

# NHS BOB Integrated Care System (ICS) YTD (M04) Position

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22 August 2025

# Executive Summary – YTD (M04)

| Organisation  | YTD Plan      | YTD Actual    | YTD Variance | YTD actual/<br>Turnover | Annual Plan  | Forecast Outturn | Forecast Variance | FOT/ Turnover |
|---|---------------|---------------|--------------|-------------------------|--------------|------------------|-------------------|---------------|
|   | £'m           | £'m           | £'m          | %                       | £'m          | £'m              | £'m               | %             |
| Berkshire Healthcare NHS Foundation Trust           | 1.0           | 1.0           | 0.0          | 0.8%                    | 1.7          | 1.7              | 0.0               | 0.4%          |
| Buckinghamshire Healthcare NHS Trust                | (5.0)         | (4.9)         | 0.1          | (2.1%)                  | (0.8)        | (0.8)            | 0.0               | (0.1%)        |
| Oxford Health NHS Foundation Trust                  | 1.3           | 1.3           | 0.0          | 0.5%                    | 4.8          | 4.8              | 0.0               | 0.7%          |
| Oxford University Hospitals NHS Foundation Trust    | (9.5)         | (9.2)         | 0.3          | (1.6%)                  | 2.0          | 2.0              | 0.0               | 0.1%          |
| Royal Berkshire NHS Foundation Trust                | (8.8)         | (8.8)         | 0.0          | (4.0%)                  | (7.8)        | (7.8)            | 0.0               | (1.2%)        |
| <b>TOTAL In-System Providers Surplus/ (Deficit)</b> | <b>(21.1)</b> | <b>(20.7)</b> | <b>0.4</b>   | <b>(1.5%)</b>           | <b>(0.1)</b> | <b>(0.2)</b>     | <b>(0.0)</b>      | <b>(0.0%)</b> |
| Buckinghamshire, Oxfordshire and Berkshire West ICB | (13.7)        | (13.7)        | (0.0)        | (0.9%)                  | 0.0          | (0.0)            | (0.0)             |               |
| <b>BOB ICS Surplus/ (Deficit)</b>                   | <b>(34.7)</b> | <b>(34.4)</b> | <b>0.4</b>   |                         | <b>(0.1)</b> | <b>(0.2)</b>     | <b>(0.0)</b>      |               |

Source: Provider PFR/ IFR

Plan/ Surplus/ Deficit: include Deficit Support Funding (DSF)

## YTD system overview at M04:

- The system reported a YTD £34.4m deficit (including deficit support funding), which is £0.4m favourable to plan.
- £1.1m unplanned pay costs (see table below) relating to industrial action in July have largely been mitigated by the early release of balance sheet flexibilities planned for later in the year; this creates a financial pressure in H2. The activity and income impact of the IA will be confirmed during M5.
- YTD efficiency delivery at M4 was £0.1m adverse to plan, with adverse positions at the ICB (£3.6m) largely offset by over-delivery in RBFT.
- 73% of system efficiency plans were fully developed at M4 (64% at M3), with work in progress to develop the remaining £80.0m of the annual efficiency plan target.
- Cash balances at OUH and RBFT were significantly improved at M4, partly due to the cash impact of the backdated pay award in August. There remain cash challenges to be managed within the system from M6.
- A risk share has been agreed within the system to deliver recurrent savings to mitigate the £24m risk included in the 2025/26 plan. At M4, schemes had been identified to mitigate £9m of this risk, with work in progress to develop plans for the £15m of schemes identified as opportunities. The system is also formalising the governance and reporting arrangements for the risk share to include an agreed process to clawback shortfalls through the year (if required), to secure delivery of the financial plan.

| Impact of Industrial Action   | BHFT | BHT  | OHFT | OUH  | RBFT | TOTAL       |
|-------------------------------|------|------|------|------|------|-------------|
|                               | £'m  | £'m  | £'m  | £'m  | £'m  | £'m         |
| Direct costs (pay)            | 0.02 | 0.30 | TBC  | 0.39 | 0.40 | <b>1.10</b> |
| Income (due to lost activity) | 0    | TBC  | TBC  | TBC  | TBC  | <b>TBC</b>  |

# Dashboard – YTD (M04)

| YTD Performance vs Plan                             | Surplus/<br>(Deficit) vs<br>Turnover (YTD) | YTD Variance from Plan |                           |                               |                       |              |                        |  |  |   |
|---|--|------------------------|---------------------------|-------------------------------|-----------------------|--------------|------------------------|--|--|---|
|   |  | Surplus/<br>(Deficit)  | Efficiencies<br>Recurrent | Efficiencies<br>Non-Recurrent | Efficiencies<br>TOTAL | Workforce    | Workforce<br>(adverse) | Agency cost as<br>% of total pay<br>cost | Bank cost as %<br>of total pay<br>cost | Gross Capital<br>spend<br>var from plan |
|   |  | £'m                    | £'m                       | £'m                           | £'m                   | £'m          | WTE %                  | %  | %                                      | £'m                                     |
| Organisation  | %  | £'m                    | £'m                       | £'m                           | £'m                   | £'m          | WTE %                  | %  | %                                      | £'m                                     |
| Berkshire Healthcare NHS Foundation Trust           | 0.8%                                       | 0.00                   | (1.6)                     | 1.6                           | 0.0                   | 1.3          | 3.7%                   | 1.9%                                     | 5.3%                                   | 2.1                                     |
| Buckinghamshire Healthcare NHS Trust                | (2.1%)                                     | 0.11                   | (1.3)                     | 1.4                           | 0.1                   | (3.3)        | 0.2%                   | 1.0%                                     | 6.7%                                   | 1.0                                     |
| Oxford Health NHS Foundation Trust                  | 0.5%                                       | 0.01                   | 1.8                       | (1.8)                         | (0.0)                 | (2.5)        | 1.2%                   | 3.9%                                     | 8.4%                                   | 3.9                                     |
| Oxford University Hospitals NHS Foundation Trust    | (1.6%)                                     | 0.27                   | 1.2                       | (0.9)                         | 0.3                   | 1.2          | 1.7%                   | 0.4%                                     | 4.1%                                   | 3.9                                     |
| Royal Berkshire NHS Foundation Trust                | (4.0%)                                     | 0.00                   | 1.0                       | 2.0                           | 3.0                   | (2.0)        | (0.5%)                 | 0.4%                                     | 4.1%                                   | 1.9                                     |
| <b>TOTAL In-System Providers</b>                    | <b>(1.5%)</b>                              | <b>0.39</b>            | <b>1.0</b>                | <b>2.4</b>                    | <b>3.4</b>            | <b>(5.4)</b> | <b>1.3%</b>            | <b>1.3%</b>                              | <b>5.4%</b>                            | <b>12.7</b>                             |
| Buckinghamshire, Oxfordshire and Berkshire West ICB | (0.9%)                                     | (0.01)                 | (1.1)                     | (2.4)                         | (3.6)                 | -            | -                      | -  | -                                      | 1.9                                     |
| <b>BOB ICS</b>                                      |  | <b>0.38</b>            | <b>(0.1)</b>              | <b>(0.1)</b>                  | <b>(0.1)</b>          | <b>(5.4)</b> |                        |  |  | <b>14.7</b>                             |

Source: Provider PFR/PWR/ IFR

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

- **Surplus Deficit (slide 1)** – the system has reported a £34.4.0m YTD deficit at M04 (£0.4m better than the YTD plan). YTD adverse non-pay (£12.1m) and pay (£5.4m) were offset by income £16.0m favourable to plan. BHT and OUH are favourable to plan, with all other organisations on plan with the following YTD offsetting variances to note:
  - BHFT: non-pay costs £1.3m worse than plan are offset by pay costs £1.3m better than plan.
  - BHT: pay costs £3.3m worse than plan are offset by income £3.8m better than plan.
  - OHFT: pay costs £2.5m worse than plan are largely offset by non-pay £2.0m better than plan.
  - OUH: non pay costs £11.6m worse than plan are largely offset by income £9.3m and pay £1.2m better than plan.
  - RBFT: pay costs £2.0m worse than plan are offset by income £2.3m better than plan.
- **Efficiencies (slide 3)** – YTD efficiency delivery at M04 was £0.1m worse than plan at M04 (£2.6m worse than plan at M03), with adverse positions at the ICB (£3.6m) largely offset by over-delivery in RBFT.
- **Workforce (slide 5)** –
  - YTD adverse pay variances at M04 increased to £5.4m (£2.2m worse than plan at M03).
  - WTEs were 508 WTE (1.3%) below plan at M04 (746 WTE i.e. 1.8% below plan at M03).
  - YTD system agency costs at M04 were 1.3% of YTD pay costs (1.3% at M03). The full-year agency ceiling of £37.6m is 1.5% of FY pay costs.
  - YTD system bank costs at M04 were 5.4% of YTD pay costs (5.4% at M03). The full-year bank ceiling of £129.6m is 5.1% of FY pay costs.
- **Gross capital spend (slide 7)** – YTD system gross capital spend at M04 was £14.7m below plan (£11.9m below plan at M03).

