

# Meeting of Joint Cluster Board Open Session

**Date: Wednesday 27<sup>th</sup> May 2026**

**Time: 12.00 – 13.45**

**Location: St Michael's Centre, North Rd, Stoke Gifford, Bristol BS34 8PD**

<b>Agenda Number:</b>	6	
<b>Title:</b>	Cluster M12 Finance report	
<b>Confidential Papers</b>	<b>Commercially Sensitive</b>	No
	<b>Legally Sensitive</b>	No
	<b>Contains Patient Identifiable data</b>	No
	<b>Financially Sensitive</b>	No
	<b>Time Sensitive – not for public release at this time</b>	No
	<b>Other (Please state)</b>	No
<b>Purpose: <u>For Information</u></b>		
<b>Key Points for Discussion:</b>		
<p>This report sets out for each ICB within the cluster:</p> <ul style="list-style-type: none"> <li>• Reported financial position for the 25/26 financial year</li> <li>• Efficiency delivery</li> <li>• System financial performance</li> </ul> <p><b>Exec summary</b>          We are pleased to report (subject to audit) that both Gloucestershire and BNSSG ICB's are reporting small surpluses for the financial year 2025/26, £0.1m and £0.1m respectively. All statutory and regulatory financial duties have been met across both organisations.</p> <p>Both ICB's faced similar pressures with material overspends in ADHD and Autism right to choose, this has been offset by performance in funded care, prescribing and High cost drugs and devices (BNSSG). Details of the individual positions are set out in the following pages of this report.</p> <p>In addition, both systems delivered at or better than plan. As a result of a national reallocation of deficit support from systems who had not delivered to plan - both Gloucestershire and BNSSG</p>		

	providers ended the year with a surplus which will help provide welcome cash support into future years
<b>Recommendations:</b>	To note
<b>Previously Considered By and feedback:</b>	Regular finance reports have been presented to each legacy ICB's finance committee and Board meetings
<b>Management of Declared Interest:</b>	Declarations of interest stated in meeting and recorded in Committee minutes.
<b>Risk and Assurance:</b>	This paper reports the M12 position of breakeven, as such there is no significant financial or other risk pertaining to this paper.
<b>Patient and Public Involvement:</b>	Not applicable
<b>Financial / Resource Implications:</b>	This paper sets out the financial performance and is an assurance document as such there are no direct financial or resource implications.
<b>Legal, Procurement, Policy and Regulatory Requirements:</b>	Each ICB is required not to exceed the cash limit set by NHS England, which restricts the amount of cash drawings that the ICB can make in the financial year. The ICB must also comply with relevant accounting standards. The ICS are required to breakeven on a cumulative basis for the financial year 2025/26. If the system finance was to report an adverse forecast outturn to plan, then NHS England may enact additional financial controls
<b>How does this impact on health inequalities, equality and diversity and population health?</b>	Annual operating plan and savings & transformation projects require assessments to be completed during the planning stages to ascertain whether there are positive, negative, or neutral impacts in relation to the Protected Characteristics.
<b>ICS Green Plan and the Carbon Net Zero target?</b>	Not applicable – assurance document
<b>Communications and Engagement:</b>	The financial position of each ICB is subject to regular reporting and review by the relevant Finance Committees and Board meetings. In addition, the ICB has regular meetings with NHSE to review performance throughout the year.
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Improving Services  
& Delivering  
Outcomes  
(Our Performance)

(System Resources Committee)

Our People

(People Committee)

Quality  
(Safety, Experience  
and Effectiveness)

(Quality Committee)

Finance and Use of  
Resources

(System Resources Committee)

