

BOARD MEETING

Title	M2 Financial review/Finance recovery plan		
Paper Date:	02 July 2025	Board Meeting Date:	8 July 2025
Purpose:	Discussion	Agenda Item:	09
Author:	Dilani Russell, Interim Director of Operational Finance	Exec Lead/ Senior Responsible Officer:	Alastair Groom, Interim ICB/S CFO
Executive Summary			
Executive Summary			
All organisations are largely in line with the M02 plan submitted to NHSE.			
Action Required			
The board are asked to note the final ICB and System position (M2)			
Conflicts of Interest		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.			
Date/Name of Committee/ Meeting, Where Last Reviewed:		System Productivity Committee 26 June 2025	

BOB ICB Finance Report

Month 02 - 2025/26

BOB system summary position M02

Organisation	YTD Plan	YTD Actual	YTD Variance	Annual Plan	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
Berkshire Healthcare NHS Foundation Trust	0.6	0.6	0.0	1.7	1.7	(0.0)
Buckinghamshire Healthcare NHS Trust	(3.1)	(3.1)	(0.0)	(0.8)	(0.8)	0.0
Oxford Health NHS Foundation Trust	0.7	0.7	0.0	4.8	4.8	0.0
Oxford University Hospitals NHS Foundation Trust	(6.7)	(6.7)	0.0	2.0	2.0	0.0
Royal Berkshire NHS Foundation Trust	(7.0)	(7.0)	0.0	(7.8)	(7.8)	0.0
TOTAL In-System Providers Surplus/ (Deficit)	(15.5)	(15.5)	0.0	(0.1)	(0.2)	(0.0)
Buckinghamshire, Oxfordshire And Berkshire West ICB	(8.9)	(8.9)	0.0	0.2	0.1	(0.0)
BOB ICS Surplus/ (Deficit)	(24.4)	(24.4)	0.1	0.0	(0.0)	(0.0)

BOB ICS Overview at 2:

The system is reporting on plan (£0.1m surplus) YTD at M02 and a breakeven forecast outturn.

Further work will be carried out in the next few months to review areas of concern highlighted at M02 reviewing risks and mitigations to ensure the system remains within plan.

The key tasks to align with NHSE's deficit funding requirements will be:

- De-risking the efficiency programme: including full identification of the plan by the end of Q1
- Workforce triangulation: understanding the drivers of the pay and efficiency differential and ensure that the workforce model is affordable.
- Review of cash requirements: Develop system cash management plan by the end of June 2025 to address any cash shortfalls at a local level wherever possible. Leading to Board visibility of cash position.
- Contract agreement: Providers and commissioners need to work together to agree contract envelopes and indicative activity plans in line with the expectations of the new NHS Payment Scheme.
- Underlying position: Update and refine assessments of underlying positions, ensuring Board visibility, focusing on recurrent measures that will strengthen financial positions into 2026/27 and beyond.

ICB Finances

ICB Overall position M02

BOB ICB OVERALL by Service Line M02	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
Acute	339.7	339.7	0.0	1,997.7	1,997.7	0.0
Community Health Services	68.8	68.8	0.0	418.1	418.2	(0.0)
Continuing Care	37.4	37.2	0.2	224.4	224.4	0.0
Mental Health	68.0	68.0	0.0	407.7	407.7	0.0
Other Programme	2.9	3.2	(0.3)	24.4	25.2	(0.8)
Primary Care	7.7	7.6	0.1	47.9	47.0	0.9
Prescribing, Central Drugs and Oxygen	49.7	49.8	(0.0)	289.1	289.2	(0.1)
Delegated Specialised Commissioning	77.5	77.5	(0.0)	473.6	473.6	(0.0)
Pharmacy, Optometry and Dentistry (POD)	23.5	23.5	(0.0)	144.2	144.2	0.0
Delegated Co-Commissioning	64.4	64.4	0.0	386.7	386.7	0.0
Total Programme Commissioned Costs	739.6	739.6	0.0	4,413.9	4,413.9	(0.0)
Admin Costs	4.4	4.4	0.0	27.4	27.4	0.0
Total before ICB Surplus/(Deficit)	744.0	744.0	0.0	4,441.3	4,441.3	(0.0)
ICB Surplus / (Deficit)	(8.9)	0.0	(8.9)	0.2	0.0	0.2
Total after Surplus/ (Deficit)	735.2	744.0	(8.9)	4,441.4	4,441.3	0.1

At M02, the ICB is slightly underspent by £20k. At this early stage in the financial year the overall reported position at Month 2 is breakeven for YTD and FOT.

Budgets were uploaded into the ledger at Month 2 to meet the national deadline and work is ongoing with Finance Business Partners to ensure all programme pay budgets are correctly reflected and reported on, as per the current structure.

CIPs are expected to be on target at the year end and are being reported as being fully met at Month 2 though the Efficiency programme is behind plan at present as several schemes are yet to commence or be fully identified.

In Adult MH an apparent £5m increase in forecast across the three Places was mitigated, pending verification.

Within other programme, a 2-year old £0.5m mental health invoice from Oxfordshire Council has been covered by unutilised accruals elsewhere.

ICB Acute M02

Acute M2 25/26	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
NHS providers	295.9	296.6	(0.7)	1,745.5	1,745.5	0.0
Independent Sector Providers with Contract	10.9	10.4	0.5	547.8	547.8	0.0
Discharge to assess cost	0.3	0.3	(0.0)	1.8	1.8	0.0
Equipment- Diabetic Pump	3.9	3.9	0.0	23.6	23.6	0.0
Urgent Care	0.8	0.8	(0.1)	4.5	4.5	0.0
London Providers	6.0	5.8	0.2	36.2	36.2	0.0
Voluntary Sector Grants	0.0	0.0	0.0	0.3	0.3	0.0
Winter Resilience costs	0.0	0.0	0.0	0.2	0.2	0.0
Acute LVA	2.0	2.0	0.0	12.0	12.0	0.0
Acute NCA	1.4	1.3	0.2	8.7	8.7	0.0
Ambulance Services	15.4	15.4	0.0	92.3	92.3	0.0
Patient Transport	3.0	3.1	(0.1)	17.8	17.8	0.0
Grand Total	339.7	339.7	0.0	2,490.7	2,490.7	0.0

Key reasons for variance	Acute M2 £m
Key Pressures:	
Drugs *	0.5
Devices**	(0.2)
Unbundled Radiology***	(0.3)
Other Trust / IS variances	0.0
CIP unallocated	0.0
Diabetic Pumps	0.0
Total Pressures	0.0

In Month 2, the ICB received one month's worth of provider activity data; however, we did not receive data for all providers. For those providers who did not submit data, contract plan values were used to populate the position.

NHS Provider variances: The YTD variance overspend of £700k under Acute NHS providers is primarily due to the Acute CIP target of £683k, which is currently held against NHS Acute providers. However, the delivery of these CIPs is being reflected within Independent Sector Providers, resulting in an apparent underspend in the Independent Sector and a corresponding overspend in NHS providers. Frimley Health NHS FT is currently overperforming by £177k against plan, driven by increased elective activity. This is being offset by underperformance against elective plans at Great Western Hospitals NHS Foundation Trust, resulting in a net neutral impact across the wider acute area.

