

Board of Directors Meeting - Open			
Date:	11 November 2020	Item Ref:	17
TITLE OF PAPER	Detailed Report of the Director of Finance for the Period Ending 30 September 2020		
TO BE PRESENTED BY	Mr P Easthope, Executive Director of Finance		
ACTION REQUIRED	This report is provided for notification, information and discussion		
OUTCOME	To ensure the Board is fully informed of the Trust's financial position and performance against key targets and where necessary the Board are asked to endorse the appropriate actions to ensure delivery against plan.		
TABLE FOR DECISION	This report is provided as a monthly standing agenda item.		
BAF OBJECTIVE NUMBER & TITLE	Aim 3 Improve our use of resources Risk Ref BAF.0006		
LINKS TO OTHER KEY REPORTS / DECISIONS	Delivery of the Trust's financial plan and objectives 20/21. Trust Objective 4: Maintaining Our Financial Sustainability		
LINKS TO OTHER RELEVANT FRAMEWORKS BAF, RISK, OUTCOMES ETC	Annual Plan & Integrated Business Plan		
IMPLICATIONS FOR SERVICE DELIVERY AND FINANCIAL IMPACT	Financial implications in relation to delivery of financial plan and IBP objectives.		
CONSIDERATION OF LEGAL ISSUES	N/A		
Author of Report	Olga Lycett, Gabriel Recalde and Lisa Collett– Approver Mr James Sabin		
Designation	Project Accountant, Head of Financial Accounts, Principal Accountant - Approver Deputy Director of Finance		
Date of Report	October 2020		

Financial Performance Report

September 2020

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Executive Summary

Performance Indicator				Narrative
1	Suplus/(Deficit)	Current Month	Prior Month	<p>The September position is break-even, after accounting for technical adjustments for Donated Asset Depreciation - this position is in line with all other Trusts under the Temporary Covid-19 Financial regime. This will change from M7 (October) onwards.</p> <p>To date, the Trust has claimed significant retrospective Top-up against the current regime totalling £7,565k; this has seen a further adverse shift in Month 6 costs. The adverse movements are primarily against the PPE recharge charge from SHTT £305k attributed to COVID 19 recharge. The realisation of the Medical pay award £194k along with further recruitment into the Mental Health Investment Standards (MHIS) projects.</p> <p>The September financial performance has seen an increase in the Out of Area (OOA) activity, reporting £880k compared to £860k for the previous month - this is currently the primary financial risk. The actual costs in this area total £4.4m compared to an original budget of £0.792m. This increased activity is driven by four key factors:</p> <ul style="list-style-type: none"> • Dormitory closure and eradication programme linked to CQC Inadequate rating and agreed action plans. (This is non-recurrent but will be an issue all year through to the first half of 2021/22) • A mix of Covid related delivery issues (inability to flex beds, use surge capacity and the need to segregate patients). • Staffing and patient safety issues (Likely to be short term and in part PICU focused where 2 further beds have been closed) • Increased length of stay across primary Inpatient areas for which the Trust is working to address. <p>Looking forward, the first indications for M7 to 12 is a forecast deficit of £4.558m.</p> <p>The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions; this forecast includes confirmed funding of £4.902m for MHIS, £1.923m for Top-up and £3.147m for COVID. The deficit mainly comprises of the following:</p> <ul style="list-style-type: none"> • The impact of increasing levels of out of town £1.6m • Increase in capital charges £1.2m • COVID-19 shortfall against funding £0.8m • Loss of income (interest - due to economic factors affecting interest rates, CPC - due to financial regime) £0.6m
	Covid-19 reimbursement	£931k	£645k	
Top-up	£2,402k	£1,740k		
Reported Position	£0k	£0k		
		Year to Date	Forecast 20/21	
2	Agency Cap	£2,233k	£4,468k	<p>The annual agency ceiling cap is £3,165k; the current assumption is a pro-rotta forecast based on the Month 1 to 6 cost base. Initial expectations were that costs associated with the Covid-19 response would start to decline, however, the surge in infections in the workplace along with gaps in recruitment, mobilisation of services back to BAU and the anticipated 2nd wave of COVID-19 may have a further adverse affect. NHSi have suspended Agency oversight and added restrictions during Covid, therefore the Trust does not need to adjust practice in terms of additional pressures linked to now being in financial distress, therefore routine Exec level authorisation can continue.</p>
3	Cash	£59,424k	£47,415k	<p>The cash balance at the period end was £59,424k, which was £9,321k greater than expected; this position is primarily due to Covid-19 finance arrangements, a normalised cash position would have been c.£54,152k. This is also affected by capital slippages. The overall Capital Programme is expected to suffer c£9,000k+ of slippage in 2020/21. The Trust will receive external funding for backlog maintenance and the Dormitories schemes to enhance the position further. The Cash forecast outturn is expected to be c£47,415k.</p>
4	Efficiency Savings (Cost Improvement)	£315k	£783k	<p>Although the programme is not being reported through our regulators between Month 1 to 6 for all CCG commissioned services, as a Trust we continue to pursue the Cost Improvement Targets which have been driven by inflation pressures and internal Capital/Revenue investment decisions. A focus group will look further into large schemes of opportunities in Quarter 3.</p> <p>The achievement of the programme recurrently is a fundamental assumption in the current financial operating strategy, in that this underpins our ability to achieve a breakeven position in year and so sustainability in future years. Therefore, the non-achievement of target and any residual non-recurrent balances, carry forward into the following year, unless directly funded by commissioners.</p>
5	Capital	£773k	£6,449k	<p>The current Capital Programme 2020/21 has been revised and reduced to £6,449k at the end of September 2020. This is mainly due to imminent slippage with two major schemes, ACM II and the new EPR (Insight II). The year to date (YTD) expenditure at the end of the period amounts to £773k, which is £405k behind plan as the majority of the expenditure is expected between Q3 and Q4. New schemes to address backlog maintenance have been incorporated into the forecast, these are due to be funded centrally, SHSC will receive £899k for this purpose to address on-going issues at MCC and Grenoside Grange.</p> <p>Finance will work with colleagues across the Trust to revise the forecast out-turn in line with strategic priorities to ensure effective use of available resources.</p>

Statement of Comprehensive Income - Trust

	Current Month - September 2020			Prior Year In Month	Year to Date			Prior Year YTD
	Plan £000	Actual £000	Variance £000	Actual £000	Plan £000	Actual £000	Variance £000	Actual £000
Income								
Income from Patient Care Activities	8,354	8,423	69	8,456	50,124	50,964	840	48,918
Other Operating Income	2,254	4,245	1,991	1,753	13,525	19,579	6,054	11,536
Total Income	10,608	12,668	2,060	10,209	63,649	70,543	6,894	60,454
Total Pay	8,583	9,739	1,156	8,176	51,498	55,501	4,003	49,353
Substantive	7,794	8,775	981	7,408	46,764	50,014	3,250	44,978
Bank	366	548	182	399	2,196	3,045	849	2,502
Agency	392	380	(12)	339	2,352	2,233	(119)	1,690
Other (Apprenticeship Levy)	31	36	5	30	186	209	23	183
Total Pay	8,583	9,739	1,156	8,176	51,498	55,501	4,003	49,353
Purchase of Healthcare	445	880	435	427	2,670	4,055	1,385	1,946
Drugs Costs	77	73	(4)	57	462	423	(39)	395
Other non pay	1,208	1,557	349	996	7,249	8,025	776	5,625
Total Non Pay	1,730	2,510	780	1,480	10,381	12,503	2,122	7,966
Total Expenditure	10,313	12,249	1,936	9,656	61,879	68,004	6,125	57,319
EBITDA	295	419	124	553	1,770	2,539	769	3,135
EBITDA as % of Income	2.78%	3.31%	6.02%	5.42%	2.78%	3.60%	11.15%	5.19%
Post EBITDA								
Depreciation	232	278	46	212	1,392	1,698	306	1,276
Interest (Receivable)/ Payable	(32)	0	32	(27)	(192)	(1)	191	(148)
PDC dividends payable/ refundable	94	144	50	196	564	860	296	1,023
	294	422	128	381	1,764	2,557	793	2,151
Net Surplus/ (Deficit)	1	(3)	(4)	172	6	(18)	(24)	984
Technical Adjustments	(1)	3	4	3	(6)	18	24	(217)
NHSI Control Total Surplus/ (Deficit)	0	0	0	175	0	0	0	767

Income and Expenditure Commentary

Income:

The mechanism to calculate the NHS plan to our plan is understated by £154k YTD ; the variance to our plan is £6,740k. Which is predominately £2,401k to break even the Trust; £4,069k COVID-19.

Pay:

The mechanism to calculate the NHS plan to our plan is understated by £1,269k YTD ; the variance to our plan is £2,734k. The main pressures are Covid accounting for £1,860k Provision for organisational change £288k, G1 £323k

Non-Pay:

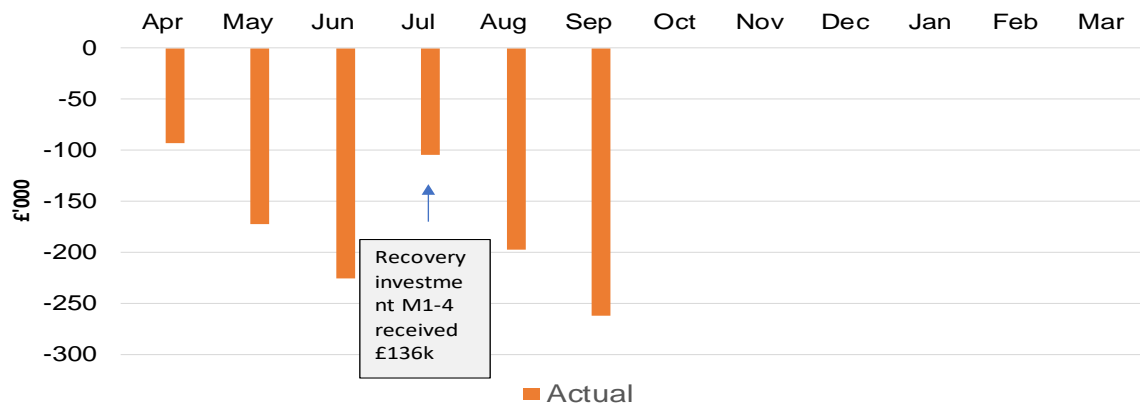
The mechanism to calculate the NHS plan to our plan is understated by (£1984k); the variance to our plan is (£4,106k). The leading contributors to this adverse position are (£2,209k) COV 19 including (£2,210k) OOT offset by general non pay slippage.

