

Board of Directors - Public

SUMMARY REPORT

Meeting Date: 23rd November 2022

Agenda Item: 13

Report Title:	Financial Performance Report for the period ending September 2022 (month 6)	
Author(s):	Jill Savoury, Head of Finance	
Accountable Director:	Phillip Easthope, Executive Director of Finance, IMST and Performance	
Other Meetings presented to or previously agreed at:	Committee/Group:	Finance and Performance Committee
	Date:	10 th November 2022
Key Points recommendations to or previously agreed at:	<p>Finance and Performance Committee, noted concern re the CIP plan gap to target of £2.511m, and specifically raised concerns that the Agency programme have not completed their financial plans and a concern over engagement.</p> <p>The Committee noted the need to continue to lobby for relevant funding to meet the cost of the pay award which contributes to c£2m of the forecast deficit for both system allocated funding and other contracts.</p>	

Summary of key points in report

The Trust has a year to date (YTD) deficit of £1.594m and is forecasting a deficit of £3.913m. The deficits are predominantly driven by pressures from agency and out of area expenditure. CIP programmes are being pursued at pace to reduce spend in these, and other areas, to mitigate the overspends and attempt to recover the position. The funding gap on the planned pay award is also contributing significantly to the deficit. The worst-case forecast is £4.6m recognising the risk that the Local Authority may not pay the 2022/23 management fee and the best-case forecast of £3.6m assumes that additional CIP of £0.3m is delivered.

It should be noted that non-recurrent prior year benefits of £0.8m are included in the YTD and forecast position, therefore the underlying deficit is being masked by this.

Delivery of recurrent savings is significantly lower than the revised plan. The current forecast shows a gap of £2.5m between the CIP plan and the CIP programme. These values have been updated since the NHSI reporting following extensive post month end review.

Cash balances remain healthy. Debt owed to SHSC remains within expected levels and there are no working capital concerns. The cash forecast is less than plan as: cash receipts are no longer

expected from the Fulwood disposal in this financial year; other working capital movements are anticipated; and the forecast deficit I&E position, which includes unplanned interest cash receipts following interest rate increases of £0.8m.

Capital is underspending YTD against plan from a profile and timing perspective, however emerging needs and cost pressures associated with inflation result in a £0.335m overspend if all approved schemes progress as forecast. SHSC cannot breach the annual plan limit (CDEL), which has been reduced in month by the ICB as the allocation across the system has been exceeded. SHSC is expected to manage the pressure internally; recovery options are being considered including delaying lower priority schemes until 2023/24. The ICB have escalated the risk to NHSI having recognised that Trusts had been allowed to develop capital programmes at 105% of allocation.

A breakeven forecast has been reported to NHSI for M6 as required by the Integrated Care Board. The ICB has requested breakeven reporting as additional inflationary pressure funding may become available nationally and other providers will achieve surpluses as it is expected that Elective Recovery Funding (ERF) will not be clawed back. This will allow the system to achieve breakeven overall. Discussions are taking place within the Integrated Care System to determine how surpluses and deficits are managed at individual organisation and system level. The narrative reporting to NHSI explains this position.

Recommendation for the Board/Committee to consider:

Consider for Action		Approval		Assurance	X	Information
Finance & Performance Committee to note the year to date and forecast financial position at month 6. There are no further considerations in this report but would draw members' attention to item 07ii on the agenda which needs to be considered in terms of mitigating the forecast deficit position.						

Please identify which strategic priorities will be impacted by this report:						
Covid-19 Getting through safely				Yes	X	No
CQC Getting Back to Good				Yes	X	No
Transformation – Changing things that will make a difference				Yes	X	No
Partnerships – working together to make a bigger impact				Yes		No X

Is this report relevant to compliance with any key standards ?					State specific standard	
Care Quality Commission	Yes	X	No		Regulation 17: Good Governance Regulation 13: Financial Position	
Date Security & Protection Toolkit	Yes		No	X		
Any other specific standard?	Yes		No	X		

Have these areas been considered ? YES/NO					If Yes, what are the implications or the impact? If no, please explain why	
Service User and Carer Safety and Experience	Yes		No	X	Out of scope	
Financial (revenue & capital)	Yes	X	No		Identification of financial sustainability risks	
OD/Workforce	Yes		No	X	Out of scope	
Equality, Diversity & Inclusion	Yes		No	X		
Legal	Yes		No	X	Out of scope	
Environmental Sustainability	Yes		No	X	Out of scope	

Financial Performance Report

September 2022

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Executive Summary

KPI	Year to	Year To	Variance £'000	Annual Plan £'000	Forecast £'000	Variance £'000
	Date Plan £'000	Date Actual £'000				
Surplus/(Deficit) #	(393)	(1,594)	(1,201)	0	(3,913)	(3,913)
Covid Expenditure	589	642	53	1,178	1,212	34
Agency	2,373	4,701	2,328	4,348	9,090	4,742
Cash	59,436	57,263	(2,173)	61,938	53,218	(8,720)
Efficiency Savings	2,175	635	(1,540)	5,168	2,657	(2,511)
Capital # *	3,755	3,068	(687)	12,057	12,392	335
KPI			Target	Number	Value	
Invoices paid within 30 days			NHS	95%	100%	100%
(Better Payments Practice Code)			Non-NHS	95%	99.3%	99.7%

The forecast deficit and the efficiency savings shown differ from the breakeven positions reported to NHSI to meet ICB requirements. The report narrative gives further details.

* The capital plan has changed from that originally submitted to NHSI due to the approval of additional national funding of £0.6m for Electronic Patient Records (EPR) and £1.9m for the Health Based Place of Safety projects.

