M12)

Organisation ref.	Organisation	YTD Delivery vs Plan				Recurrent Delivery			Non-Recurrent Delivery		
		YTD Budget	YTD Actual	YTD Variance	YTD Variance	YTD Budget	YTD Actual	YTD Variance	YTD Budget	YTD Actual	YTD Variance
		£'m	£'m	£'m	%	£'m	£'m	£'m	£'m	£'m	£'m
BHFT	Berkshire Healthcare NHS Foundation Trust	13.6	13.6	0.0	0.0%	11.5	8.1	(3.4)	2.1	5.5	3.4
BHT	Buckinghamshire Healthcare NHS Trust	45.5	46.8	1.4	3.0%	33.7	25.4	(8.3)	11.7	21.4	9.7
OHFT	Oxford Health NHS Foundation Trust	40.3	40.3	0.0	0.0%	8.1	7.9	(0.2)	32.1	32.3	0.2
OUH	Oxford University Hospitals NHS Foundation Trust	92.5	83.7	(8.8)	(9.5%)	74.2	46.8	(27.4)	18.2	36.8	18.6
RBFT	Royal Berkshire NHS Foundation Trust	25.2	27.9	2.7	10.6%	25.2	11.6	(13.6)	0.0	16.2	16.2
	<b>TOTAL In-System Providers</b>	<b>217.0</b>	<b>212.2</b>	<b>(4.8)</b>	<b>(2.2%)</b>	<b>152.8</b>	<b>100.0</b>	<b>(52.9)</b>	<b>64.2</b>	<b>112.2</b>	<b>48.1</b>
BOB ICB	Buckinghamshire, Oxfordshire and Berkshire West ICB	35.7	27.0	(8.6)	(24.2%)	21.2	17.9	(3.3)	14.4	9.1	(5.3)
<b>ICS</b>	<b>BOB ICS</b>	<b>252.7</b>	<b>239.2</b>	<b>(13.4)</b>	<b>(5.3%)</b>	<b>174.0</b>	<b>117.9</b>	<b>(56.2)</b>	<b>78.6</b>	<b>121.4</b>	<b>42.7</b>

Source: Provider PFR. IFR/ ICB Ledger

Key: Green-white-red colour scale to reflect distance from plan

- YTD system efficiency delivery at M12 was £13.4m i.e. 5.3% behind plan (£10.8m behind plan at M11).
- RBFT full-year CIP delivery was £2.7m better than the plan submitted to NHSE. However, the £2.7m was below the £5.7m stretch CIP target agreed to mitigate the BOB ICB contract reduction impact.
- Recurrent YTD CIP delivery of £117.9m was 49.3%.
- Non-recurrent YTD CIP delivery of £121.4m was 50.7%.
- Full-year under delivery of recurrent CIPs of £56.2m i.e. 32.3% puts pressure on the starting position for 2025/26.





# Workforce £ and WTE – YTD (M12)

Organisation ref.	Organisation	YTD Budget	YTD Actual	YTD Variance	YTD Variance	M12 Budget	M12 Actual	M12 Variance (adv)	M12 Variance (adv)
		£'m	£'m	£'m	%	WTE	WTE	#	%
BHFT	Berkshire Healthcare NHS Foundation Trust	310.2	309.9	0.3	0.1%	5,214	5,369	(155)	(3.0%)
BHT	Buckinghamshire Healthcare NHS Trust	424.4	431.6	(7.3)	(1.7%)	6,551	6,936	(385)	(5.9%)
OHFT	Oxford Health NHS Foundation Trust	413.3	417.8	(4.5)	(1.1%)	7,149	7,515	(366)	(5.1%)
OUH	Oxford University Hospitals NHS Foundation Trust	991.1	1,009.1	(18.0)	(1.8%)	14,067	14,638	(571)	(4.1%)
RBFT	Royal Berkshire NHS Foundation Trust	417.0	417.7	(0.7)	(0.2%)	6,319	6,414	(95)	(1.5%)
	<b>TOTAL In-System Providers</b>	<b>2,556.1</b>	<b>2,586.2</b>	<b>30.1</b>	<b>1.2%</b>	<b>39,300</b>	<b>40,871</b>	<b>(1,571)</b>	<b>(4.0%)</b>

Source: Provider PFR/PWR. IFR/ ICB Ledger  
All providers - excluding capitalised costs

Key: Green-white-red colour scale to reflect distance from plan

- System is YTD £30.1m over planned workforce costs (excluding capitalised staff costs), this is 101.2% of plan.
- Pay budgets and actual costs were updated in M12 to reflect the £144.5m system impact of the employer pension contributions paid by NHSE on provider's behalf. The net impact of the adjustments on the YTD reported variances is nil.
- M12 WTE is 1,571 over plan and is 233 WTE higher than in M11. This is mainly driven by an increase in bank WTE (579 over plan)
- The M12 workforce summary is included at Appendix 1 to this report (slide 10).

# Cash – YTD (M12)

Organisation ref.	Organisation	Annual Budget Costs	Cash Balance	Cash Bal as % of Total costs
		£'m	£'m	%
BHFT	Berkshire Healthcare NHS Foundation Trust	394.1	54.0	13.7%
BHT	Buckinghamshire Healthcare NHS Trust	684.9	20.9	3.1%
OHFT	Oxford Health NHS Foundation Trust	677.5	97.8	14.4%
OUH	Oxford University Hospitals NHS Foundation Trust	1,681.4	12.5	0.7%
RBFT	Royal Berkshire NHS Foundation Trust	657.3	9.8	1.5%
	<b>TOTAL In-System Providers</b>	<b>4,095.3</b>	<b>195.0</b>	<b>4.8%</b>
BOB ICB	Buckinghamshire, Oxfordshire and Berkshire West ICB	3,876.1	1.0	0.0%
ICS	<b>BOB ICS</b>	<b>7,971.4</b>	<b>196.0</b>	<b>2.5%</b>

Cash remains a significant risk for the system, with OUH and RBFT closing the year with cash balances less than 2% of annual costs.

Work is ongoing across the system to manage the cash risk into 2025/26, including weekly cash call with NHSE regional and national teams and cross-system sharing of the recommendations from the RBFT cash and working capital review.

## Better Payment Practice Code Performance

Organisation ref	Organisation	YTD at M12					
		No of bills paid	No of bills paid within target	% of bills paid within target	Value of bills paid	Value of bills paid within target	% of bills paid within target
		#	#	%	£'m	£'m	%
BHFT	Berkshire Healthcare NHS Foundation Trust	28,984	28,341	97.8%	91.1	89.0	97.8%
BHT	Buckinghamshire Healthcare NHS Trust	68,812	48,233	70.1%	435.5	330.0	75.8%
OHFT	Oxford Health NHS Foundation Trust	64,151	57,944	90.3%	424.1	392.6	92.6%
OUH	Oxford University Hospitals NHS Foundation Trust	176,148	80,515	45.7%	1,122.8	758.7	67.6%
RBFT	Royal Berkshire NHS Foundation Trust	93,823	71,538	76.2%	307.3	228.5	74.4%
	<b>TOTAL In-System Providers</b>	<b>431,918</b>	<b>286,571</b>	<b>66.3%</b>	<b>2,380.9</b>	<b>1,798.9</b>	<b>75.6%</b>
BOB ICB	Buckinghamshire, Oxfordshire and Berkshire West ICB	52,593	50,950	96.9%	495.8	473.4	95.5%
ICS	<b>BOB ICS</b>	<b>484,511</b>	<b>337,521</b>	<b>69.7%</b>	<b>2,876.6</b>	<b>2,272.3</b>	<b>79.0%</b>

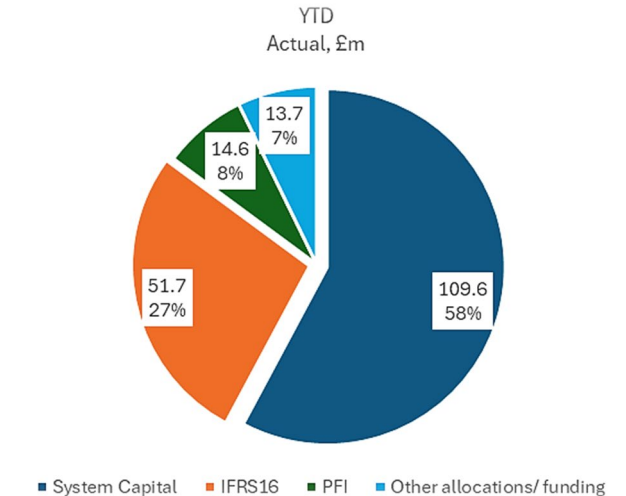
A low compliance with the BPPC in organisations with low cash balances could be due to delaying payment of invoices to manage cash balances.

A high BPPC rate would indicate a low level of risk for an organisation's cash balance.

Source: Provider PFR and monthly returns/ ICB ledger  
ICB BPPC values exclude block payments which are not invoiced

# Capital (Gross Expenditure) – YTD (M12)

Organisation ref.	Organisation	YTD Budget	YTD Actual	YTD Variance
		£'m	£'m	£'m
BHFT	Berkshire Healthcare NHS Foundation Trust	15.6	12.8	2.8
BHT	Buckinghamshire Healthcare NHS Trust	36.3	38.4	(2.2)
OHFT	Oxford Health NHS Foundation Trust	21.2	23.7	(2.6)
OUH	Oxford University Hospitals NHS Foundation Trust	85.3	82.1	3.1
RBFT	Royal Berkshire NHS Foundation Trust	73.8	60.6	13.2
	<b>TOTAL In-System Providers</b>	<b>232.1</b>	<b>217.7</b>	<b>14.4</b>
BOB ICB	Buckinghamshire, Oxfordshire and Berkshire West ICB	8.3	8.3	0.0
<b>ICS</b>	<b>BOB ICS</b>	<b>240.3</b>	<b>225.9</b>	<b>14.4</b>



Source: Provider PFR (per PFR tab 16)

**Gross Capital values:** Owned (all funding sources), IFRS16 and PFI/ IFRIC 12 assets

- System gross capital spend was £14.4m behind plan largely due to RBFT spend below plan (of which £9.4m relates to the impact of IFRS16).
- RBFT has limited capital spend to mitigate the cash challenges through the year.
- Capital spend below approved plans and allocations puts pressure on the system's ability to deliver on key capital priorities.

# Elective Recovery Fund Activity – BOB ICB

Organisation	M1 to M10 Target	M1 to M10 Actual	M1 to M10 Var
	£'m	£'m	£'m
Berkshire Healthcare NHS Foundation Trust	14.8	21.1	6.4
Buckinghamshire Healthcare NHS Trust	86.4	94.3	7.8
Oxford Health NHS Foundation Trust	0.0	0.0	0.0
Oxford University Hospitals NHS Foundation Trust	132.7	137.2	4.5
Royal Berkshire NHS Foundation Trust	94.2	97.1	2.9
Advice and Guidance	0.0	8.0	8.0
<b>TOTAL BOB Providers</b>	<b>328.0</b>	<b>357.7</b>	<b>29.7</b>
Independent Sector Providers	45.9	53.3	7.4
Out-of-System NHS Providers	45.1	48.5	3.4
<b>BOB ICS</b>	<b>419.0</b>	<b>459.5</b>	<b>40.5</b>

Full Year Target	Straight Line FOT	Straight Line FOT vs Target
£'m	£'m	£'m
17.6	25.4	7.7
103.7	113.1	9.5
0.0	0.0	0.0
160.0	164.6	4.7
113.3	116.5	3.2
0.0	9.6	9.6
<b>394.6</b>	<b>429.3</b>	<b>34.7</b>
56.6	64.0	7.4
53.7	58.2	4.5
<b>504.9</b>	<b>551.4</b>	<b>46.5</b>

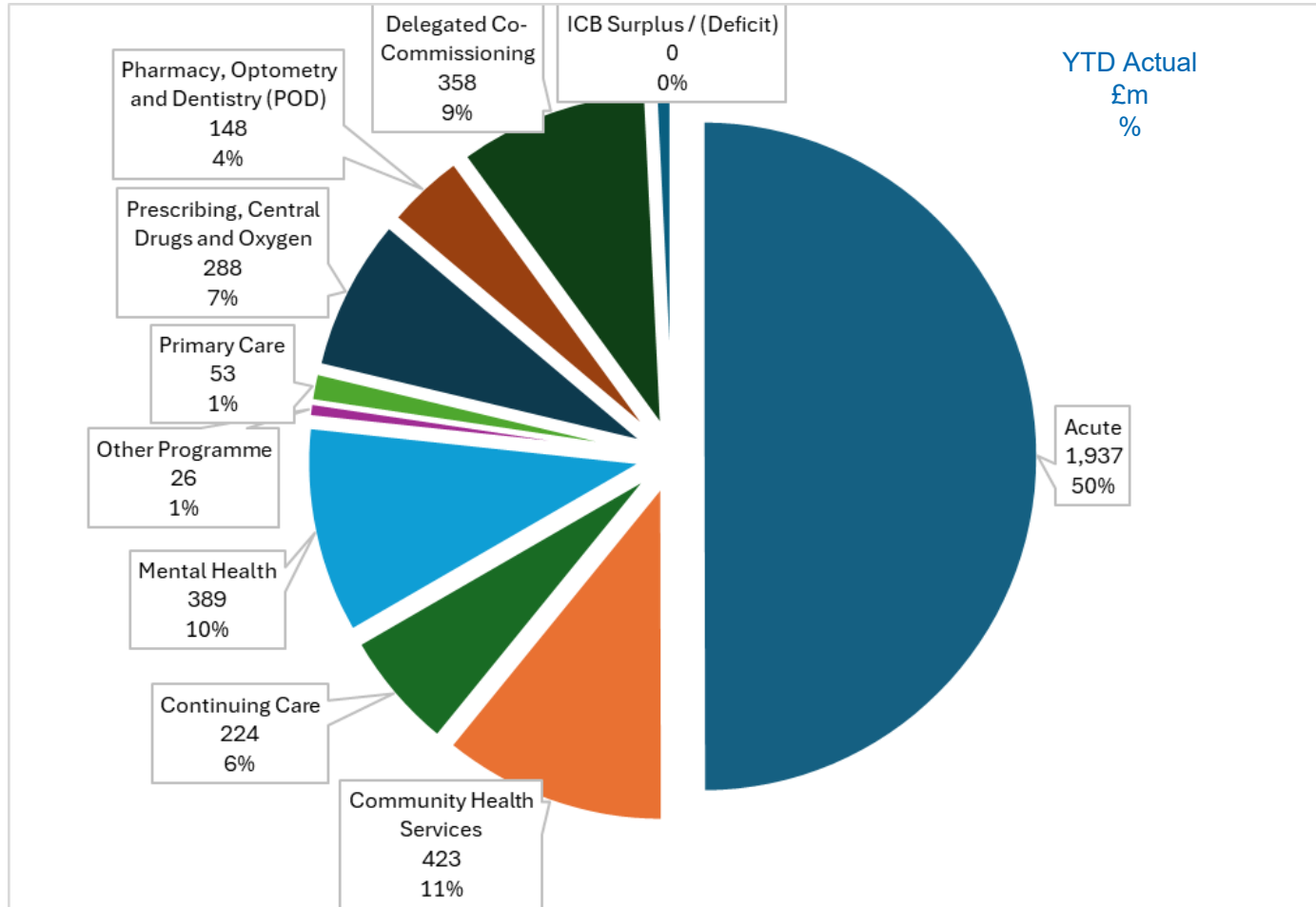
Trust FOT	Straight Line FOT vs Trust FOT (i.e. NOT in RR)	Trust FOT vs Target
£'m	£'m	£'m
24.6	(0.7)	7.0
113.3	0.1	9.6
0.0	0.0	0.0
166.3	1.7	6.4
118.2	1.6	4.8
8.5	(1.1)	8.5
<b>430.9</b>	<b>1.6</b>	<b>36.3</b>
63.6	(0.4)	7.0
58.2	(0.0)	4.5
<b>552.6</b>	<b>1.2</b>	<b>47.7</b>

Source: ERF 2024-25 April to January performance (NHSE publication - [Future NHS](#))

NHSE ERF Ceiling	40.3
BOB ICS - Trust FOT ABOVE ceiling	7.4

- At M11 BOB ICB received non-recurrent £15m surge funding for ERF over performance above the ceiling value of £40.3m. This includes in-system, out-of-system, London and Independent sector activity. This funding was to enable the ICB to meet the activity funding commitments that it made after the imposition of the ceiling.
- Trust FOTs at M12 amount to £7.4m above the ceiling, with the remaining balance relating to 23/24 ERF settlement (£4.8m) and counting and coding adjustments (£2.5m).
- NHSE has indicated that a 'true-up' exercise will take place at M04 2025/26, and relevant adjustments made where activity differs from trust forecasts.