Post EBITDA:

Depreciation and PDC increased due to PDU capitalisation with effect from 1 April 2020. Loss of interest income in year will continue to be a pressure; previous year income was £322k.

Scheduled and Planned Care

Total Surplus/(Deficit) Position



Commentary		YTD Variance (262)		Forecast Variance (524)	
CIP Achieved	76	CIP Outstanding	0	Cost Pressures	(524)
				Total Financial Risk	(524)

All directorate performance is being non-recurrently managed and mitigated by the Central Top up process

Income £131k - CPC underactivity in Autism (£98k), Firshill Rise (£55k) and Out of Town £291k exceptional 1-1 costs.

Pay 117k - OA CMHT, continuing high medical costs (£145k); Firshill Rise, (£96k) mainly driven by increased need for 1-1's and high levels of training in M01; Forest close (£41k), mainly due to opening of step down beds. Recovery (£144k) recruited to agreed staffing 4.5wte more than funded and over established medics. All offset with high vacancies.

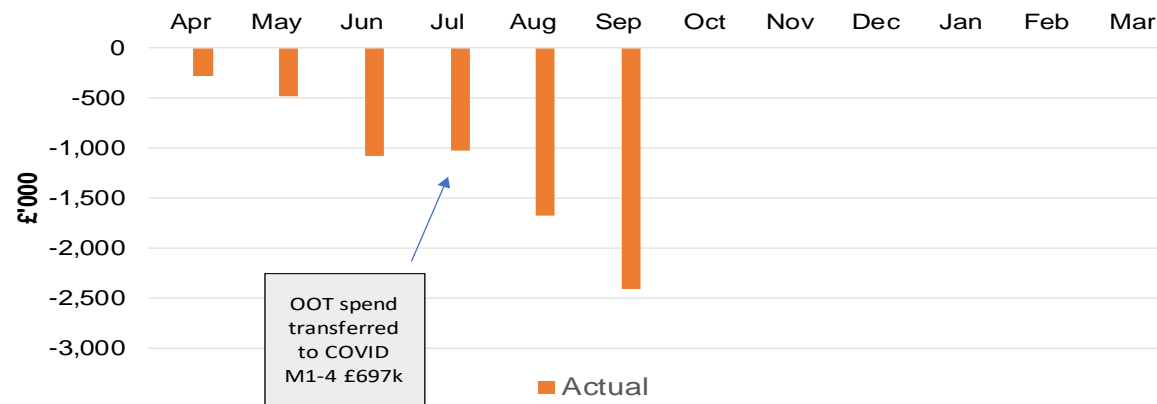
Non-Pay (£510k) - Predominately Out of Town (£465k) Continuing high Pharmacy costs in the Recovery teams (£124k) offset by slippage.

Cost pressures - The cost pressures are based on pro rata M01-06. The main areas being, OOT £546k; Medical pressures in the OA CMHT £429k; JAC/FP10's £235k; Autism under achieved CPC £196k. Firshill and Firshill £110k Mostly offset by vacancies and slippage.

Forecast - The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions

Crisis and Emergency Care

Total Surplus/(Deficit) Position



Commentary		YTD Variance (2,408)		Forecast Variance (4,816)	
CIP Achieved	76	CIP Outstanding	0	Cost Pressures	(4,816)
				Total Financial Risk	(4,816)

All directorate performance is being non-recurrently managed and mitigated by the Central Top up process

Income (£181k) - CPC income not achieved amounted to (£44k) ytd as well a loss of respite income at Wainwright Crescent, (£21k). Deferred income on (£68k) Substance Misuse, works to be completed later in the year. Birch avenue reduced spend (£21k).

Pay (£658k) - Medic cost pressure, (£395k) across the directorate. Also, G1 Ward (£323k) where there is a discrepancy between the rota that the service are working to and the funded rota as well as high bank and agency costs due to high acuity issues.

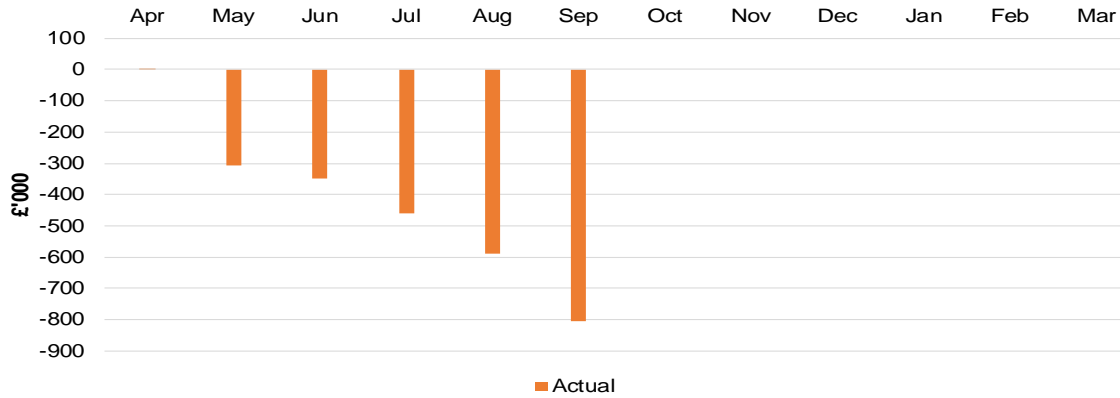
Non-pay (£1,569k) - The main cause of the ytd variance is Out of Town (OOT) (£1,488k), due to unprecedented levels partly caused by the closure of seven surge beds and 2 for staffing segregation at Burbage. A pressure of (£76k) patients travel internal to trust.

Cost pressures - The cost pressures are pro rata M01-M06. The main areas being, OOT £4,935k; Medical staffing pressures £790k and the G1 Ward rota funding shortfall £644k.

Forecast - The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions.

Central Directorate Management

Total Surplus/(Deficit) Position



Commentary YTD Variance (805) Forecast Variance (1,610)

CIP Achieved	54	CIP Outstanding	(1,617)	Cost Pressures	0	Total Financial Risk	(1,617)
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All directorate performance is being non-recurrently managed and mitigated by the Central Top up process.

Income (£786k) - PCMH Transformation moved from corporate to clinical this month; currently (£496k) offset with reduced pay as recruitment is still ongoing. External contracts offset with reduced expenditure (£292k).

Pay £87k - Contracts offset with reduced income, external £174k and PCMH Transformations still recruiting £274k. Clinical outstanding CIPs (£429k).

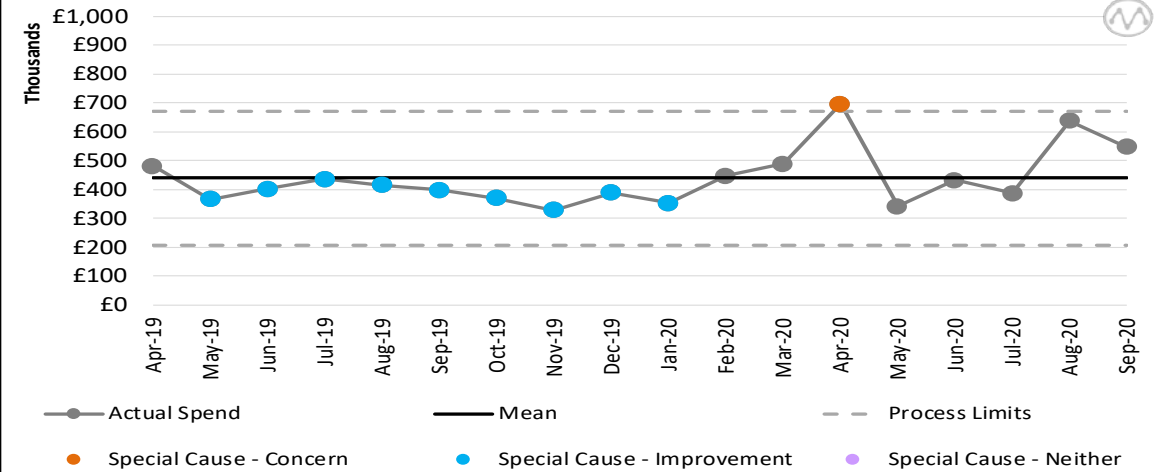
Non-Pay (£106k) - Predominately Clinical CIPs (£182k) offset with PCMH transformation underspend £55k

Cost pressures forecast FYE -The cost pressures are based on M06 pro rata where applicable. The main areas being, Clinical CIPs (£1,617k); Rewinding of surplus CIPS from Autism/Gender services due to new contracting arrangements (£229k); Junior Doctors & Associates pressure (£110k). offset by various n/r underspends

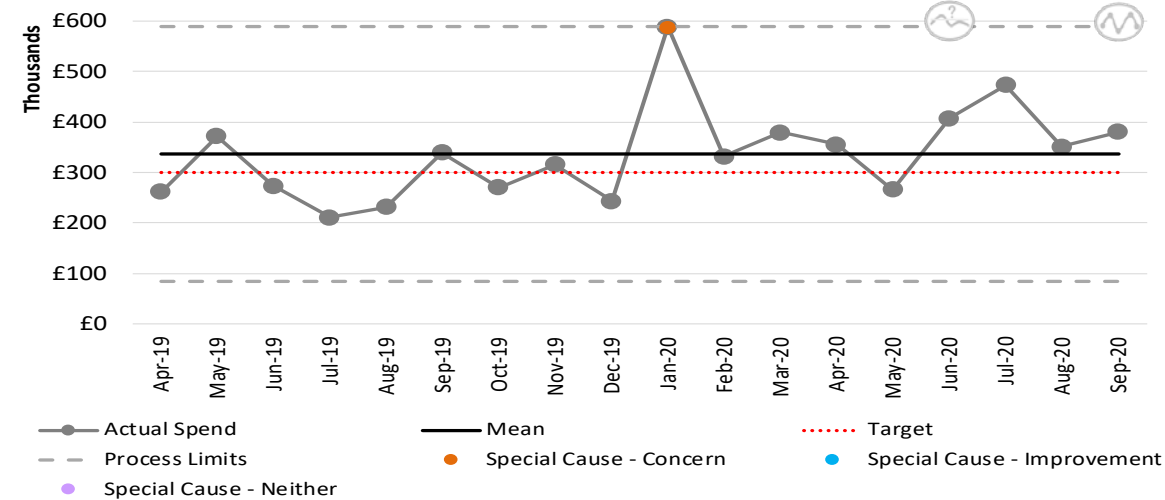
Forecast - The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions

Bank and Agency Expenditure

Bank Staff



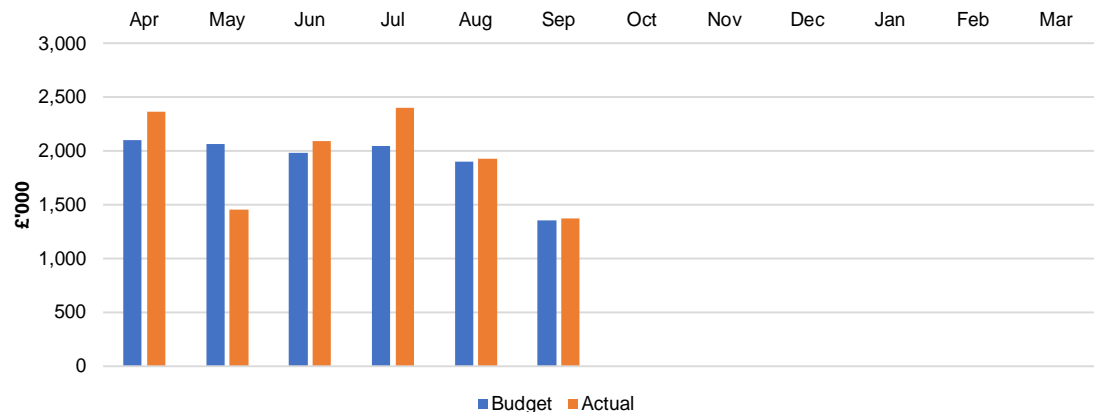
Agency Staff



Performance by Care Group 3 of 3

Corporate Services (*excludes central Reserves & Budgets & GPs)

Budget -vs- Actual



Corporate Services TOTAL*		YTD Variance	(155)	Forecast Variance	(310)		
CIP Achieved	475	CIP Outstanding	(143)	Cost Pressures	(281)	Total Financial Risk	(424)

All directorate performance is being non-recurrently managed and mitigated by the Central Top up process.

CIPs are progressing with plans being finalised leaving £112k still to be identified - an improvement of £82k has been realised since M5. Plans are being developed to mitigate against the majority of the cost pressures. Currently HR have no confirmed plans (£281k).

Central - Reserves & Budgets	YTD Variance	3,704	Forecast Variance	7,408
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£2,401k Top up has been allocated to this area to deliver a break even position at M6; the forecast variance is tentative pending the rebasing of forecasts post M6 for all service lines and directorates, at this point a change in financial risk is anticipated following clarity on guidance with regards to the funding regime moving forward. The YTD position is also driven by slippage on reserves £420k and loss of PDC income.

GP	YTD Variance	(92)	Forecast Variance	(184)
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Ongoing cost pressure offset by the Trusts risk reserve identified within the finance plan.

The forecast is based on the current expected out-turn.

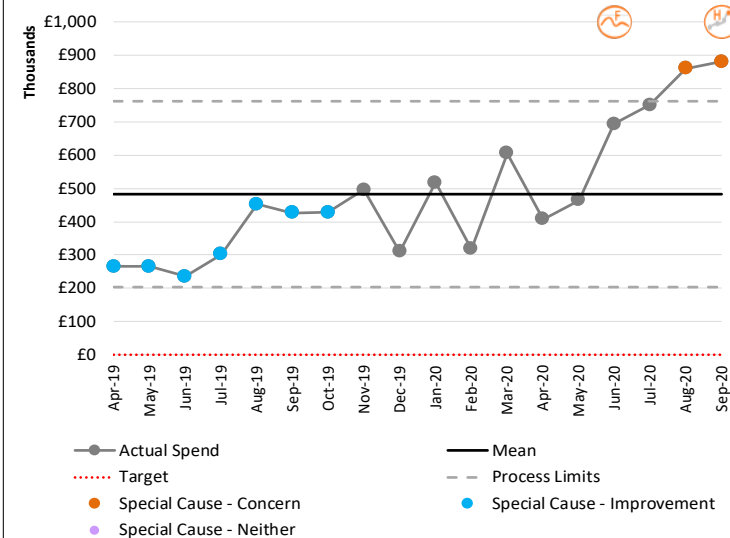
Chair/ Chief Executive Office	YTD Variance	10	Forecast Variance	20
Litigation & Insurance (£16k). High spend on legal fee's predominately for healthcare cases and a particularly complex section 21A . Offset by savings in non-pay and communication £36k staffing costs. Service pressure estimated FYE (£81k).mainly linked to board pressures pay, outstanding CIPs (£6k)				
The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions.				
Finance	YTD Variance	(48)	Forecast Variance	(96)
Facilities (£104k) excess spend on disposal of Fulwood. IMST N3 coin and maintenance contracts (£67k) offset by slippage on pay within the directorate.				
The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions.				
Human Resources	YTD Variance	(144)	Forecast Variance	(288)
Recovery Education Unit and Psychotherapy Training (£80k); HEE have ceased funding post Q1. Discussions are currently being held within HR on other funding streams which can cover this shortfall. Work Place Wellbeing (£19k) have non recurrent legacy pressures. Legal Fees (£16k) two long-standing cases.				
Service pressure mainly linked to loss of HEE income (£266k) plans are being progressed to mitigate against this loss, legal fees, over establishments, WWB legacy issues and unachieved CIPs.(£89k)				
The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions.				
Medical	YTD Variance	22	Forecast Variance	44
Movement of clinical governance reports to the Nursing Directorate created a YTD pressure of (£55k,) however the confirmation of the imaging and laboratories services from SHTT produced a £75k underspend on M1 - 6. Outstanding cips of £20k are currently covered non recurrently through the underspend on pharmacy.				
The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions.				
Nursing & Professions	YTD Variance	5	Forecast Variance	10
September includes the movement of Clinical Governance from the Medical Directorate. CIPs outstanding FYE (£17k), plans will be developed once the teams are reviewed and appropriately funded.				
The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions.				

Statement of Comprehensive Income - Run Rate

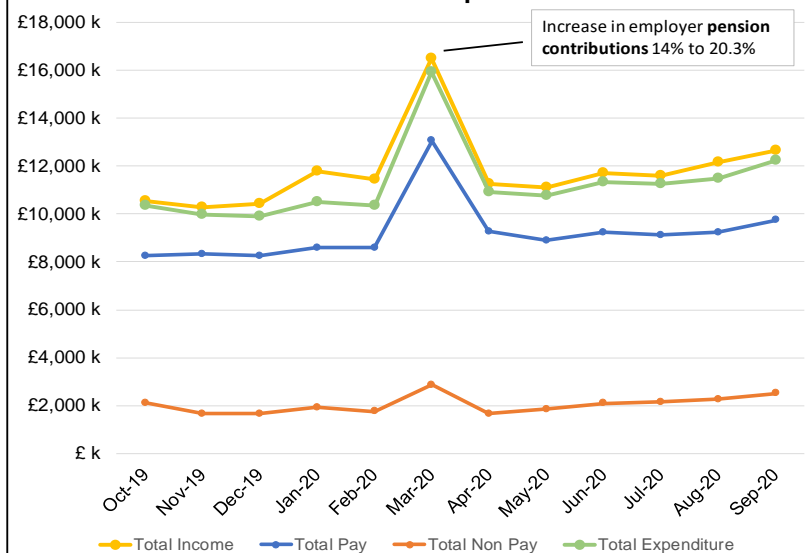
13 Month Run Rate

	Aug-19 £000	Sep-19 £000	Oct-19 £000	Nov-19 £000	Dec-19 £000	Jan-20 £000	Feb-20 £000	Mar-20 £000	Apr-20 £000	May-20 £000	Jun-20 £000	Jul-20 £000	Aug-20 £000	Sep-20 £000
Income														
Income from Patient Care Activities	8,294	8,456	8,379	8,272	8,271	9,611	8,901	13,382	8,490	8,457	8,513	8,492	8,589	8,423
Other Operating Income	1,632	1,753	2,181	1,993	2,167	2,175	2,563	3,126	2,783	2,661	3,181	3,126	3,583	4,245
Total Income	9,926	10,209	10,560	10,265	10,438	11,786	11,464	16,508	11,273	11,118	11,694	11,618	12,172	12,668
Expenditure														
Substantive	7,447	7,408	7,577	7,646	7,589	7,624	7,792	12,169	8,180	8,259	8,365	8,227	8,208	8,775
Bank	416	399	370	329	389	353	447	489	697	342	433	387	638	548
Agency	232	339	270	316	244	588	332	379	356	266	407	473	351	380
Other (Apprenticeship Levy)	29	30	31	31	31	31	31	32	35	34	34	35	35	36
Total Pay	8,124	8,176	8,248	8,322	8,253	8,596	8,602	13,069	9,268	8,901	9,239	9,122	9,232	9,739
Purchase of Healthcare	452	427	428	496	310	517	318	605	408	464	693	750	860	880
Drugs	58	57	75	78	74	79	67	77	66	76	71	71	66	73
Other non pay	565	996	1,598	1,075	1,267	1,316	1,364	2,180	1,176	1,312	1,331	1,322	1,327	1,557
Total Non Pay	1,075	1,480	2,101	1,649	1,651	1,912	1,749	2,862	1,650	1,852	2,095	2,143	2,253	2,510
Total Expenditure	9,199	9,656	10,349	9,971	9,904	10,508	10,351	15,931	10,918	10,753	11,334	11,265	11,485	12,249
EBITDA	727	553	211	294	534	1,278	1,113	577	355	365	360	353	687	419
Post EBITDA	345	381	258	253	340	290	354	159	358	368	363	356	690	422
Net Surplus / (Deficit)	382	172	(47)	41	194	988	759	418	(3)	(3)	(3)	(3)	(3)	(3)

Purchase of Health Care



Total Income & Expenditure



ICON Key

Special Cause Variation Icons

- Special Cause - where neither high nor low is good
- Improvement - where high is good
- Concern - where high is good
- Common Cause
- Improvement - where low is good
- Concern - where low is good

Target Icons

- Fail
The system is expected to consistently fail the target.
- Pass
The system is expected to consistently achieve the target.
- Pass/Fail
The system may achieve or fail the target subject to random variation.