Independent Providers: Within the Independent Sector, Circle is reporting a £341k adverse variance, primarily driven by a higher-than-anticipated Month 1 flex activity return. This has been mitigated by a favourable variance at Spamedica, where elective activity levels continue to track below plan, reflecting the downward trajectory observed across 2024/25.

Any overperformance identified to date is expected to rebalance within the overall contract envelopes and in line with the IAPs (Indicative Activity Plans) agreed for 2025/26. The ICB will continue to engage with providers through established contract management processes to ensure activity levels are managed within planned trajectories and financial parameters.

ICB Acute M02 – key provider information

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 M2	High Cost Drugs	High Cost Devices	Unbundled Radiology / Nuclear Medicine	Total
	£m	£m	£m	£m
Buckinghamshire Healthcare NHST	0	0	0	0
Oxford University Hospitals NHSFT	0	0	0	0
Royal Berkshire NHSFT	0	0	0	0
In System NHS Acute Providers Other Elective Variance	0	0	0	0
Out of System NHS Acute Providers Other Elective Variance	0.5	(0.2)	(0.3)	0.0
All NHS Acute Providers Other Elective Variance	0.5	(0.2)	(0.3)	0.0

Other Elective (Includes HCDD): YTD underspend on High Cost Drugs relating to out of system NHS providers, with small overspends across High Cost Drugs and Devices amounting to (£0.2)m and (£0.3)m respectively.

In-System NHS Providers: At month 2 In system providers were on plan.

Out-of-System NHS Providers: Out-of-system providers are the drivers of the Other Variable Variances against plan.

ICB Community M02

Community Health Services M2 25/26	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
NHS provider	45.5	45.5	(0.0)	272.9	272.9	0.0
BCF S75	12.7	12.7	0.0	80.0	80.2	(0.1)
Palliative care	1.0	1.0	(0.0)	6.0	6.0	0.0
Intermediate care	1.5	1.5	0.0	9.2	9.2	0.0
Child & Young Persons, TOP	1.0	1.0	(0.1)	5.8	5.9	(0.1)
Endoscopy, Ultrasound, Audiology, Physio	2.5	2.5	0.1	15.2	15.1	0.1
Non CHC NCA-Interim Health Fund	0.4	0.4	0.0	2.4	2.4	0.0
Comm-Health Inequalities	0.8	0.8	0.0	4.9	4.7	0.1
Comm-Long Term Conditions (LTC)	0.7	0.7	0.0	4.2	4.2	0.0
Community Equipment	2.6	2.6	0.0	17.5	17.5	0.0
Total	68.8	68.8	0.0	418.1	418.2	(0.0)
<i>Prior Month</i>						

At M02, the overall reported position is breakeven for YTD and FOT. Budgets were uploaded to the ledger and work is ongoing with service leads to accurate recoding of the budgets and hence accrual spend.

NHS Providers: Contracts have recently been agreed with Oxford Health, Berkshire Healthcare and Central & North West London. Payments on-account have been paid to the Trusts based on last year's contract values. Work is underway to ensure budgets and payments are aligned to the agreed contract values going forward.

BCF S75: NHS England has approved all 2025-26 BCF funding applications. Work is underway to identify BCF specific budgets and ensure these are correctly coded in the ledger. £0.8m of the full year £1.4m CIP has been achieved at Month 2.

Non-CHC NCA-Interim Health Fund: Work carried out by the CHC team to review all packages of care has resulted in a reduction in FOT in Broadcare, £1.1m FOT underspend at Month 2. At this early stage in the financial year a breakeven position is being reported.

Long Term Conditions (LTC): Further LTC SDF funding is expected next month.

Equipment: £0.4m of the full year £1.0m CIP has been achieved at Month 2.

ICB Mental Health & Learning Disability/Autism M02

**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	10.7	10.7	0.0	64.1	64.1	0.0
Oxfordshire	22.5	22.5	0.0	135.3	135.3	0.0
Berkshire West	16.0	16.0	0.0	96.2	96.1	0.0
Corporate	1.4	1.4	0.0	8.5	8.5	0.0
LVAs	0.3	0.3	0.0	1.9	1.9	0.0
SDF	4.4	4.4	0.0	26.6	26.6	0.0
Total	55.3	55.3	0.0	332.6	332.5	0.0
By Place: Non NHS	YTD Budget £m	YTD Actual £m	YTD Variance £m	FOT Budget £m	FOT Actual £m	Variance £m
Buckinghamshire	4.6	4.1	0.5	27.6	19.5	8.1
Oxfordshire	2.1	2.4	(0.3)	12.7	15.3	(2.6)
Berkshire West	4.8	5.1	(0.3)	29.1	34.3	(5.3)
Corporate	0.5	0.5	(0.1)	2.3	2.6	(0.3)
SDF	0.6	0.6	0.0	3.4	3.4	0.0
Total	12.6	12.7	(0.2)	75.1	75.1	(0.1)
Total	68.0	68.0	0.0	407.7	407.7	0.0
<i>Prior Month</i>	<i>368.9</i>	<i>388.7</i>	<i>(19.8)</i>	<i>368.9</i>	<i>386.1</i>	<i>(17.2)</i>

By Service	YTD Budget £m	YTD Actual £m	YTD Variance £m	Annual Budget £m	Forecast £m	Variance £m
LVAs & NCAs (NHS/Non-NHS)	0.4	0.4	0.1	2.6	2.3	0.3
CAMHS	5.5	5.5	0.0	33.2	33.1	0.1
Community placements	21.7	20.9	0.8	130.0	125.5	4.5
Supported housing	0.3	(0.2)	0.4	1.7	(0.8)	2.5
S117, individual MH/LDA	22.3	23.2	(0.9)	132.7	137.6	(4.7)
Dementia	0.5	0.5	0.0	2.8	3.1	(0.3)
ADHD Right to Choose	0.8	1.1	(0.2)	5.0	8.0	(3.0)
SDF	27.5	27.5	0.0	33.0	33.0	0.0
Other/NHS block	(11.0)	(10.9)	(0.2)	66.7	65.9	0.6
Total	68.0	68.0	0.0	407.7	407.7	0.0
<i>Prior Month</i>	<i>368.9</i>	<i>388.7</i>	<i>(19.8)</i>	<i>368.9</i>	<i>386.1</i>	<i>(17.2)</i>

At M02, YTD and forecast positions were in line with plan. To note:

- **NHS** MH providers (mainly OH and BHFT) were allocated £19m of additional money this year, for block contracts. Also, £29m of Service Development Funding was reclassified as core contract, per NHSE guidance.
- **Non NHS** budgets increased by £23m over last year, reflecting areas in which there is growing continuing activity.
- **ADHD Right to Choose**, for which costs grew over the last four months of 24/25. Based on trend since April 2024, an out-turn of £8m was projected.
- **Adult MH** an apparent £5m increase in forecast across the three Places was mitigated, pending verification.
- **Savings targets** achievement of £2.5m was reflected in forecast. Workstreams have commenced. The ICB is working with the MHPC to deliver a stretch target of £5m savings within the system £24m stretch.