# BOB ICB Allocation / Spend Analysis - YTD (M12)



50% of the ICB's total YTD spend is on Acute services.

Of which, our in-system providers have received 79%:

- Oxford University Hospitals NHS Foundation Trust 34%
- Royal Berkshire NHS Foundation Trust 23%
- Buckinghamshire Healthcare NHS Trust 21%

Included in the acute services total is £84.5m spend on HCDD, of which our providers have received 88%:

- Oxford University Hospitals NHS Foundation Trust 51%
- Royal Berkshire NHS Foundation Trust 24%
- Buckinghamshire Healthcare NHS Trust 14%

10% of the ICBs total YTD spend is on Mental Health / LD services

Of which, our in-system providers have received 77%:

- Oxford Health NHS Foundation Trust 53%
- Berkshire Healthcare NHS Foundation Trust 24%

11% of the ICB's total YTD spend is on Community Health Services.

Of which, our in-system providers have received 64%:

- Oxford Health NHS Foundation Trust 29%
- Berkshire Healthcare NHS Foundation Trust 24%
- Buckinghamshire Healthcare NHS Trust 12%

# Appendix 1: M12 Workforce Summary



April 2025, based on M12 - (March data)



# Key issues, risks and actions update

- As at M12 total WTE use is 233 greater than M11 and is 1,571 WTE (3.5%) over plan, YTD pay costs are £41.85m (1.74% over plan) (ex cap £30.07m (1.25%) over plan)
- There has been a system increase in both WTE and pay costs compared to M11, as at M12 only BHFT has a YTD pay bill that is below plan, OUH is of particular concern as although WTE is closer to plan than M12 YTD pay costs are £19.26m over plan, 2.1% over plan, (ex cap £17.81m, and 1.19% over plan).
- The main driver for variation from M11 is an increased use in temporary (mainly bank) workforce. As at M12 all providers except RBFT are above plan for bank WTE. Drivers for the additional bank use include increased acuity, increased staff taking annual leave, industrial action related costs and some increased staff sickness. Increased bank use is also the result of a movement from agency use which has been below plan all year
- The ICB has strengthened triangulation between income, pay and WTE, but continued scrutiny will be required in 25-26 to identify whether increased income correlates to increased staffing in providers
- **Substantive staffing:**

Most trusts have been off plan for the majority of the year, indicating a workforce planning problem, particularly from the end year position. We have been conducting lessons learnt exercises to reduce the risk of this in 25/26. M12 system substantive WTE is 1,015 WTE above plan although there is a small reduction in WTE use compared to M11.
- **Temporary staffing:**

Whilst agency is being well controlled, Trusts should be committing to reviewing bank rates and use to further reduce pay costs

Acute Trusts plans are at risk of deteriorating due to high- cost rates for Medical Locums. Action is underway, led by the Temporary Staffing Collaborative, to develop a local pay collaborative with Surrey Heartlands and Frimley to address this issue during 2025.
- **Actions/Opportunities**

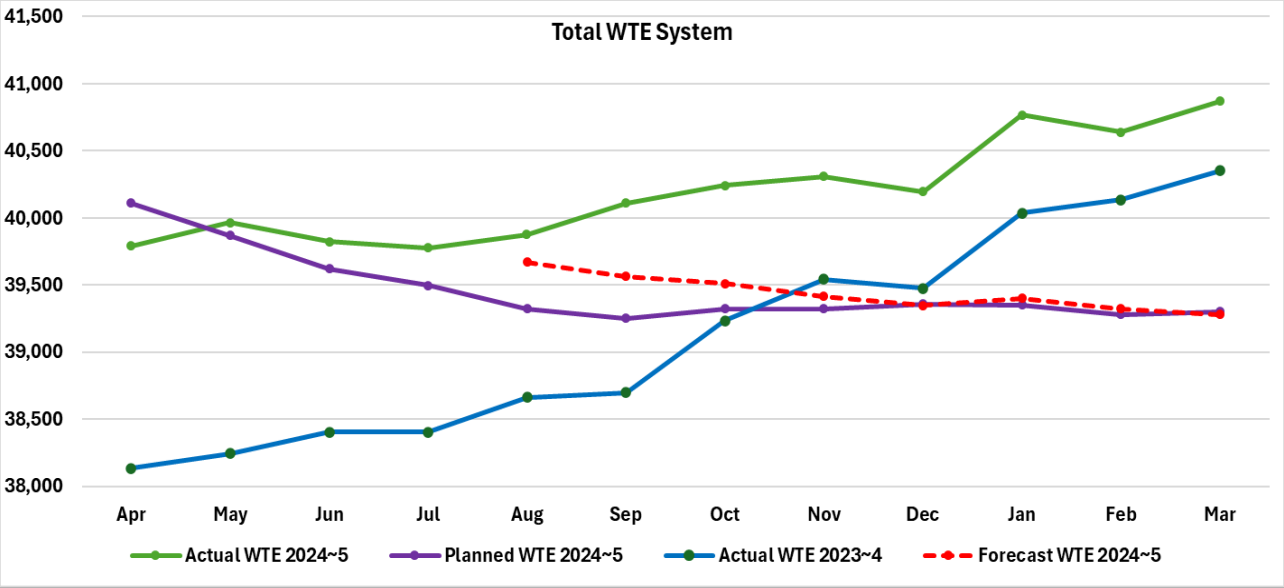
Corporate reduction targets have been issued by NHSE to all Providers, further work required by ICB workforce team to review the 'infrastructure' service lines within 25/26 workforce plans to identify split between non-clinical & corporate roles. Providers required to submit data weekly to NHSE to demonstrate progress against targets.

Workforce controls are being strengthened across all Trusts, the ICB are now monitoring the number of Corporate roles out to advert across the System, although likely the Corporate data collection returns will help to cross check related activity.

Workforce Productivity Programmes including Scaling Corporate Services, Medical staffing rate reductions, continue. NHSE will be wanting to see further work to reduce sickness absence within Provider's during 25/26, with target reduction rates now shared. Current ICB oversight will now extend to include sickness absence.



# Total Workforce WTE and Pay Costs BOB System



### Summary of M12 position

Total M12 WTE is 1,571 (4.%) above plan which is 233 higher than is M11. The increase is driven by increased temporary staffing use (M12 bank is 579 over plan, agency use is 24 **under plan** but increased by **52** compared to M11). Substantive WTE decreased by 57 WTE compared to M11

### Core reasons for variation from plan

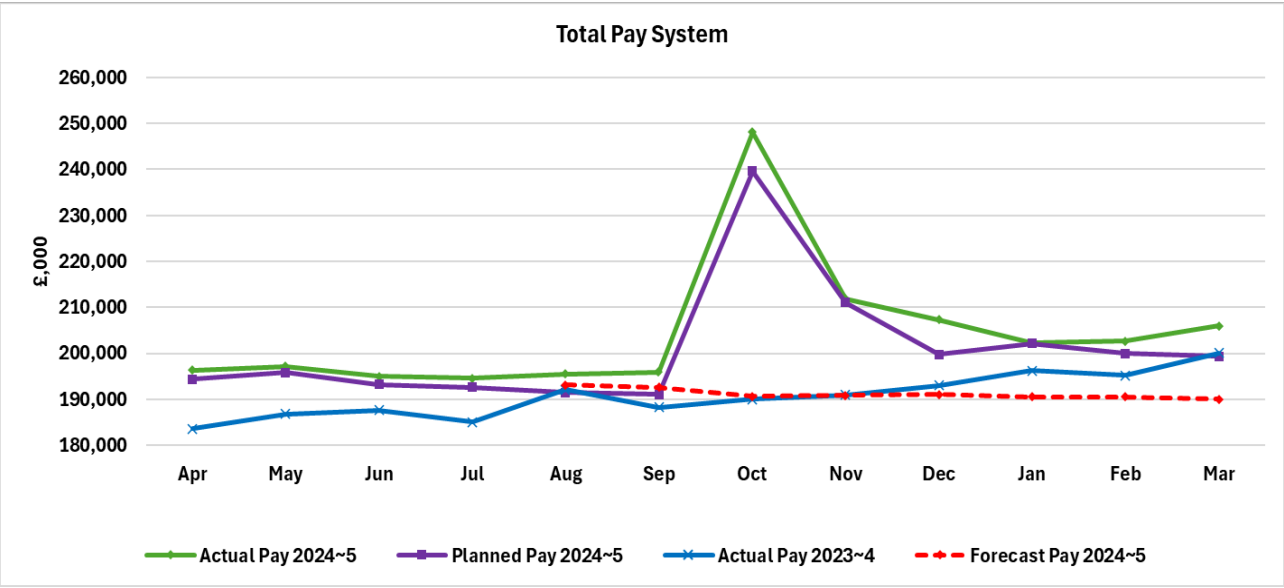
The M12 WTE increases are mainly driven by increased use of temporary staffing with an increase in both bank and agency use compared to M12. This increased use was driven by a variety of factors including an increase in patient acuity, increased numbers of staff taking annual leave, some increase in staff sickness, industrial action related costs and a focus on payment of invoices at year end.

### Risks to plan delivery

See Provider level for specific risks.

### Mitigation Plans

Providers are introducing additional scrutiny to review vacancies RBFT and OUH are carrying out deep dives in clinical areas to identify areas where additional activity is driving additional workforce use, e.g. in ED, supporting Discharge/flow, Waiting List recovery etc. Links being made with the Deanery for earlier awareness of potential Trainee numbers to aid improved resource planning & forecasting. ICS to continue with workforce assurance meetings with Trusts by exception.

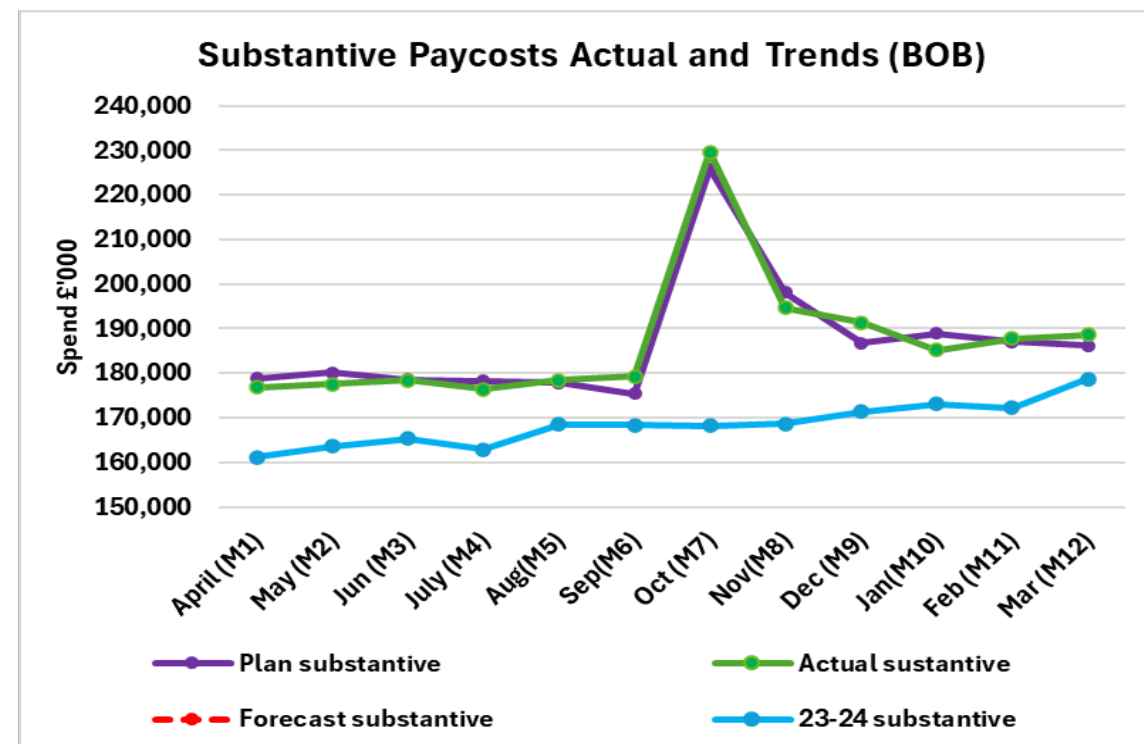
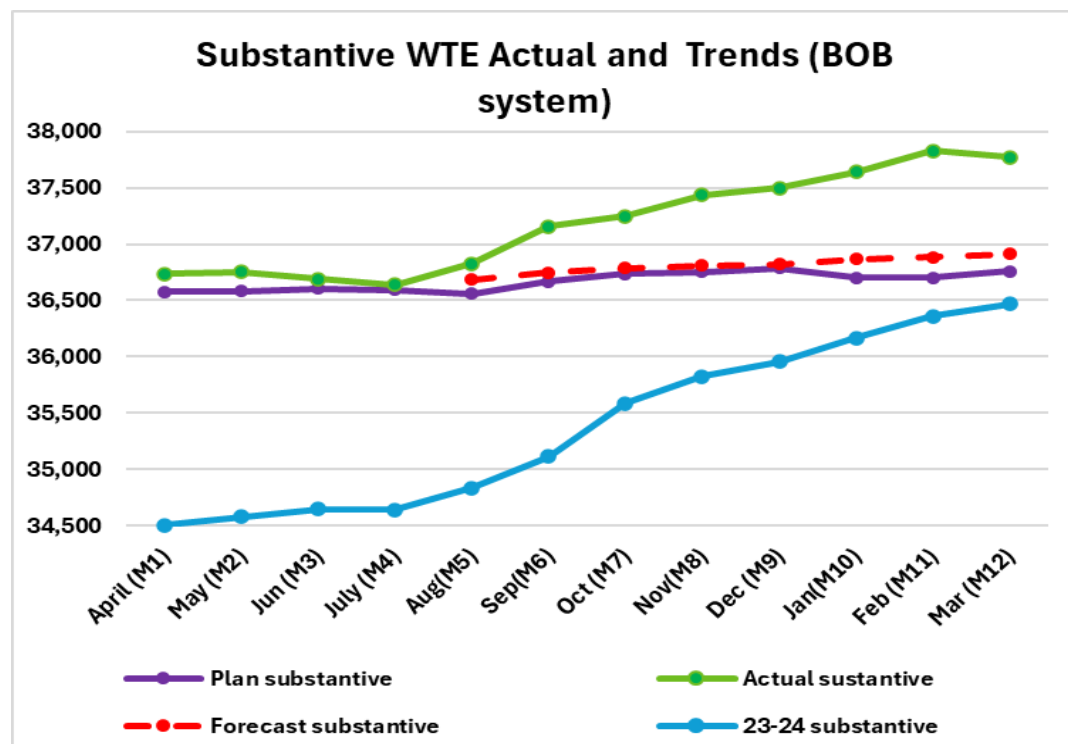