Commentary

Staff Costs:

Bank & Agency Staff
(see Performance by Care Group 2 of 3 Tab)

Agency and Bank costs remain stable and the combined picture across these temporary staff resources is costs continue to remain within the **expected normal range**. Combined spend over the last 18 months peaked in April 20 at around £1.1m. Combined spend this month is £0.9m.

Non Staff Costs:

Purchase of Healthcare (Out of Town/ Out of Area)
Purchase of Healthcare costs continue to be significant and September is the second consecutive month where costs are higher than the upper control limit. Spend in September is £880k, an increase of 2% on August and around twice as high as spend in Sept 19.

Activity driving Out of Town spend continues to be **high demand** combined with **lower bed availability**. Beds availability is increasingly impacted by **Covid** related **segregation of patients** (additional 2 PICU beds in Sept) and the renewed project to eliminate dormitories.

Specific Bid updates (impact on future income):

Health Education England - Psychological support and wellbeing service for doctors and dentists in training. The existing contract for SY&B ICS is delivered by Workplace Wellbeing; colleagues are exploring the bid in more detail.

SCC - Social Investment Bond - Adults with complex needs relating to alcohol addiction (Successful Bid)
Contract and mobilisation on hold until October due to Covid Impact.

NHS England - Gender Services - Our tender submission for gender identify services was **successful**. We await confirmation of the financial envelope for the new service, which has been delayed due to covid.

New Models of Care - Final business case due for submission prior to go live in October 2021. Work ongoing with local partners to progress the model.

Patient Care Income

Patient Care Income by Type

	In Month			Prior Month Actual £000	Year to Date			Annual Budget Plan
	Plan £000	Actual £000	Variance £000		Plan £000	Actual £000	Variance £000	
NHS Sheffield CCG	7,311	7,094	(217)	7,094	43,722	42,565	(1,157)	89,273
NHS England	442	2,738	2,296	2,377	2,652	11,085	8,433	5,304
NHS Sheffield CCG (Woodland View)	218	218	0	218	1,307	1,307	0	2,615
NHS Rotherham CCG	38	57	19	57	229	344	115	457
NHS Derby & Derbyshire CCG	36	70	34	70	213	421	208	426
NHS Doncaster	25	49	24	50	148	295	147	296
NHS Barnsley	16	27	11	27	96	164	68	192
Total Fixed Value Contracts	8,086	10,253	2,167	9,893	48,367	56,181	7,814	98,563
Cost Per Case	130	2	(128)	14	779	39	(740)	1,558
Total Cost Per Case	130	2	(128)	14	779	39	(740)	1,558
Total Patient Care Income	8,216	10,255	2,039	9,907	49,146	56,220	7,074	100,121

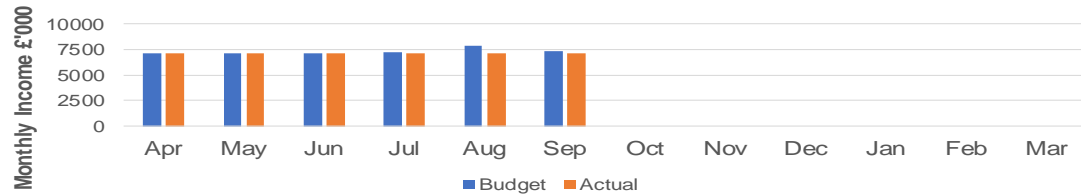
Commentary

The temporary finance regime will operate until Month 6 of the current financial year. The operational and financial planning process for 2020/21 was suspended, as was the cost per case payment mechanism. Instead, commissioners and providers have agreed block contracts covering the period from 1st April to 30th September 2020. Funding is based on a minimum guaranteed income, calculated by NHS England and NHS Improvement, with top-ups based on additional COVID-19-related expenditure and ensuring a break even monthly position.

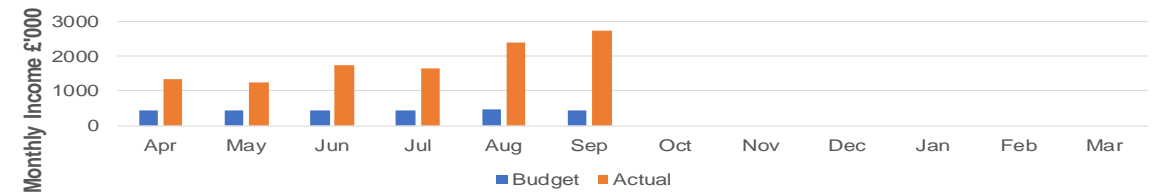
The position appears skewed due to the current regime; this will be rectified from Month 7 onwards once funding envelopes are understood.

Top 4 Commissioning Areas against Budget

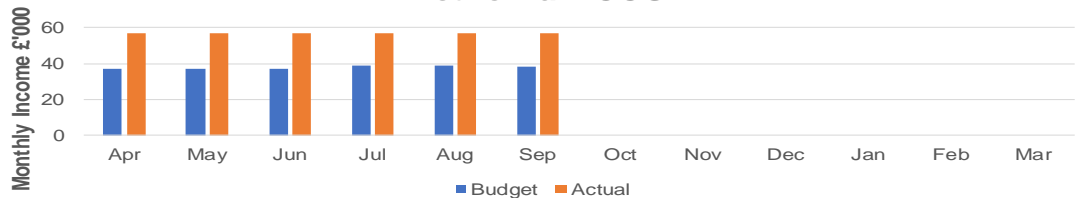
Sheffield CCG



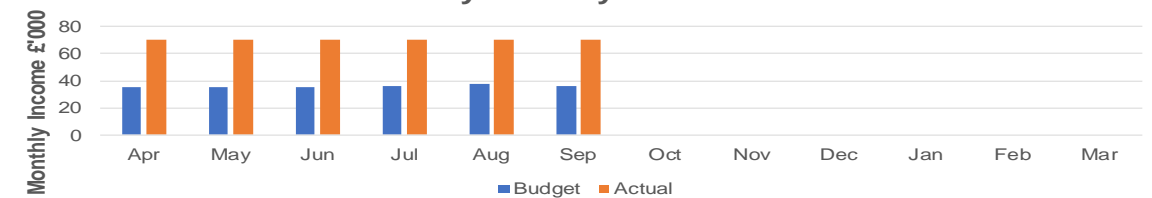
NHSE



Rotherham CCG



Derby & Derbyshire CCG



CQUIN Position

CQUIN Summary

Ref	Theme	% Split	Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000	Total £'000	RAG Rating	Identified £'000	e Risk %	Already £'000
CCG 5	Staff Flu Vaccinations	30			160	160	320	G	0	0	0
CCG 6	Use of anxiety disorder specific measures in IAPT	15	40	40	40	40	160	G	NOT APPLICABLE DUE TO CURRENT FINANCIAL REGIME		0
CCG 7a	Routine outcome monitoring in CYP and perinatal mental health services	15	40	40	40	40	160	G			0
CCG 7b	Routine outcome monitoring in community mental health services	15	40	40	40	40	160	G			0
CCG 8	Biopsychosocial assessments by MH liaison services	25	67	67	67	67	266	G			0
	Sub-Total CCG	100	187	187	347	347	1,066				
NHSE 1	Healthy Bodyweight in adult secure MH	100	14	14	14	14	56	G	0	0	0
Total			201	201	361	361	1,122		0		0

Commentary

CQUIN Based on 1.25% of the contract value.

Following the national guidance on contracting and finance during COVID CQUINs hold the following caveats;

- Formal reporting against delivery is on hold however work continues in service areas to deliver
- Due to national hold on formal CQUIN Delivery no financial risk identified at this time; all funding currently rolled up into primary contract and block value payments.
- CCG and NHSE income is being paid based on M9 of 19/20 so the CQUIN values above are based on;
 - CCG on CV04 20/21 Contract Value £85,355m this remains unsigned due to current finance and contracting arrangements in place nationally due to COVID
 - NHSE on 19/20 contract Value as contract and finance negotiations on hold due to current finance and contracting arrangements in place nationally due to COVID

Cost Improvement Programme

Care Group	Scheme Status			Year to Date		
	No Plan (£000)	in-progress (£000)	Identified (£000)	Plan (£000)	Actual (£000)	Variance (£000)
Clinical	1,617	-	206	912	103	809
Medical	-	20	102	51	51	-
Chair / Chief Exec	6	-	36	21	18	3
Nursing & Prof.	17	-	-	9	-	9
Human Resources	89	-	6	48	3	45
Finance	-	11	408	210	204	6
Reserves	-	-	14	7	7	-
	1,729	31	772	1,256	386	870
Strategic Themes						
For 2021/22						

Forecast		
Plan (£000)	Forecast (£000)	Variance (£000)
1,823	206	1,617
102	102	-
42	36	6
17	-	17
95	6	89
419	419	-
14	14	-
2,512	783	1,729

Commentary

Clinical

Work is in progress to identify and progress to completion easily identifiable savings, i.e. through review of vacancies and non pay slippage. Further review is on hold as re surgency of COVID impact.

Medical

The outstanding £20K is attributed to the pharmacy element of the directorate. Although Pharmacy has had a windfall non recurrently on the pharmacy imagine costs. The CIP will still need to be found recurrently.

Chair / Chief Exec Office

Plans to clear the £6k are underway.

Nursing

The £17k will be reviewed once the team structures are in place.

Human Resources

The acting Director of HR is reviewing all services.

Finance

The £11k is attributed to Facilities, £56k was cleared in month. Further release is expected from transport.