ICB Prescribing M02

GP Prescribing M02 25/26	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
GP Prescribing	47.8	47.8	0.0	286.9	286.9	0.0
CIP	(1.2)	(1.2)	0.0	(16.4)	(16.4)	0.0
Drugs Met Centrally	1.5	1.5	0.0	8.9	9.0	(0.1)
Oxygen	0.3	0.3	0.0	1.7	1.7	0.0
GP Incentive Schemes	0.3	0.3	0.0	1.8	1.9	(0.1)
Dressing Products	0.9	0.9	0.0	5.6	5.5	0.1
Prescribing Decision software	0.1	0.1	0.0	0.6	0.6	0.0
			0.0			0.0
Total	49.7	49.7	0.0	289.1	289.2	(0.1)
<i>Prior Month</i>						

As of M02, there is no April/ May 2025 data available due to the two months' data delay. Based on the run rate and known trends, the M02 position is recorded as a breakeven position.

The forecast outturn reflects 24/25 actuals plus adjusted 4.3% growth over the past six month and NICE TA pressures, which will affect this financial year, have been factored in (largely relating to diabetes Type 2 drugs Dapagliflozin and Empagliflozin). Drugs Met Centrally has seen a 4% growth since 23/24. GP Incentive Schemes forecast is based on 24/25 data with 95% payout assumptions built in. Dressing Products is showing the downward trend from 23/24.

It must be noted that the achievement of the full £16.4m CIP is currently at risk, especially the £9m relating to the stretch target. This is because additional investment is likely to be required to realise this target. ICB management are discussing how to progress this.

ICB Primary Care & Pharmacy, Optometry, Dental (POD) M02

Primary Care M02 25/26	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast Outturn	Forecast Variance
	£'m	£'m	£'m	£'m	£'m	£'m
GP LCS	1.7	1.7	0.0	11.9	11.9	0.0
PC Investment	0.8	0.8	0.0	4.7	4.7	0.0
GPIT/Digital	1.5	1.5	0.0	9.1	9.1	0.0
PC Transformation	0.7	0.7	0.0	3.9	3.9	0.0
Primary Care Programme Admin	0.2	0.2	0.0	1.5	1.4	0.1
Medicines Management	0.5	0.4	0.1	2.8	3.0	(0.2)
Out of Hours	2.3	2.3	0.0	13.8	13.8	0.0
GP Delegated	64.4	64.4	0.0	386.7	386.7	0.0
POD Delegated	23.5	23.5	0.0	144.2	144.2	0.0
Total	95.6	95.5	0.1	578.6	578.7	(0.1)
<i>Prior Month</i>						

The month 2 position for Primary Care shows a total £0.1m underspend across all budgets.

The majority of the individual budgets are reporting a breakeven position at this time as no adverse or favourable issues have arisen to report a different position.

Prior year accruals from 24/25 are being monitored, with actual spend being recorded against them to determine whether any benefits can be realised in the 25/26 year. The majority of these accruals brought forward are part of the GP Delegated and POD Delegated budgets, the total of these being £23m.

The POD Delegated budget for 25/26 held a total reserve/contingency amount of £11.4m, of which £9.2m related to dental services and £2.2m related to general expenses. The ICB has now reallocated £8.2m to primary dental services (via various schemes), £0.5m to pharmacy services and £0.7m to ophthalmic services. This currently leaves a reserve/contingency amount of £2m to be utilised as appropriate.

ICB Continuing Health Care (CHC) M02

Continuing Healthcare FOT M2 25/26	Annual Budget £'m	Forecast Outturn £'m	Forecast Variance £'m
Bucks	77.5	74.2	3.3
Oxon	105.5	99.8	5.7
Berkshire West	45.0	44.8	0.2
Uplift, not allocated	1.1	1.1	0.0
Anticipated CIP delivery (not on Broadcare)	(9.0)	(5.1)	(3.9)
Stretch target CIP	(5.4)	0.0	(5.4)
CHAS	9.3	9.3	0.0
Provision impact	0.4	0.4	0.0
Total	224.4	224.4	0.0

CHAS M2 25/26	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	0.2	0.2	0.0
Legal fees	0.1	0.1	0.0
Salaries and wages	7.6	5.8	1.7
Agency	0.0	1.7	(1.7)
Other professional	0.7	0.7	0.0
Supplies & services	0.7	0.7	0.0
Education & training	0.0	0.0	0.0
Total	9.3	9.3	0.0

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 forecast outturn position at this early part of the year is breakeven. Within the Broadcare figures all three places are showing FOT underspends; Bucks of £3.3m, Oxon of £5.7m and Berks W of £0.2m. These figures include CIP achieved of £3.8m to the end of the year with the remainder of the original CIP of £5.1m forecast to be achieved by year end. Provider increases of 3% have been included on Broadcare where applicable.

The CIP 'stretch target' of £5.4m is not forecast to be met and there are as yet no plans against it.

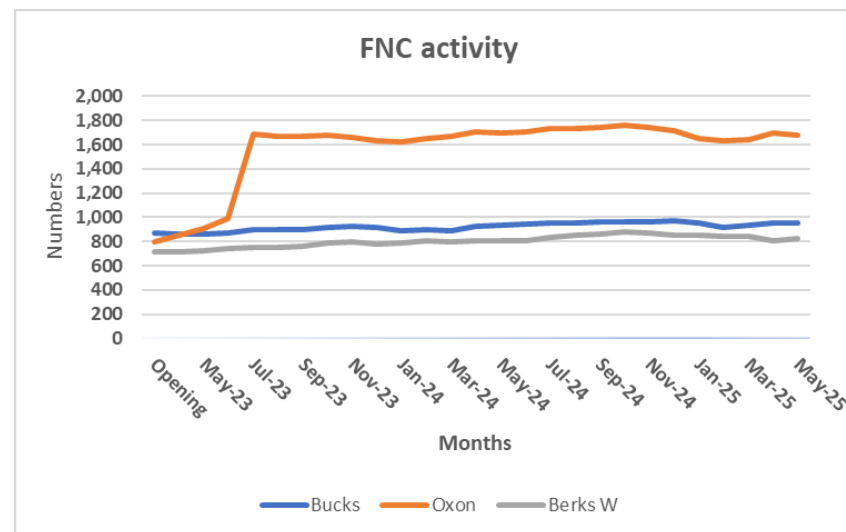
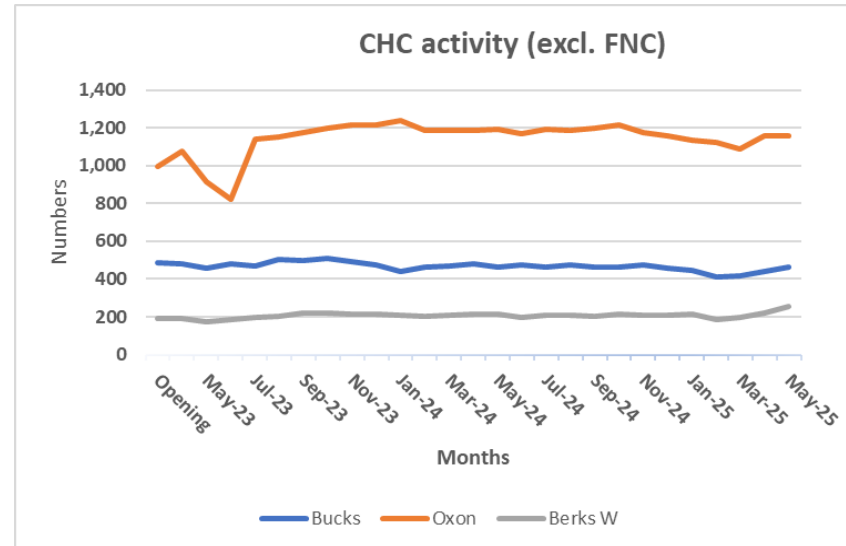
Overall net cases increased by 71 since M01.