### Data sources

M12 PFR /PWR  
PWR tab "1.WTE" "Total WTE all Staff"  
PFR Tab "12 Staff Costs Detail" – "Total Pay Bill all staff"  
Forecast data from M4 "Assurance Review Meeting Template – BHT 160824"  
23-24 data from SE region pay and WTE analysis  
Narrative from trust returns and discussion at WA meetings



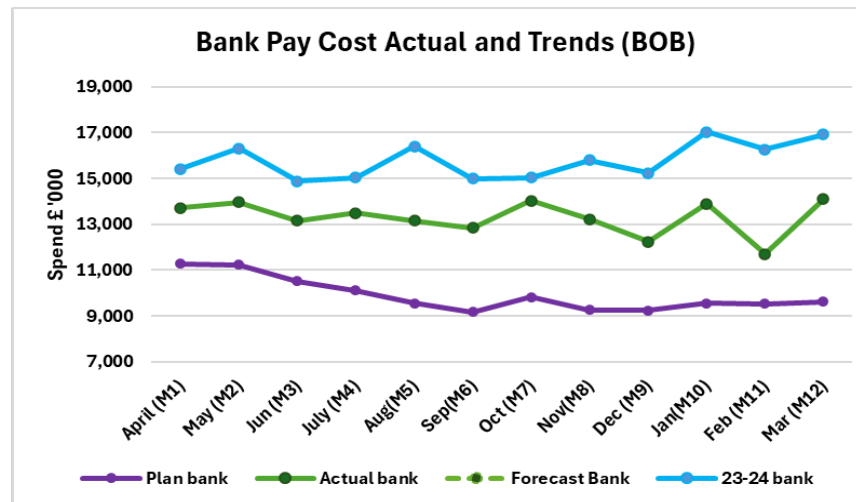
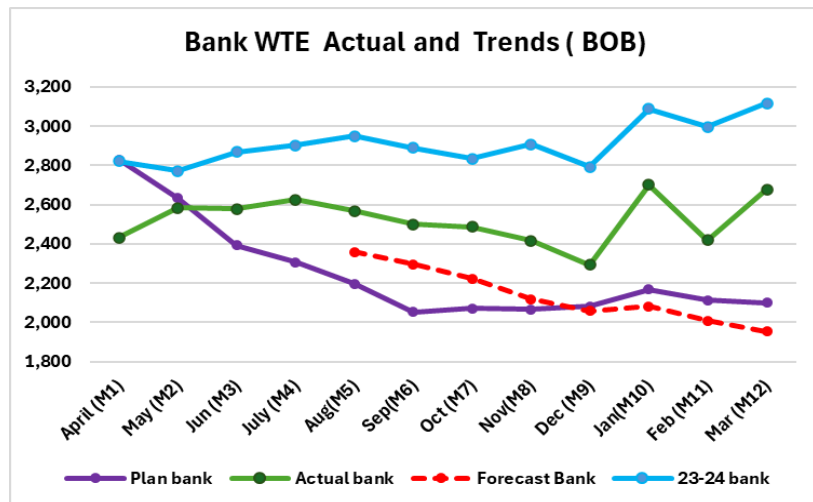
# Substantive workforce BOB system



In M12 substantive staff are 1,015 WTE when capitalisation is taken into account the pay costs are £0.1m less than plan

Source  
M12 PFR "12.Staff costs detail" Total pay bill substantive staff.  
M12 PWR "1. WTE" Total WTE Substantive Staff

# Temporary Workforce BOB System

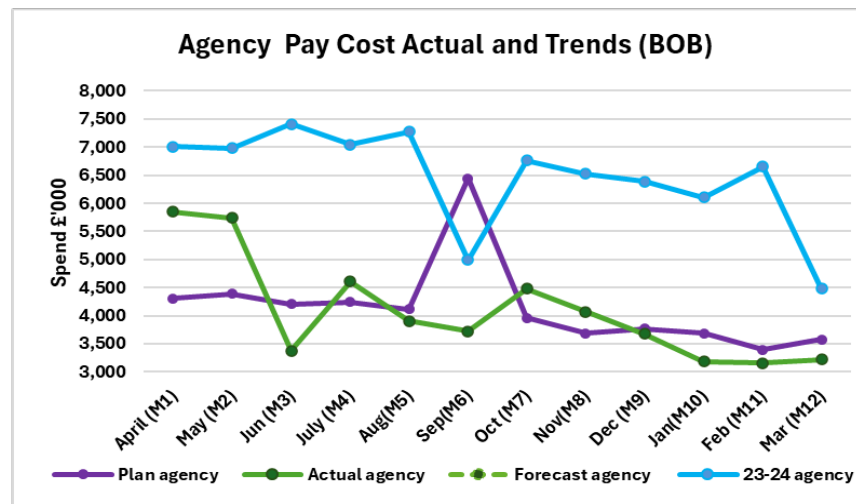
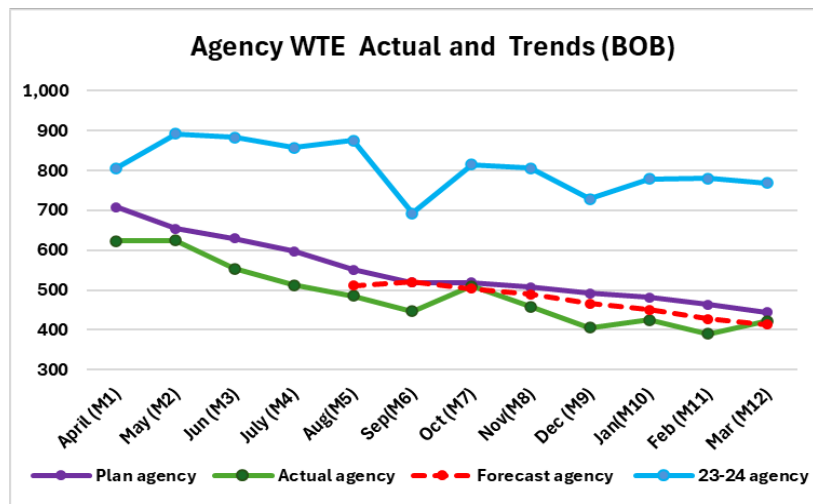


## Bank

In M12 Bank usage is 579 WTE above plan. Total Bank cost is £4.5m above plan.

## Agency

In M12 Agency is 23 under plan and total agency cost is £0.4m below plan.

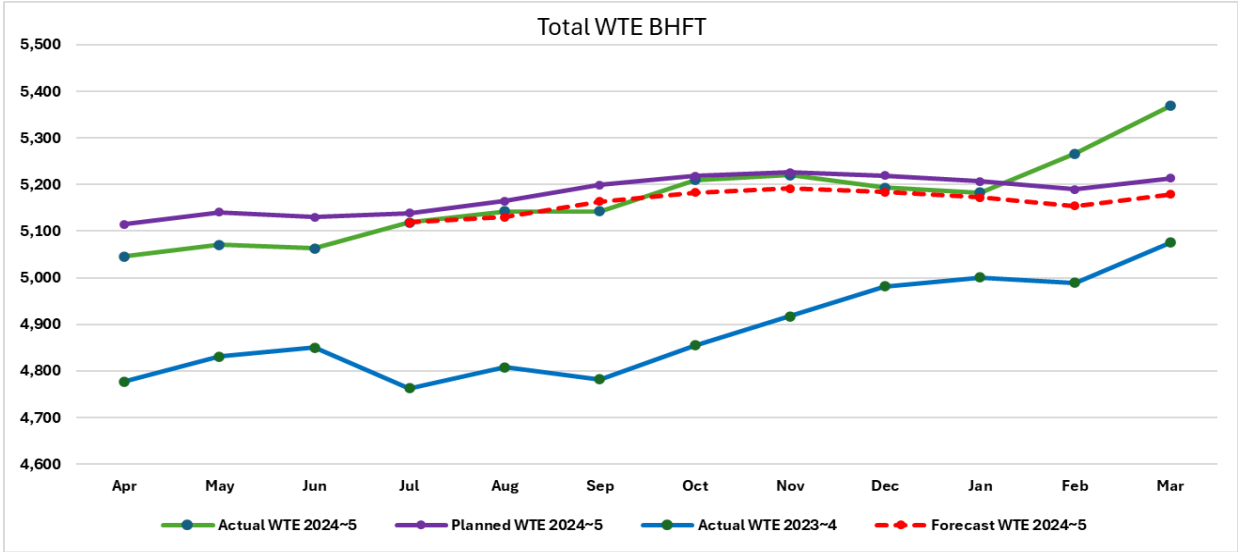


Overall temporary staff usage and spend is less than 2023-24.

Source PWR "1.WTE" "Bank Staff" and "Agency Staff (including, agency and contract)

PFR "12. staff costs detail" "Bank staff including any capitalised bank staff" and "Agency and contract staff including any capitalised staff costs".

# Total Workforce WTE and Pay Costs BHFT

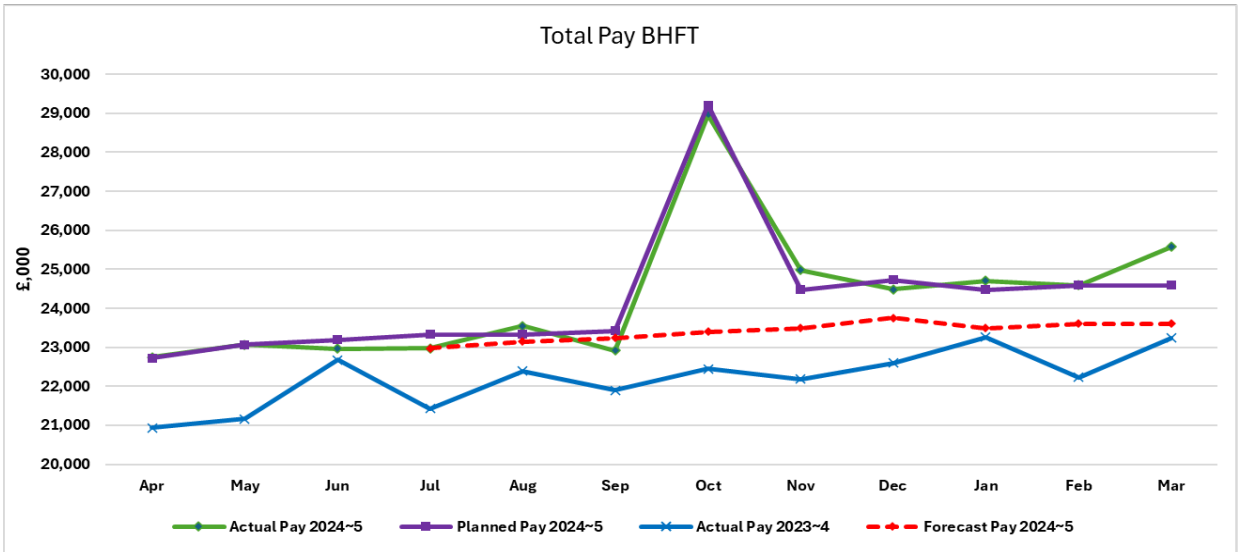


## Summary of M12 position

Substantive WTEs have increased by 9 in month. This is not a material movement and in line with expectations around growth linked to investments. Temporary staffing WTEs increased by 90 due to a high number of staff taking annual leave in month. This is not unusual for March but we will continue to work to have annual leave phased more evenly over the year. We expected WTEs to drop in April, as usual. Bank and agency spend has been below plan for the year and is lower than in the previous year.