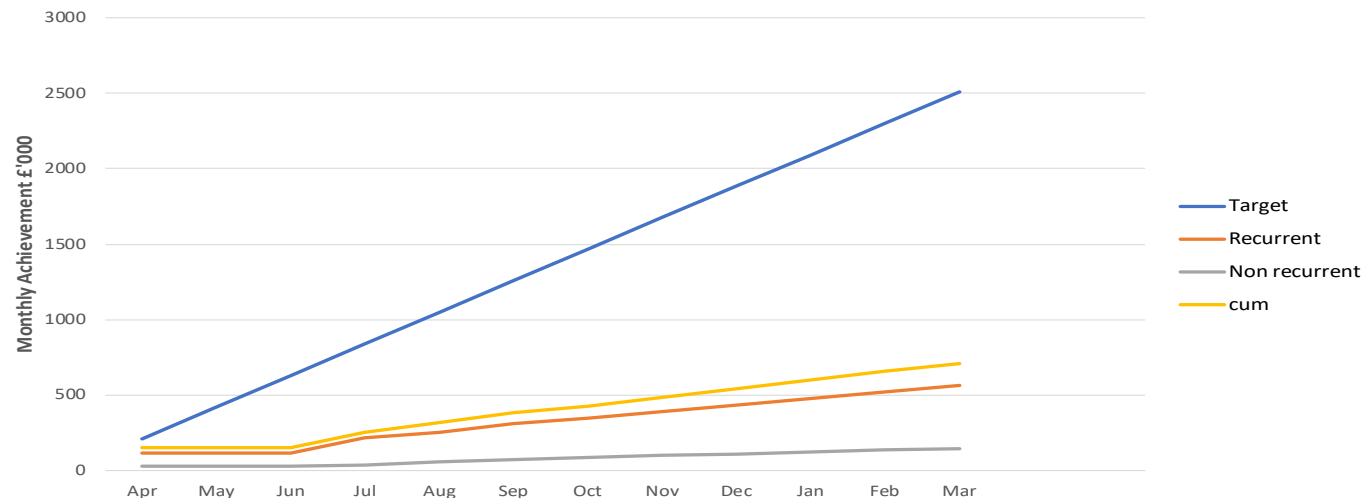
Overall Risk

The achievement of the programme recurrently is a fundamental assumption in the current financial operating strategy, in that this underpins our ability to achieve a breakeven position in year and so sustainability in future years.

Therefore, the non-achievement of target and any residual non-recurrent balances, carry forward into the following year, unless directly funded by commissioners.

The forecast shortfall against target so far this year is £1,729k, plus the forecast non-recurrent to be achieved £146k, represents a risk of £1,875k moving into next financial year.

CIP Performance



Monthly Profile

	Prior Year £'000	Actual						Forecast						Out-turn £'000	Plan £'000	Variance £'000
		Apr-20 £'000	May-20 £'000	Jun-20 £'000	Jul-20 £'000	Aug-20 £'000	Sep-20 £'000	Oct-20 £'000	Nov-20 £'000	Dec-20 £'000	Jan-21 £'000	Feb-21 £'000	Mar-21 £'000			
Income																
Income from Patient Care Activities	105,734	8,490	8,457	8,513	8,492	8,589	8,423	10,121	10,121	10,121	10,121	10,121	10,122	111,691	111,691	0
Other Operating Income	25,741	2,783	2,661	3,181	3,126	3,583	4,245	1,961	1,961	1,961	1,961	1,961	1,961	31,345	31,345	0
Total Income	131,475	11,273	11,118	11,694	11,618	12,172	12,668	12,082	12,082	12,082	12,082	12,082	12,083	143,036	143,036	0
Expenditure																
Substantive	95,375	8,180	8,259	8,365	8,227	8,208	8,775	8,816	8,816	8,824	8,824	8,824	8,824	102,942	102,942	0
Bank	4,879	697	342	433	387	638	548	549	549	549	549	549	549	6,339	6,339	0
Agency	3,819	356	266	407	473	351	380	458	458	458	458	458	458	4,981	4,981	0
Other (Apprenticeship Levy)	370	35	34	34	35	35	36	35	35	35	35	35	35	419	419	0
Total Pay	104,443	9,268	8,901	9,239	9,122	9,232	9,739	9,858	9,858	9,866	9,866	9,866	9,866	114,681	114,681	0
Purchase of Healthcare	4,620	408	464	693	750	860	880	874	874	874	926	926	926	9,455	9,455	0
Drugs	845	66	76	71	71	66	73	70	70	70	70	70	70	843	843	0
Other non pay	14,425	1,176	1,312	1,331	1,322	1,327	1,557	1,518	1,589	1,589	1,590	1,590	1,590	17,491	17,491	0
Total Non Pay	19,890	1,650	1,852	2,095	2,143	2,253	2,510	2,462	2,533	2,533	2,586	2,586	2,586	27,789	27,789	0
Total Expenditure	124,333	10,918	10,753	11,334	11,265	11,485	12,249	12,320	12,391	12,399	12,452	12,452	12,452	142,470	142,470	0
EBITDA	7,142	355	365	360	353	687	419	(238)	(309)	(317)	(370)	(370)	(369)	566	566	0
Post EBITDA	3,805	358	368	363	356	690	422	446	431	431	431	432	432	5,160	5,160	0
Net (Surplus) / Deficit	3,337	(3)	(3)	(3)	(3)	(3)	(3)	(684)	(740)	(748)	(801)	(802)	(801)	(4,594)	(4,594)	0
Technical Adjustments	145	3	3	3	3	3	3	3	3	3	3	3	3	36	36	0
Adjusted Net (Surplus) / Deficit	3,482	0	0	0	0	0	0	(681)	(737)	(745)	(798)	(799)	(798)	(4,558)	(4,558)	0

Commentary

The initial Covid-19 financial regime for Months 1 to 6 is break-even position; the position for M7 to 12 is estimated **deficit** of £4.558m.

The forecast is estimated predominately on a pro-rata cost base of Month 1 to 6 results, adjusted with known exceptions; this forecast includes confirmed funding of £4.902m for MHIS, £1.923m for Top-up and £3.147m for COVID. The deficit mainly comprises of the following:

- The impact of increasing levels of out of town £1.6m
- Increase in capital charges £1.2m
- COVID-19 confirmed funding before forecast spend £0.8m
- Loss of income (interest, CPC) £0.6m

COVID19 - Financial Regime Summary & Spend Analysis

Income & expenditure summary	Current month				Year to date			
	Plan £000s	Actual £000s	Variance £000s	%	Plan £000s	Actual £000s	Variance £000s	%
Operating income	10,608	12,668	2,060	19.4%	63,649	70,543	6,894	10.8%
Of which Block projected Top-up	244	244	0	0.0%	1,465	1,465	0	0.0%
Of which Retrospective Top-up	0	2,402	2,402		0	7,565	7,565	
Agency pay	(392)	(380)	12	3.1%	(2,352)	(2,233)	119	5.1%
All other employee expenses	(8,191)	(9,359)	(1,168)	(14.3%)	(49,146)	(53,268)	(4,122)	(8.4%)
Operating non pay	(1,962)	(2,788)	(826)	(42.1%)	(11,773)	(14,201)	(2,428)	(20.6%)
Total operating surplus / (deficit)	63	141	78	123.7%	378	841	463	122.5%
Non operating items	(62)	(144)	(82)	(132.3%)	(372)	(859)	(487)	(130.9%)
Surplus/(deficit) for the period/year	1	(3)	(4)	(404.6%)	6	(18)	(24)	(399.9%)
Less I&E impairments/(reversals) & (gains)/losses on transfers by absorption	0	0	0		0	0	0	
Surplus / (deficit) before impairments and transfers	1	(3)	(4)	(404.6%)	6	(18)	(24)	(399.9%)
Technical adjustments	0	3	3		0	18	18	
Adjusted financial performance surplus / (deficit)	1	(0)	(1)	(104.6%)	6	0	(6)	(99.9%)
I&E margin including Top-up	0.0%	(0.0%)	(0)		0	0	(0)	
EBITDA as a percentage of related income	2.8%	3.3%	0.5%	18.9%	2.8%	3.6%	0.8%	29.4%
Adjusted financial performance surplus / (deficit) excluding Top-up	(243)	(2,646)	(2,403)	(988.9%)	(1,459)	(9,030)	(7,571)	(518.9%)
I&E margin excluding Top-up	(2.3%)	(21.3%)	(19.0%)		(2.3%)	(13.1%)	(10.7%)	

Income and Expenditure Commentary

Total Covid-19 Spend in September was **£937k**, a **47% increase** on last month. The large rise this month is due to a single national procurement **recharge for PPE (£305k)**. The forecast for the financial year based on run rate has increased from £7.6m to £8.1m as a result.

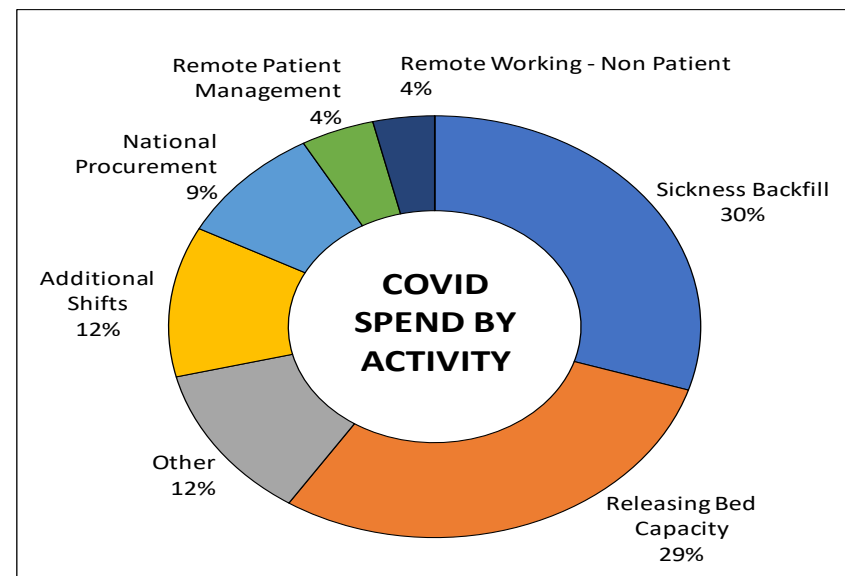
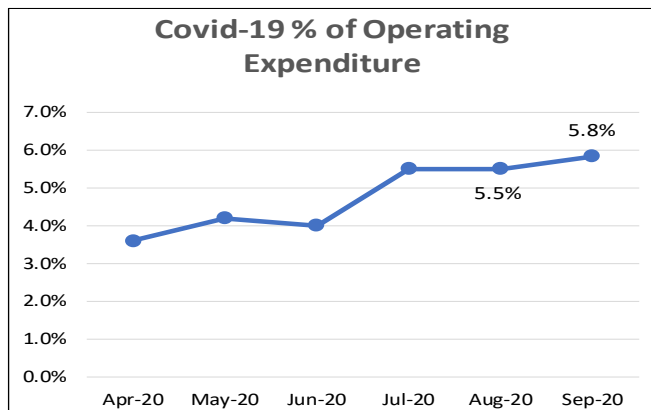
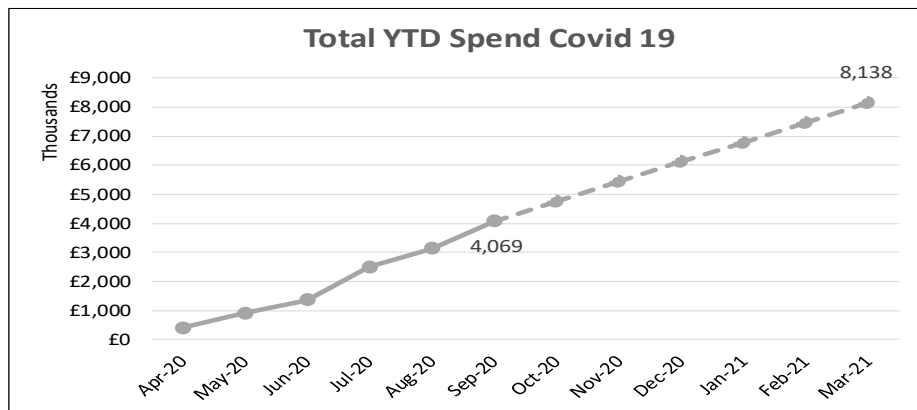
The continued resurgence of the virus and the cost's incurred in managing this presents a financial risk to the trust from M6 onwards when income top ups will cease. The **line graph** below show's how Covid spend as a percentage of Total Operating Expenditure continues to increase.