# Summary of Key Achievements & Areas of Focus



## Finance

## Key Messages: Month 12

Statement of Net Income & Expenditure Position (£'000)			
Year End 2025/26	Annual Plan Surplus/ (Deficit)	Year End Actual Position Surplus / (Deficit)	Year End Variance to Plan Favourable / (Adverse)
Gloucestershire Hospitals NHS Foundation Trust	0	4,993	4,993
Gloucestershire Health and Care NHS Foundation Trust	0	2,014	2,014
Gloucestershire Integrated Care Board	0	93	93
<b>System Surplus/(Deficit)</b>	<b>0</b>	<b>7,100</b>	<b>7,100</b>

- The system, and each organisation within it, had set breakeven plans for 2025/26, which included a high level of savings and risk. At year end, the revenue position was a £7.1m favourable variance to plan. Within this all organisations showed underspends.
- The large movement away from the much smaller surpluses forecast at M11 was due to Deficit Support Funding provided at short notice from NHS England. All of this funding was passed through to the two Trusts, who have ended the year with higher surpluses than previously forecast, both organisations would have delivered a surplus without this funding. The ICB's year end position was a £0.093m surplus.
- Under delivery of recurrent savings remains an issue across organisations and has been built into the 2026/27 planned position. Reviews of key savings schemes continues to improve savings realisation and look to maximise the full year impact into 2026/27. The focus remains on moving forward recurrent realisation of savings schemes and identifying areas which are slowing delivery.
- Full year capital expenditure was £0.5m behind plan, with the underspend agreed to be utilised by BNSSG ICB. The delivery of the position required a significant amount of expenditure in the latter part of the year.

Improving Services  
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Finance and Use of  
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## Detail of Key Achievements & Areas of Focus



# ICS Finance Report

Month 12 2025/26 – March 2026



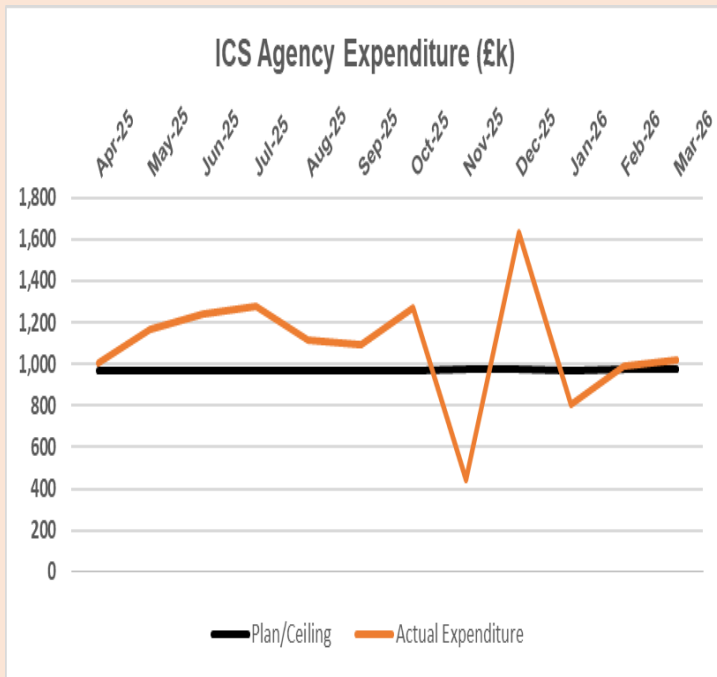
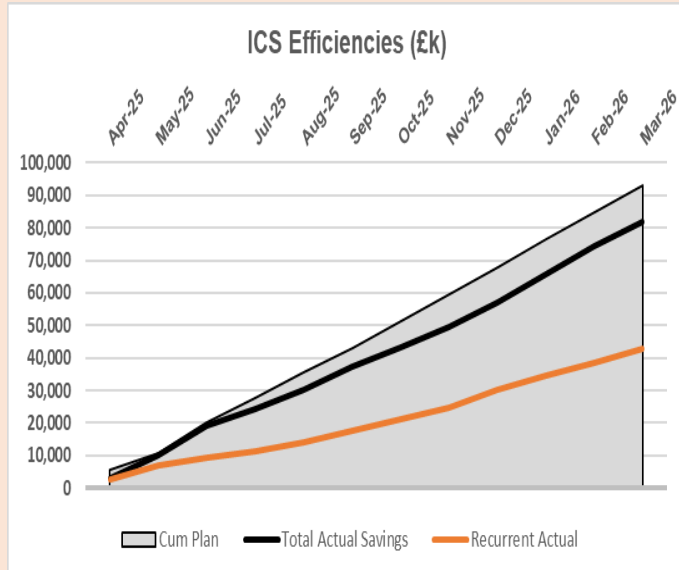
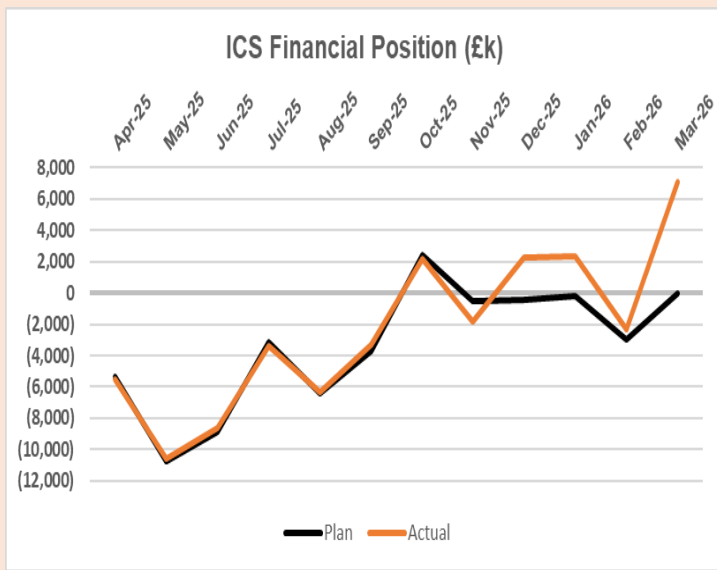
# Key Financial Performance Indicators : Dashboard (1)