## Core reasons for variation from plan

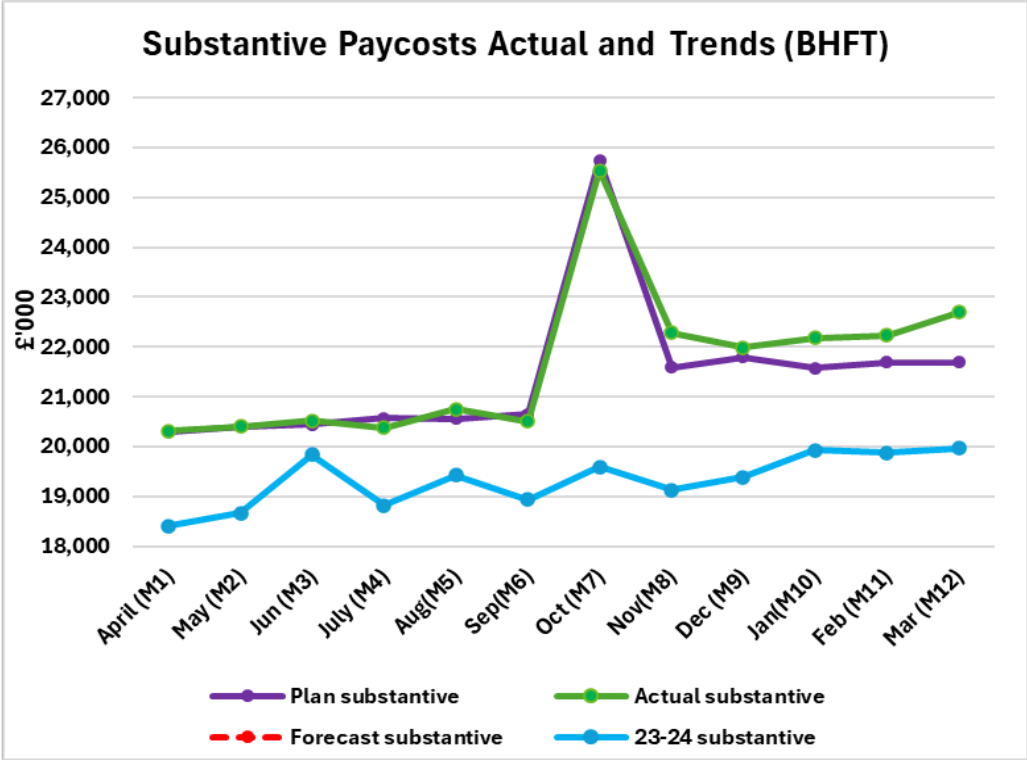
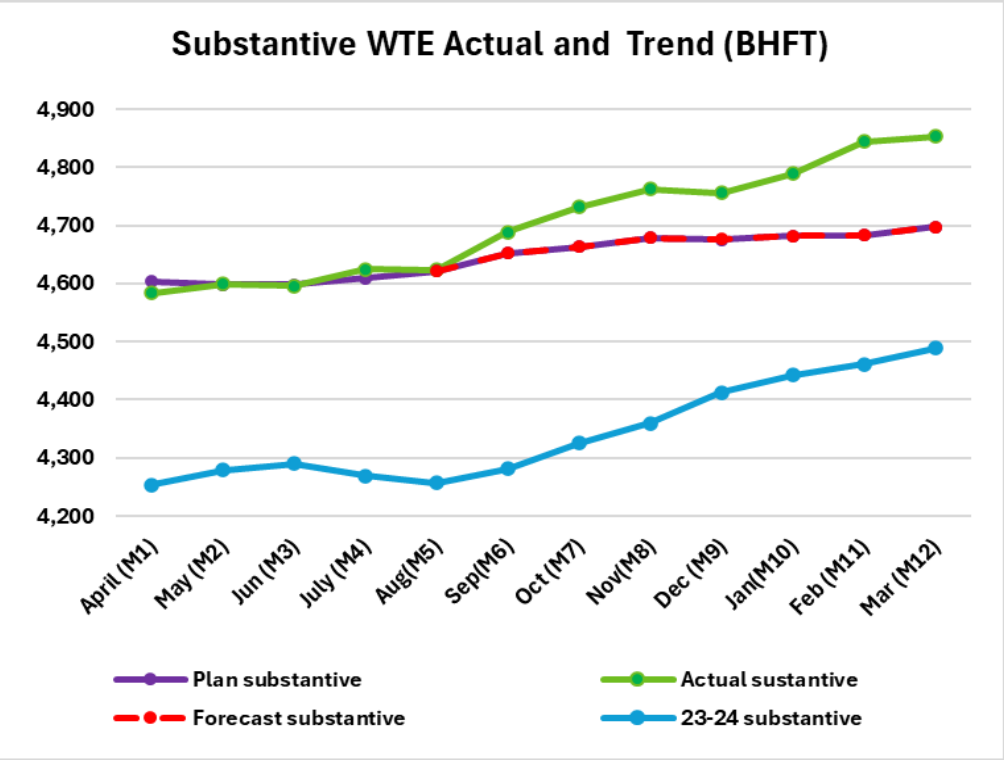
Workforce usage is above plan in month 12 as the plan was submitted without including WTEs for maternity leave, which has been our normal practice as we have not included the maternity leave WTEs in our actuals previously. In 2024/25 we have changed our data source for the PWR to ESR which picks up the mat leave WTEs. These are c130WTEs for March and this accounts for our variance against plan. This issue is resolved for our 2025/26 plan.



## Data source

M12 PFR /PWR  
PWR tab "1.WTE" "Total WTE all Staff"  
PFR Tab "12 Staff Costs Detail" – "Total Pay Bill all staff"  
Forecast data from M4 "Assurance Review Meeting Template – BHT 160824"  
23-24 data from SE region pay and WTE analysis  
Narrative from trust returns

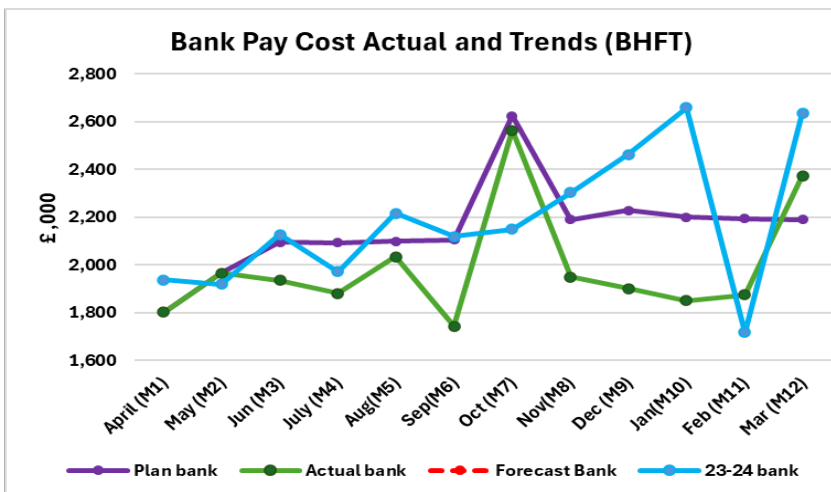
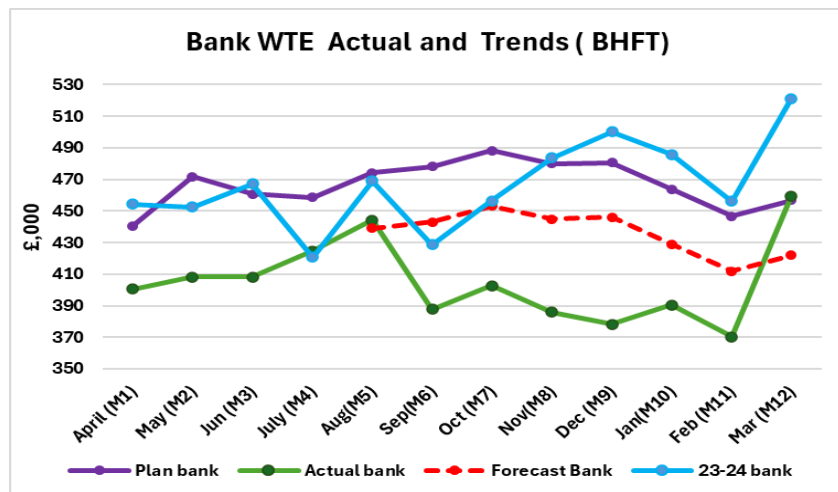
# Substantive workforce BHFT



In M12 substantive staffing is 1015 WTE over plan

Source  
PFR "12. Staff costs detail" Total pay bill substantive staff.  
PWR "1. WTE" Total WTE Substantive Staff

# Temporary workforce BHFT

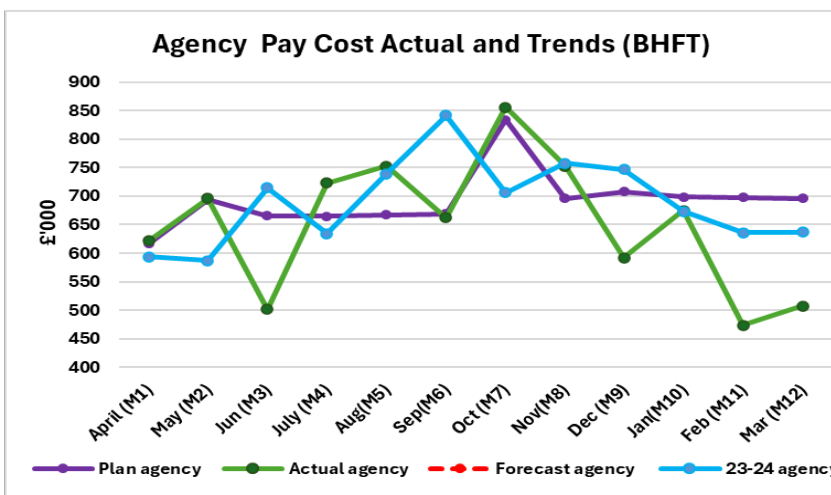
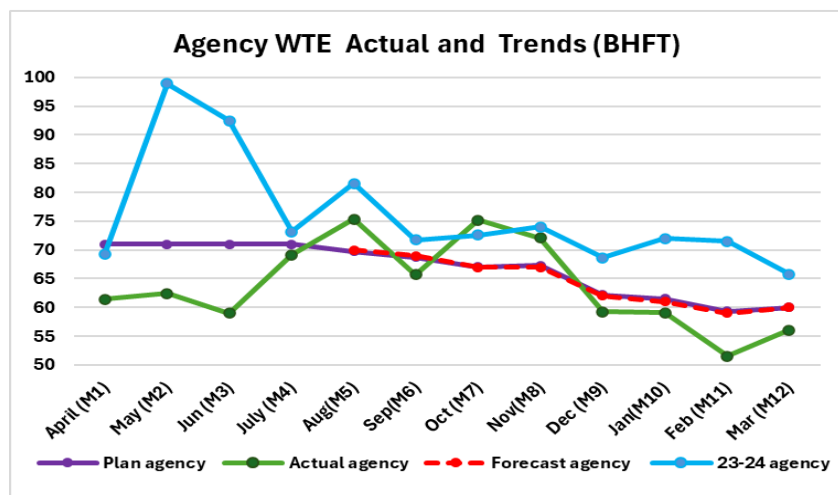


## Bank

Although M12 Bank WTE is very slightly over plan however use has been less than plan for the rest of the year and year to date pay costs are less than plan

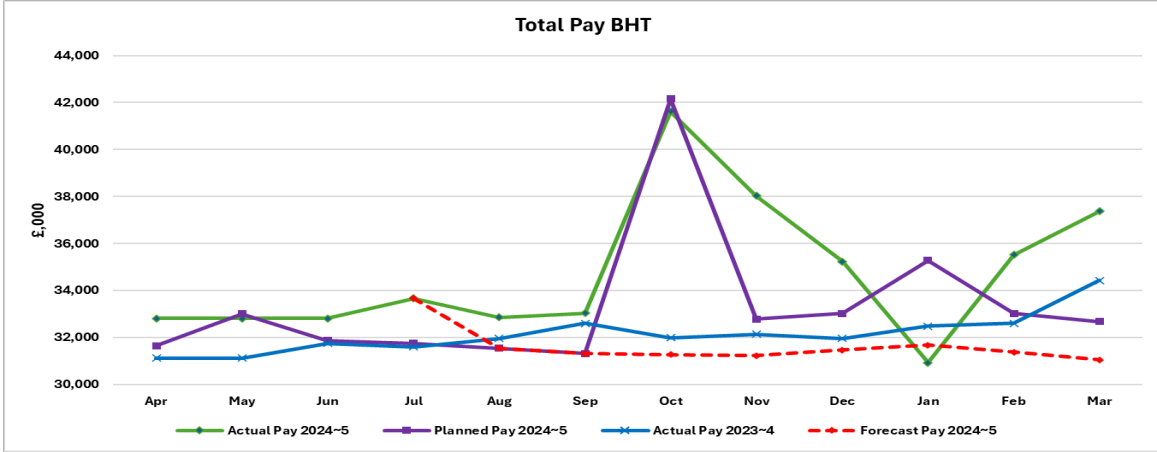
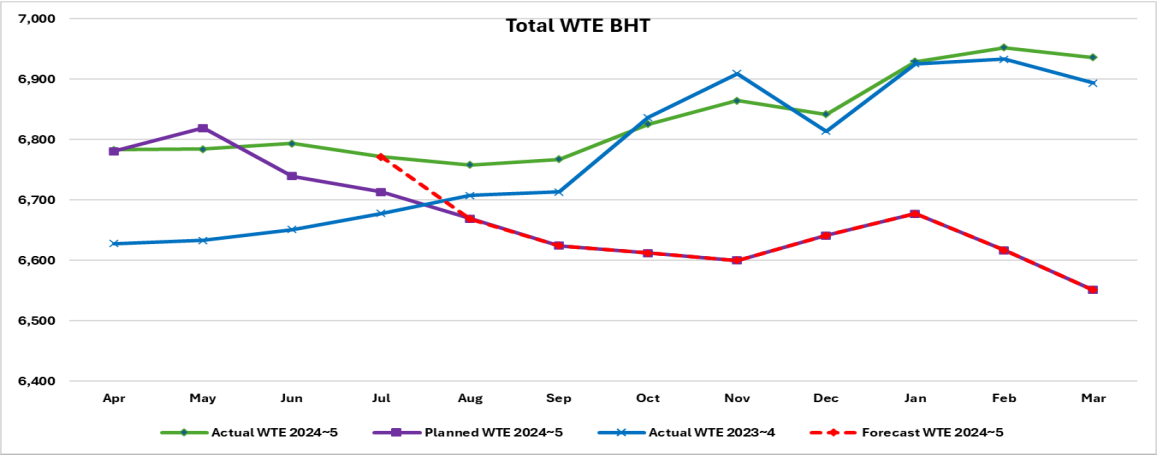
## Agency

Both Agency WTE and pay cost are under plan, by 4 WTE and £0.2m respectively.



Source PWR "1.WTE" "Bank Staff" and "Agency Staff (including, agency and contract) PFR "12. staff costs detail" "Bank staff including any capitalised bank staff" and "Agency and contract staff including any capitalised staff costs".

# Total Workforce WTE and Pay Costs BHT



## Summary of M12 position

In M12 total WTE is 385 over plan. This is driven by both substantive WTE (186) and Bank WTE (219) being over plan. Agency WTE is 20 under plan

Pay costs for M12 2024/25 total £(61.2)m, this is £(4.1)m worse than plan in month. Movement in-month from a £2.5m annual leave accrual, shown in bank.

BHT is on plan at YE at M12 across all spend types, pay is in line with run rate excluding one off adjustments for capitalisation and pay provisions.

## Reasons for variation from plan

YTD pay spend is £(7.3)m over plan, including annual leave accrual £(2.5)m, industrial action related costs £(0.5)m, employee relation resolution £(0.5)m but otherwise driven by underachievement of efficiency savings and higher than plan activity levels, offset in income. These values exclude capitalised staff costs of £0.6m in M12 and £9.4m to M12.

Tighter workforce controls, including a recruitment pause for non-clinical roles, which were introduced in M12 are beginning to take effect as can be seen by the levelling-off of WTE numbers.