The **donut chart** below shows how the total spend to date (£4.1m) is split across activities (as per NHS iReport). The most costly activities continue to be the backfilling staff sickness and releasing bed capacity.

The largest cost driver within this is the Purchase on Health Care with accounts for around 30% of total Covid Spend. A summary of the **Top 5 YTD Cost Drivers** is shown below:

% YTD	Cost	£'000
28%	Purchase Of Non-Nhs Healthcare	1,124
14%	Unqualified Nurses	551
9%	Computer Hardware & Software	361
7%	PPE	305
7%	Administration Staff	280

Average monthly values	Current month £000s	Current YTD £000s	To maintain YTD Var £000s	Required to hit plan £000s	Required to hit FOT £000s
Adjusted financial performance surplus / (deficit) excluding Top-up	(2,646)	(1,505)			



Agency ceiling	Expected Sign	11AUDITPY	11PLANYTD	11ACTYTD	11VARYTD
		Audited PY 31/03/2020	Plan 30/09/2020	Actual 30/09/2020	Variance 30/09/2020
		Year ending £'000	YTD £'000	YTD £'000	YTD £'000
Total agency costs excluding outsourced bank and capitalised agency costs	+	3,819	2,352	2,233	119
Total gross staff costs (including agency)	+	105,166	51,498	55,725	(4,227)
Agency ceiling	+	3,165	1,800	1,800	0
Updated agency ceiling	+	3,165	1,800	1,800	0

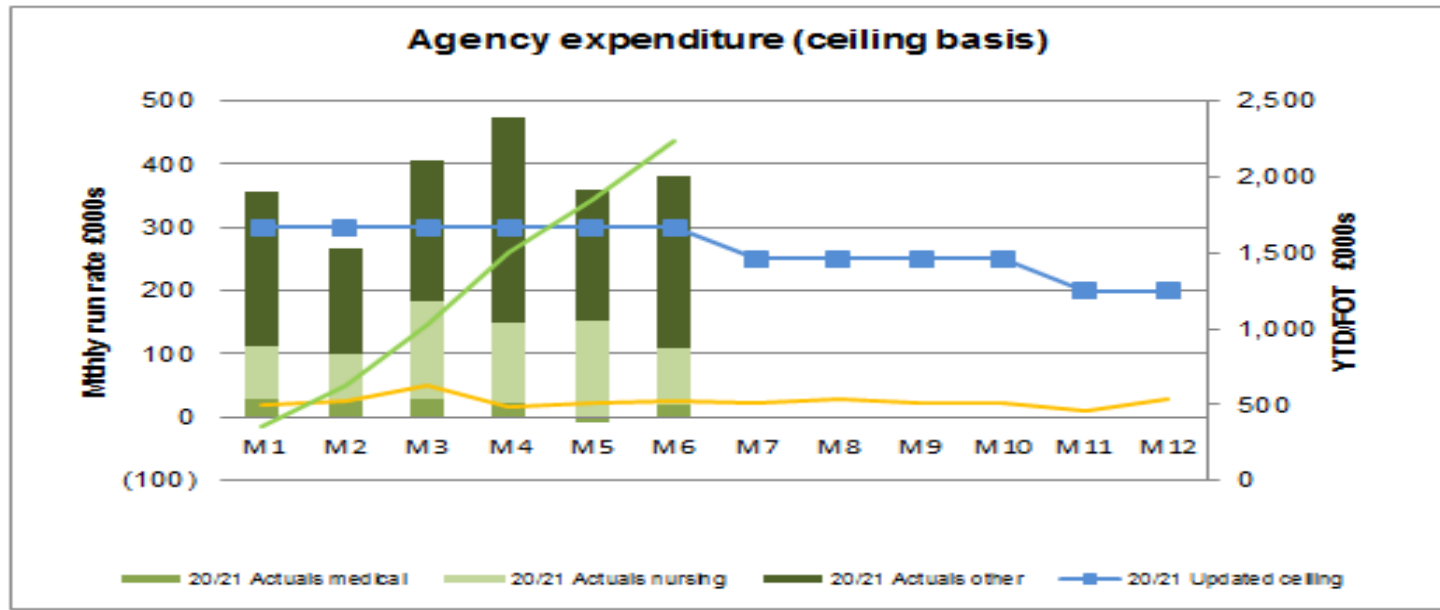
Agency %	Expected Sign	11AUDITPY	11PLANYTD	11ACTYTD	11VARYTD
		Audited PY 31/03/2020	Plan 30/09/2020	Actual 30/09/2020	Variance 30/09/2020
		Year ending £'000	YTD £'000	YTD £'000	YTD £'000
Agency costs as % of gross staff costs	+	3.6%	4.6%	4.0%	(2.8%)

		Commentary		
		2019/20 Out tum	FOT	YTD
COVID-19	Chair/Chief Exec Office	38	650	325
MH Recovery North	Scheduled & Planned Care	318	646	323
G1 Ward	Crisis and Emergency Care	337	441	220
MH Recovery South	Scheduled & Planned Care	115	315	158
Firshill Rise	Scheduled & Planned Care	210	252	126
Endcliffe Ward	Crisis and Emergency Care	225	214	107
Stange Ward	Crisis and Emergency Care	200	212	106
Burbage Ward	Crisis and Emergency Care	202	212	106
Birch Avenue	Crisis and Emergency Care	212	209	104
Maple Ward	Crisis and Emergency Care	226	139	70
		2,084	3,291	1,646

1. The impact of Covid-19 is the predominate cause of the adverse variance, however the reallocation of the community staff to aid the acute wards created a reduction in agency requirements upto June 2020.

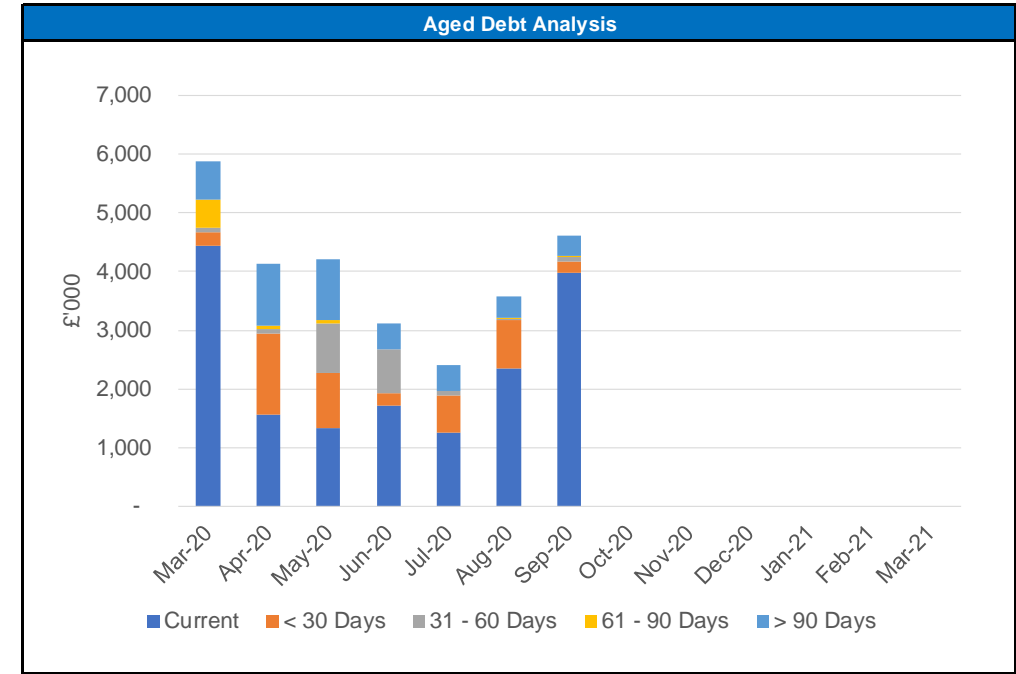
2. The forecast is based on pro-rata M06, the expectation that although Covid-19 will reduce, the acute wards in particular will increase as the community staff resume their service, early indications are validating this assumption.

3. The recovery teams investment has seen post filled urgently via agency, however a recent recruitment drive will see the reduction of agency in the next few months.