# ICS Run Rate vs FOT (M04)

| Organisation  | Surplus/ Deficit position |                             |              |                                | Efficiencies Delivery |                          |              |                                |
|---|---------------------------|-----------------------------|--------------|--------------------------------|-----------------------|--------------------------|--------------|--------------------------------|
|   | YTD Actual                | Straight Line **<br>YTD FOT | FOT at M04   | FOT at M04 vs<br>Straight Line | YTD Actual            | Straight Line<br>YTD FOT | FOT at M04   | FOT at M04 vs<br>Straight Line |
|   | £'m                       | £'m                         | £'m          | £'m                            | £'m                   | £'m                      | £'m          | £'m                            |
| Berkshire Healthcare NHS Foundation Trust           | 1.0                       | 3.0                         | 1.7          | (1.3)                          | 5.8                   | 17.5                     | 17.5         | 0.0                            |
| Buckinghamshire Healthcare NHS Trust                | (4.9)                     | (14.8)                      | (0.8)        | 14.0                           | 9.4                   | 28.1                     | 37.9         | 9.9                            |
| Oxford Health NHS Foundation Trust                  | 1.3                       | 3.8                         | 4.8          | 1.0                            | 10.2                  | 30.7                     | 36.0         | 5.3                            |
| Oxford University Hospitals NHS Foundation Trust    | (9.2)                     | (27.6)                      | 2.0          | 29.6                           | 25.0                  | 75.1                     | 109.7        | 34.6                           |
| Royal Berkshire NHS Foundation Trust                | (8.8)                     | (26.5)                      | (7.8)        | 18.7                           | 9.8                   | 29.5                     | 40.6         | 11.1                           |
| <b>TOTAL In-System Providers</b>                    | <b>(20.7)</b>             | <b>(62.1)</b>               | <b>(0.2)</b> | <b>61.9</b>                    | <b>60.3</b>           | <b>180.8</b>             | <b>241.7</b> | <b>60.9</b>                    |
| Buckinghamshire, Oxfordshire and Berkshire West ICB | (13.7)                    | 27.3                        | (0.0)        | (27.3)                         | 15.6                  | 46.9                     | 67.7         | 20.8                           |
| <b>BOB ICS</b>                                      | <b>(34.4)</b>             | <b>(34.8)</b>               | <b>(0.2)</b> | <b>34.6</b>                    | <b>75.9</b>           | <b>227.8</b>             | <b>309.4</b> | <b>81.7</b>                    |

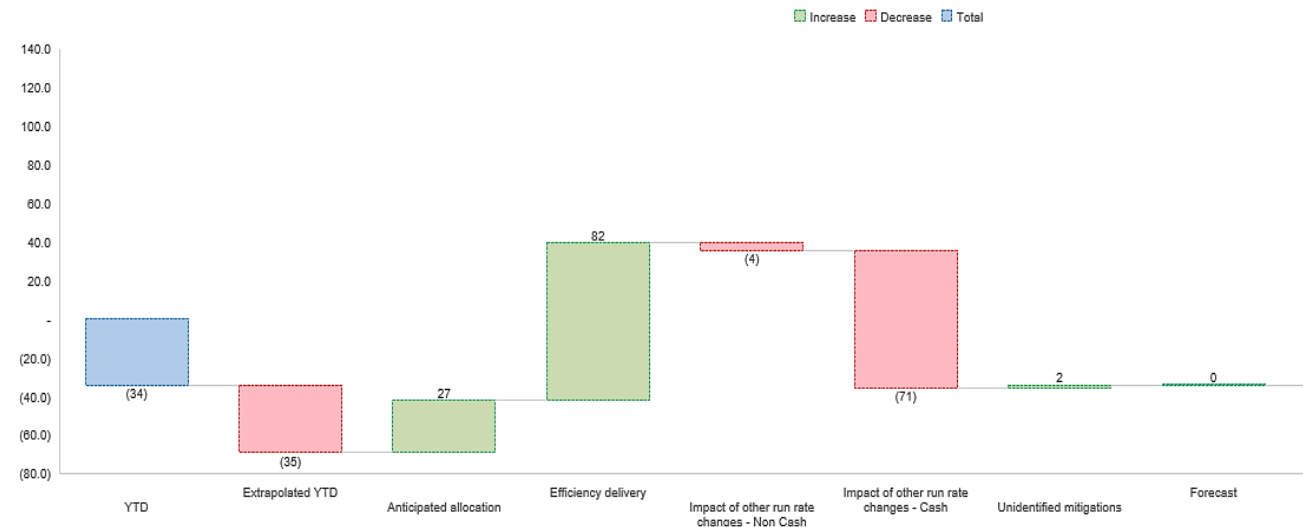
Source: Provider PFR. IFR/ ICB Ledger

\*\* ICB Straight line FOT includes £68m allocations confirmed at M4 but not yet reflected in the YTD position

Key: Green-white-red colour scale to reflect distance of YTD run rate vs FOT

## ICS Bridge: Run Rate vs FOT (£m)

- The extrapolated year-end system deficit (i.e. YTD run rate including additional ICB allocations confirmed at M4) is £35m.
- The bridge from the extrapolated deficit to the system breakeven forecast consists of:
  - (£71m) adverse impact of removing non recurrent items from the extrapolated position e.g. NR allocations and the release of contingencies/ reserves.
  - £81.7 m anticipated improvement in efficiency delivery to the system FOT of £309.4m at M4 (£10.7 of which is above the system target for the year).
  - £27m anticipated Deficit Support Funding for Q3 and Q4.
  - £2m unidentified mitigations.



# Cost Improvement Plans (CIP) – YTD (M04)

| Organisation  | YTD Delivery vs Plan |             |              |               | Annual Plan  | FOT          | FOT Variance | FOT Variance |
|---|----------------------|-------------|--------------|---------------|--------------|--------------|--------------|--------------|
|   | YTD Plan             | YTD Actual  | YTD Variance | YTD Variance  |              |              |              |              |
|   | £'m                  | £'m         | £'m          | %             | £'m          | £'m          | £'m          | %            |
| Berkshire Healthcare NHS Foundation Trust           | 5.8                  | 5.8         | 0.0          | 0.0%          | 17.5         | 17.5         | (0.0)        | (0.0%)       |
| Buckinghamshire Healthcare NHS Trust                | 9.3                  | 9.4         | 0.1          | 1.1%          | 37.9         | 37.9         | 0.0          | 0.0%         |
| Oxford Health NHS Foundation Trust                  | 10.2                 | 10.2        | (0.0)        | (0.0%)        | 36.0         | 36.0         | 0.0          | 0.0%         |
| Oxford University Hospitals NHS Foundation Trust    | 24.7                 | 25.0        | 0.3          | 1.2%          | 99.0         | 109.7        | 10.7         | 10.8%        |
| Royal Berkshire NHS Foundation Trust                | 6.8                  | 9.8         | 3.0          | 43.9%         | 40.6         | 40.6         | 0.0          | 0.0%         |
| <b>TOTAL In-System Providers</b>                    | <b>56.9</b>          | <b>60.3</b> | <b>3.4</b>   | <b>6.0%</b>   | <b>231.0</b> | <b>241.7</b> | <b>10.7</b>  | <b>4.6%</b>  |
| Buckinghamshire, Oxfordshire and Berkshire West ICB | 19.2                 | 15.6        | (3.6)        | (18.5%)       | 67.7         | 67.7         | 0.0          | 0.0%         |
| <b>BOB ICS</b>                                      | <b>76.1</b>          | <b>75.9</b> | <b>(0.1)</b> | <b>(0.2%)</b> | <b>298.7</b> | <b>309.4</b> | <b>10.7</b>  | <b>3.6%</b>  |

■ Recurrent ■ Non Recurrent

## Year to date

- At M04 BOB ICS has delivered £75.9m i.e. 99.8% of the CIPs planned YTD (£52.0m i.e. 95% delivered at M03).
- RBFT YTD over delivery is driven by projects reported under Non-Pay (e.g. digital services contracts management, mobile device management and room rental income).
- BOB ICB YTD under delivery is mostly driven by implementation delays on several schemes and the impact of phasing for stretch targets in some areas where schemes are profiled to deliver later in the year.
- Recurrent YTD CIP delivery is £36.8m i.e. 48% (£26.7m i.e. 51% at M03).
- Non-recurrent YTD CIP delivery is £39.1m i.e. 52% (£25.3m i.e. 49% at M03).