Continuing Healthcare Assessment and Support (CHAS)

This relates to the non-packages of care spend and is reporting a forecast outturn breakeven position at M02. Points to note include;

- Depreciation is for the capitalised lease costs of Saffron House as per IFRS16. At M02 the lease was extended until 30.9.25 but from M03 it will be assumed to run until 31.3.26.
- Pay costs are showing an underspend, now recruiting to the new structure where appropriate and approved.
- Agency costs are set to decrease over the year as substantive posts are filled. Work is ongoing to move agency staff onto new contracts with NHSP at lower rates.
- Overall pay is forecasting breakeven but more work will be done at M03 to improve the accuracy of forecasts.
- Other professional is for DOLS (Deprivation of Liberty Safeguards) costs.
- Supplies and services includes the costs for the CHF and PHB SLA in Oxon and the brokerage team in Bucks. It also includes the costs of the Arden Gem contract.

ICB CHC Activity M02



Movt M01 to M02 activity	Bucks		Oxon		BW		Total	
B/fwd cases, analysis below:		1,391		2,857		1,025		5,273
B/fwd cases still ongoing								
PoC unchanged	1,024		1,750		832		3,606	
PoC increases	287		926		134		1,347	
PoC decreases	14		21		12		47	
B/fwd cases now ended								
Cases ended RIP	58		102		34		194	
Cases ended other	8		58		13		79	
Cases ended RIP & other		(66)		(160)		(47)		(273)
New cases		89		131		76		296
Restarts		9		9		30		48
Total current month ongoing		1,423		2,837		1,084		5,344

Per the table above, overall activity from M01 to M02 is showing 344 new and restarted cases with 273 cases ended, made up of RIPs with some invalid cases. The net movement between M01 and M02 is an increase of 71 cases. The table also shows 1,347 on going packages having increases to their costs whilst 47 had a decrease. Increases are primarily due to provider uplifts which had been input to Broadcare in May.

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

Costs & popn M02	Bucks	Oxon	BW	Uplift/CIP	Care costs	CHAS	Total
FOT costs per Broadcare £	74,154,085	99,800,911	44,794,583	-3,655,609	215,093,970	9,323,569	224,417,539
Popn	590,858	818,924	585,283		1,995,065		1,995,065
Cost per head £	126	122	77		108		112
Cost per 50k/popn £	6,275,119	6,093,417	3,826,746		5,390,651		5,624,316

ICB Staff WTEs M02

ICB Staff WTEs M02	2025/26 Pay Budget			2025/26 Permanent staff in post M02			2024/25 WTE Variances post M02		
Directorate	Running costs	Programme	Total	Running costs	Programme	Total	Running costs	Programme	Total
	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE
Corporate/Senior Leadership Team	9	0	9	9	0	9	(0)	0	(0)
Medical	14	88	102	11	65	77	(3)	(22)	(25)
Delivery Performance & Oversight	35	56	91	26	42	68	(9)	(14)	(24)
Nursing	24	191	215	21	105	126	(3)	(86)	(89)
Finance & Contracting	77	0	77	55	0	56	(22)	0	(21)
People	13	0	13	5	0	5	(8)	0	(8)
Strategy Digital & Transformation	51	35	86	37	27	63	(14)	(9)	(23)
Totals	224	370	593	165	239	403	(59)	(131)	(190)
<i>Prior Month</i>									

Per the table above, overall actual Staff in Posts at M02 is showing 190 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 and the relevant income streams are assigned are in the main complete.

ICB Staff Costs M02

ICB Staff YTD M02	2025/26 Pay Budget			2025/26 Permanent staff in post M02			2025/26 Variances in post M02			Off Payroll Workers inc. Agency		
Directorate	Running costs	Programme	Total	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	£m's	£m's	£m's
Corporate/Senior Leadership Team	0.3	0.0	0.3	0.3	0.0	0.3	(0.0)	0.0	(0.0)	0.0	0.0	0.0
Medical	0.3	0.8	1.1	0.2	0.8	1.0	(0.0)	(0.1)	(0.1)	0.0	0.3	0.3
Delivery Performance & Oversight	0.5	0.3	0.8	0.4	0.6	1.0	(0.1)	0.3	0.2	0.0	0.1	0.1
Nursing	0.3	1.7	2.0	0.3	1.1	1.4	(0.0)	(0.6)	(0.6)	0.0	0.3	0.3
Finance & Contracting	0.9	0.0	0.9	0.7	0.0	0.7	(0.3)	0.0	(0.3)	0.1	0.0	0.1
People	0.2		0.2	0.1		0.1	(0.1)	0.0	(0.1)	0.0	0.0	0.0
Strategy Digital & Transformation	0.7	0.5	1.2	0.5	0.4	0.9	(0.2)	(0.1)	(0.3)	0.0	0.0	0.0
						0.0						
Totals	3.2	3.3	6.6	2.5	2.9	5.4	(0.7)	(0.5)	(1.2)	0.2	0.7	0.8

The underspend is indicative of the on-going vacancies as a result of the recruitment freeze, the £1.2m variance does not include any costs of filling vacancies with agency staff or secondments and any off-payroll workers . These costs have been shown at the side of the table.

Some programme areas on the ledger need adjusting to reflect actual staff activity, so forecasts are not yet accurate. One such area is CHC where there are a large number of vacancies some of which are being filled by agency staff, but the FOT has been put into the ledger as breakeven.