Statement of Financial Position - Summary

	Opening 2020/21 £'000	Actual £'000	Movement £'000	Year End Plan £'000
Non-Current Assets				
Property, Plant & Equipment (PF)	49,583	48,621	(962)	48,452
Intangible Assets	1,439	1,475	36	1,932
Other Non-Current Assets	4,666	4,618	(48)	4,617
Non-Current Assets Total	55,689	54,714	(975)	55,001
Current Assets				
Receivables	6,166	4,453	(1,713)	6,992
Cash and Cash Equivalents	51,019	59,424	8,405	47,415
Other Current Assets	1,769	2,112	343	2,745
Total Current Assets	58,954	65,989	7,035	57,152
Current Liabilities				
Borrowings	0	0	0	0
Provisions	(459)	(735)	(276)	(411)
Payables	(5,987)	(9,581)	(3,594)	(10,994)
Other Current Liabilities	(4,424)	(6,648)	(2,224)	(29)
Total Current Liabilities	(10,870)	(16,964)	(6,094)	(11,434)
Net Current Assets/ (Liabilitie	48,084	49,025	941	45,718
Total Non-Current Liabilities	(5,448)	(5,432)	16	(5,416)
Total Net Assets	98,325	98,307	(18)	95,303
Total Taxpayers Equity	98,325	98,307	(18)	95,303



Statement of Financial Position Commentary

Intangible assets are lower than planned at month 6, this trend is expected to continue for the remainder of the year due to delays with the new EPR project (Insight II) at the Procurement process. The forecast position is being reviewed to reassess the impact of amortisation against little to no expenditure other than pay costs.

PPE variance is mainly in relation of the timing of Fulwood being declared as "asset held for sale" (AHFS), which now there seems to be more certainty that it will be transacted by Q4.

The highlight is the favourable Cash variance to plan of £9,321k which is mainly due to the receipts of contract payments in advance, and capital slippage causing this variance to plan. The Trust liquidity ratio is 4:1, in other words, current assets exceeds current liabilities by 4 times, denoting a strong position since 90% of the current assets is Cash.

Important progress is being made to tackle aged debtors, being Sheffield CC the customer with the highest aged debt balances. It is expected to keep reducing the level of outstanding invoices which in turn will improve debtors days and cash flows.

Higher deferred income levels than planned are due to the cash receipts in advance for block contracts, which is the DoHSC plan to keep Providers with enough liquidity to pay suppliers within 7 days from the receipts of good and services in response to the on-going pandemic.

The Revaluation Reserve reflects the unrealised gain on the value of the Trust portfolio of land and buildings. This is expected to change by March 2021 as a result of a full revaluation of the portfolio.

Over 120 Days Debt

The table below details the current aged debtors over 120 days and over £10k.

Risk	Name	Amount £'000	Narrative	Action
High	Sheffield City Council	223	Legacy Debts for SDS charges relating to 16/17.	Continue to liaise with SCC.
High	Derbyshire C Council	87	Dispute Client recharge for Woodland View.	Contracting to confirm charge and liaise with LA /
Low	Sheffield Teaching Hosp	76	Intermeditate Care contract activity query.	Finance to provide backing to STH.
Low	Comm Hlth Partnerships	36	One Public Estates Grant - Leaving Fulwood Project	Estates to contact debtors and investigate shortfall.
Low	NHS Improvement	24	Secondment of staff in 19/20.	Finance to provide backing to debtor.
Low	Employee Debt	11	Overpayment of salary.	Referred to debt collection agency; payment plan agreed.

12 Month Cash Flow

Cashflow as at September 2020

	YTD Actual £000s	Actual	Actual	Actual	Actual	Actual	Actual	Plan					
		Apr £000s	May £000s	Jun £000s	Jul £000s	Aug £000s	Sep £000s	Oct £000s	Nov £000s	Dec £000s	Jan £000s	Feb £000s	Mar £000s
Surplus/(deficit) after tax	(18)	(3)	(3)	(3)	(3)	(3)	(3)	(541)	(597)	(605)	(658)	(659)	(1,665)
Non-cash flows in operating surplus/(deficit)													
Finance income/charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Other operating non-cash movements	(5)	25	(21)	2	4	9	(24)	0	0	0	0	0	0
Gains / Losses on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and amortisation	1,698	216	216	217	207	563	279	181	181	181	181	181	181
PDC dividend expense	860	147	147	147	148	127	144	148	148	148	148	148	148
Non-cash flows in operating surplus/(deficit), Total	2,553	388	342	366	359	699	399	329	329	329	329	329	329
Operating Cash flows before movements in working capital	2,535	385	339	363	356	696	396	(212)	(268)	(276)	(329)	(330)	(1,336)
Increase/(Decrease) in working capital													
(Increase)/decrease in inventories	29	(9)	22	(1)	(18)	11	24	0	0	0	0	0	0
(Increase)/decrease in NHS Trade Receivables	2,251	1,715	348	(3)	991	(1,259)	460	648	(675)	(452)	(264)	1,045	414
(Increase)/decrease in Non NHS Trade Receivables	218	519	(418)	1,106	188	91	(1,269)	(1,192)	205	1,008	(177)	82	(378)
(Increase)/decrease in other Related Party Receivables	(889)	(208)	36	(57)	(440)	(19)	(201)	(468)	135	354	(532)	1,535	20
(Increase)/decrease in other receivables	27	70	(72)	39	(46)	38	(2)	33	(1)	(8)	(32)	82	(89)
(Increase)/decrease in accrued Income	(161)	(936)	(849)	663	(767)	(641)	2,369	(147)	(297)	(130)	70	85	(16)
(Increase)/decrease in prepayments	(98)	(187)	(196)	72	117	10	86	(3)	145	83	(132)	78	(379)
(Increase)/decrease in Other Assets		0	0	0	0	0	0	0	0	0	0	0	0
Increase/(decrease) in deferred income	5,247	8,868	(402)	(1,571)	(647)	459	(1,460)	(758)	(747)	157	787	(2,351)	(1,487)
Increase/(decrease) in provisions	260	(3)	(12)	(10)	(10)	4	291	(11)	(3)	(24)	(24)	(24)	(24)
Increase/(decrease) in Trade Payables	(1,915)	(1,701)	2,007	(2,054)	(161)	(7)	0	(2,460)	(134)	94	72	185	1,774
Increase/(decrease) in Other Payables	437	175	(2,096)	2,209	47	0	102	17	128	184	406	28	(196)
Increase/(decrease) in accruals	1,364	520	(455)	391	(54)	639	323	60	92	269	(400)	101	593
Increase/(decrease) in working capital, Total	6,770	8,825	(2,088)	783	(799)	(674)	723	(4,282)	(1,153)	1,537	(225)	848	233
Net Cash inflow/(outflow) from operating activities	9,305	9,210	(1,749)	1,146	(443)	22	1,119	(4,494)	(1,421)	1,261	(554)	518	(1,103)
Net Cash inflow/(outflow) from investing activities													
Property, plant and equipment - new land, buildings or dwellings	(630)	(17)	(36)	(81)	(38)	(217)	(242)	(235)	(578)	(707)	(1,206)	(1,155)	(1,209)
Property, plant and equipment - maintenance expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment - Information Technology	(101)	(39)	(51)	(28)	(22)	(36)	75	(37)	(48)	(99)	(45)	(41)	(316)
Plant and equipment - Other	(42)	0	0	0	(18)	(24)	0	0	0	0	0	0	0
Property, plant and equipment - Other Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds on disposal of property, plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(decrease) in capital creditors	(177)	(277)	(50)	0	(0)	5	146	(29)	(117)	469	322	(130)	(196)
Net cash inflow/(outflow) from investing activities, Total	(950)	(333)	(137)	(109)	(78)	(272)	(21)	(301)	(743)	(337)	(929)	(1,326)	(1,721)
Net cash inflow/(outflow) before financing	8,356	8,878	(1,886)	1,038	(521)	(250)	1,098	(4,795)	(2,164)	924	(1,483)	(808)	(2,824)
Net Cash inflow/(outflow) from financing activities													
PDC Dividends paid/recd	0	0	0	0	0	0	0	0	0	0	0	0	(860)
Interest received on cash and cash equivalents	0	0	0	0	0	0	0	0	0	0	0	0	0
(Increase)/decrease in non-current receivables	50	113	0	(61)	(3)	(1)	3	0	0	0	0	0	0
Increase/(decrease) in non-current payables	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Cash inflow/(outflow) from financing activities, Total	50	113	0	(61)	(3)	(1)	3	0	0	0	0	0	(860)
Net increase/(decrease) in cash and cash equivalents	8,406	8,991	(1,886)	976	(524)	(251)	1,101	(4,795)	(2,164)	924	(1,483)	(808)	(3,684)
Opening Cash Balance at 1st April 2020	51,018	51,018	60,009	58,122	59,098	58,574	58,323	59,424	54,630	52,466	53,390	51,907	51,099
Net Cash (Outflow)/Inflow	8,406	8,991	(1,886)	976	(524)	(251)	1,101	(4,795)	(2,164)	924	(1,483)	(808)	(3,684)
Closing Cash Balance at End of Financial Period/Year	59,424	60,009	58,122	59,098	58,574	58,323	59,424	54,630	52,466	53,390	51,907	51,099	47,415