Summary at September 2022:

The Trust has a YTD deficit of £1.594m and is forecasting a deficit of £3.913m. The deficits are predominantly driven by pressures from agency and out of area expenditure. CIP programmes are being pursued at pace to reduce spend in these, and other areas, to mitigate the overspends and attempt to recover the position. The funding gap on the planned pay award is also contributing significantly to the deficit. The worst case forecast is £4.6m recognising the risk that the local authority may not pay the 22/23 management fee and the best case forecast is £3.6m assuming that additional CIP of £0.3m is found.

It should be noted that non-recurrent prior year benefits of £0.8m are included in the YTD and forecast, therefore the underlying deficit is being masked by this.

Recurrent savings delivery is significantly lower than the revised plan. The current forecast shows a gap of £2.5m between the CIP plan and the CIP programme. These values have been updated since the NHSI reporting as a result of extensive post month end review.

Cash balances remains healthy. Debt owed to SHSC remains within expected levels and there are no working capital concerns. The cash forecast is less than plan as: cash receipts are no longer expected from the Fulwood disposal in this financial year; other working capital movements are anticipated; and the forecast deficit I&E position, which includes unplanned interest cash receipts following interest rate increases of £0.8m.

Capital is underspending YTD against plan from a profile and timing perspective, however emerging needs and cost pressures associated with inflation result in a £0.335m overspend if all approved schemes progress as forecast. SHSC cannot breach the annual plan limit (CDEL), which has been reduced in month by the ICB as the allocation across the system has been exceeded. SHSC is expected to manage the pressure internally; recovery options are being considered including delaying lower priority schemes until 2023/24. The ICB have escalated the risk to NHSI having recognised that Trusts had been allowed to develop capital programmes at 105% of allocation.

A breakeven forecast has been reported to NHSI for M6 as required by the ICB. The ICB has requested breakeven reporting as additional inflationary pressure funding may become available nationally and other providers will achieve surpluses as it is expected that Elective Recovery Funding (ERF) will not be clawed back. This will allow the system to achieve breakeven overall. Discussions are taking place within the ICS to determine how surpluses and deficits are managed at individual organisation and system level. The narrative reporting to NHSI explains this position.

Financial Overview

INCOME & EXPENDITURE SUMMARY

	Year to Date				Forecast (FOT)			
	Plan	Actual	Variance	%	Plan	Forecast	Variance	%
	£000	£000	£000		£000	£000	£000	
Clinical Income	61,644	62,742	1,098	2%	123,282	125,375	2,093	2%
Other Income	10,998	10,819	(179)	(2%)	22,002	20,777	(1,225)	(6%)
Total Income	72,642	73,561	919		145,284	146,152	868	1%
Pay	58,425	59,430	1,005	2%	116,024	119,080	3,056	3%
Non Pay	13,710	15,234	1,524	11%	27,460	29,806	2,346	9%
Total Expenditure	72,135	74,664	2,529		143,484	148,886	5,402	
Net Finance Costs	900	584	(316)	(35%)	1,800	1,365	(435)	(24%)
Net Surplus / (Deficit)	(393)	(1,687)	(1,294)		0	(4,099)	(4,099)	
Technical Adjustments	0	93	93	0%	0	186	186	0%
Adjusted Net Surplus / (Deficit)	(393)	(1,594)	(1,201)		0	(3,913)	(3,913)	
KPI's								
Out of Town (OOT)	3,008	4,616	1,607	53%	6,026	8,903	2,877	48%
Agency	2,373	4,701	2,328	98%	4,348	9,090	4,742	109%
Covid	589	642	53	9%	1,161	1,271	110	9%

The reported forecast deficit of £3.913m at M6 was £1.201m adverse to the plan. Key drivers of the overspend are:

- -£4.7m agency spend
- -£3m out of area spend

Offset by other gross variances to plan:

- £2m additional clinical income (includes 1.66% uplift for pay in NHS contracts)
- £1.6m substantive and bank pay underspend due to vacancies and TUPE transfers
- £0.8m non-recurrent benefits from prior year
- £0.8m bank interest earnings
- £0.2m other non-pay underspend
- -£1.5m other income

Appendix 1 shows details of the agency position.

Initial analysis of the out of area acute forecast spend compared to plan shows the overspend is caused by:

- Block booked beds price 2.24% higher than plan for 9 months of the year
- Spot purchase average cost 3.5% higher than anticipated for the full year
- 3,761 more bed nights forecast than planned(1,011 block and 2,750 spot purchase)

The reduction in other income compared to plan is matched by reduced costs, for example: less income following the TUPE transfer of OT staff to STH is matched by reduced staffing and non-pay costs.

The underspends on substantive pay are masking the underlying recurrent pressure arising from the agreed pay awards. The financial plan included an unfunded recurrent pressure of £1m based on a 3% uplift. The final agreed uplift increases the unfunded pressure to at least £1.6m but could increase to £2.8m if non-NHS income is not uplifted in line with NHS contracts. The final agreed uplift and additional funding are reflected in the position. Further work is needed to analyse the pay award pressure in 22-23 and the recurrent pressure if all vacancies are filled.

Further analysis of the overspend drivers will be provided in future reporting.