# Cost Improvement Plans (CIP) – YTD (M04)

| Organisation  | Forecast Delivery Risk |               |              |                          |
|---|------------------------|---------------|--------------|--------------------------|
|   | High<br>£'m            | Medium<br>£'m | Low<br>£'m   | Risk adj<br>TOTAL<br>£'m |
| Berkshire Healthcare NHS Foundation Trust           | 3.3                    | 0.7           | 13.4         | 15.3                     |
| Buckinghamshire Healthcare NHS Trust                | 6.0                    | 10.1          | 21.8         | 31.8                     |
| Oxford Health NHS Foundation Trust                  | 2.4                    | 25.9          | 7.6          | 28.1                     |
| Oxford University Hospitals NHS Foundation Trust    | 36.0                   | 33.5          | 40.2         | 79.7                     |
| Royal Berkshire NHS Foundation Trust                | 17.2                   | 2.4           | 21.0         | 29.7                     |
| <b>TOTAL In-System Providers</b>                    | <b>65.0</b>            | <b>72.5</b>   | <b>104.2</b> | <b>184.6</b>             |
| Buckinghamshire, Oxfordshire and Berkshire West ICB | 13.6                   | 11.0          | 43.1         | 56.8                     |
| <b>BOB ICS</b>                                      | <b>78.6</b>            | <b>83.5</b>   | <b>147.3</b> | <b>241.4</b>             |

Efficiency category % vs Annual Plan £298.7m

26% 28% 49%

Risk adjusted %

40% 75% 100%

Risk adjusted £

31.4 62.6 147.3 241.4

Gap (risk adjusted) to Annual Plan £298.7m

(57.3)

| Identification Status     |                            |                    |                     |                          |
|---------------------------|----------------------------|--------------------|---------------------|--------------------------|
| Fully<br>Developed<br>£'m | Plan in<br>Progress<br>£'m | Opportunity<br>£'m | Unidentified<br>£'m | Risk adj<br>TOTAL<br>£'m |
| 17.5                      | 0.0                        | 0.0                | 0.0                 | 17.5                     |
| 22.1                      | 8.4                        | 7.5                | 0.0                 | 31.3                     |
| 31.4                      | 4.6                        | 0.0                | 0.0                 | 34.9                     |
| 60.9                      | 20.5                       | 28.3               | 0.0                 | 87.6                     |
| 33.1                      | 7.5                        | 0.0                | 0.0                 | 38.7                     |
| <b>165.0</b>              | <b>40.9</b>                | <b>35.8</b>        | <b>0.0</b>          | <b>210.0</b>             |
| 53.7                      | 7.3                        | 6.7                | 0.0                 | 61.9                     |
| <b>218.7</b>              | <b>48.2</b>                | <b>42.5</b>        | <b>0.0</b>          | <b>271.9</b>             |

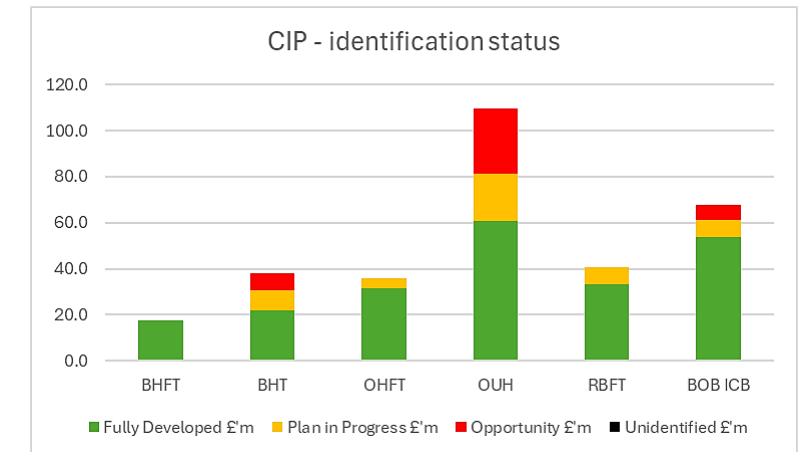
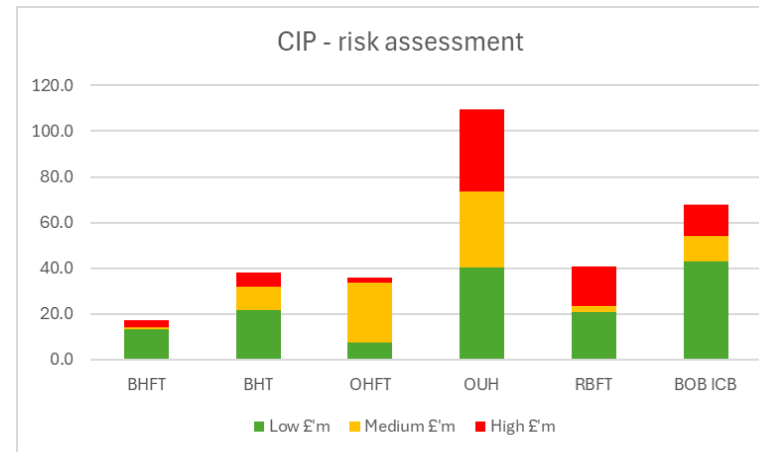
73% 16% 14% 0%

100% 75% 40% 0%

218.7 36.1 17.0 0.0 271.9

(26.9)

- £78.6m i.e. 26% of CIPs have been rated as high risk of delivery (£75.7m i.e. 25% at M03).
- £42.5m i.e. 14% of CIPs have been classed as opportunities (£62.3m i.e. 21% at M03).
- In the tables above the ICB has calculated a risk-adjusted assessment of efficiency delivery based on the risk profile or identification status. This shows a risk adjusted gap of up to £57.3m against the annual plan target of £298.7m.
- Work continues at pace to meet the NHSE requirement to fully develop all CIPs by the end of Q2.



Source: Provider PFR/ IFR

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

# Cost Improvement Plans (CIP) – M04 vs. Plan movement

| Org Name<br>(£m's)    | M04 PFR/IFR     |                   |             |              |              |
|-----------------------|-----------------|-------------------|-------------|--------------|--------------|
|                       | Fully Developed | Plans in Progress | Opportunity | Unidentified | Total        |
| Berkshire HC          | 17.5            | -                 | -           | -            | 17.5         |
| Bucks HC              | 22.1            | 8.4               | 7.5         | -            | 37.9         |
| Oxford Health         | 31.4            | 4.6               | -           | -            | 36.0         |
| OUH                   | 60.9            | 20.5              | 28.3        | -            | 109.7        |
| Royal Berkshire       | 33.1            | 7.5               | -           | -            | 40.6         |
| <b>Provider Total</b> | <b>165.0</b>    | <b>40.9</b>       | <b>35.8</b> | <b>-</b>     | <b>241.7</b> |
| BOB ICB               | 53.7            | 7.3               | 6.7         | -            | 67.7         |
| <b>BOB ICS</b>        | <b>218.7</b>    | <b>48.2</b>       | <b>42.5</b> | <b>-</b>     | <b>309.4</b> |

| M03 PFR/IFR     |                   |             |              |              |
|-----------------|-------------------|-------------|--------------|--------------|
| Fully Developed | Plans in Progress | Opportunity | Unidentified | Total        |
| 17.5            | -                 | -           | -            | 17.5         |
| 25.6            | 3.6               | 8.7         | -            | 37.9         |
| 31.4            | 4.6               | -           | -            | 36.0         |
| 45.3            | 29.2              | 33.6        | -            | 108.2        |
| 30.5            | 2.6               | 7.5         | -            | 40.6         |
| <b>150.3</b>    | <b>40.0</b>       | <b>49.8</b> | <b>-</b>     | <b>240.2</b> |
| 41.2            | 14.0              | 12.5        | -            | 67.7         |
| <b>191.6</b>    | <b>54.0</b>       | <b>62.3</b> | <b>-</b>     | <b>307.9</b> |