### Data source

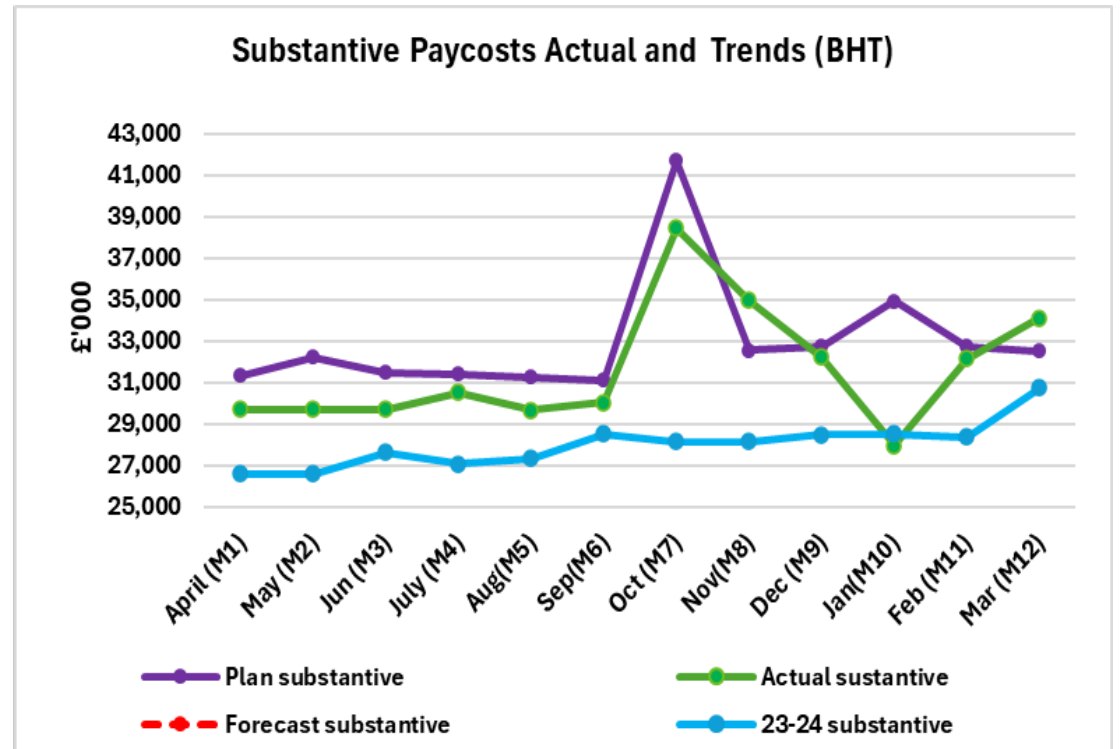
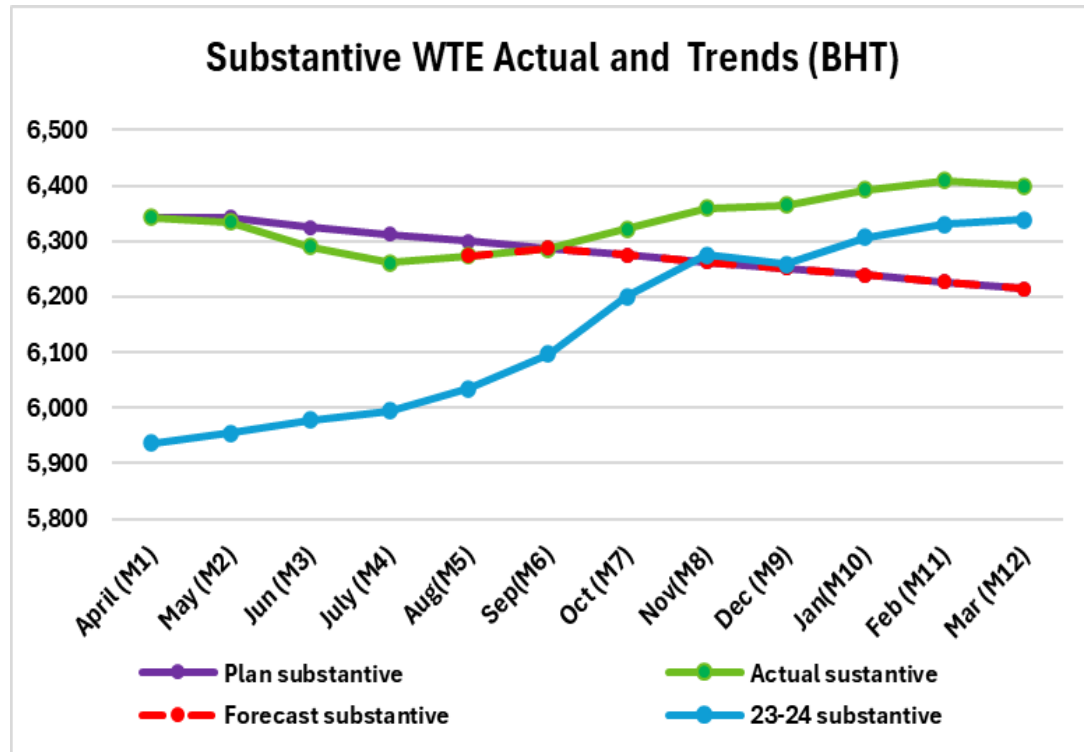
M12 PWR tab "1.WTE" "Total WTE all Staff"

M12 PFR Tab "12 Staff Costs Detail" - "Total Pay Bill all staff"

Forecast data from M4 "Assurance Review Meeting Template - BHT 160824"

23-24 data from SE region pay and WTE analysis

# Substantive workforce BHT



Substantive WTE is 186 over plan . Excluding capitalised staff costs substantive pay is £1 m over plan (this is partly accounted for by annual leave accrual costs)

Source

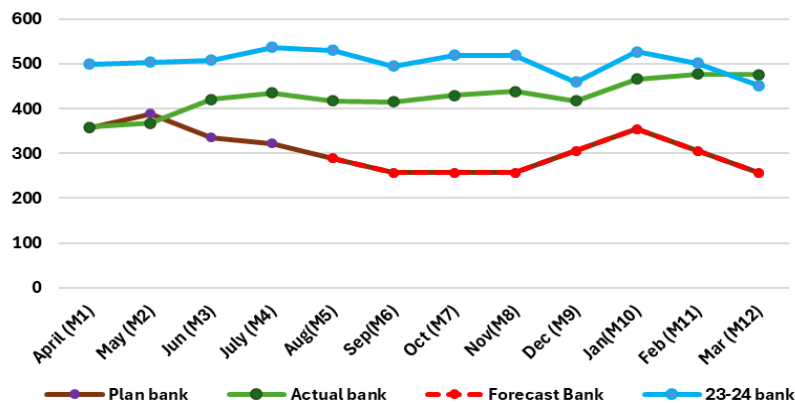
M12 PFR "12. Staff costs detail" Total pay bill substantive staff

M12 PWR "1. WTE" Total WTE Substantive Staff

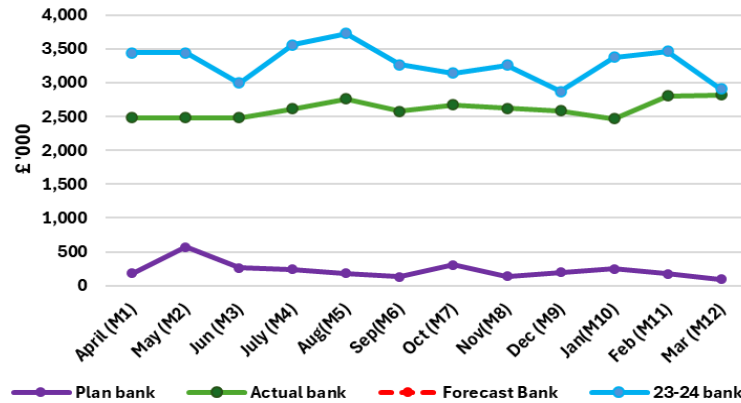


# Temporary workforce BHT

Bank WTE Actual and Trends ( BHT)



Bank Pay Cost Actual and Trends (BHT)



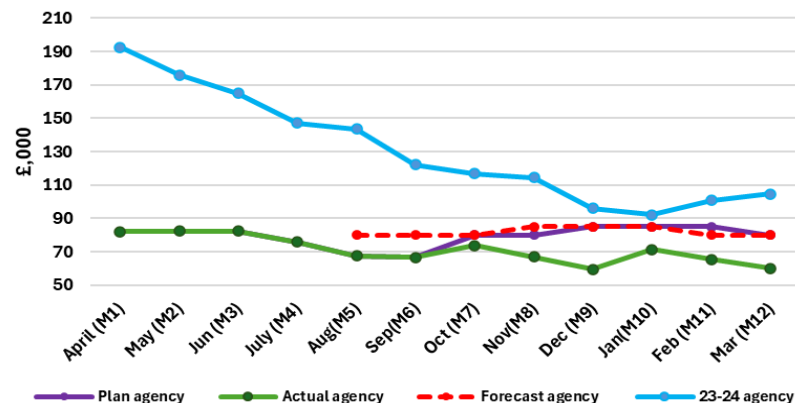
## Bank

In M12 WTE Bank usage is 219 WTE above plan, and in month bank cost is £2.7m above plan.

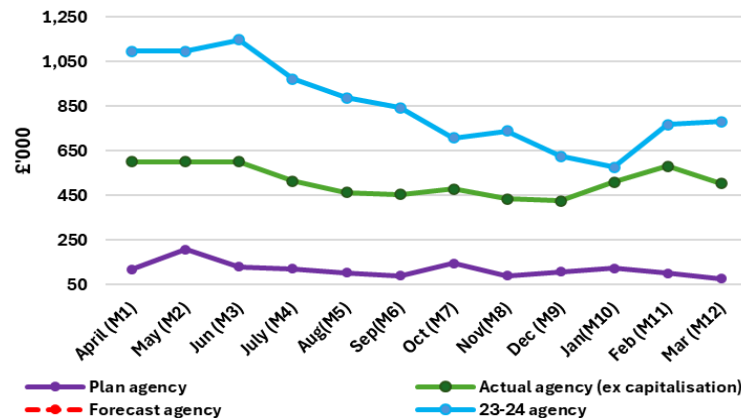
## Agency

In M12 Agency WTE is 20 WTE below plan pay costs are 0.4 above plan

Agency WTE Actual and Trends (BHT)



Agency Pay Cost Actual and Trends (BHT)

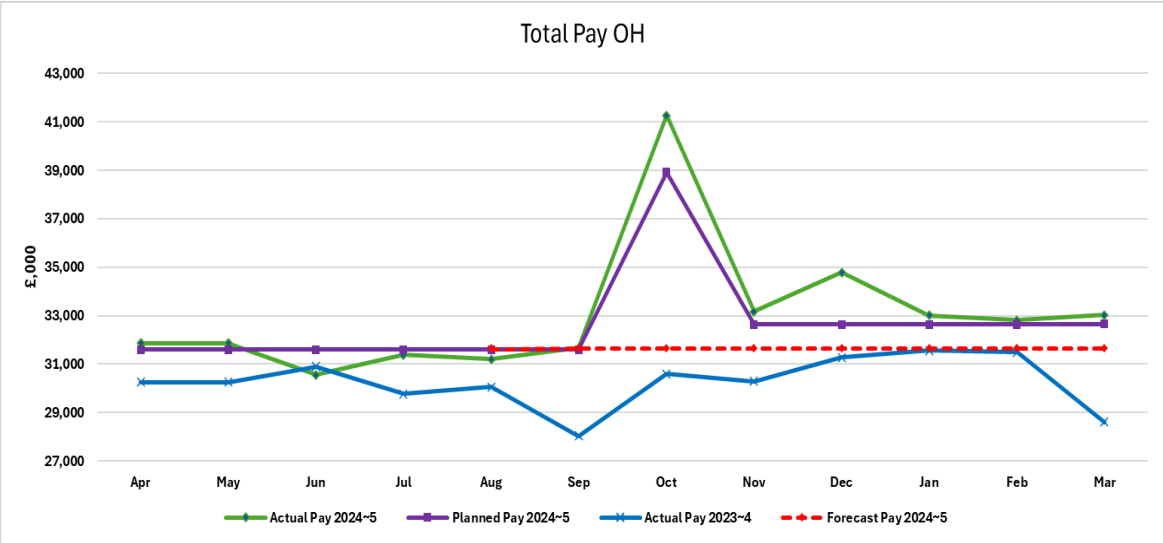
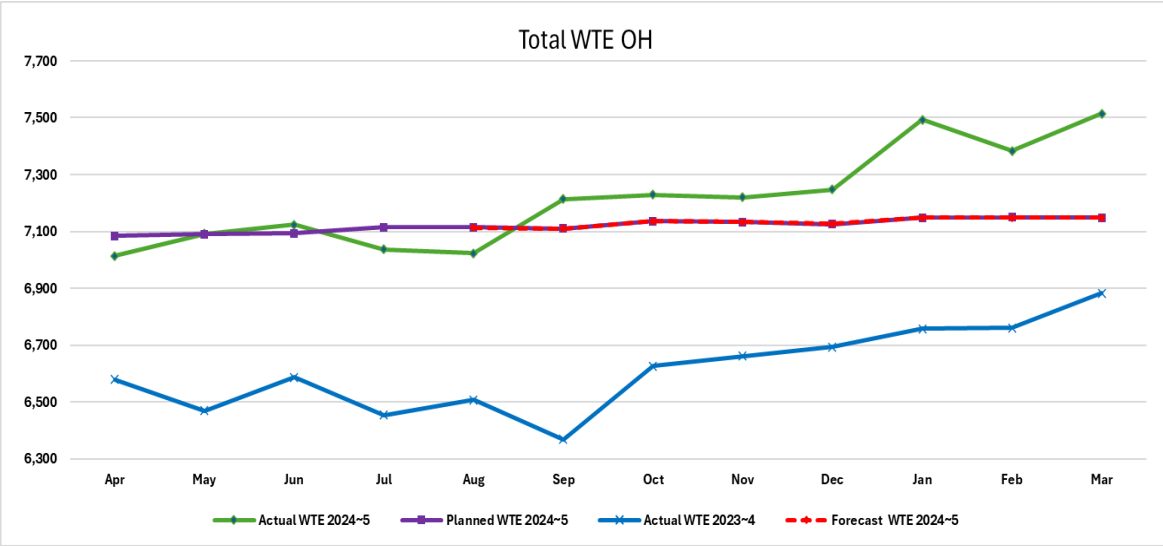


Whilst over plan, we continue to have strong year-on-year reduction in temporary staffing spend. Tighter workforce controls as indicated above are starting to impact on total WTE numbers.

Source M12 PWR "1.WTE" "Bank Staff" and "Agency Staff (including, agency and contract)"  
M12 PFR "12. staff costs detail" "Bank staff including any capitalised bank staff" and "Agency and contract staff including any capitalised staff costs".



# Total Workforce WTE and Pay Costs OH



## Summary of M12 position

WTE is 133 WTE higher than last month of which 107 WTE is an increase in temporary staffing . Significant acuity on mental health/forensic mental health wards has driven the requirement to provide enhanced staffing to manage violence and self-harm against planned levels, this temporary staffing was required to supplement planned levels on occasion patients requiring 2 to 1 or 3 to 1 support. February is also a shorter month.