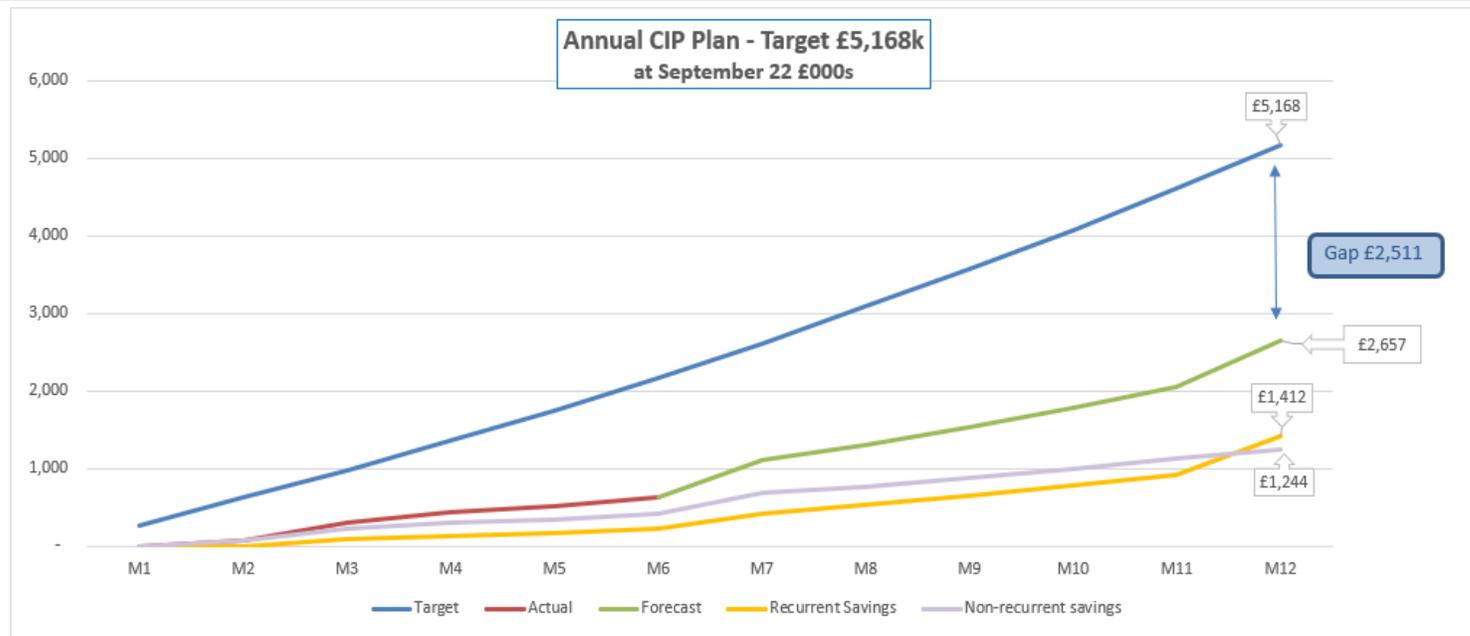
Forecast

	Prior Year £'000	Actual						Forecast						Forecast	M12 Plan	Variance	
		Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Out-turn			
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income																	
Income from Patient Care Activities	130,481	10,110	10,110	10,406	10,401	10,247	11,468	10,439	10,439	10,439	10,439	10,439	10,439	125,375	123,282	2,093	
Other Operating Income	21,368	1,725	1,725	1,924	1,595	1,725	2,125	1,660	1,660	1,660	1,660	1,660	1,660	20,777	22,002	(1,225)	
Total Income	151,849	11,835	11,835	12,330	11,996	11,972	13,593	12,099	12,099	12,099	12,099	12,099	12,099	146,152	145,284	868	
Expenditure																	
Substantive	100,156	8,466	8,466	8,843	8,577	7,992	9,930	8,822	8,822	8,822	8,822	8,822	8,822	105,202	106,681	(1,479)	
Bank	6,474	384	384	364	358	364	394	354	354	354	354	354	354	4,373	4,580	(207)	
Agency	5,873	675	675	885	762	857	847	732	732	732	732	732	732	9,090	4,348	4,742	
Other (Apprenticeship Levy)	4,919	35	35	35	35	34	35	35	35	35	35	35	35	415	415	0	
Total Pay	117,422	9,559	9,559	10,127	9,732	9,247	11,206	9,942	9,942	9,942	9,942	9,942	9,942	119,080	116,024	3,056	
Out of Area healthcare	9,708	472	829	912	735	758	758	740	740	740	740	740	740	8,903	6,026	2,877	
Drugs	965	88	88	109	95	104	94	108	108	108	108	108	108	1,225	1,016	209	
Other non pay	17,681	1,526	1,168	1,491	1,363	1,108	1,712	1,278	1,278	1,278	1,278	1,278	1,278	16,037	17,331	(1,294)	
Total Non Pay	28,354	2,086	2,086	2,512	2,193	1,970	2,564	2,126	2,126	2,126	2,126	2,126	2,126	26,165	24,373	1,792	
Total Expenditure	145,776	11,645	11,645	12,639	11,925	11,217	13,770	12,068	12,068	12,068	12,068	12,068	12,068	145,245	140,397	4,848	
EBITDA	6,073	191	191	(309)	71	755	(177)	31	31	31	31	31	31	907	4,887	(3,980)	
Depreciation & Amortisation	5,653	288	288	145	241	454	408	303	303	303	303	303	303	3,641	3,087	554	
Net Operating Surplus / (Deficit)	420	(98)	(98)	(454)	(170)	301	(585)	(272)	(272)	(272)	(272)	(272)	(272)	(2,734)	1,800	(4,534)	
Net Finance Costs		(118)	(118)	(103)	(82)	(257)	93	(130)	(130)	(130)	(130)	(130)	(130)	(1,365)	(1,800)	435	
Technical Adjustments	1,391	51	51	49	50	(123)	16	16	16	16	16	16	16	186	0	186	
Adjusted Net Surplus / (Deficit)	1,811	(165)	(165)	(508)	(202)	(79)	(476)	(386)	(386)	(386)	(386)	(386)	(386)	(3,913)	0	(3,913)	