Capital Expenditure by project

Business Case	Status	2019/20	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	
		Prev. Yrs	Plan	FOT	FOT	FOT	YTD FOT	YTD Actual	YTD
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Actual Spend Against Plan									
Vehicles Replacement Programme	0	0	100	100	0	25	24	(1)	
IT schemes - Tangibles									
Data Centre	5	479	345	345	0	40	0	(40)	
Big Hand (Software Upgrade)	5	0	23	0	(23)	0	0	0	
Server / Storage	5	0	0	0	0	0	0	0	
IT schemes - Intangibles									
<i>Major -</i> Insight II Development	4	715	1,525	100	(1,425)	0	12	12	
<i>Minor -</i> IMST - ICS	N/A	0	250	250	0	0	0	0	
IT - Dataloader / Other	0	0	145	145	0	30	0	(30)	
Insight I Development	5	0	100	100	0	0	62	62	
Multichannel Comms	0	0	50	50	0	0	0	0	
HSCN - Network Engineer (int)	0	0	42	42	0	21	0	(21)	
ITIL Service Management (int)	5	0	0	0	0	0	0	0	
HSLI	5	211	0	0	0	0	0	0	
Network Links	5	0	0	0	0	0	12	12	
JAC Upgrade	5	0	0	0	0	0	(0)	(0)	
Network Infrastructure	5	0	0	0	0	0	15	15	
IT schemes Total		1,404	2,480	1,032	(1,448)	91	101	10	
Medical Equipment Replacement Prog	0	0	30	30	0	15	18	3	
Estates - schemes									
<i>Major -</i> ACM II - Best Practice Option E	3	4,133	5,000	500	(4,500)	370	200	(170)	
MCC Dormitories	3	0	1,500	1500	0	100	239	139	
New HQ Refurbishment - 722 PoW	3	6	1,470	50	(1,420)	0	0	0	
CQC Schemes	0	0	1,100	12	(1,088)	100	12	(88)	
New HQ Refurbishment - Wardsend	5	129	800	800	0	0	17	17	
Forest Close B3	5	53	500	1	(499)	0	1	1	
Unforeseen Estates (H&S, CQC, etc)	0	0	500	432	(68)	100	0	(100)	
<i>Minor -</i> Datacentre	5	0	481	481	0	0	42	42	
MCC - Backlog Pipework	0	0	229	229	0	0	0	0	
Grenoside Grange - Backlog building w	0	0	297	297	0	0	0	0	
MCC - Backlog building works	0	0	373	373	0	0	0	0	
MCC Fence	0	0	170	170	(1)	170	13	(157)	
Nurse Control / Alarm systems	5	522	150	150	(1)	150	3	(147)	
Community Forensic Team	0	0	125	7	(118)	0	7	7	
Substance Misuse	0	0	125	125	0	0	0	0	
Limbrick	5	0	50	50	(1)	30	9	(21)	
Longley - Endcliffe	5	0	0	6	6	0	6	6	
Forest Lodge - Multi Faith Room	0	0	50	0	(50)	0	0	0	
Grenoside (West Wing)	5	167	27	27	0	27	0	(27)	
Stange Fence	5	0	0	68	68	0	68	68	
Forest Lodge - Seclusion Room	5	265	0	0	0	0	0	0	
Forest Covid	5	0	0	6	6	0	6	6	
G & G Works (Patient Areas)	5	191	0	0	0	0	0	0	
Health & Safety (anti-ligature)	5	8	0	5	5	0	5	5	
Estates Rationalisation (Comm Hub)	0	14	0	0	0	0	0	0	
Other - Unallocated	N/A	0	0	0	0	0	0	0	
Estates schemes Total		5,487	12,947	5,287	(7,660)	1,047	630	(417)	
Total (Before Capital Creditors)		6,891	15,557	6,449	-9,108	1,178	773	(405)	
					-58.5%			-34.4%	

Commentary

The revised Capital Programme 2020/21 has been reduced to £6,449k at the end of September 2020. The FOT is being revised due to on-going delays with two major schemes such as the ACM II, and the new EPR (Insight II).

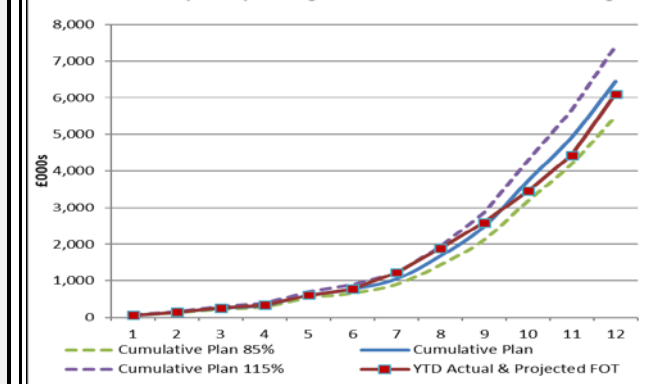
The YTD expenditure at the end of the period amounts to £773k, which is £405k behind plan as majority of the expenditure is expected between Q3 and Q4. New schemes to address backlog maintenance have been incorporated which are due to be funded centrally. SHSC will receive £899k for this purpose to address on-going issues at MCC and Grenoside Grange mainly. Funding of these schemes have been confirmed.

Overall the Trust must ensure it stays within its revised five years capital programme of £57.069m (ex external funding) to afford cash and revenue implications in the coming years. This will be monitored closely in conjunction with Business Managers.

Position Summary

Capital Position to Date	Plan	Actual	Variance	
In-month spend	339	167	(172)	Red
Cumulative spend	1,178	773	(405)	Red
Capital expenditure is <85% or >115% of plan for year to date				Amber
Capital Forecast Outturn	Plan	Actual	Variance	
Cumulative spend	6,449	6,449	0	Green
Capital expenditure is <85% or >115% of plan for year to date				Green

Capital Spend Against Plan and 15% Variance Target



Business Case Status

- 0 Not started (not due yet)
- 0 Not started (due)
- 1 Draft (SBC)
- 2 OBC
- 3 Approved OBC
- 4 FBC
- 5 Approved FBC

Risk Schedule

Risk	Description	Included in Forecast	Current Risk £'000	Previous Risk £'000	Change in Risk (-ve = Reduction in Risk)	Mitigation
INCOME & EXPENDITURE						
CIPS (CRR 2175)						
COVID-19 (CRR 4396)						
CQUIN						
SCC Bad Debt						
Sub-total Income & Expenditure						
MITIGATIONS						
1	Delivery of CIP					
2	Recovery of CCG Funding for disputed areas					
3	Release of bad debt provision					
Forecast Out-turn			0	0	0	

**UNDER DEVELOPMENT - THIS WILL BE REFINED FROM M7
FOLLOWING THE ISSUE OF THE FINANCIAL REGIME
GUIDANCE FOR THE REMAINDER OF THE YEAR**

Other Risks						
Capital Programme						

Underlying Position

Month on month normalisation adjustments

Item	Service Line	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	YTD
Prior Year Costs														
Gain/(Loss) on Disposals														
Unplanned Contingency														
Planned Contingency														
Non-Recurrent Vacancies														
Redundancy														
Sub-Total														
Transformation Funding														
Top up Funding														
TOTAL														

**UNDER DEVELOPMENT - THIS WILL BE REFINED FROM M7
FOLLOWING THE ISSUE OF THE FINANCIAL REGIME
GUIDANCE FOR THE REMAINDER OF THE YEAR**

Normalised Position		Year to Date					
Reported Position Pre Technical Adjustments							
Item	Service Line	Income £'000	Pay £'000	Non-Pay £'000	EBITDA £'000	Post EBITDA £'000	Total £'000
Prior Year Costs							
Gain/(Loss) on Disposals							
Unplanned Contingency							
Planned Contingency							
Non-Recurrent Vacancies							
Redundancy							
Sub-Total		0	0	0	0	0	0
Transformation Funding							
Top up Funding							
Normalised Total		0	0	0	0	0	0
Movement		0	0	0	0	0	0

Forecast					
Income £'000	Pay £'000	Non-Pay £'000	EBITDA £'000	Post EBITDA £'000	Total £'000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

1 Self certification

1. Declaration of review of submitted data

The board is satisfied that adequate governance measures are in place to ensure the accuracy of data entered in this submission.

We would expect that the template's validation checks are reviewed by senior management to ensure that there are no errors arising prior to submission and that any relevant flags within the template are adequately explained.

Approved by the Chief Executive Officer:

Due to the revised financial framework in 20/21 I further acknowledge a programme of audit and assurance reviews by NHSE/I will be conducted to test the validity of all costs included in this return.

I agree that all normal accounting principles have been adhered to regarding the treatment of revenue and capital spend.

i

00ACTYTD Self-cert declarations Actual 31/07/2020 YTD DROP-DOWN	Maincode
	Subcode

Confirmed	SEL0100
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Name

Jan Ditheridge	SEL0112
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Job title

Chief Executive Officer	SEL0114
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Signature

i

	Paste Signature from Clipboard
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2. Is the return consistent with the board report?

Please confirm that the financial data reported in the NHSI monthly monitoring forms is/will be consistent with the information reported to and published in the board report

i

Yes	SEL0118
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Date of board report (please note that this can be a future date)

11/11/2020	SEL0122
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3. 2020-21 Capital Delegated Limit

If Yes:

6. 2020-21 Dissolution

Has the trust dissolved in the financial year?

No	SEL0230
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Number of months as a trust

12	SEL0235
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7. 2020/21 Capital STP Allocations

The capital plan included in this template has been agreed with STP organisations, the additional funding requirements assumed are in line with STP priorities, and the Trust's 2020/21 capital plan is affordable within the overall 2020/21 STP Capital allocation

Compliant	SEL0240
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8. Transition to new financial framework - Checklist

A new financial framework will be introduced in month 7 and is intended to be in place for the remainder of the financial year. There are a number of issues that are important to consider in the transition to the new framework which are detailed in appendix 2 to the month 6 guidance. Please confirm that each of these issues have been considered by completing the following checklist, please select the appropriate category from the drop down menu to show whether each item has been correctly considered at month 6:

Annual leave adjustments: should NOT be included in month 6 or year to date position

Property Services: should NOT be included in local month 6 positions

Cygnets costs: value to be included in month 6 as advised by national team

Incomplete spells and maternity pathway: no adjustment at month 6 or year to date

Elective incentive scheme (EIS): should not include in month 6 but should reference within board communication

Service development funds (SDF): CCGs

Stock write-off as a result of Covid: no write offs at month 6 or year to date, discuss specific issues with regions

Tax on benefits in kind: Where organisations are intending to make payments direct under PSA, these costs can be

Pension issues; ill health retirements, consultants additional tax liability & additional pension costs: NO adjustment at month

Medical pay award: backdated element for April to September to be included in month 6

Material 19/20 year-end accounts issues impacting on 20/21 positions: discuss with regions & present summary to

Deloitte COVID audit: Over/under claims identified to be corrected in month 6 and year to date

MHIS (CCG)

Hospital discharge programme (CCG)

Flu vaccination programme (CCG)

Care Homes Service (CCGs - primary care)

CHC Data Cleanse (CCG)

Not included (remaining at 31 March position)	SEL0300
Not included	SEL0305
Included	SEL0310
N/A	SEL0315
Not included	SEL0320
N/A	SEL0325
Not included	SEL0330
Included	SEL0335
Not included	SEL0340
Included	SEL0345
N/A	SEL0350
N/A	SEL0355
N/A	SEL0360
N/A	SEL0365
N/A	SEL0370
N/A	SEL0375
N/A	SEL0380