ICB Running Costs M02 YTD Actuals

Running Costs Non Pay Subjective Grouping	25/26 YTD M02 Actual Spend £m
ADMINISTRATION & BUSINESS SUPPORT	0.3
CHAIR AND NON EXECS	0.0
PRIMARY CARE SUPPORT	0.0
COMMUNICATIONS & PR	0.1
CONTRACT MANAGEMENT	0.2
CORPORATE COSTS & SERVICES	0.1
CORPORATE GOVERNANCE	0.2
ESTATES AND FACILITIES	0.2
FINANCE	1.6
GENERAL RESERVE - ADMIN	0.0
HUMAN RESOURCES	0.2
MEDICAL DIRECTORATE	0.2
NURSING DIRECTORATE	0.1
OPERATIONS MANAGEMENT	0.4
QUALITY ASSURANCE	0.2
STRATEGY & DEVELOPMENT	0.2
EXECUTIVE MANAGEMENT TEAM	0.3
Totals	4.4

Running Costs now exclude the Primary Care team which has been moved to Programme.

Current CSU spend within the ICB is in dispute so costs may change. Spend to date are accruals based on the 2024/25 SLA values, whilst invoices are on hold.

Running Costs Non Pay Subjective Grouping	25/26 YTD M02 Actual Spend £m
Estates and Facilities Costs	0.1
Audit Fees	0.1
Other Non-Pay Staff Related Costs (incl. Clinical Leads)	0.1
Computers and Telecoms	0.0
CSU	1.2
Consultancy, Professional and Legal Fees	0.1
Recruitment fees	0.0
Apprentice Levy	0.0
Other	0.3
Totals	1.8

ICB Running Costs Estates M02 YTD Actuals

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

Running Costs Non Pay Subjective Grouping	25/26 YTD M02 Actual Spend £m
Bath Road	0.1
Unipart	0.0
Amersham	0.0
WBCH PALs Office	0.0
Study Centre - Aylesbury	0.0
IT Assets Depreciation	0.0
Totals	0.2

ICB CIP Summary at M02

Scheme	Efficiency Area	Risk Rating	Plan to M2 £'000	Actual to M2 £'000	Variance to M2 £'000	Forecast M3 to M12 £'000	Full Year Forecast £'000
Equipment Services	Community	Low	472	472	0	528	1,000
Oxfordshire Short Stay Hub Beds	Community	Low	831	831	0	0	831
S117 Reviews in Berkshire West	Mental Health	Low	200	250	(50)	1,250	1,500
Opportunities/ Stretch savings - Health Inequalities	Community	Low	81	81	0	419	500
Opportunities/ Stretch savings - stretch Acute Bucks	Acute	Low	300	300	0	0	300
Opportunities/ Stretch savings - Elective IAPs stretch CIP	Acute	Low	1,179	1,179	0	3,821	5,000
Opportunities/ Stretch savings - Transformation	Other Programme	Low	334	334	0	1,666	2,000
Procedures of Limited Clinical Value (PLCV)	Acute	Medium	0	0	0	1,000	1,000
Use of BCF uplifts to fund suitable ICB budgets	Community	Medium	0	0	0	598	598
8 Schemes - AACC	AACC	Medium	1,166	1,103	63	7,860	8,963
9 Schemes re CSU delivery	DDAT	Medium	113	113	0	600	713
7 Schemes - Prescribing	Primary Care	Medium	450	450	0	6,950	7,400
CMDU (Covid Medicines Delivery Unit)	Acute	Medium	83	0	83	500	500
Contract Challenges	Acute	Medium	0	0	0	600	600
CSU Contract Reduction	Running Costs	Medium	249	249	0	1,251	1,500
Business Rates Review	Primary Care	Medium	520	368	152	1,012	1,380
Opportunities/ Stretch savings - AACHC stretch CIP	AACC	Medium	834	834	0	4,166	5,000
Opportunities/ Stretch savings - Estates stretch CIP	Other Programme	Medium	50	0	50	300	300
Opportunities/ Stretch savings - Corporate stretch CIP	Other Programme	Medium	166	166	0	834	1,000
Opportunities/ Stretch savings - stretch CIP	Acute	Medium	270	270	0	1,344	1,614
Biosimilar Switches (ustekinumab, adalimumab, etanercept)	Acute	High	600	0	600	5,000	5,000
Restriction on RTC	Mental Health	High	0	0	0	500	500
High Cost Devices	Acute	High	0	0	0	3,500	3,500
Prescribing Stretch	Primary Care	High	750	0	750	9,000	9,000
Opportunities/ Stretch savings - IAP Management	Acute	High	0	0	0	5,000	5,000
Opportunities/ Stretch savings - Medical stretch CIP	Primary Care	High	500	0	500	3,000	3,000
			9,148	7,000	2,148	60,699	67,699

Current Position (M02)

The year end forecast for CIP delivery has been retained on plan but there are considerable risks against that .

These include:

- Risk of delivery against the High Cost Drugs and Devices arising from contract negotiations totalling £8.5m
- Risks around the Prescribing and Primary Care stretch targets which still need robust schemes developing to support them totalling £12m
- Need to develop robust implementation monitoring for existing schemes to ensure delivery to plan.
- Need to keep identifying and developing new opportunities to mitigate any slippage in existing schemes.

Risk Rating	Plan to M2 £'000	Actual to M2 £'000	Variance to M2 £'000	Forecast M3 to M12 £'000	Full Year Forecast £'000
Low	3,397	3,447	(50)	7,684	11,131
Medium	3,901	3,553	348	27,015	30,568
High	1,850	0	1,850	26,000	26,000
Total	9,148	7,000	2,148	60,699	67,699

ICB Other Financial Statements – Balance Sheet M02

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

Statement of financial position as at:	As at 31 March 25	As at 30 April 25	Movement	As at 31 May 25
31 May 2025	£m	£m	£m	£m
Non current assets	1.59	1.54	-0.06	1.48
Total non current assets	1.59	1.54	-0.06	1.48
NHS receivables -revenue	1.22	1.10	-0.22	0.88
NHS prepayments and accrued income	1.66	0.00	45.58	45.58
Non-NHS receivables - revenue	2.06	1.23	-0.57	0.66
Non-NHS prepayments and accrued income	3.87	1.45	7.69	9.14
Other receivables	25.93	0.31	0.70	1.01
Total trade and other	34.74	4.09	53.18	57.27
Cash	1.00	10.26	-2.09	8.17
Total current assets	37.33	15.89	51.03	66.92
NHS payables - revenue	-11.89	-11.19	-66.42	-77.61
NHS accruals and deferred income	-29.61	-26.63	23.13	-3.50
Non-NHS payables - revenue	-33.51	-27.94	0.23	-27.71
Non-NHS payables - capital	-0.05	-0.05	0.00	-0.05
Non-NHS accruals and deferred income	-103.81	-4.28	-114.85	-119.13
Other payables	-55.17	-11.07	-22.99	-34.06
Borrowings	0.00	-1.09	1.03	-0.06
Provisions	-3.23	-2.49	0.00	-2.49
Total current liabilities	-237.27	-84.74	-179.87	-264.61
Total non current liabilities	-0.63	-1.28	0.01	-1.27
Total assets employed	-200.57	-70.13	-128.83	-198.96
General fund	-200.57	-70.13	-128.83	-198.96
Total taxpayers equity	-200.57	-70.13	-128.83	-198.96

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

- Receivables have increased by £53.18m and now stand at £57.27m.
- Cash ledger balance at 31 May stands at £8.17m.
- Current liabilities have increased by £179.87m and now stand at £264.61m.
- The net result is an increase in total taxpayers equity of £128.83m.