Commentary:

- The Trust deficit is predominantly driven by pressures from agency and out of area expenditure. CIP programmes are being pursued at pace to reduce spend in these, and other areas, to mitigate the overspends and attempt to recover the position. The funding gap on the planned pay award is also contributing significantly to the deficit.
- The worst case forecast deteriorates by £0.7m recognising the risk that Sheffield City Council may not pay the management fee they are contractually liable for in 22/23.
- The best case forecast improves by £0.3m to reflect the possibility of additional CIP schemes being implemented.
- Please note that the forecast variances above differ from page 4 as the prior year benefits are included on each line rather than being separated out.
- The analysis above shows the forecast by month on a straight-line basis. While this is a true reflection of a large proportion of SHSC's income and expenditure, there are other areas of income and expenditure that are phased differently. This phasing is evaluated by the finance team in various source documents that cannot be easily combined at present. Options are being considered for extracting the information and the analysis above will be revised to reflect this as soon as possible.

Cost Improvement Programme as at September 2022



- A full review of base line data has been undertaken, which has highlighted that particularly the OOA scheme was not achieving the savings at the level previously reported, when factoring in the inappropriate block booked beds. There has also been significant increase this month of OOA usage. At present the OOA CIP is at significant risk of not being achieved.
- The current gap of the CIP delivery stands at £2,511k. This is £811k higher than the initial planning stage gap. Although the efficiency group has over achieved by £1,721k the under delivery of the other work streams leaves us with the above challenge.
- The forecast of £2,657k currently has a risk of downside £62k (transport and drug related, impact of winter) with an upside of £300k (ongoing efficiency group schemes and increase in agency).
- The reliance on non-recurrent savings in 22/23 will increase the recurrent efficiency target for the 23/24 financial year.
- The Programme Board and projects are established and this will continue to be reviewed to ensure capacity is in place to help delivery.
- Appendix 1 shows the Agency CIP Dashboard, which is being developed for reporting to the CIP Programme Board.
- This finance report has an updated CIP position following the detailed review undertaken after the M6 NHSI reporting.

These rainbow charts show the forecast achievement for each of the workstream targets:

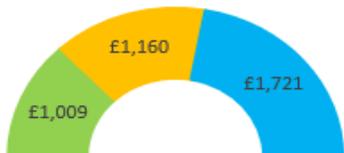
OOA CIPs - Target £1,800k



Agency CIPs - Target £1,220k



Efficiency CIPs - Target £448k



Underspend CIPs - Target £1,700k



- Achieved Recurrent
- Achieved N/R
- Out standing
- Over Achieved

SOFP | Statement of Financial Position

Year to date

Right of Use assets have been brought onto the SOFP at £8.1m for operating leases. This is included in the PPE balance at month 6. Associated borrowing costs of £4.3m and £0.8m are included within Non current liabilities and current liabilities respectively. This is the liability associated with the leases.

A positive cash position of £57.3m is reported at the end of September (£59.3m at the end of August). The September cash position is £1.5m lower than last year's closing balance. The movement reflects the in year deficit.

Liabilities remain under control and there are no working capital concerns. The Better Payment Practice Code (BPPC) target is continuing to be met monthly.

The current ratio (current assets to current liabilities) is 5:1, with cash contributing 76% of current assets.

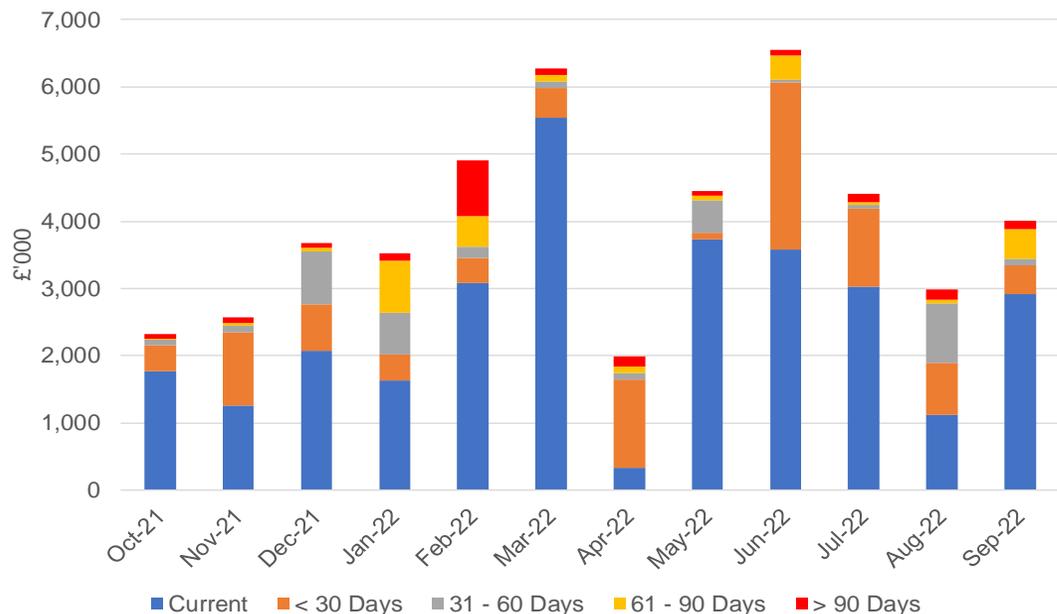
Forecast

Cash is forecast to be £8.7m lower than plan. £3.5m of this movement is due to the timing of the next stage of the Fulwood sale as the plan assumed partial disposal in the current year and this has been delayed until 23/24. £1.5m is for a forecast increase in receivables from plan levels. The remainder is a combination of other working capital movements and the forecast deficit I&E position.