	25/26 Actual				25/26 Plan	Variance Surplus / (Deficit)	Previous Month Variance
	GHC	GHFT	GICB	Actual			
<b>Overall System Financial Performance</b>							
Year End (£m)	2.01	4.99	0.09	7.10	0.00	<b>7.10</b>	<b>0.60</b>
<b>Efficiency Plan Status</b>							
Year End Delivery (£m)	13.4	34.5	34.1	82.0	93.1	<b>(11.2)</b>	<b>10.70</b>
Year End Delivery (%)	88%	76%	106%	88%	100%	<b>(12%)</b>	<b>(13%)</b>
<b>System Capital</b>						(Over) / Under	
Year End against total CDEL (£m)	14.80	40.01	6.50	61.31	61.81	<b>0.51</b>	<b>1.69</b>

# Key Financial Performance Indicators : Dashboard (2)

	25/26 Actual				25/26 Plan	Variance Over / (Under)	Previous Month Variance
	GHC	GHFT	Actual				
<b>Workforce</b>							
Year to Date Agency expenditure (£m)	2.6	10.5	13.1		3.9	<b>9.19</b>	<b>8.17</b>
YTD Agency spend as % of total Staff costs	0.9%	1.7%	1.4%		1.5%	<b>(0.0)</b>	<b>0.2%</b>
<b>Liquidity (Cash)</b>							
Year to Date Cash Balance v Plan (£m)	41.3	<b>(2.6)</b>	38.7		81.2	<b>(42.5)</b>	<b>12.8</b>
<b>Other Key Financial Indicators</b>							
Better Payment Practice Code (no. organisations not complying with 95% payment volume and value targets)						<b>1</b>	<b>1</b>