| Movement (+ve = increase) |                   |               |              |            |
|---------------------------|-------------------|---------------|--------------|------------|
| Fully Developed           | Plans in Progress | Opportunity   | Unidentified | Total      |
| -                         | -                 | -             | -            | -          |
| (3.6)                     | 4.8               | (1.2)         | -            | (0.0)      |
| 0.0                       | (0.0)             | -             | -            | 0.0        |
| 15.6                      | (8.7)             | (5.3)         | -            | 1.6        |
| 2.6                       | 4.9               | (7.5)         | -            | -          |
| <b>14.6</b>               | <b>0.9</b>        | <b>(14.0)</b> | <b>-</b>     | <b>1.6</b> |
| 12.5                      | (6.7)             | (5.8)         | -            | -          |
| <b>27.1</b>               | <b>(5.8)</b>      | <b>(19.8)</b> | <b>-</b>     | <b>1.6</b> |

| Org Name<br>(£m's)    | Fully Developed | Plans in Progress | Opportunity | Unidentified | Total       |
|-----------------------|-----------------|-------------------|-------------|--------------|-------------|
| BHFT                  | 100%            | 0%                | 0%          | 0%           | 100%        |
| BHT                   | 58%             | 22%               | 20%         | 0%           | 100%        |
| OHFT                  | 87%             | 13%               | 0%          | 0%           | 100%        |
| OUH                   | 62%             | 21%               | 29%         | 0%           | 111%        |
| RBFT                  | 82%             | 18%               | 0%          | 0%           | 100%        |
| <b>Provider Total</b> | <b>71%</b>      | <b>18%</b>        | <b>16%</b>  | <b>0%</b>    | <b>105%</b> |
| BOB ICB               | 79%             | 11%               | 10%         | 0%           | 100%        |
| <b>BOB ICS</b>        | <b>73%</b>      | <b>16%</b>        | <b>14%</b>  | <b>0%</b>    | <b>104%</b> |

| Fully Developed | Plans in Progress | Opportunity | Unidentified | Total       |
|-----------------|-------------------|-------------|--------------|-------------|
| 100%            | 0%                | 0%          | 0%           | 100%        |
| 68%             | 10%               | 23%         | 0%           | 100%        |
| 87%             | 13%               | 0%          | 0%           | 100%        |
| 46%             | 30%               | 34%         | 0%           | 109%        |
| 75%             | 6%                | 18%         | 0%           | 100%        |
| <b>65%</b>      | <b>17%</b>        | <b>22%</b>  | <b>0%</b>    | <b>104%</b> |
| 61%             | 21%               | 18%         | 0%           | 100%        |
| <b>64%</b>      | <b>18%</b>        | <b>21%</b>  | <b>0%</b>    | <b>103%</b> |

| Fully Developed | Plans in Progress | Opportunity | Unidentified | Total     |
|-----------------|-------------------|-------------|--------------|-----------|
| 0%              | 0%                | 0%          | 0%           | 0%        |
| (9%)            | 13%               | (3%)        | 0%           | (0%)      |
| 0%              | (0%)              | 0%          | 0%           | 0%        |
| 16%             | (9%)              | (5%)        | 0%           | 2%        |
| 6%              | 12%               | (18%)       | 0%           | 0%        |
| <b>6%</b>       | <b>0%</b>         | <b>(6%)</b> | <b>0%</b>    | <b>1%</b> |
| 18%             | (10%)             | (9%)        | 0%           | 0%        |
| <b>9%</b>       | <b>(2%)</b>       | <b>(7%)</b> | <b>0%</b>    | <b>1%</b> |

Source: PFR/ IFR

Key: Green-white-red colour scale to reflect comparative progress in the development of CIPs

# System savings target of £24m – M04 update

| SUMMARY             | OUH          | BHT          | RBFT         | OH           | BHFT         | ICB          | FULL YEAR<br>TOTAL @<br>M04 |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------------|
|                     | £'000        | £'000        | £'000        | £'000        | £'000        | £'000        | £'000                       |
| Gross Clawback      | -£4.7        | -£3.2        | -£3.2        | -£1.8        | -£1.8        | -£9.3        | -£24.0                      |
| Total Achieved - Q1 | £0.4         | £0.3         | £0.3         | £0.0         | £0.0         | £0.7         | £1.8                        |
| <b>Net Clawback</b> | <b>-£4.3</b> | <b>-£2.9</b> | <b>-£2.9</b> | <b>-£1.8</b> | <b>-£1.8</b> | <b>-£8.6</b> | <b>-£22.2</b>               |

| Q1 Clawback @ M04                    | OUH         | BHT         | RBFT        | OH          | BHFT        | ICB         | Q1<br>TOTAL |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                      | £'000       | £'000       | £'000       | £'000       | £'000       | £'000       | £'000       |
| Gross Clawback - Q1                  | -£0.7       | -£0.5       | -£0.5       | -£0.3       | -£0.3       | -£1.4       | -£3.6       |
| <b>M04 Achievement:</b>              |             |             |             |             |             |             |             |
| System Acute CIP - CMDU              | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.5        | £0.5        |
| System Acute CIP - HCD               | £0.4        | £0.3        | £0.3        | £0.0        | £0.0        | £0.2        | £1.3        |
| System Acute CIP - Plans in Progress | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        |
| System MH/LD CIP - Sec.117           | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        |
| System MH/LD CIP - Plans in Progress | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        | £0.0        |
| <b>Total M04 Achievement:</b>        | <b>£0.4</b> | <b>£0.3</b> | <b>£0.3</b> | <b>£0.0</b> | <b>£0.0</b> | <b>£0.7</b> | <b>£1.8</b> |

|                         |              |              |              |              |              |              |              |
|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>M04 Net Clawback</b> | <b>-£0.3</b> | <b>-£0.2</b> | <b>-£0.2</b> | <b>-£0.3</b> | <b>-£0.3</b> | <b>-£0.7</b> | <b>-£1.8</b> |
|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

| Project Title                                | Development and<br>Delivery Status | Risk Rating | Total         |
|--|------------------------------------|-------------|---------------|
|  |                                    |             | £'000         |
| System Acute CIP - CMDU                      | Fully Developed                    | Low         | 526           |
| System Acute CIP- High Cost Drugs            | Plans in Progress                  | Medium      | 8,474         |
| System Acute CIP - Plans in Progress         | Opportunity                        | High        | 10,000        |
| System Mental Health CIP - Plans in Progress | Opportunity                        | High        | 5,000         |
|  |                                    |             | <b>24,000</b> |

**Please note:**

- ❖ M04 position includes a high-level pro-rata of the potential HCD savings allocated across the 3 acute trusts. Once the monitoring tool is fully functional, the positions will be amended to reflect actual achievement by organisation (adjusted in future months).
- ❖ As mentioned above a true-up/ down will take place between flex/freeze data.
- ❖ Any movement of drugs from the variable element of the contract to the fixed will require system agreement as the savings cannot be released in the fixed element.

**Position at M04:**

- A risk share has been agreed to recoup income if savings are not delivered to mitigate the £24m allocated to the in-system acute providers at the planning stage.
- At M4, schemes had been identified to mitigate £9m of this risk, with work in progress to develop plans for the £15m of schemes identified as opportunities.
- At Q1 £1.8m had been delivered against the target £3.6m, with a total clawback of £1.8m to offset the Q1 shortfall.
- Work continues to develop the schemes, including formalising the governance and reporting arrangements to track delivery through the year. This will include confirmation of the process and timing of clawbacks to be triggered if required, to secure delivery of the financial plan. A system workshop is scheduled for 5 September to progress things.