	OPENING 2022/23	YTD ACTUAL	YTD MOVEMENT	ANNUAL PLAN	FORECAST	FORECAST VARIANCE v PLAN
	£'000	£'000	£'000	£'000	£'000	£'000
<u>Non-Current Assets</u>						
Property, Plant & Equipment (PPE)	55,238	64,037	8,799	65,623	67,599	1,976
Intangible Assets	1,364	1,919	555	915	5,008	4,093
Other Non-Current Assets	4,434	3,990	(444)	3,906	3,990	84
Non-Current Assets Total	61,036	69,946	8,910	70,444	76,597	6,153
<u>Current Assets</u>						
Receivables	8,034	4,185	(3,849)	4,953	6,500	1,547
Cash and Cash Equivalents	58,757	57,265	(1,492)	61,938	53,218	(8,720)
Assets held for sale (Fulwood HQ)	12,000	12,000	0	8,542	12,000	3,458
Other Current Assets	81	2,225	2,144	3,633	3,083	(550)
Total Current Assets	78,872	75,675	(3,197)	79,066	74,801	(4,265)
<u>Current Liabilities</u>						
Provisions	(762)	(773)	(11)	(508)	(773)	(265)
Payables	(8,215)	(11,925)	(3,710)	(4,291)	(11,101)	(6,810)
Other Current Liabilities	(5,687)	(1,915)	3,772	(9,644)	(7,953)	1,691
Total Current Liabilities	(14,664)	(14,613)	51	(14,443)	(19,827)	(5,384)
Net Current Assets/ (Liabilities)	64,208	61,062	(3,146)	64,623	54,974	(9,649)
Total Non-Current Liabilities	(4,285)	(8,783)	(4,498)	(15,155)	(8,034)	7,121
Total Net Assets	120,959	122,225	1,266	119,912	123,537	3,625
Total Taxpayers Equity	120,959	122,225	1,266	119,912	123,537	3,625

SOFP | Statement of Financial Position

AGED DEBT ANALYSIS



HIGHLIGHTS FOR THE REMAINDER OF THE YEAR

Debt remains within expected levels and the overall balance owed to the Trust has increased to £4.0m as at the end of September (£3.0m M5).

£2.9m of the debt is current and relates to invoices raised in September which are not yet overdue. Current debt is higher than last month due to quarterly invoices raised towards the end of the month. We do not have any concerns at present.

£0.4m of the debt was overdue between 1 and 30 days. The majority of this has since been paid in October.

£0.6m of the debt is in the older debt categories of over 31 days (£1.1m M5). The 31 to 60 day category has reduced from £0.876m in M5 to £0.095m in M6. The 61 to 90 days has increased from £0.053k in M5 to £0.442k in M6. Some of the previous 31-60 day debt has escalated to this category.

The debt is a combination of NHS, Trade and employee overpayments and we are in discussion with organisations and individuals to resolve the issues around payment.

There is a continuing effort to improve collections especially for debts for overpayments to employees leaving SHSC. Debt recovery services are used where appropriate.

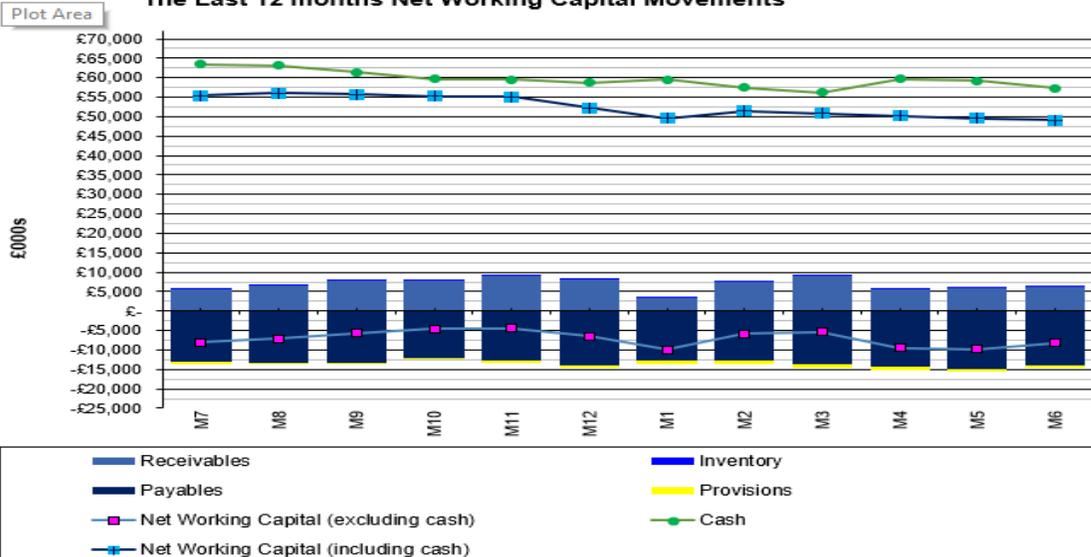
NET WORKING CAPITAL

At the end of September 2022 SHSC had a cash balance of £57.3 million compared to £58.8 million at the end of the last financial year.

The Trust had a negative net working capital balance of £8.2m excluding cash (positive NWC of £49.1m including cash). This has remained stable during the past 12 months.

The high liquidity ratio of 5:1 (current assets: current liabilities) allows SHSC to operate without the need to borrow to finance working capital.