ICB Other Financial Statements

Receivables and Cash M02

Receivables

Aged receivables	NHS receivables		Non NHS receivables		Total	
	Value (£m)	No	Value (£m)	No	Value (£m)	No
Less than 31 days (not due)	0.60	3	0.12	3	0.72	6
Between 31 - 60 days	0.09	2	0.00	4	0.10	6
Between 61 - 90 days	0.18	1	0.00	0	0.18	1
Greater than 90 days	0.01	1	0.53	6	0.54	7
Total	0.88	7	0.66	13	1.54	20

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	%
684.97	60.66	745.63	4,440.05	16.8%

- The ICB processed a cash drawdown of £339.23m in May resulting in a total annual figure of £684.97m.
- The drawings against prescribing stand at £60.66m (including £12.21m dental). The cash drawn down to date is £745.63m which represents a 16.8% utilisation against annual cash allocation limit of £4,440.05m
- At the end of the month BOB ICB had £8.17m cash at bank which represents 2.41% of cash drawn down for the month.
- A small number of large value invoices were not approved for payment within the period.
- As such BOB ICB has not achieved NHSE cash at bank target which should be no greater than 1.25% of cash drawn down for the month.

ICB Other Financial Statements – Payables M02

**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 March	18.51	8.41	7.69	4.73	7.54	46.89
At 30 April	16.59	5.88	4.68	7.11	11.31	45.57
At 31 May	12.85	9.40	4.29	3.39	16.74	46.67
Aged payables - volume	Nos	Nos	Nos	Nos	Nos	Total Nos
At 31 March	1,355	417	209	117	1,125	3,223
At 30 April	1,407	361	226	143	1,075	3,212
At 31 May	1,414	467	304	159	913	3,257

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.

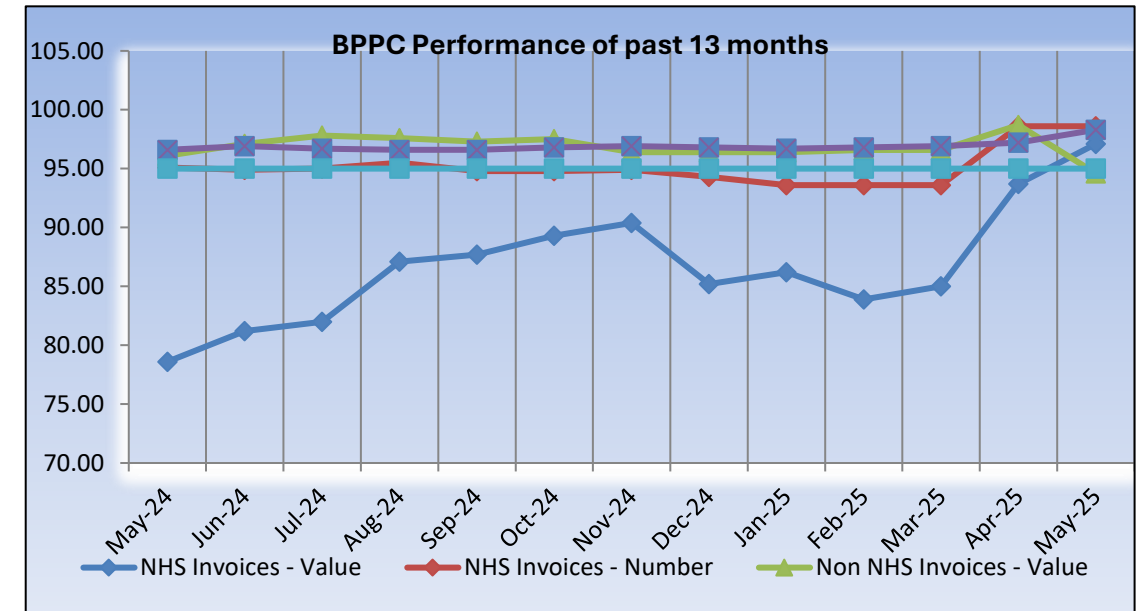
The Better payment practice code requires the ICB to aim to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later. The target for achievement is 95%. The ICB is achieving its target of paying NHS invoices by volume and value.

Better payment practice code	NHS invoices		Non NHS invoices		Total	
	Value of invoice £m	Number	Value of invoices £m	Number	Value of invoice £m	Number
- payment within 30 days (cumulative ytd)						
Total invoices paid	7.40	208	77.82	8,160	85.22	8,368
Total invoices paid within 30 days	7.18	205	73.63	8,023	80.81	8,228
% Paid within 30 days	97.1%	98.6%	94.6%	98.3%	94.8%	98.3%
Rating	Green	Green	Amber	Green	Amber	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

BHFT are reporting on plan YTD and FOT

Pay costs are under plan by £0.2m, mostly relating to substantive staff.

Efficiencies are also on plan although the split has shifted towards more non-recurrent schemes. 100% of schemes are classed as fully developed with 90% classed as low risk (7% high risk).

Income and Expenditure	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	33.0	33.2	0.2	66.0	66.7	0.7	396.1	396.1	0.0
Workforce pay cost	(25.9)	(25.8)	0.1	(51.7)	(51.5)	0.2	(312.3)	(312.3)	0.0
Non-pay cost	(6.7)	(6.9)	(0.2)	(13.4)	(14.2)	(0.8)	(80.3)	(80.2)	0.1
Non operating Items	(0.2)	(0.2)	(0.0)	(0.3)	(0.4)	(0.0)	(1.9)	(2.0)	(0.1)
Surplus/(deficit)	0.3	0.3	0.0	0.6	0.6	0.0	1.7	1.7	(0.0)
As % of income	0.9%	0.9%	0.0%	0.9%	0.9%	0.0%	0.4%	0.4%	(0.0%)

Efficiencies	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.7	0.4	(0.3)	1.3	0.7	(0.6)	8.0	5.0	(3.0)
Non-Pay	0.1	0.1	(0.1)	0.3	0.1	(0.2)	1.7	1.2	(0.5)
Income	0.2	0.2	0.0	0.3	0.3	0.0	1.9	1.9	0.0
Total Recurrent	1.0	0.6	(0.4)	1.9	1.1	(0.8)	11.6	8.1	(3.5)
Pay	0.2	0.2	(0.0)	0.5	0.5	0.0	2.8	3.4	0.6
Non-Pay	0.3	0.7	0.4	0.5	1.3	0.8	3.1	6.0	2.9
Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Recurrent	0.5	0.9	0.4	1.0	1.8	0.8	5.9	9.4	3.5
Total Efficiencies	1.5	1.5	(0.0)	2.9	2.9	0.0	17.5	17.5	(0.0)