# Workforce £ and WTE – YTD (M04)

| Organisation ref. | Organisation                                     | YTD Budget   | YTD Actual   | YTD Variance | YTD Variance  | M04 Plan      | M04 Actual    | M04 Variance (adv) | M04 Variance (adv) |
|-------------------|--|--------------|--------------|--------------|---------------|---------------|---------------|--------------------|--------------------|
|                   |  | £'m          | £'m          | £'m          | %             | WTE           | WTE           | #                  | %                  |
| BHFT              | Berkshire Healthcare NHS Foundation Trust        | 104.7        | 103.5        | 1.3          | 1.2%          | 5,361         | 5,164         | 197                | 3.7%               |
| BHT               | Buckinghamshire Healthcare NHS Trust             | 139.7        | 143.0        | (3.3)        | (2.4%)        | 6,845         | 6,834         | 10                 | 0.2%               |
| OHFT              | Oxford Health NHS Foundation Trust               | 140.0        | 142.5        | (2.5)        | (1.8%)        | 7,509         | 7,418         | 91                 | 1.2%               |
| OUH               | Oxford University Hospitals NHS Foundation Trust | 337.1        | 335.9        | 1.2          | 0.4%          | 14,658        | 14,415        | 242                | 1.7%               |
| RBFT              | Royal Berkshire NHS Foundation Trust             | 137.3        | 139.3        | (2.0)        | (1.5%)        | 6,236         | 6,269         | (33)               | (0.5%)             |
|                   | <b>TOTAL In-System Providers</b>                 | <b>858.7</b> | <b>864.1</b> | <b>(5.4)</b> | <b>(0.6%)</b> | <b>40,609</b> | <b>40,101</b> | <b>508</b>         | <b>1.3%</b>        |
| <b>Providers</b>  | Substantive                                      | 796.8        | 805.8        | (9.0)        | (1.1%)        | 37,932        | 37,652        | 280                | 0.7%               |
| <b>Providers</b>  | Bank   | 49.8         | 46.6         | 3.1          | 6.3%          | 2,358         | 2,165         | 193                | 8.2%               |
| <b>Providers</b>  | Agency   | 11.3         | 10.8         | 0.5          | 4.4%          | 318           | 283           | 35                 | 11.0%              |
| <b>Providers</b>  | Other Pay Costs                                  | 0.9          | 0.9          | (0.0)        | (2.7%)        |               |               |                    |                    |

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

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

- At M4 YTD pay costs are £5.4m i.e. 0.6% above plan. £1.1m is the impact of July industrial action (IA).
- M4 WTE is 508 under plan mainly driven by lower than planned bank use.
- BHT YTD pay cost are £3.3m over plan due to non-delivery of CIPs, the £0.3m impact of IA and other pressures. The trust plans to recover / mitigate the YTD variance by progressing the MARS programme (now that the value and scale have been confirmed), the decision not to add pay awards to bank rates and the implementation of wider service reorganisation plans at scale (previously paused while MARS was developed).
- OHFT YTD pay costs are £2.5m over plan. The trust has confirmed that the adverse variance is fully funded by additional MHIS, SDF, R&D and E&T funding not reflected in the pay plan. However, the WTE impact was reflected in the plan. WTE is lower than planned due to reductions in bank and agency use.
- RBFT YTD pay costs are £2.0m above plan. The pay variance is largely driven by higher rates being paid for clinical sessions (£0.3m) to meet elective activity targets and will be offset by income upon finalisation of true up in contractual payments; the impact of IA (£0.4m) at M4 and under-delivery of pay CIP (£0.7m), which is offset by non-pay CIP and income. The trust is conducting a review of CIPs to identify mitigations; this will include looking at premium staffing costs related to activity delivery. A targeted programme to reduce overtime by at least £0.5m is being implemented from Month 5.
- Open system vacancies on NHS jobs are only 0.65% of substantive WTE and focused on clinical roles. Infrastructure WTE use is 90 WTE (1% ) over plan.
- Fuller details of the YTD workforce spend and WTE by organisation are provided in Appendix 1 to this report.

# Cash – YTD (M04)

| Organisation ref. | Organisation  | Annual Budget Costs | Cash Balance | Cash Bal as % of Total costs |
|-------------------|---|---------------------|--------------|------------------------------|
|                   |   | £'m                 | £'m          | %                            |
| BHFT              | Berkshire Healthcare NHS Foundation Trust           | 397.0               | 53.3         | 13.4%                        |
| BHT               | Buckinghamshire Healthcare NHS Trust                | 691.7               | 23.9         | 3.5%                         |
| OHFT              | Oxford Health NHS Foundation Trust                  | 705.2               | 97.7         | 13.8%                        |
| OUH               | Oxford University Hospitals NHS Foundation Trust    | 1,728.8             | 13.5         | 0.8%                         |
| RBFT              | Royal Berkshire NHS Foundation Trust                | 675.1               | 18.1         | 2.7%                         |
|                   | <b>TOTAL In-System Providers</b>                    | <b>4,197.8</b>      | <b>206.5</b> | <b>4.9%</b>                  |
| BOB ICB           | Buckinghamshire, Oxfordshire and Berkshire West ICB | 4,501.5             | 10.1         | 0.2%                         |
| ICS               | <b>BOB ICS</b>                                      | <b>8,699.3</b>      | <b>216.6</b> | <b>2.5%</b>                  |

Cash remains a risk for the system:

- OUH cash balance remains below 2% of annual costs.
- The cash forecast below highlights cash challenges crystallising at OUH from M6, with cash at RBFT reducing significantly from M6.
- Work is ongoing to manage the cash risk in 2025/26, including weekly cash calls with NHSE regional and national teams. The ICS is also continuing to explore the options available in the recently issued NHSE guidance\*\* on cash support.
- BOB ICB cash was above plan at the end of M04 due to due to the ongoing validation of non-NHS invoices at month end.

| Organisation ref. | Organisation  | Actual M1    | Actual M2    | Actual M3    | Actual M4    | Forecast M5  | Forecast M6  | Forecast M7  | Forecast M8  |
|-------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                   |   | £'m          | £'m          | £'m          | £'m          | £'m          | £'m          | £'m          | £'m          |
| BHFT              | Berkshire Healthcare NHS Foundation Trust           | 53.0         | 52.4         | 52.0         | 53.3         | 49.1         | 49.2         | 48.1         | 48.1         |
| BHT               | Buckinghamshire Healthcare NHS Trust                | 24.0         | 22.9         | 19.1         | 23.9         | 28.4         | 23.5         | 29.3         | 24.6         |
| OHFT              | Oxford Health NHS Foundation Trust                  | 86.0         | 88.3         | 94.1         | 97.7         | 100.4        | 102.1        | 98.4         | 101.6        |
| OUH               | Oxford University Hospitals NHS Foundation Trust    | 16.2         | 18.2         | 8.9          | 13.5         | 20.3         | 1.1          | 0.8          | 7.7          |
| RBFT              | Royal Berkshire NHS Foundation Trust                | 8.8          | 6.5          | 8.7          | 18.1         | 20.8         | 6.5          | 7.5          | 5.0          |
|                   | <b>TOTAL In-System Providers</b>                    | <b>187.9</b> | <b>188.4</b> | <b>182.8</b> | <b>206.5</b> | <b>219.0</b> | <b>182.5</b> | <b>184.1</b> | <b>187.1</b> |
| BOB ICB           | Buckinghamshire, Oxfordshire and Berkshire West ICB | 10.2         | 8.1          | 22.3         | 10.1         | 4.1          | 0.0          | 0.0          | 0.0          |
| ICS               | <b>BOB ICS</b>                                      | <b>198.1</b> | <b>196.5</b> | <b>205.0</b> | <b>216.6</b> | <b>223.1</b> | <b>182.5</b> | <b>184.1</b> | <b>187.1</b> |