# ICS Financial Performance Overview: Analysis (1)



**Financial plan: key risks to ongoing delivery in 2026/27:**

- Delivery of recurrent savings lower than plan thus worsening the underlying financial position
- The condition of the GHFT estate impact on operational performance
- Pay pressures: pay run rates incl. agency, bank & industrial action
- ICB changes: risk to delivery of plan due to staffing changes
- Demand growth within services: Independent Service Providers, Mental Health placements

## System Financial Position

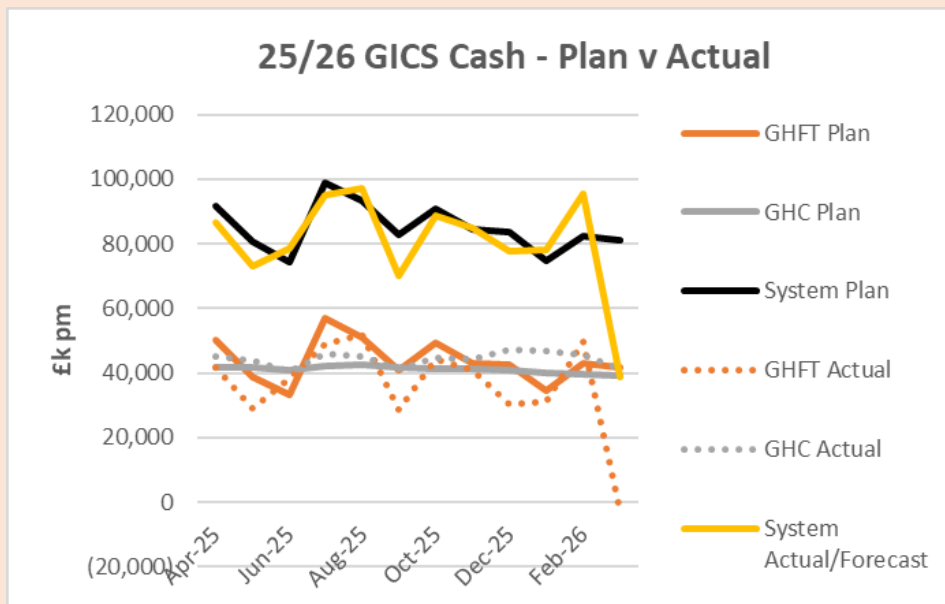
At year end, the revenue position is a surplus of £7.1m, including year end deficit support funding.

The focus for all organisations continues to be delivery of recurrent savings, managing costs within budget and ensuring strong controls.

Risk to ongoing delivery include:

- the ICB changes, this is significant both in terms of the risk of slowed delivery through staff reductions and also the cost of the change.
- There has been high growth within ICB variable contracts resulting in overspends in elective activity and ADHD and autism assessments. Contracts and indicative activity plans were in place in year and have been set for 2026/27, however, contract levers are limited and at best will support some mitigation of ongoing growth
- GHC have seen significant pressures within their mental health placements, this position is currently being reviewed with a view to identifying action to mitigate.
- Agency: The year end position showed GHC £1.3m below their plan, whilst GHFT were £2.8m above theirs.
- The risk on operational performance from the condition of the GHFT estate remains and there is an ongoing likelihood that additional costs will be incurred in order to mitigate into the coming year.

# ICS Financial Performance Overview: Analysis (2)



## Cash

The yearend system cash position is a £42.5m adverse variance to plan, driven by GHFT being £44.5m below plan. Cash forecasts are under regular review by organisations given the challenging financial position.

Cash cover is -1 days and 28 days for GHFT and GHC respectively. Cash is a key indicator of financial performance, reduced savings delivery or overspending leads to reduced cash balances

## Better Payment Practice Code

The ICB have been able to report year end figures for BPPC, following system issues earlier in the year. They ended the year with 95.4% of invoices paid within 30 days (by volume) and 99.8% by value.

GHFT's position worsened slightly for both volume and value in M12, reaching a year end position of 90.0% by value and 96.8% by volume, down 0.8% and 1% respectively on M11.