Workforce pay costs	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(23.9)	(23.8)	0.1	(47.8)	(47.4)	0.4	(288.4)	(288.4)	0.0
Bank	(1.5)	(1.4)	0.1	(3.1)	(2.9)	0.2	(18.5)	(18.5)	0.0
Agency	(0.4)	(0.5)	(0.1)	(0.7)	(1.0)	(0.3)	(4.2)	(4.2)	0.0
All other Pay	(0.1)	(0.1)	0.0	(0.2)	(0.2)	0.0	(1.2)	(1.2)	0.0
Total workforce pay cost	(25.9)	(25.8)	0.1	(51.7)	(51.5)	0.2	(312.3)	(312.3)	0.0

Workforce WTE	M02		
	Plan	Actual	Variance
Substantive WTE	4,972	4,868	(103)
Bank WTE	313	311	(2)
Agency WTE	37	41	5
Total workforce WTE	5,321	5,221	(100)

Bucks Healthcare provider summary

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

BHT are reporting a £15k deficit to plan YTD and on plan FOT

The main driver of the YTD deficit is due to pay costs £0.8m over plan (mostly substantive) not quite being offset by underspends in non-pay.

Efficiencies are £0.7m behind plan YTD, mostly due to underachievement of pay efficiencies in line with the overall pay position. £1.1m (3%) of £37.9m FY plan remains unidentified and £7.2m (19%) high risk. High risk schemes include corporate services transformation (£0.5m), clinical service redesign / job planning (£1.6m), non patient care income (£1.8m) and non-pay procurement (£0.9m).

Income and Expenditure	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	56.9	56.6	(0.3)	113.8	113.5	(0.3)	687.2	687.2	0.0
Workforce pay cost	(35.1)	(35.3)	(0.2)	(70.3)	(71.1)	(0.8)	(411.5)	(411.5)	0.0
Non-pay cost	(22.0)	(21.5)	0.4	(43.9)	(43.1)	0.8	(260.0)	(260.0)	0.0
Non operating Items	(1.4)	(1.2)	0.1	(2.8)	(2.5)	0.3	(16.5)	(16.5)	0.0
Surplus/(deficit)	(1.5)	(1.5)	0.1	(3.1)	(3.1)	(0.0)	(0.8)	(0.8)	0.0
As % of income	(2.7%)	(2.6%)	0.1%	(2.7%)	(2.7%)	(0.0%)	(0.1%)	(0.1%)	0.0%

Efficiencies	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.6	0.6	(0.0)	1.2	1.0	(0.2)	11.3	11.9	0.6
Non-Pay	0.5	0.4	(0.1)	1.0	1.0	0.0	9.1	13.0	4.0
Income	0.0	0.1	0.0	0.1	0.1	(0.0)	0.9	2.2	1.3
Total Recurrent	1.1	1.0	(0.1)	2.3	2.0	(0.2)	21.3	27.1	5.9
Pay	0.6	0.4	(0.3)	1.3	0.6	(0.6)	11.9	6.6	(5.3)
Non-Pay	0.3	0.1	(0.1)	0.5	0.6	0.1	4.8	2.9	(1.9)
Income	0.0	0.0	0.0	0.0	0.1	0.1	0.0	1.3	1.3
Total Non-Recurrent	0.9	0.5	(0.4)	1.8	1.3	(0.5)	16.7	10.8	(5.9)
Total Efficiencies	2.0	1.5	(0.5)	4.0	3.3	(0.7)	37.9	37.9	0.0

Workforce pay costs	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(32.3)	(32.7)	(0.4)	(64.5)	(65.7)	(1.2)	(378.1)	(378.1)	0.0
Bank	(2.5)	(2.3)	0.2	(5.0)	(4.6)	0.3	(29.1)	(29.1)	0.0
Agency	(0.4)	(0.3)	0.0	(0.7)	(0.7)	0.0	(4.4)	(4.4)	0.0
All other Pay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total workforce pay cost	(35.1)	(35.3)	(0.2)	(70.3)	(71.1)	(0.8)	(411.5)	(411.5)	0.0

Workforce WTE	M02		
	Plan	Actual	Variance
Substantive WTE	6,410	6,405	(5)
Bank WTE	416	381	(35)
Agency WTE	50	51	1
Total workforce WTE	6,876	6,836	(40)

Oxford Health FT provider summary

OHFT are reporting a £26k surplus to plan YTD and on plan FOT

Pay costs are £1.1m over plan YTD offset by income and non-pay favourable to plan

Efficiencies are on plan YTD. 86% of schemes are classed as fully developed with 14% where plans are in progress. £2.4m is classed as high risk (7%) and £26.1m (72%) medium risk at M02.

Income and Expenditure	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	58.9	59.2	0.4	117.8	118.5	0.7	706.7	706.7	0.0
Workforce pay cost	(34.8)	(35.8)	(1.0)	(69.6)	(70.7)	(1.1)	(416.1)	(416.1)	0.0
Non-pay cost	(23.9)	(23.4)	0.5	(47.8)	(47.5)	0.3	(286.7)	(286.7)	0.0
Non operating Items	0.0	0.2	0.2	0.4	0.4	0.1	0.8	0.8	0.0
Surplus/(deficit)	0.2	0.2	0.0	0.7	0.7	0.0	4.8	4.8	0.0

As % of income	0.3%	0.4%	0.0%	0.6%	0.6%	0.0%	0.7%	0.7%	0.0%
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Efficiencies	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.4	0.5	0.1	0.8	1.0	0.1	9.0	9.5	0.4
Non-Pay	0.3	0.3	0.0	0.7	0.7	0.0	4.8	4.4	(0.4)
Income	0.0	0.0	0.0	0.1	0.1	0.0	0.4	0.4	0.0
Total Recurrent	0.8	0.8	0.1	1.5	1.7	0.1	14.2	14.2	0.0
Pay	1.6	1.6	(0.1)	3.2	3.1	(0.1)	18.3	20.0	1.7
Non-Pay	0.0	0.0	(0.0)	0.0	0.0	(0.0)	3.5	1.8	(1.7)
Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Recurrent	1.6	1.6	(0.1)	3.3	3.1	(0.1)	21.8	21.8	(0.0)
Total Efficiencies	2.4	2.4	0.0	4.8	4.8	0.0	36.0	36.0	(0.0)

Workforce pay costs	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(30.2)	(31.5)	(1.3)	(60.5)	(62.0)	(1.5)	(362.2)	(362.2)	0.0
Bank	(3.2)	(2.8)	0.4	(6.3)	(5.6)	0.8	(38.5)	(35.5)	3.0
Agency	(1.6)	(1.5)	0.1	(3.1)	(2.9)	0.2	(17.6)	(17.6)	0.0
All other Pay	0.2	(0.1)	(0.3)	0.4	(0.2)	(0.6)	2.3	(0.7)	(3.0)
Total workforce pay cost	(34.8)	(35.8)	(1.0)	(69.6)	(70.7)	(1.1)	(416.1)	(416.1)	0.0

Workforce WTE	M02		
	Plan	Actual	Variance
Substantive WTE	6,666	6,644	(22)
Bank WTE	653	610	(43)
Agency WTE	190	167	(23)
Total workforce WTE	7,509	7,421	(88)

Oxford University Hospitals FT provider summary

OUH are reporting a £18k surplus to plan YTD and on plan FOT

Pay costs are £0.5m over plan YTD (mostly due to substantive staff).