Source: Provider PFR and monthly returns

\*\* Strengthening financial management and supporting delivery in 2025/26

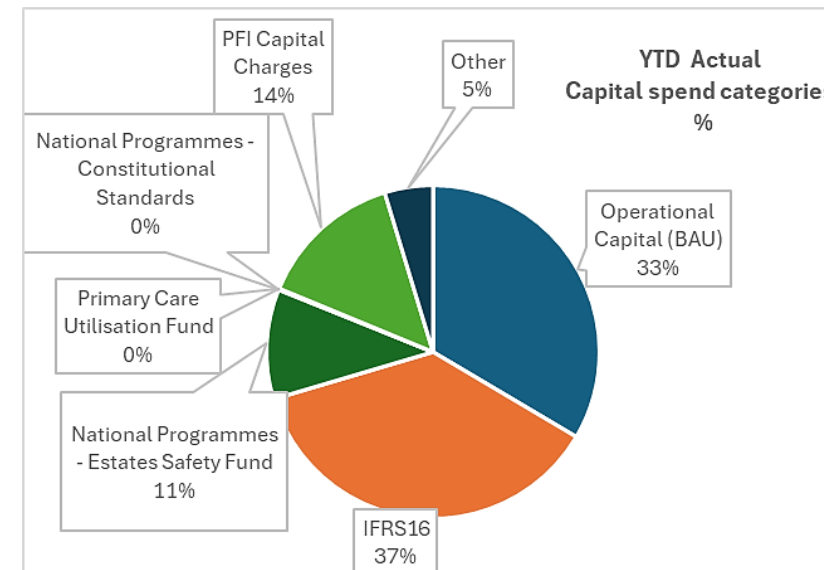
# Capital (Gross Expenditure) – YTD (M04)

| Category                                       | YTD Budget  | YTD Actual  | YTD Variance | Annual Budget | Forecast Outturn | Updated TOTAL Allocation | Forecast Variance vs Allocation |
|--|-------------|-------------|--------------|---------------|------------------|--------------------------|---------------------------------|
| Operational Capital (BAU)                      | 17.2        | 8.4         | 8.7          | 74.3          | 73.5             | 73.6                     | 0.2                             |
| IFRS16   | 8.5         | 9.3         | (0.8)        | 48.8          | 51.6             | 51.9                     | 0.2                             |
| National Programmes - Estates Safety Fund      | 5.3         | 2.7         | 2.6          | 37.1          | 37.1             | 37.1                     | (0.0)                           |
| National Programmes - Constitutional Standards | 1.2         | 0.0         | 1.1          | 39.6          | 27.6             | 39.6                     | 12.0                            |
| Primary Care Utilisation Fund                  | 0.7         | 0.0         | 0.7          | 2.8           | 2.8              | 2.8                      | 0.0                             |
| PFI Capital Charges                            | 3.5         | 3.5         | 0.0          | 10.6          | 10.6             |                          |                                 |
| Other  | 3.4         | 1.2         | 2.2          | 13.3          | 14.3             |                          |                                 |
| <b>BOB ICS TOTAL</b>                           | <b>39.8</b> | <b>25.2</b> | <b>14.7</b>  | <b>226.5</b>  | <b>217.5</b>     | <b>204.9</b>             | <b>12.4</b>                     |
| <b>ICS CDEL total</b>                          | <b>36.9</b> | <b>24.1</b> | <b>12.8</b>  | <b>216.3</b>  | <b>207.3</b>     | <b>204.9</b>             | <b>(2.3)</b>                    |
| <b>ICS Non-CDEL total</b>                      | <b>3.0</b>  | <b>1.1</b>  | <b>1.8</b>   | <b>10.2</b>   | <b>10.2</b>      | <b>0.0</b>               | <b>14.7</b>                     |

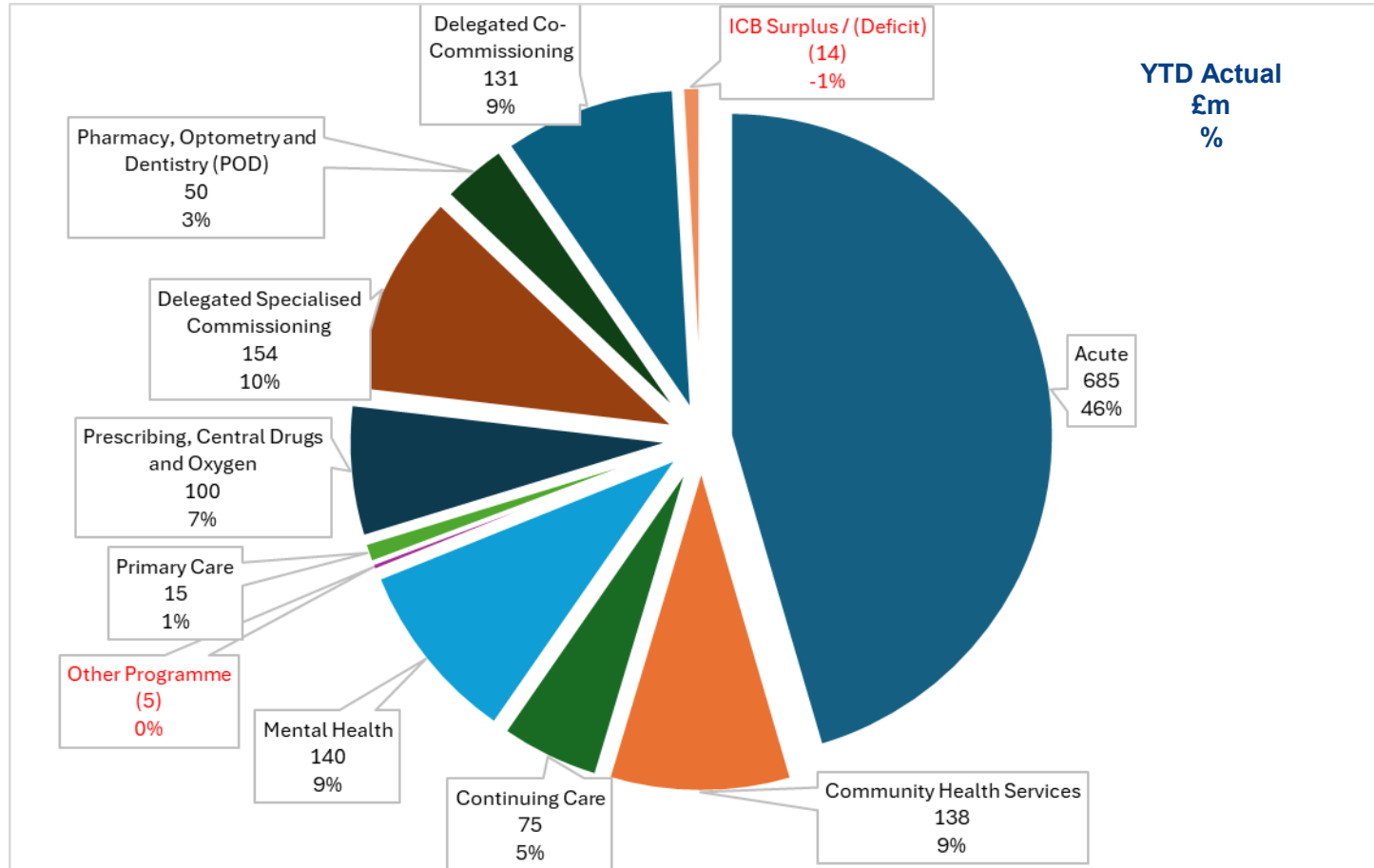
Source: Provider PFR (per PFR tab 16)

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

- System YTD capital spend was underspent by £14.7m due to profiling at the planning stage, of which:
  - £8.7m of the operational capital underspend relates to BHT (£1.6m), OHFT (£4.2m), RBFT (£2.0) and others (£0.9m)
  - £6.7m National Programmes and Other funded capital total underspend due to planning profile.
  - £0.8m of IFRS16 overspend due to RBFT (£1.8m), largely offset by underspends at BHFT.
- FOT capital spend is an underspend of £12.4m on approved plans and allocations. £12.0m is on National Programmes - Constitutional Standards for Endoscopy Project at BHT which is set to be completed over two financial years.
- IFRS 16 is forecasted to be £0.2m overspent, with forecast overspends at RBFT and OUH offset by underspends at BHFT
- The plan is to enable the BOB ICS to deliver on key capital priorities.



# BOB ICB Allocation / Spend Analysis - YTD (M04)



46% 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 24%
- Buckinghamshire Healthcare NHS Trust 20%

Included in the YTD acute services total is £28.5m spend on HCDD, of which our providers have received 88%:

- Oxford University Hospitals NHS Foundation Trust 42%
- Royal Berkshire NHS Foundation Trust 28%
- Buckinghamshire Healthcare NHS Trust 19%

9% of the ICB's total YTD spend is on Mental Health / LD services

Of which, our in-system providers have received 78%:

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

9% of the ICB's total YTD spend is on Community Health Services.