## Core reasons for variation from plan (WTE)

WTE is higher than plan due to some changes not included in the plan such as the TUPE transfer of PFI Facilities staff, additional students in the Oxford Institute of Psychology Training funded through Education & Training income and additional posts in Oxford Pharmacy Store funded through increased sales. In addition, vacancies have been recruited to quicker than expected especially in areas with mental health investment funding. The 2025/26 Workforce plan uses February WTE as the baseline. The existing workforce controls will continue, including an Executive panel to approve recruitment requests. This is being expanded with Directorate vacancy control panels being introduced. Directorate CIP plans include plans to manage vacancy levels and this will ensure greater scrutiny of workforce numbers to ensure Directorates are able to stay within budget. Workforce numbers will be reported by Directorate against plan to ensure greater accountability at Directorate level for performance against the workforce plan.

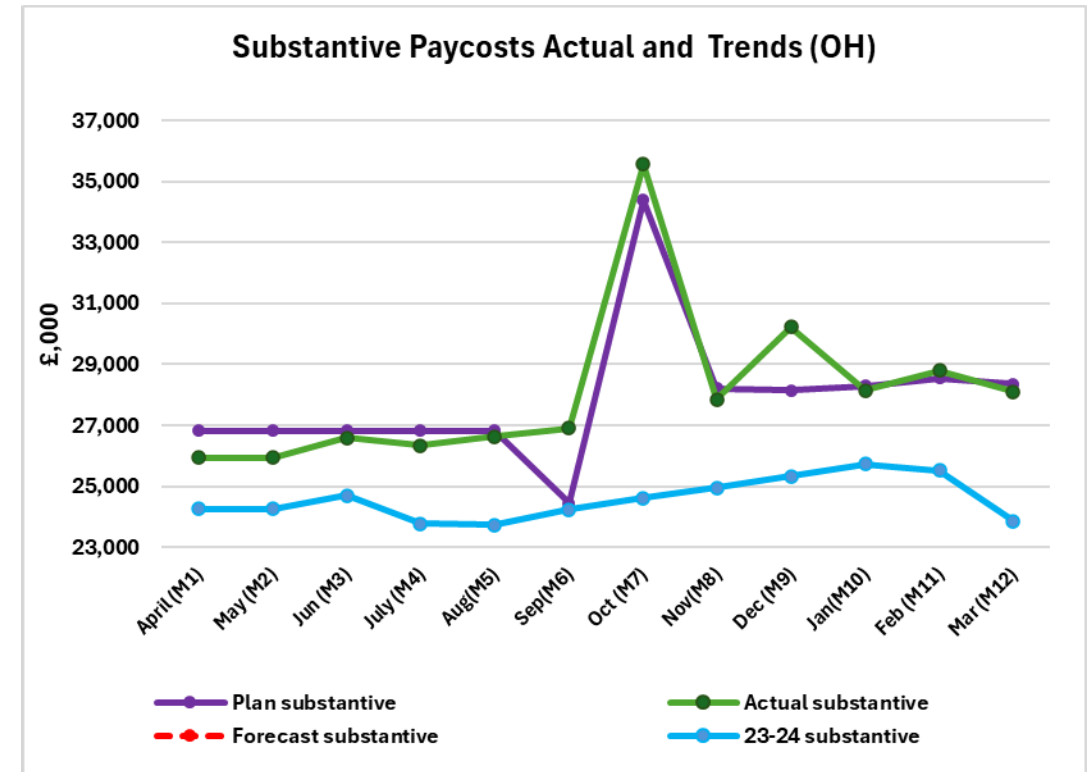
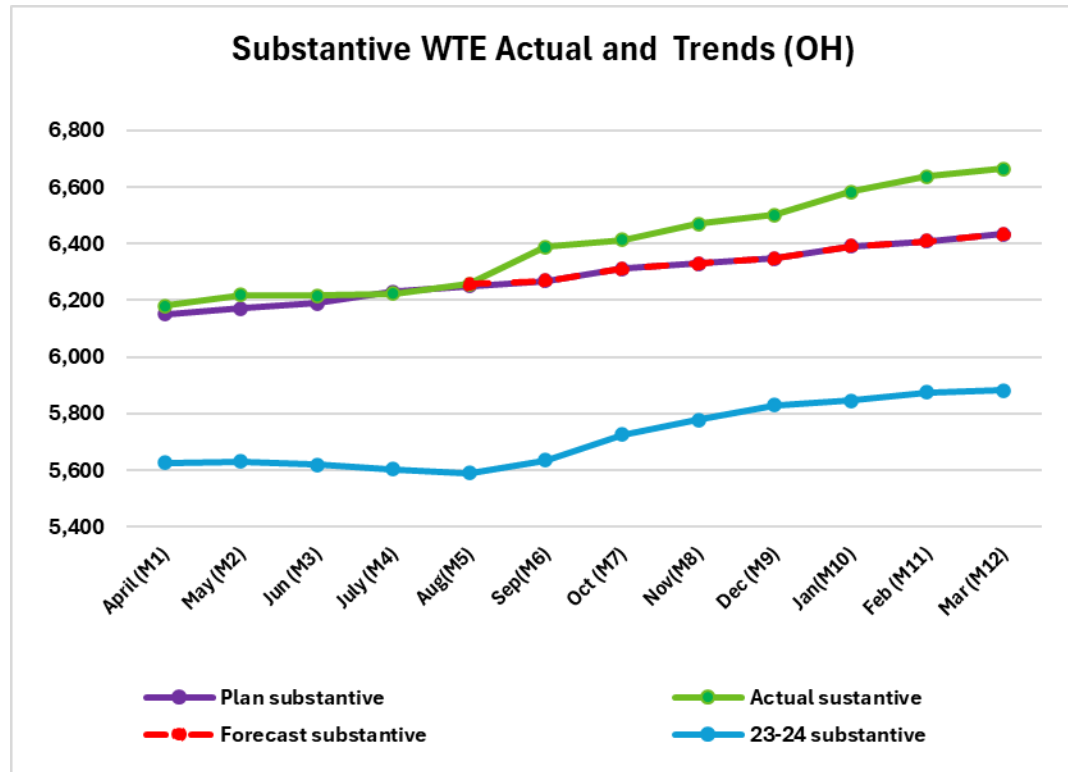
## Core reasons for variation from plan (pay)

At the end of the financial year workforce costs are £4.8m over plan. The reasons for this and the remedies going forward are as above. This has not created an overall financial pressure though as it has been funded through increased income and the Trust finished the year £2.3m better than plan overall.

## Data source

M12 PFR /PWR  
PWR tab "1.WTE" "Total WTE all Staff"  
PFR Tab "12 Staff Costs Detail" – "Total Pay Bill all staff"  
Forecast data from M4 "Assurance Review Meeting Template – BHT 160824"  
23-24 data from SE region pay and WTE analysis  
Narrative from trust returns

# Substantive workforce OHFT



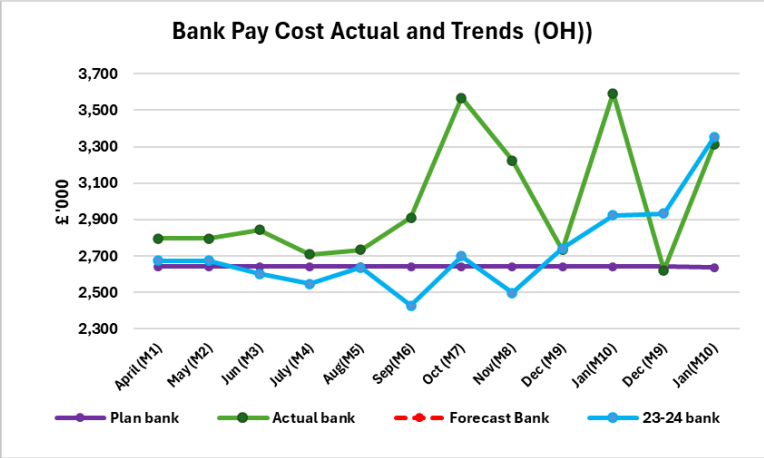
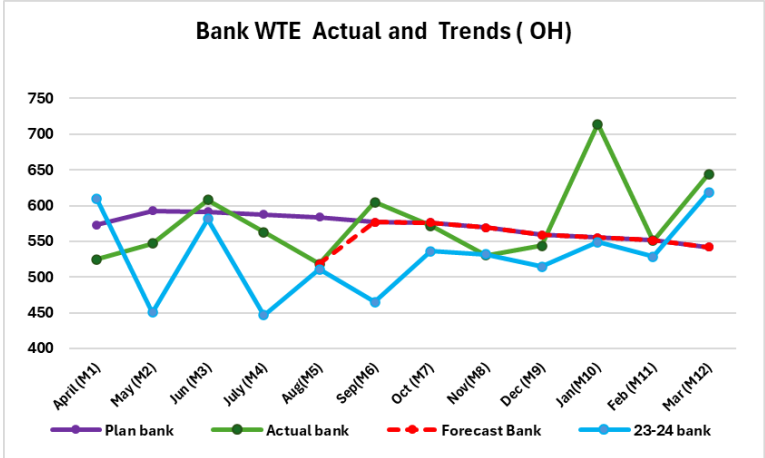
In M12 Substantive workforce is 229 WTE over plan, and £0.36m over plan.

Source

PFR "12. Staff costs detail" Total paybill substantive staff.

PWR "12. WTE" Total WTE Substantive Staff

# Temporary workforce OHFT



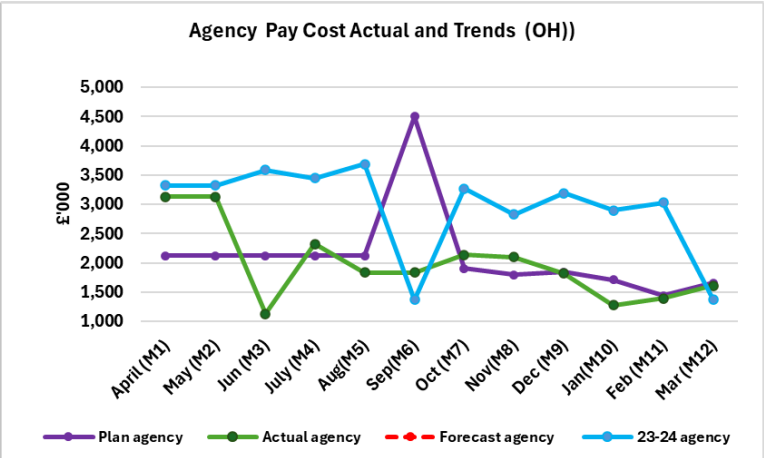
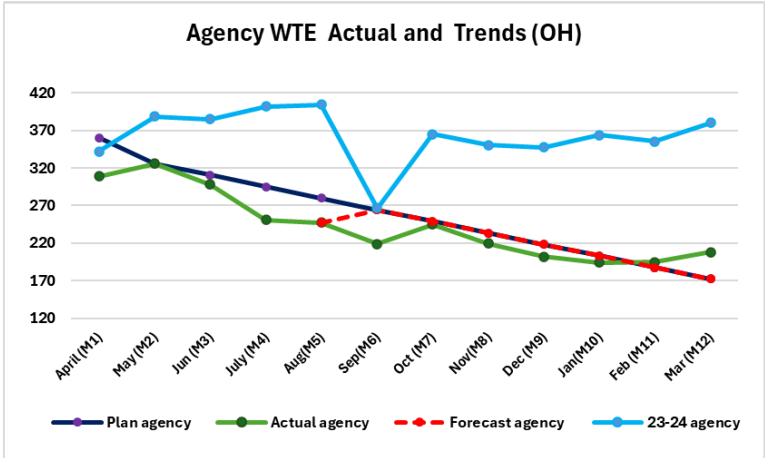
## Bank

In M12 Bank usage is 102 WTE over plan

## Agency

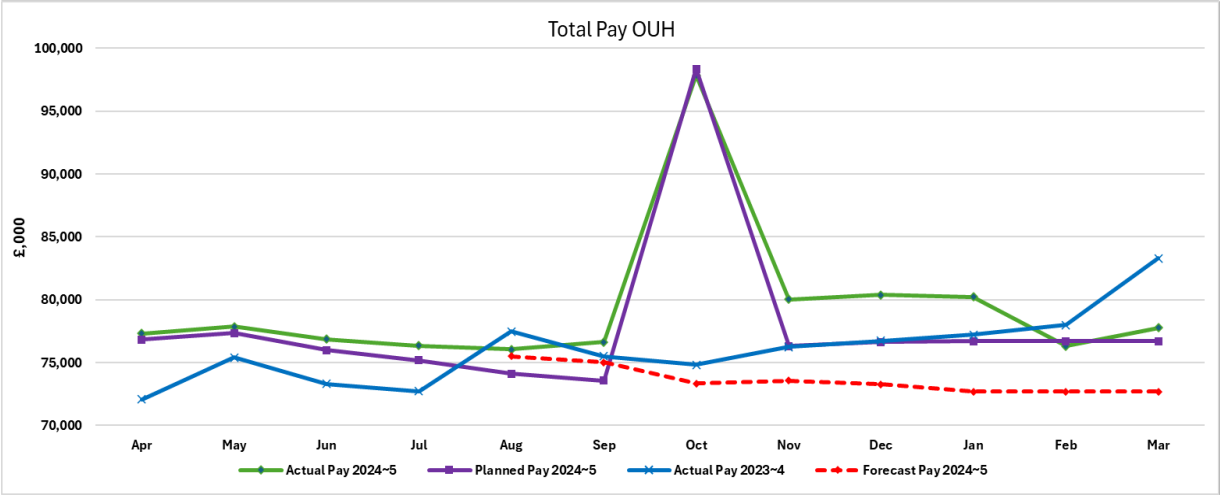
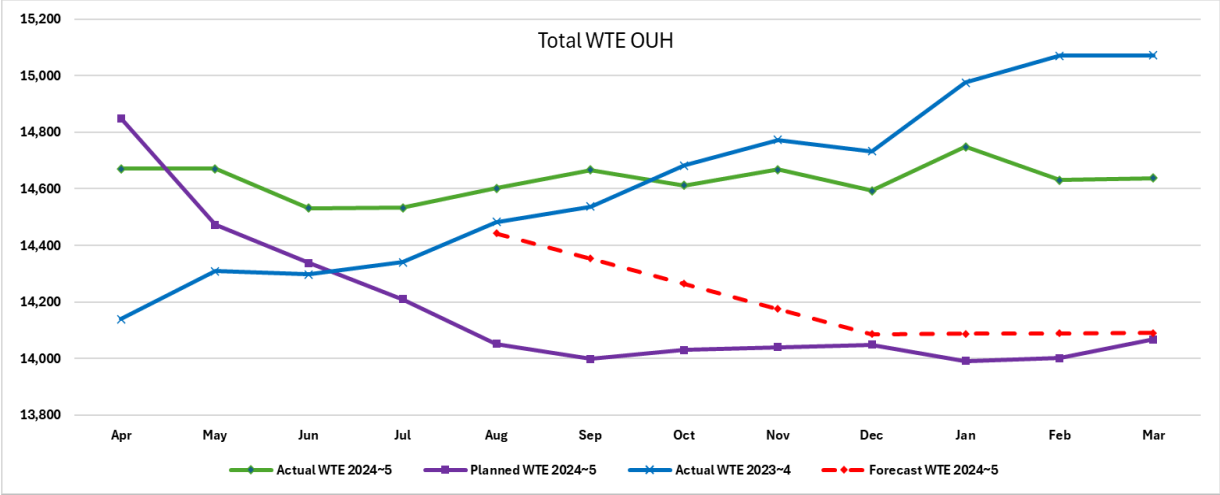
Agency WTE is 36 WTE above plan, costs are aligned to plan

There has been a continued trend to replace Agency use with Bank staff with Agency activity substantially less than in 23-24



Source PWR “1.WTE” “Bank Staff” and “Agency Staff (including, agency and contract) PFR “12. staff costs detail” “Bank staff including any capitalised bank staff” and “Agency and contract staff including any capitalised staff costs”.