GHC have improved their position by value at M12, up from 95.1% to 95.4%, and 91.8% to 92.0% by volume.

## Capital

The system ended the year with a £0.5m underspend

## Better Payment Practice Code (BPPC)

Target = 95%

Organisation	YTD Volume		YTD Value	
	% Achieved ?		% Achieved ?	
GHC	92.0%	N	95.4%	Y
GHFT	96.8%	Y	90.0%	N
GICB	95.4%	Y	99.8%	Y

## Full Year Charge Against Capital Allocation (£m)

System Capital Allocation	61.3
Nationally Funded Schemes	14.1
<b>Gross Capital Expenditure</b>	<b>75.4</b>
Less Donations, Grants, PFI funding	(1.2)
<b>Total CDEL</b>	<b>74.2</b>
System Capital Allocation	(61.8)
Nationally Funded Schemes	(14.1)
<b>Gross Capital Expenditure</b>	<b>(75.9)</b>
Less Donations, Grants, PFI funding	1.2
<b>Total CDEL</b>	<b>(74.7)</b>
<b>Variance to Capital Allocation</b>	<b>(0.5)</b>

# System Financial Risks & Issues: Overview Change In Yr vs Rec

Key Financial Risks	Mitigating Actions	Recurrent Risk Rating
There is a risk of non-identification of savings and lack of a route to realise cashable savings from plans, leading to a worsening of the financial position.	Organisational savings monitored via internal governance, and monthly through system governance meetings. Focus on more detailed work up to include route to cash.	
Entry into the market of new independent sector providers is leading to an increase in activity with new providers who have low waiting times, there is no budget for this activity.	Indicative activity plans set for new entrants as soon as contract terms allow, followed by activity management plans, however, this is still new activity and options are aimed at mitigating a proportion of the overspend	
NICE TAs relating to weight management issued within the last 18 months; There is a risk of a significant increase in prescribing in primary and secondary care including independent sector providers accredited by other ICBs	Pathway for weight management in development by the ICS for both primary and secondary care and medicines formulary. Contract management measures in development to ensure that providers are adhering to quality and contractual standards	
New NICE TAs are in progress, specifically relating to dementia treatments. There is a risk that if approved will lead to large financial costs for all ICBs both in terms of drug and service costs.	The potential impact on services and costs is being reviewed to assess the most appropriate service model, the system is responding to consultations as they are issued.	
There is a risk that as the ICB changes progress and staff will leave, programmes of work, including statutory duties, will therefore be impacted leading to slowed delivery and reduced financial control.	The ICB has put in place processes for staff leaving the organisation to identify critical pieces of work to enable the organisation to find individuals who are able to cover work in the interim whilst structures are appointed	
Operational pressures, due to the condition of the GHFT estate, leading to reduced capacity and need for additional actions by partners to reduce occupancy at pace	Advance capacity and resource planning.	

# System Savings Delivery Summary

## MONTH 12

### GLOUCESTERSHIRE SYSTEM SAVINGS SUMMARY

Organisation	PLAN	M12 POSITION								
	Savings requirement	Forecast Savings	Forecast Variance	High	Medium	Low	Recurrent	Non-Recurrent	Opportunity / Unidentified	Identified Schemes Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Gloucestershire Hospitals NHS Foundation Trust	41,775	34,474	-7,301	0	0	34,474	15,814	18,660	0	34,474
Gloucestershire Health & Care NHS Foundation Trust	15,255	13,389	-1,866	0	0	13,389	5,619	7,770	0	13,389
ICB	19,288	25,321	6,033	0	0	25,321	19,848	5,473	0	25,321
System-Held	12,947	8,840	-4,107	0	0	8,840	1,430	7,410	0	8,840
Gloucestershire System Financial Savings Plan - 2025/26	89,265	82,024	-7,241	0	0	82,024	42,711	39,313	0	82,024