Of which, our in-system providers have received 66%:

- Oxford Health NHS Foundation Trust 31%
- Berkshire Healthcare NHS Foundation Trust 23%
- Buckinghamshire Healthcare NHS Trust 12%

# Appendix 1: M04 Workforce Summary



# M04: Workforce variation from plan – by staff category

| Organisation                                     | YTD Budget   | YTD Actual   | YTD Variance | YTD Variance  | M04 Plan      | M04 Actual    | M04 Variance (adv) | M04 Variance (adv) |
|--|--------------|--------------|--------------|---------------|---------------|---------------|--------------------|--------------------|
|  | £'m          | £'m          | £'m          | %             | WTE           | WTE           | #                  | %                  |
| Berkshire Healthcare NHS Foundation Trust        | 104.7        | 103.5        | 1.3          | 1.2%          | 5,361         | 5,164         | 197                | 3.7%               |
| Substantive                                      | 96.8         | 95.6         | 1.1          |               | 5,009         | 4,839         | 170                | 3.4%               |
| Bank   | 6.1          | 5.5          | 0.6          |               | 320           | 292           | 28                 | 8.7%               |
| Agency   | 1.4          | 1.9          | (0.5)        |               | 33            | 33            | (0)                | (1.2%)             |
| Other Pay Costs                                  | 0.4          | 0.4          | 0.0          |               |               |               |                    |                    |
| Buckinghamshire Healthcare NHS Trust             | 139.7        | 143.0        | (3.3)        | (2.4%)        | 6,845         | 6,834         | 10                 | 0.2%               |
| Substantive                                      | 128.3        | 132.0        | (3.6)        |               | 6,380         | 6,386         | (6)                | (0.1%)             |
| Bank   | 9.9          | 9.6          | 0.2          |               | 421           | 399           | 22                 | 5.3%               |
| Agency   | 1.5          | 1.4          | 0.1          |               | 44            | 49            | (5)                | (12.5%)            |
| Other Pay Costs                                  | 0.0          | 0.0          | 0.0          |               |               |               |                    |                    |
| Oxford Health NHS Foundation Trust               | 140.0        | 142.5        | (2.5)        | (1.8%)        | 7,509         | 7,418         | 91                 | 1.2%               |
| Substantive                                      | 121.8        | 125.6        | (3.8)        |               | 6,668         | 6,664         | 4                  | 0.1%               |
| Bank   | 12.8         | 12.0         | 0.8          |               | 655           | 598           | 57                 | 8.7%               |
| Agency   | 6.2          | 5.6          | 0.6          |               | 185           | 156           | 30                 | 16.0%              |
| Other Pay Costs                                  | (0.8)        | (0.7)        | (0.1)        |               |               |               |                    |                    |
| Oxford University Hospitals NHS Foundation Trust | 337.1        | 335.9        | 1.2          | 0.4%          | 14,658        | 14,415        | 242                | 1.7%               |
| Substantive                                      | 319.5        | 319.6        | (0.1)        |               | 13,979        | 13,803        | 176                | 1.3%               |
| Bank   | 14.7         | 13.8         | 1.0          |               | 644           | 580           | 64                 | 10.0%              |
| Agency   | 1.6          | 1.3          | 0.3          |               | 35            | 33            | 2                  | 6.6%               |
| Other Pay Costs                                  | 1.2          | 1.2          | 0.0          |               |               |               |                    |                    |
| Royal Berkshire NHS Foundation Trust             | 137.3        | 139.3        | (2.0)        | (1.5%)        | 6,236         | 6,269         | (33)               | (0.5%)             |
| Substantive                                      | 130.4        | 133.0        | (2.6)        |               | 5,897         | 5,961         | (64)               | (1.1%)             |
| Bank   | 6.2          | 5.7          | 0.5          |               | 318           | 296           | 22                 | 6.9%               |
| Agency   | 0.7          | 0.6          | 0.1          |               | 21            | 12            | 9                  | 42.0%              |
| Other Pay Costs                                  | 0.0          | 0.0          | 0.0          |               |               |               |                    |                    |
| <b>TOTAL In-System Providers</b>                 | <b>858.7</b> | <b>864.1</b> | <b>(5.4)</b> | <b>(0.6%)</b> | <b>40,609</b> | <b>40,101</b> | <b>508</b>         | <b>1.3%</b>        |
| Substantive                                      | 796.8        | 805.8        | (9.0)        | (1.1%)        | 37,932        | 37,652        | 280                | 0.7%               |
| Bank   | 49.8         | 46.6         | 3.1          | 6.3%          | 2,358         | 2,165         | 193                | 8.2%               |
| Agency   | 11.3         | 10.8         | 0.5          | 4.4%          | 318           | 283           | 35                 | 11.0%              |
| Other Pay Costs                                  | 0.9          | 0.9          | (0.0)        | (2.7%)        |               |               |                    |                    |

Negative values indicate items which are over plan

Source: Provider PFR/ IFR

# Appendix 2: YTD (M04) ICS Capital Overview





## Appendix 2: YTD (M04) Capital Overview (1/3)

| Organisation ref | Category   | YTD Budget | YTD Actual | YTD Variance | Annual Budget | Forecast Outturn | Updated Allocation | Forecast Variance vs Allocation |
|------------------|--|------------|------------|--------------|---------------|------------------|--------------------|---------------------------------|
|                  |  | £m         | £m         | £m           | £m            | £m               |                    | £m                              |
| <b>BHFT</b>      | <b>Gross capital expenditure including IFRS impact</b> | <b>4.1</b> | <b>1.9</b> | <b>2.1</b>   | <b>22.8</b>   | <b>22.8</b>      | <b>20.8</b>        | <b>0.0</b>                      |
| BHFT             | Operational Capital (BAU)                              | 1.1        | 1.2        | (0.1)        | 8.2           | 8.2              | 5.2                | (3.1)                           |
| BHFT             | IFRS16   | 1.2        | 0.0        | 1.2          | 10.0          | 10.0             | 13.1               | 3.1                             |
| BHFT             | National Programmes - Estates Safety Fund              | 0.9        | 0.1        | 0.8          | 2.6           | 2.6              | 2.6                | 0.0                             |
| BHFT             | National Programmes - Constitutional Standards         | 0.0        | 0.0        | 0.0          | 0.0           | 0.0              | 0.0                | 0.0                             |
| BHFT             | PFI Capital Charges                                    | 0.5        | 0.5        | 0.0          | 1.6           | 1.6              |                    |                                 |
| BHFT             | Other  | 0.4        | 0.2        | 0.2          | 0.3           | 0.3              |                    |                                 |
| <b>BHT</b>       | <b>Gross capital expenditure including IFRS impact</b> | <b>6.5</b> | <b>5.5</b> | <b>1.0</b>   | <b>63.8</b>   | <b>54.3</b>      | <b>65.1</b>        | <b>12.0</b>                     |
| BHT              | Operational Capital (BAU)                              | 4.6        | 3.0        | 1.6          | 23.9          | 25.9             | 25.9               | 0.0                             |
| BHT              | IFRS16   | 0.0        | 0.0        | 0.0          | 4.0           | 4.0              | 4.0                | 0.0                             |
| BHT              | National Programmes - Estates Safety Fund              | 1.7        | 2.3        | (0.6)        | 14.9          | 14.9             | 14.8               | (0.0)                           |
| BHT              | National Programmes - Constitutional Standards         | 0.0        | 0.0        | 0.0          | 20.4          | 8.4              | 20.4               | 12.0                            |
| BHT              | PFI Capital Charges                                    | 1.1        | 1.1        | 0.0          | 3.4           | 3.4              |                    |                                 |
| BHT              | Other  | (0.9)      | (0.9)      | (0.0)        | (2.8)         | (2.3)            |                    |                                 |
| <b>OHFT</b>      | <b>Gross capital expenditure including IFRS impact</b> | <b>5.5</b> | <b>1.6</b> | <b>3.9</b>   | <b>20.9</b>   | <b>20.9</b>      | <b>20.6</b>        | <b>0.0</b>                      |
| OHFT             | Operational Capital (BAU)                              | 4.5        | 0.3        | 4.2          | 11.2          | 11.2             | 11.2               | 0.0                             |
| OHFT             | IFRS16   | 1.0        | 1.3        | (0.3)        | 2.2           | 2.2              | 2.2                | 0.0                             |
| OHFT             | National Programmes - Estates Safety Fund              | 0.0        | 0.0        | 0.0          | 5.2           | 5.2              | 5.2                | 0.0                             |
| OHFT             | National Programmes - Constitutional Standards         | 0.0        | 0.0        | (0.0)        | 2.0           | 2.0              | 2.0                | 0.0                             |
| OHFT             | PFI Capital Charges                                    | 0.0        | 0.0        | 0.0          | 0.0           | 0.0              |                    |                                 |
| OHFT             | Other  | 0.0        | 0.0        | 0.0          | 0.3           | 0.3              |                    |                                 |