# Total Workforce WTE and Pay Costs OUH



## Summary of M12 position

WTE use is 571 over plan which is an improvement of 59WTE from M11.  
Ex capitalised staff costs are 0.39M below plan

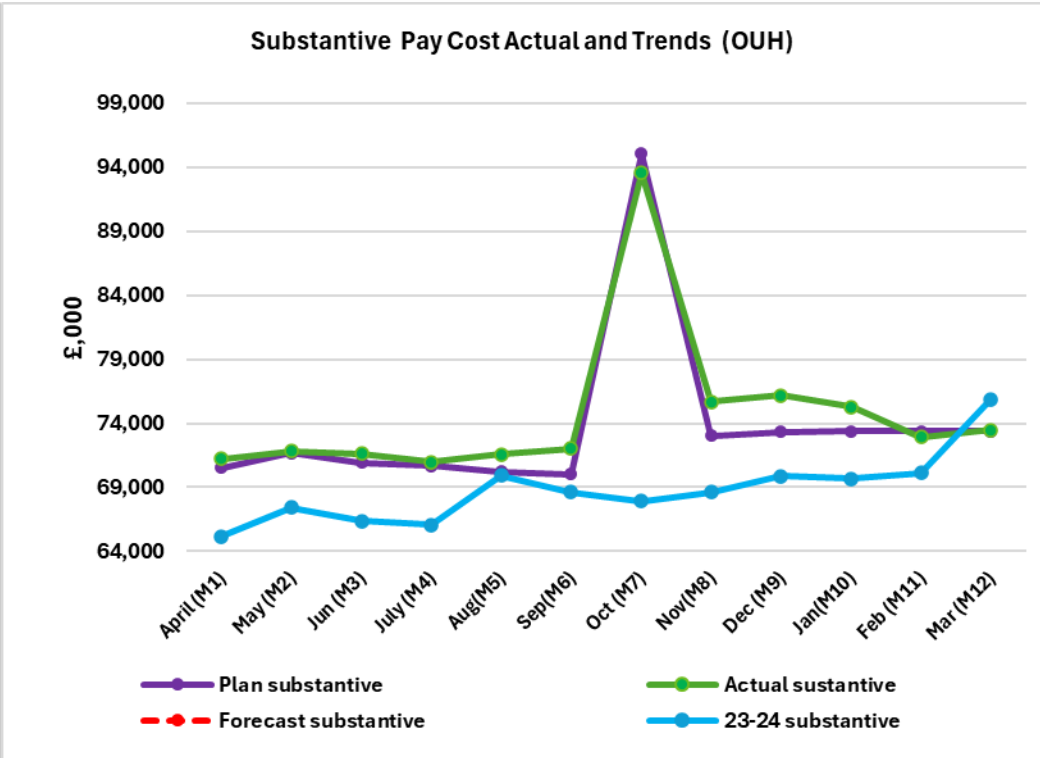
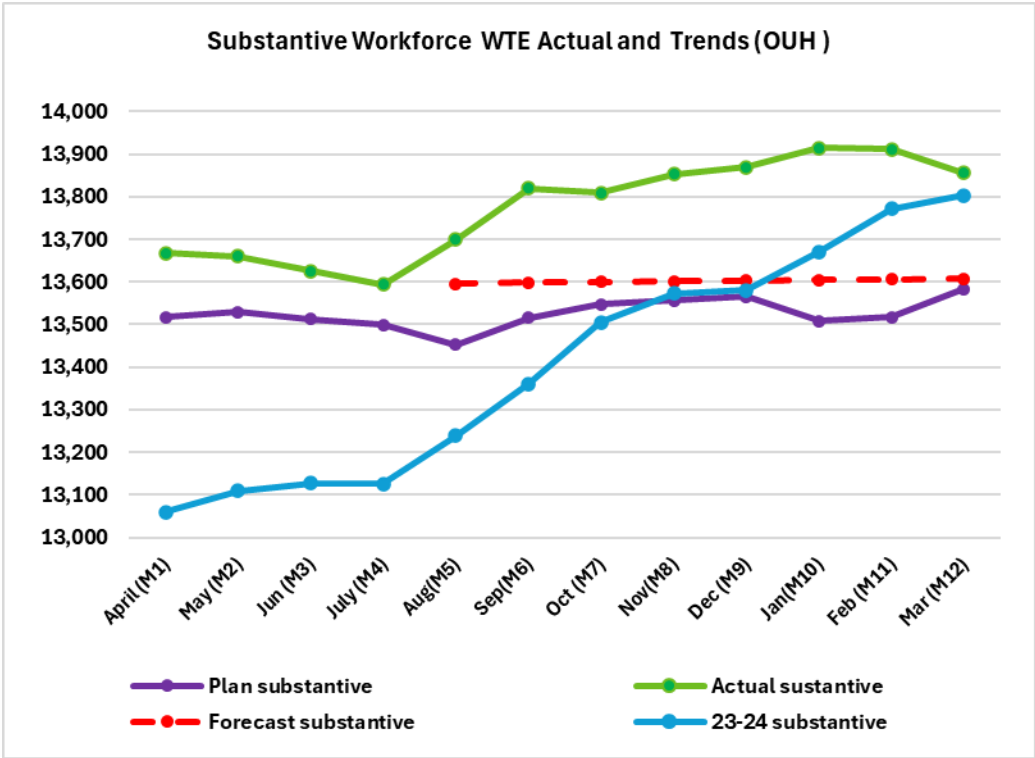
## Core reasons for variation from plan

No trust narrative was received by submission deadline

## Data source

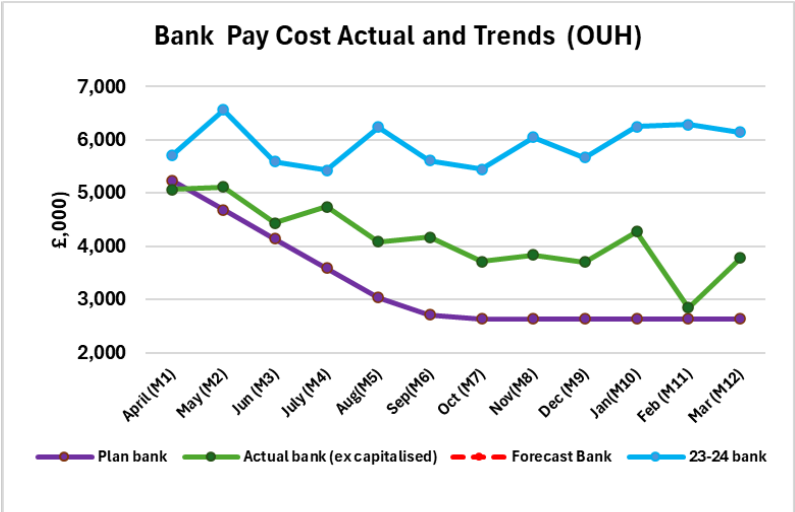
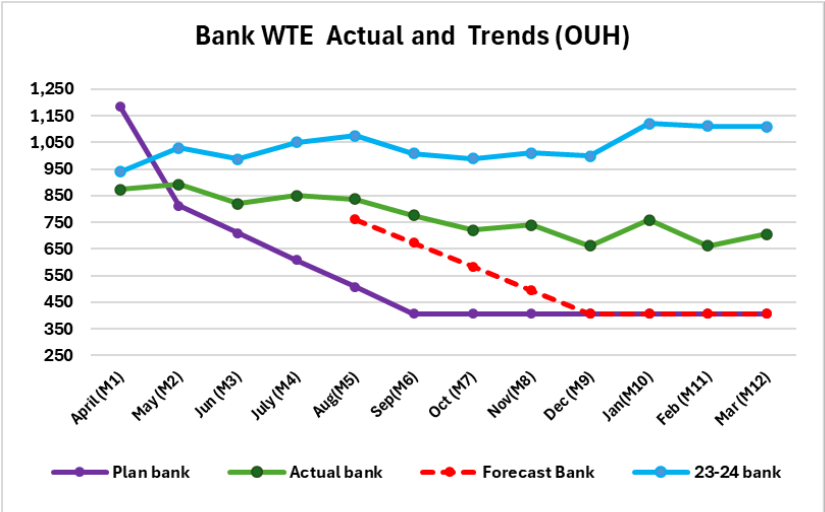
M12 PFR /PWR  
PWR tab "1.WTE" "Total WTE all Staff"  
PFR Tab "12 Staff Costs Detail" – "Total Pay Bill all staff"  
Forecast data from M4 "Assurance Review Meeting Template – BHT 160824"  
Narrative from trust returns and WA meetings 23-24 data from SE region pay and WTE analysis

# Substantive workforce OUH



M12 Substantive workforce is 272 WTE over plan

# Temporary workforce OUH

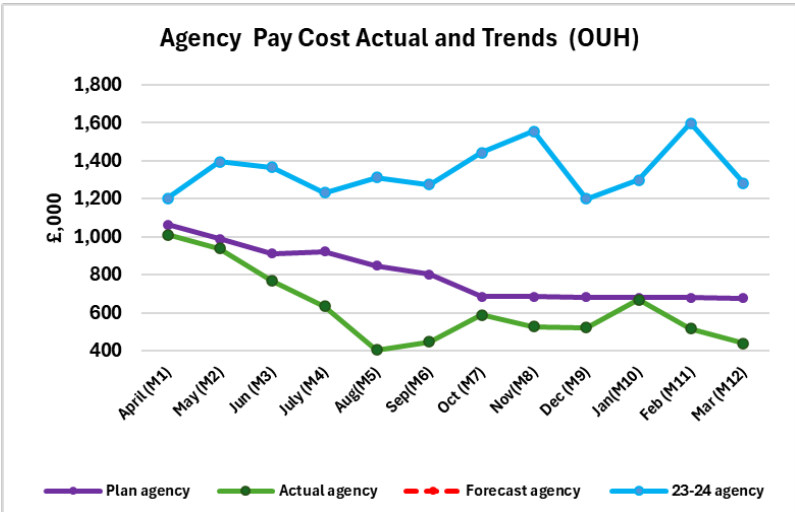
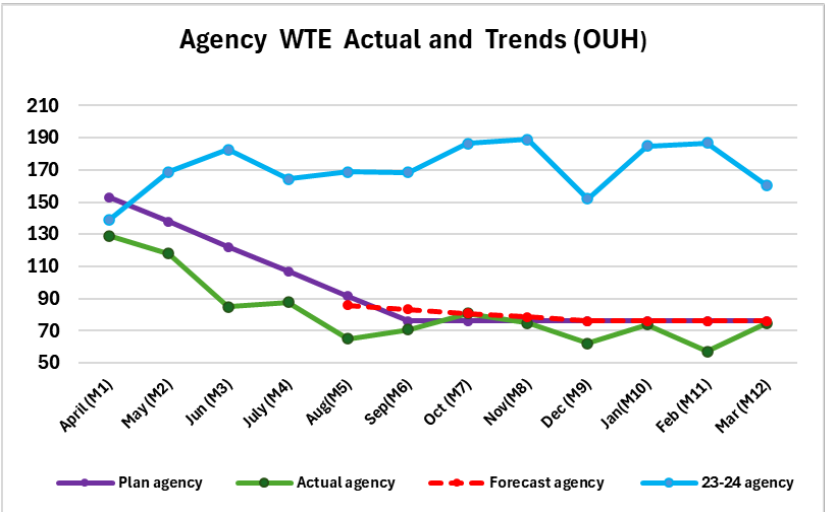


## Bank

Bank WTE is significantly less than 23/24 levels, however as at M12 it is 300 WTE above plan.

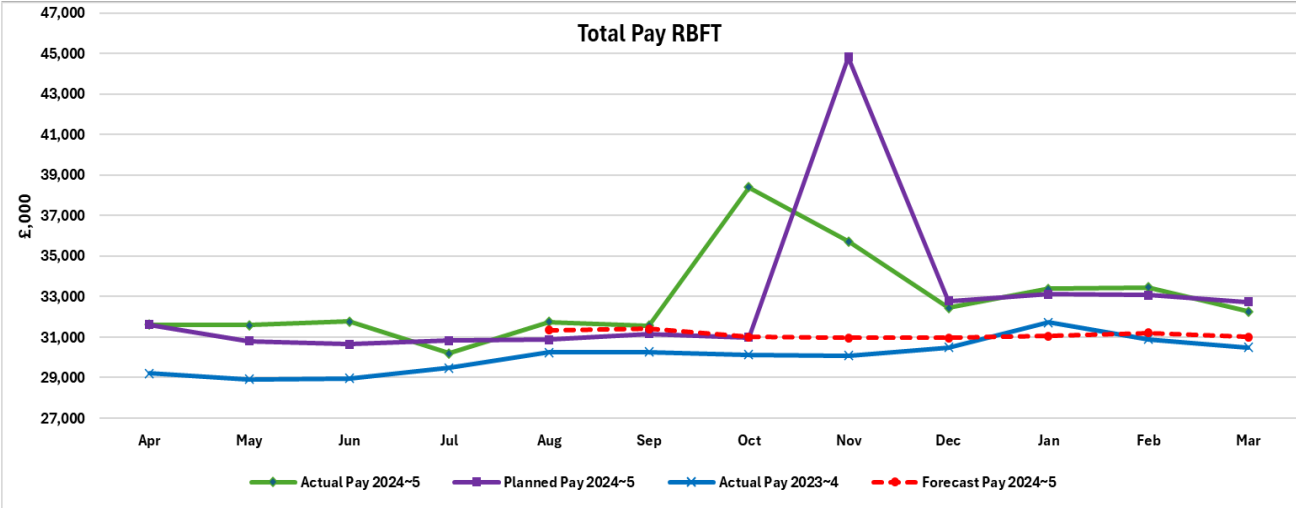
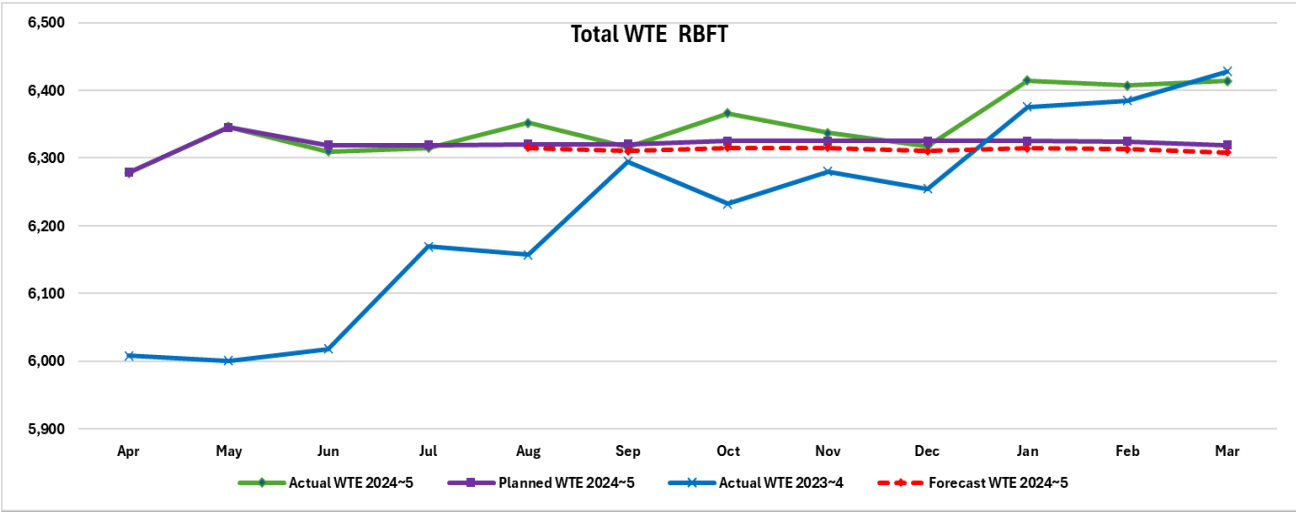
## Agency

Agency WTE use is on plan and spend is £0.2m under plan.