Percentage (%) of Unidentified

0.0%

Percentage (%) of Forecast identified

100.0%

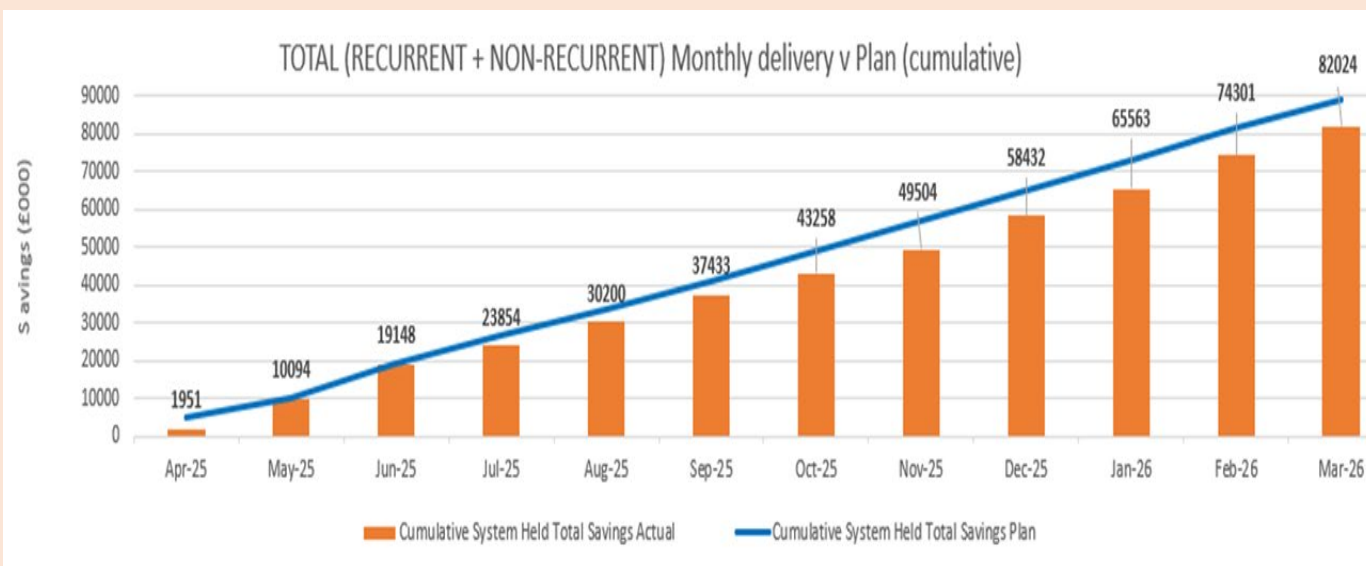
Percentage (%) of Forecast - Risk Rating