The Last 12 months Net Working Capital Movements



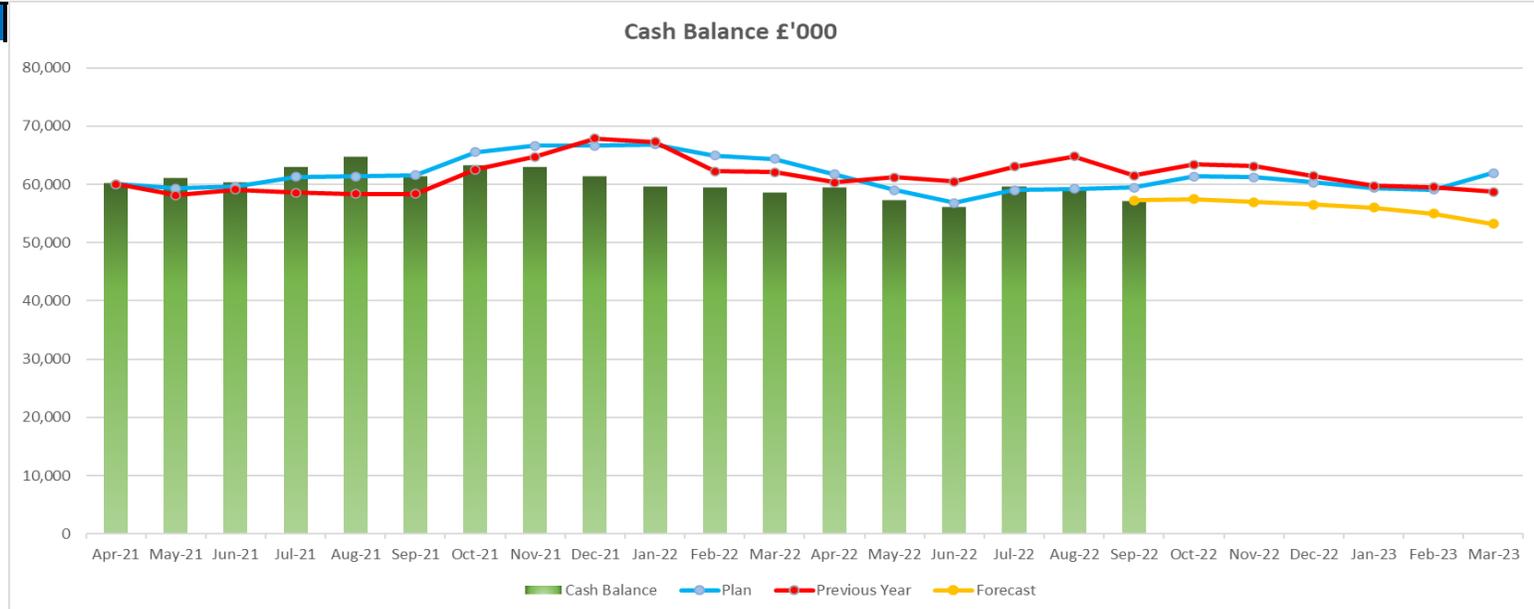
12 Months Cash Flow Forecast

		Actual	Actual	Actual	Actual	Actual	Forecast						
Cash flow as at September 2022	Prior Year	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23
	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Operating Surplus/(deficit)	2,182	(195)	(454)	(170)	301	(585)	380	380	380	380	380	380	380
Net cash generated from / (used in) operations	2,983	(186)	(501)	4,346	1,754	(1,892)	(271)	(271)	(271)	(271)	(271)	(271)	(271)
Net cash inflow/(outflow) from investing activities, Total	(8,364)	(883)	(337)	(641)	(1,686)	775	(1,414)	(1,414)	(1,414)	(1,414)	(1,414)	(1,414)	(1,414)
Net cash inflow/(outflow) before financing	(3,199)	0	(1,264)	(1,292)	3,535	369	(1,702)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)
Net Cash inflow/(outflow) from financing activities, Total	(119)	(101)	101	0	(855)	(285)	631	631	631	631	631	631	631
Increase/(decrease) in cash and cash equivalents	(3,318)	(1,365)	(1,191)	3,535	(486)	(1,987)	(674)	(674)	(674)	(674)	(674)	(674)	(674)
Cash and cash equivalents at start of period	62,075	58,757	58,757	57,392	56,201	59,736	59,250	57,263	56,589	55,915	55,241	54,566	53,892
Increase/(decrease) in cash and cash equivalents	(3,318)	(1,365)	(1,191)	3,535	(486)	(1,987)	(674)	(674)	(674)	(674)	(674)	(674)	(674)
Cash and cash equivalents at end of period	58,757	58,757	57,392	56,201	59,736	59,250	57,263	56,589	55,915	55,241	54,566	53,892	53,218

NARRATIVE

The cash balance at the end of September 2022 was £57.3m. Spend on the capital programme is phased more heavily into the second half of the year therefore the monthly forecast for the remainder of the year is expected to reduce. The forecast range is between £57.5m and £53.2m.

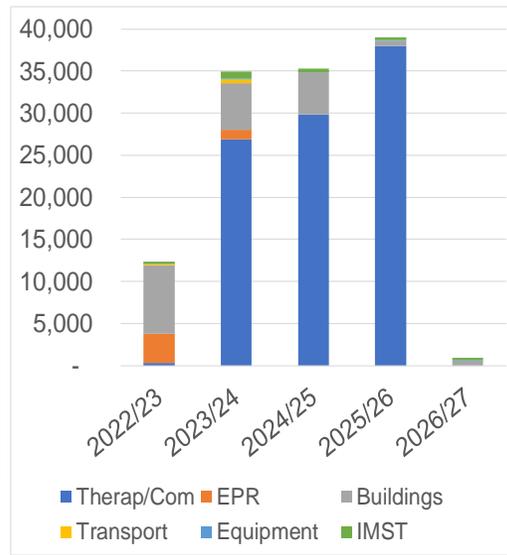
The Trust has a capital programme of £12.392m to deliver before the end of the financial year. Part of the capital will be externally funded: £3.45m for the Electronic Patient Record scheme and £1.9m relates to the Health Based Place of Safety project. The balance will be funded internally in line with CDEL.