## Appendix 2: YTD (M04) Capital Overview (2/3)

| Organisation ref | Category   | YTD Budget  | YTD Actual  | YTD Variance | Annual Budget | Forecast Outturn | Updated Allocation | Forecast Variance vs Allocation |
|------------------|--|-------------|-------------|--------------|---------------|------------------|--------------------|---------------------------------|
|                  |  | £m          | £m          | £m           | £m            | £m               |                    | £m                              |
| <b>OUH</b>       | <b>Gross capital expenditure including IFRS impact</b>     | <b>15.6</b> | <b>11.7</b> | <b>3.9</b>   | <b>75.3</b>   | <b>75.3</b>      | <b>56.7</b>        | <b>(0.0)</b>                    |
| OUH              | Operational Capital (BAU)                                  | 1.4         | 1.6         | (0.2)        | 1.5           | 0.4              | 1.4                | 1.0                             |
| OUH              | IFRS16   | 6.3         | 6.2         | 0.2          | 32.6          | 33.7             | 32.6               | (1.0)                           |
| OUH              | National Programmes - Estates Safety Fund                  | 2.0         | 0.2         | 1.8          | 10.0          | 10.0             | 10.0               | (0.0)                           |
| OUH              | National Programmes - Constitutional Standards             | 0.4         | 0.0         | 0.4          | 12.7          | 12.7             | 12.7               | 0.0                             |
| OUH              | PFI Capital Charges  | 1.9         | 1.9         | 0.0          | 5.6           | 5.6              |                    |                                 |
| OUH              | Other  | 3.5         | 1.9         | 1.7          | 13.1          | 13.1             |                    |                                 |
| <b>RBFT</b>      | <b>Gross capital expenditure including IFRS impact</b>     | <b>6.2</b>  | <b>4.3</b>  | <b>1.9</b>   | <b>37.4</b>   | <b>37.9</b>      | <b>35.1</b>        | <b>(0.0)</b>                    |
| RBFT             | Operational Capital (BAU)                                  | 4.4         | 2.4         | 2.0          | 26.2          | 24.4             | 26.2               | 1.8                             |
| RBFT             | IFRS16   | 0.0         | 1.8         | (1.8)        | 0.0           | 1.8              | 0.0                | (1.8)                           |
| RBFT             | National Programmes - Estates Safety Fund                  | 0.7         | 0.1         | 0.6          | 4.4           | 4.4              | 4.4                | (0.0)                           |
| RBFT             | National Programmes - Constitutional Standards             | 0.8         | 0.0         | 0.7          | 4.5           | 4.5              | 4.5                | 0.0                             |
| RBFT             | PFI Capital Charges  | 0.0         | 0.0         | 0.0          | 0.0           | 0.0              |                    |                                 |
| RBFT             | Other  | 0.4         | 0.1         | 0.3          | 2.4           | 2.9              |                    |                                 |
| <b>Providers</b> | <b>TOTAL Providers</b>                                     | <b>37.9</b> | <b>25.2</b> | <b>12.7</b>  | <b>220.3</b>  | <b>211.3</b>     | <b>198.3</b>       | <b>12.0</b>                     |
| <b>Providers</b> | Operational Capital (BAU)                                  | 16.0        | 8.4         | 7.5          | 71.0          | 70.1             | 69.8               | (0.2)                           |
| <b>Providers</b> | IFRS16   | 8.5         | 9.3         | (0.8)        | 48.8          | 51.6             | 51.9               | 0.2                             |
| <b>Providers</b> | National Programmes - Estates Safety Fund                  | 5.3         | 2.7         | 2.6          | 37.1          | 37.1             | 37.1               | (0.0)                           |
| <b>Providers</b> | National Programmes - Constitutional Standards             | 1.2         | 0.0         | 1.1          | 39.6          | 27.6             | 39.6               | 12.0                            |
| <b>Providers</b> | PFI Capital Charges  | 3.5         | 3.5         | 0.0          | 10.6          | 10.6             |                    |                                 |
| <b>Providers</b> | Other  | 3.4         | 1.2         | 2.2          | 13.3          | 14.3             |                    |                                 |
| <b>BOB ICB</b>   | <b>Buckinghamshire, Oxfordshire and Berkshire West ICB</b> | <b>1.9</b>  | <b>0.0</b>  | <b>1.9</b>   | <b>6.2</b>    | <b>6.2</b>       | <b>6.6</b>         | <b>0.4</b>                      |
| <b>BOB ICB</b>   | Operational Capital (BAU)                                  | 1.2         | 0.0         | 1.2          | 3.4           | 3.4              | 3.8                | 0.4                             |
| <b>BOB ICB</b>   | Primary Care Utilisation Fund                              | 0.7         | 0.0         | 0.7          | 2.8           | 2.8              | 2.8                | 0.0                             |
| <b>BOB ICB</b>   | Other  | 0.0         | 0.0         | 0.0          | 0.0           | 0.0              | 0.0                | 0.0                             |
| <b>ICS</b>       | <b>BOB ICS</b>   | <b>39.8</b> | <b>25.2</b> | <b>14.7</b>  | <b>226.5</b>  | <b>217.5</b>     | <b>204.9</b>       | <b>12.4</b>                     |

## Appendix 2: YTD (M04) Capital Overview (3/3)

| Category  | YTD Budget  | YTD Actual  | YTD Variance | Annual Budget | Forecast Outturn | Updated TOTAL Allocation | Forecast Variance vs Allocation |
|---|-------------|-------------|--------------|---------------|------------------|--------------------------|---------------------------------|
| Operational Capital (BAU)                           | 17.2        | 8.4         | 8.7          | 74.3          | 73.5             | 73.6                     | 0.2                             |
| IFRS16  | 8.5         | 9.3         | (0.8)        | 48.8          | 51.6             | 51.9                     | 0.2                             |
| National Programmes - Estates Safety Fund           | 5.3         | 2.7         | 2.6          | 37.1          | 37.1             | 37.1                     | (0.0)                           |
| National Programmes - Constitutional Standards      | 1.2         | 0.0         | 1.1          | 39.6          | 27.6             | 39.6                     | 12.0                            |
| Primary Care Utilisation Fund                       | 0.7         | 0.0         | 0.7          | 2.8           | 2.8              | 2.8                      | 0.0                             |
| PFI Capital Charges                                 | 3.5         | 3.5         | 0.0          | 10.6          | 10.6             |                          |                                 |
| Other   | 3.4         | 1.2         | 2.2          | 13.3          | 14.3             |                          |                                 |
| <b>BOB ICS TOTAL</b>                                | <b>39.8</b> | <b>25.2</b> | <b>14.7</b>  | <b>226.5</b>  | <b>217.5</b>     | <b>204.9</b>             | <b>12.4</b>                     |
| <b>ICS CDEL total</b>                               | <b>36.9</b> | <b>24.1</b> | <b>12.8</b>  | <b>216.3</b>  | <b>207.3</b>     | <b>204.9</b>             | <b>(2.3)</b>                    |
| Berkshire Healthcare NHS Foundation Trust           | 3.7         | 1.7         | 1.9          | 22.4          | 22.4             | 20.8                     | (1.6)                           |
| Buckinghamshire Healthcare NHS Trust                | 7.4         | 6.5         | 1.0          | 66.6          | 57.0             | 65.1                     | 8.1                             |
| Oxford Health NHS Foundation Trust                  | 5.5         | 1.6         | 3.9          | 20.9          | 20.9             | 20.6                     | (0.3)                           |
| Oxford University Hospitals NHS Foundation Trust    | 12.1        | 9.9         | 2.2          | 62.7          | 62.7             | 56.7                     | (6.0)                           |
| Royal Berkshire NHS Foundation Trust                | 6.2         | 4.3         | 1.9          | 37.4          | 37.9             | 35.1                     | (2.9)                           |
| Buckinghamshire, Oxfordshire and Berkshire West ICB | 1.9         | 0.0         | 1.9          | 6.2           | 6.2              | 6.6                      | 0.4                             |
| <b>ICS Non-CDEL total</b>                           | <b>3.0</b>  | <b>1.1</b>  | <b>1.8</b>   | <b>10.2</b>   | <b>10.2</b>      | <b>0.0</b>               | <b>14.7</b>                     |