Source M9 PWR "1.WTE" "Bank Staff" and "Agency Staff (including, agency and contract)"  
M9 PFR "12. staff costs detail" "Bank staff including any capitalised bank staff" and "Agency and contract staff including any capitalised staff costs".

# Total Workforce WTE and Pay Costs RBFT



## Summary of M12 position

As at month 12 position there was a pay cost overspend against plan of £23.1m, mainly driven by the 2024/25 employer pension adjustment, £23.7m was covered by the income.

## Core reasons for variation from plan

### Substantive

Substantive workforce has decreased in M12 by 26.58 WTE this has been a continued effort of pushing start dates back to April 1st and the introduction of further controls of overtime and additional hours. In March our Workforce Control panel reduced the number of starters to roles that would avoid backfill with temporary staffing if start dates were delayed.

### Temporary staffing

The bank workforce has increased by 32 WTE. This rise is due to several factors, including increased acuity, staff sickness, and annual leave aligned with previous years. Additionally, the trust bank provider, NHSP, released all outstanding shifts for payment before the end of the financial year to ensure they entered M1 clear of any previous timesheets..

Month 12 is always the trusts highest month for temporary staffing usage for the reason outlined above. The trust has seen a significant year-on-year reduction of 100 WTE for M12 across both bank and agency.

Looking ahead to the new FY, the Bank & Agency forecast is now more aligned with expectations, though it remains challenging—particularly with the additional 10% reduction target for bank and 30% for agency. Agency workforce increased by 2 WTE this was due increased demand for Sonographers

### Data source

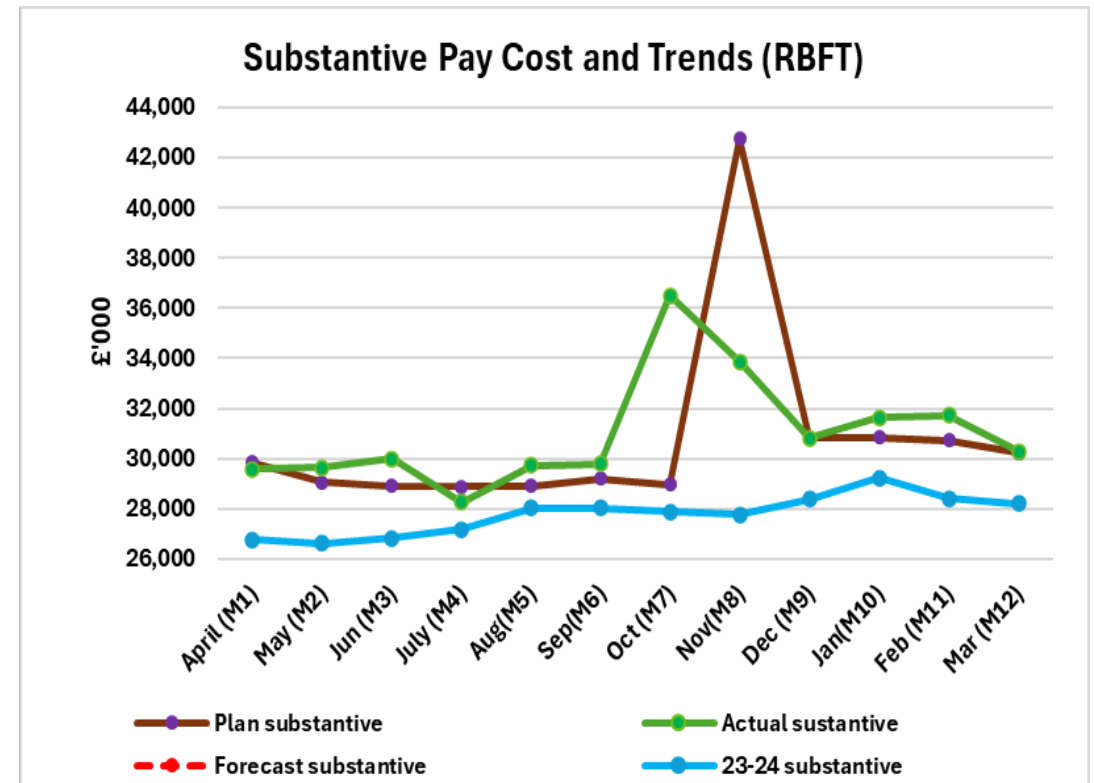
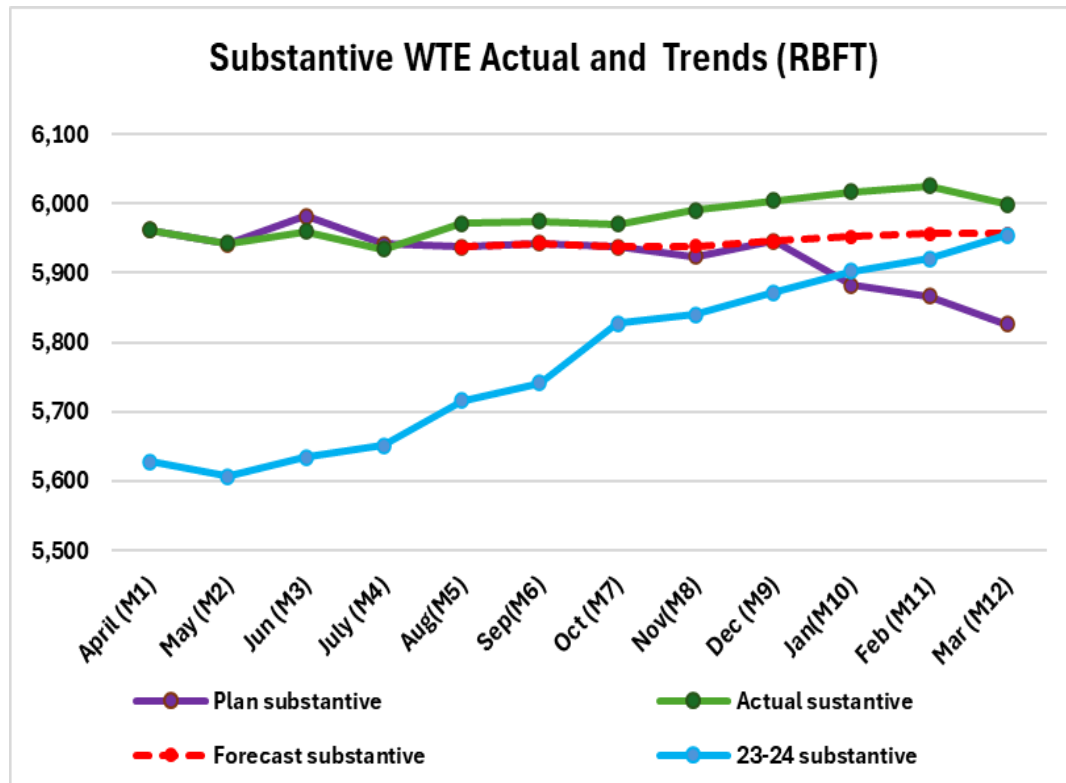
M12 PWR tab "1.WTE" "Total WTE all Staff"

M12 PFR Tab "12 Staff Costs Detail" – "Total Pay Bill all staff"

Forecast data from M4 "Assurance Review Meeting Template – BHT 160824"

23-24 data from SE region pay and WTE analysis

# Substantive workforce RBFT



Substantive WTE is 173 over plan in M12.

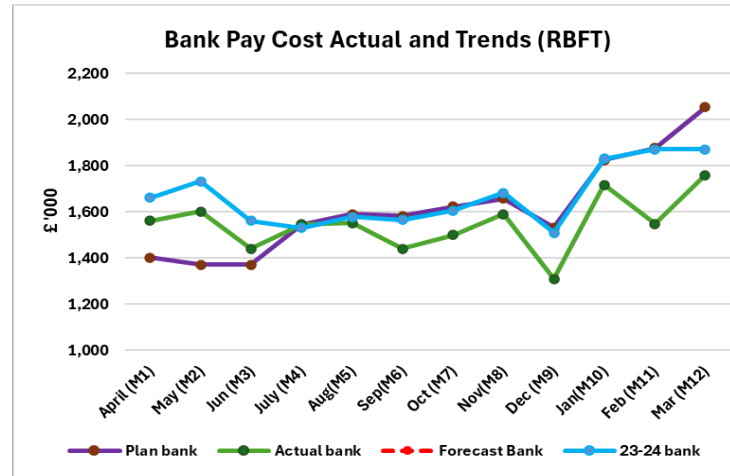
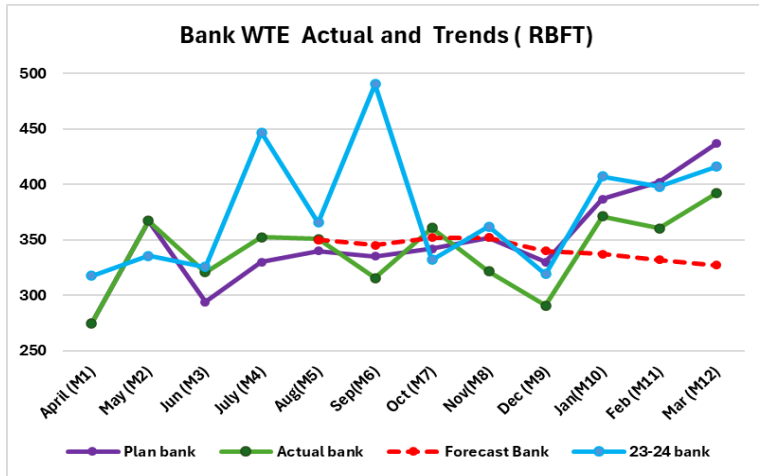
Source

M12 PFR "12.Staff costs detail" Total paybill substantive staff.

M12 PWR "1. WTE" Total WTE Substantive Staff



# Temporary workforce RBFT

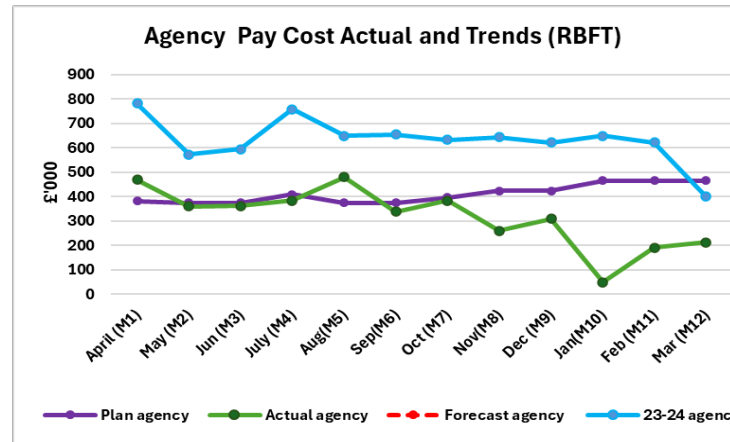
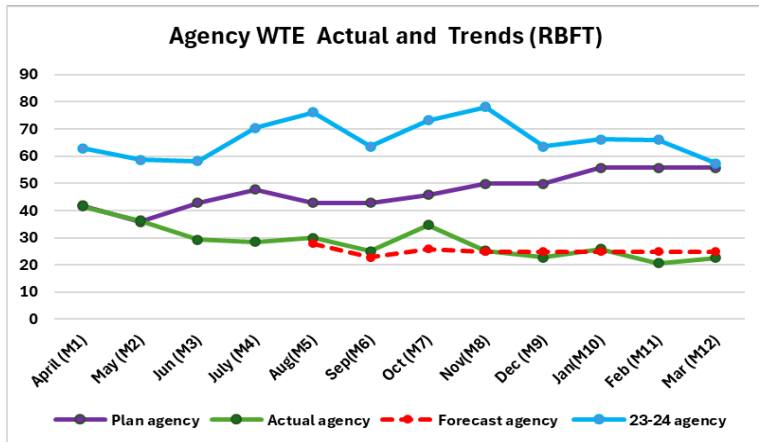


## Bank

In M12 WTE Bank usage is 45 WTE under plan.  
Total Bank Cost (including capitalised staff costs) is £0.3m under plan.

## Agency

Agency WTE is 33 WTE under plan and total agency cost is £0.3 M under plan.



Source M12 PWR “1.WTE” “Bank Staff” and “Agency Staff (including, agency and contract) M12 PFR “12. staff costs detail” “Bank staff including any capitalised bank staff” and “Agency and contract staff including any capitalised staff costs”.

# Notes

- Apart from the Headline slide, figures used for charts within the Workforce slides are gross workforce numbers from PFRs/PWRs e.g. topline Substantive, Bank, Agency pay without consideration of capitalised costs.
- This is in line with the NHSE approach to workforce tracking
- Some Providers have internal plans which are misaligned to the original NHSE submitted plans, related to updated efficiency trajectories. This can cause slight variances to the finance slides