Capital Programme

CAPITAL FORECAST 2022/23 TO 2026/27

Category	2022/23		2023/24	2024/25	2025/26	2026/27	Total Programme Forecast £'000
	YTD £000	Revised Plan £000	Plan £000	Plan £000	Plan £000	Plan £000	
Therap/Com	-	350	26,901	29,856	38,000	-	95,107
EPR	746	3,450	1,107	-	-	-	4,557
Buildings	2,301	8,107	5,553	4,959	600	600	19,819
Transport	-	173	470	-	-	-	643
Equipment	21	50	50	50	50	50	250
IMST	-	262	864	430	342	282	2,180
Total	3,068	12,392	34,945	35,295	38,992	932	122,556



NARRATIVE

The capital programme for FY 2022/23 submitted to the ICS in March was £10.5m.

SHSC has a CDEL allocation of £6.707m and expected to be able to overspend by 5% as agreed during the financial planning round, which increased the expected CDEL to £7.042m. This permission has now been withdrawn by the ICB as the allocation across the system has been exceeded. SHSC is expected to manage the pressure internally. The ICB have escalated the risk to NHSI having recognised that Trusts had been allowed to develop capital programmes at 105% of allocation.

The approved external funding for the Electronic Patient Record scheme of £3.450m and the S136 suite of £1.9m take the total expected CDEL to £12.057m for 2022/23.

At the end of September 2022, SHSC is reporting capital expenditure including accruals of £3.068m, which is £0.687m below the revised phased plan. Delays in the phase 3 LAP works and EPR account for the main variances however scheme leads are confident that this will not effect the forecast out-turn position for 2022/23.

The full year forecast as at the end September 2022 is £12.392m, which is £0.335m more than the CDEL target. The position is continually monitored and reported into CPG and FPC. The risk of exceeding the CDEL limit has been raised with the ICB and also reflected in the reporting to NHSI.

Details of year to date progress by scheme is given in Appendix 2.

POSITION SUMMARY 2022/23

Capital Position to Date	Revised Plan £'000	Actual £'000	Variance £'000	Indicator			
In-month spend	901	405	(496)	Amber			
Cumulative spend	3,755	3,068	(687)	Amber			
Capital expenditure is <85% or >115% of plan for year to date				Amber			
Capital Forecast Outturn	CDEL: Limit £'000	Revised Plan £'000	Actual (FOT) £'000	Variance against CDEL Limit	Variance against plan £'000	Indicator against CDEL	Indicator against plan
Full Year cumulative spend	12,057	12,856	12,392	335	(464)	Amber	Green
Capital expenditure is <85% or >115% of plan for full year forecast							

Appendix 1 – Agency CIP dashboard

Overview SHSC Trust-wide Agency - 2022/23 - Month 06, September 2022

£000s

Over view								Commentary				Suppliers List (top 5)	
	Year to date			Forecast								YTD	
	Target	Spend	Variance	Target	Spend	Variance						Manor base ltd	654
Current Month	3,174	4,699	1,524	6,624	9,089	2,465	544	The main increases since last month were mainly additional Admin and Clerical in IMST and FOI services along with a change in the forecast CIP achievement. There has been a notable improvement in breaches. There are 2 groups working on reducing the agency, the CIP agency delivery group which includes the Medical workforce planning group and the transformation working group. The forecast has been calculated by using the year to date run rate adjusted where known by local intel.				Sanctuary health	407
Previous Month	2,575	3,853	1,278	6,624	8,545	1,920						Dutton	357
The target is based on last years outturn less required CIP for 22/23 (16%)												Synergy medic	302
												Service cares	153
												not on framework	

Agency Directorate Summary £000s										
	21/22 Outturn	Target	Forecast Outturn	Var (F) / A	Forecast Pay Variance	YTD Target	YTD Actual	Var (F) / A		
Acute & Community	5,663	4,809	7,650	2,841	Red	1,722	2,304	3,781	1,477	Red
Rehab & Specialist	659	560	573	14	Red	(3,592)	268	326	57	Red
Clinical Central	137	116	121	5	Red	242	56	60	5	Red
Clinical Total	6,459	5,485	8,344	2,859	Red	(1,628)	2,628	4,167	1,539	Red
Medical	264	225	156	(68)	Green	101	108	100	(7)	Green
Chair/Chief Exec Office	194	165	0	(165)	Green	(76)	79	0	(79)	Green
Nursing & Professions	60	51	33	(18)	Green	(95)	24	33	9	Red
People Directorate	63	54	143	89	Red	(28)	26	71	46	Red
Finance	660	561	559	(2)	Green	198	269	375	107	Red
IMST	103	88	303	215	Red	165	42	145	103	Red
Special Projects & Facilities	94	79	149	69	Red	(520)	38	75	37	Red
Corporate Governance	124	106	66	(40)	Green	46	51	20	(30)	Green
Deputy Chief Exec	68	58	29	(29)	Green	590	28	14	(14)	Green
Central / Obsolete/CIPS	(246)	(246)	(693)	(447)	Green	4,143	(118)	(303)	(185)	Green
Corporate Total	1,386	1,140	745	(394)	Green	4,525	546	532	(14)	Green
Total	7,844	6,624	9,089	2,465	Red	2,897	3,174	4,699	1,524	Red