Efficiencies are £5.4m behind plan YTD. This is both in recurrent and non-recurrent schemes and across pay, non-pay and income CIP schemes. £7.3m (7%) of the FY £99m plan remains unidentified and £62.7m (63%) classed as an 'opportunity'. 47% of schemes are classed as high risk and 43% medium risk.

Income and Expenditure	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	143.2	145.5	2.3	286.4	287.0	0.6	1,723.0	1,724.1	1.2
Workforce pay cost	(83.9)	(84.5)	(0.6)	(168.4)	(168.8)	(0.5)	(980.8)	(980.8)	0.0
Non-pay cost	(58.7)	(60.5)	(1.8)	(117.0)	(117.3)	(0.3)	(691.6)	(692.7)	(1.2)
Non operating Items	(3.9)	(3.8)	0.1	(7.7)	(7.5)	0.2	(48.6)	(48.6)	0.0
Surplus/(deficit)	(3.2)	(3.2)	0.0	(6.7)	(6.7)	0.0	2.0	2.0	0.0
As % of income	(2.3%)	(2.2%)	0.0%	(2.3%)	(2.3%)	0.0%	0.1%	0.1%	0.0%

Efficiencies	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	1.0	0.2	(0.9)	1.5	0.4	(1.1)	38.5	36.4	(2.1)
Non-Pay	1.5	0.8	(0.7)	3.0	1.6	(1.4)	18.0	18.0	0.0
Income	0.3	0.2	(0.1)	0.6	0.3	(0.3)	3.7	5.8	2.1
Total Recurrent	2.8	1.1	(1.7)	5.1	2.4	(2.8)	60.2	60.2	0.0
Pay	0.6	0.8	0.2	1.3	1.2	(0.0)	7.5	7.5	0.0
Non-Pay	1.9	0.3	(1.5)	3.7	1.5	(2.3)	22.3	22.3	0.0
Income	0.4	0.1	(0.3)	0.7	0.4	(0.4)	9.1	9.1	0.0
Total Non-Recurrent	2.8	1.2	(1.6)	5.7	3.0	(2.6)	38.9	38.9	0.0
Total Efficiencies	5.7	2.3	(3.3)	10.8	5.4	(5.4)	99.0	99.0	0.0

Workforce pay costs	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(79.5)	(80.5)	(1.0)	(159.4)	(160.3)	(0.9)	(930.6)	(930.6)	0.0
Bank	(3.7)	(3.4)	0.3	(7.4)	(7.2)	0.2	(42.3)	(42.3)	0.0
Agency	(0.4)	(0.4)	0.1	(0.9)	(0.7)	0.2	(4.3)	(4.3)	0.0
All other Pay	(0.3)	(0.3)	(0.0)	(0.6)	(0.6)	(0.0)	(3.7)	(3.7)	0.0
Total workforce pay cost	(83.9)	(84.5)	(0.6)	(168.4)	(168.8)	(0.5)	(980.8)	(980.8)	0.0

Workforce WTE	M02		
	Plan	Actual	Variance
Substantive WTE	14,104	13,887	(217)
Bank WTE	664	552	(112)
Agency WTE	45	47	2
Total workforce WTE	14,813	14,486	(326)

Royal Berkshire FT provider summary

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

RBFT are reporting a £8k surplus to plan YTD and on plan FOT

Pay costs are £0.5m over plan YTD (mostly due to substantive staff).

Efficiencies are £1.1m ahead of plan YTD, particularly in non-pay schemes. £24.9m (61%) of schemes are classed as fully developed with £13.2m (33%) classed as opportunity. 42% of schemes are classed as high risk and 48% low risk.

Income and Expenditure	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	54.8	55.2	0.4	107.7	108.1	0.4	663.1	663.1	0.0
Workforce pay cost	(34.2)	(34.4)	(0.2)	(68.1)	(68.7)	(0.5)	(404.9)	(404.9)	0.0
Non-pay cost	(22.5)	(23.0)	(0.4)	(45.0)	(44.9)	0.1	(256.6)	(256.6)	0.0
Non operating Items	(0.8)	(0.6)	0.1	(1.5)	(1.5)	0.0	(9.4)	(9.4)	(0.0)
Surplus/(deficit)	(2.7)	(2.7)	(0.1)	(7.0)	(7.0)	0.0	(7.8)	(7.8)	0.0
As % of income	(4.9%)	(5.0%)	(0.1%)	(6.5%)	(6.5%)	0.0%	(1.2%)	(1.2%)	0.0%

Efficiencies	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Pay	0.5	0.6	0.2	1.0	1.3	0.3	15.5	14.9	(0.6)
Non-Pay	0.5	1.1	0.5	1.0	1.9	1.0	10.2	10.9	0.7
Income	0.0	0.0	(0.0)	0.1	0.0	(0.1)	1.2	1.1	(0.1)
Total Recurrent	1.0	1.7	0.7	2.0	3.2	1.2	26.8	26.9	0.1
Pay	0.2	0.1	(0.1)	0.3	0.1	(0.2)	1.6	1.5	(0.2)
Non-Pay	0.2	0.3	0.1	0.5	0.5	0.1	7.8	7.8	0.1
Income	0.1	0.3	0.2	0.3	0.3	0.0	4.4	4.4	0.0
Total Non-Recurrent	0.6	0.7	0.1	1.1	1.0	(0.1)	13.8	13.7	(0.1)
Total Efficiencies	1.6	2.4	0.8	3.1	4.2	1.1	40.6	40.6	0.0

Workforce pay costs	M02			YTD			Forecast		
	Plan	Actual	Variance	Plan	Actual	Variance	Plan	Actual	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Substantive	(32.5)	(32.7)	(0.3)	(64.7)	(65.3)	(0.6)	(384.2)	(381.7)	2.5
Bank	(1.6)	(1.5)	0.0	(3.1)	(3.0)	0.1	(18.7)	(21.1)	(2.4)
Agency	(0.2)	(0.2)	0.0	(0.3)	(0.3)	(0.0)	(2.0)	(2.1)	(0.1)
All other Pay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total workforce pay cost	(34.2)	(34.4)	(0.2)	(68.1)	(68.7)	(0.5)	(404.9)	(404.9)	0.0

Workforce WTE	M02		
	Plan	Actual	Variance
Substantive WTE	6,013	6,022	9
Bank WTE	315	285	(30)
Agency WTE	21	15	(6)
Total workforce WTE	6,349	6,322	(27)

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