Comment
 The outturn for 21/22 was adjusted to include medical agency which was mis coded to bank all year. The targets in the dashboard reflect the 21-22 outturn less developed CIP scheme value (16%)

Agency Profession Summary										
	21/22 Outturn	Target	Forecast Outturn	Var (F) / A	YTD Target	YTD Actual	Var (F) / A			
Health Care Assistant	2,134	1,802	3,443	1,640	Red	864	1,670	806	Red	
Consultants	1,217	1,027	1,367	340	Red	492	681	189	Red	
Other Medical	970	819	1,428	609	Red	392	639	246	Red	
Admin & Clerical	1,491	1,259	1,095	(164)	Green	603	831	228	Red	
Nursing Registered	1,501	1,267	1,346	78	Red	607	658	51	Red	
Ancillary	259	219	310	91	Red	105	162	58	Red	
Scientific Therapeutic & Tech	226	191	97	(94)	Green	92	54	(38)	Green	
Allied Health Professions	46	39	3	(36)	Green	19	3	(16)	Green	
Total	7,844	6,624	9,089	2,465	Red	3,174	4,699	1,524	Red	

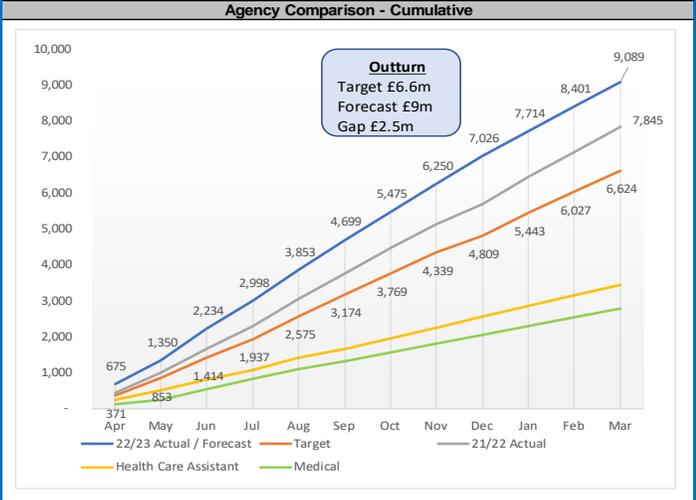
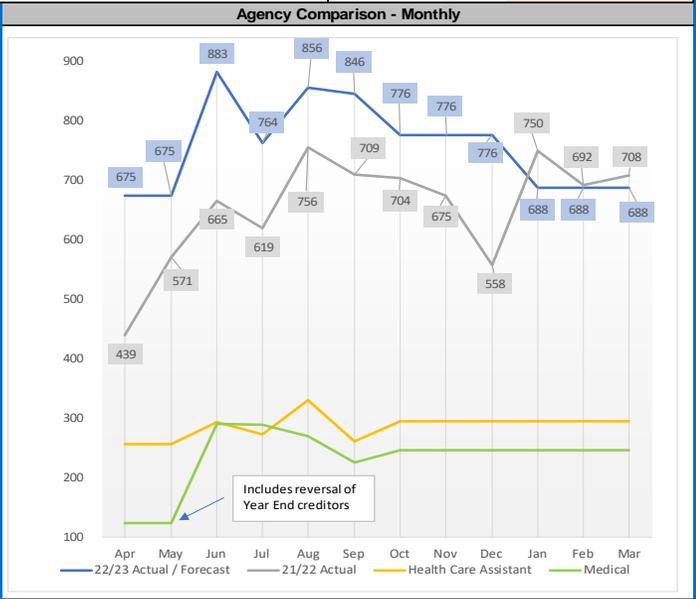
Comments
 1. Admin & Clerical, the reduction is mainly around Finance as vacancies are being filled

The financial plan and budgets show lower planned spend than the target measured in the dashboard as those values were determined before the schemes were developed.

Top 10 Services Highest Forecast spend										
	Forecast Pay Variance	21/22 Out turn	Forecast Outturn	Year to Date						
Clinical										
MH Recovery North	574	315	954	477						
Maple Ward	685	306	930	465						
Dovedale	616	328	813	454						
G1 Ward	1,164	577	757	379						
Burbage Ward	303	416	750	384						
Stanage Ward	527	455	657	314						
SPA/EWB	562	131	617	308						
Woodland View	198	184	539	270						
Endcliffe Ward	377	335	507	254						
MH Recovery South	461	71	346	154						
Top 10 based on FOT 2022/23		3,119	6,870	3,459						
		% of total forecast	76%	74%						

Corporate										
	Forecast Pay Variance	21/22 Out turn	Forecast Outturn	Year to Date						
Directorate Finance	40	190	196	121						
Financial Accounts	133	185	178	97						
PGME Sheffield	138	0	110	66						
Informatics & Systems	122	0	102	51						
IT Services	66	0	93	47						
Procurement	34	140	79	61						
Maintenance Support	366	14	78	39						
HR Management	60	0	77	39						
Corporate Affairs	26	65	66	20						
Facilities Management T	141	32	62	31						
Top 10 based on FOT 2022/23		627	1,041	572						
		% of total forecast	11%	12%						

Breaches (Number of Shifts)				
	Current Month	Previous Month	Change to previous month	Year to Date
Price Cap Breaches	175	346	- 171	1,918
Framework Breaches	314	393	- 79	2,107
	489	739	-250	4,025
Medical	175	290	- 115	1,862
Registered Nursing	0	56	- 56	56
Registered Nursing Support Workers	0	3	- 3	68
Admin & Estates	313	386	- 73	2,034
	1	4	- 3	5
	489	739	-250	4,025



Appendix 2- Capital Programme Year to Date progress by scheme