0.0% 0.0% 100.0%

Percentage (%) of Recurrent v Non-Recurrent

52.1% 47.9%

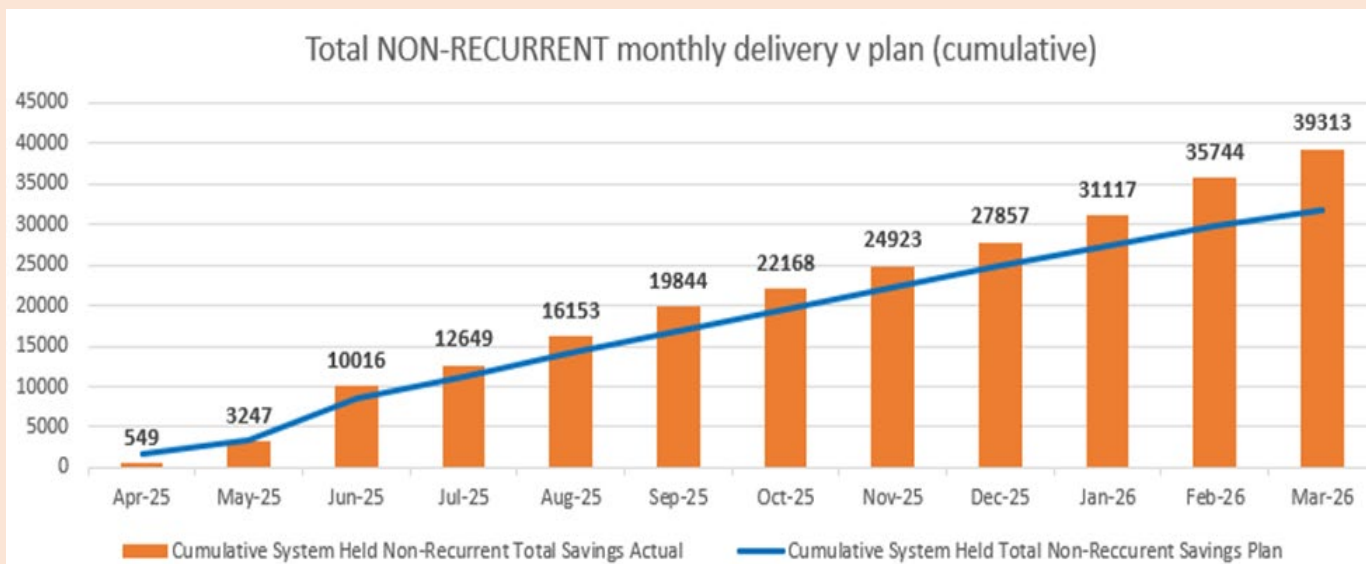
# System Efficiencies: Recurrent Performance



The initial plan included c£90m of savings, 52% of these were recurrent. In year delivery of recurrent savings slipped across all organisations, however, organisations delivered non recurrent mitigations to offset.

**System Savings** (urgent care, planned care & sharing of services) These savings are being managed by portfolios. Savings plans for urgent care have moved to implementation, with part year delivery in 2025/26, ending the year with a shortfall of c £3.8m.

**ICB** The ICB delivered its savings by year end, with £25.3m achieved against a plan of £19.6m. Savings relating to organisational change will be delivered recurrently and have been covered non recurrently in year.



**GHC** GHC delivered £5.783m of recurring efficiencies compared to their plan of £10.086m. Non recurrent savings delivered are £9.473m, ahead of plan by £4.3m and ensuring the Trust met its overall savings target.

**GHFT** The Trust had a £41.8m total savings plan. Savings achieved were £34.5m, of which £3.0m was non-cash-releasing associated with temporary staff spend reduction. Their programme aimed to achieve £25.2m recurrently and has achieved £12.9m in recurrent cash-releasing schemes, meaning they have recurrent under-delivery of £12.3m.

# Cash Management: Provider Cash Holdings

Gloucestershire Health And Care NHS Foundation Trust	Current Month
Cash and cash equivalents at end of period	41,317
Operating Expenses	(7,574)
Employee Expenses	(38,390)
Add back depreciation and amortisation	898
Add back all I&E impairments/(reversals)	24
Movement in credit loss allowance on receivables and financial assets	(567)
Number of days in current month	31
<b>Operating Expenditure Days</b>	<b>28</b>

Gloucestershire Hospitals NHS Foundation Trust	Current Month
Cash and cash equivalents at end of period	(2,614)
Operating Expenses	(39,011)
Employee Expenses	(83,048)
Add back depreciation and amortisation	2,947
Add back all I&E impairments/(reversals)	10,050
Movement in credit loss allowance on receivables and financial assets	83
Number of days in current month	31
<b>Operating Expenditure Days</b>	<b>-1</b>

System Cash Holding (£'000)			
	Jan-26	Feb-26	Mar-26
GHFT Plan	34,416	42,894	41,874
GHC Plan	40,265	39,639	39,359
<b>System Plan</b>	<b>74,681</b>	<b>82,533</b>	<b>81,233</b>
GHFT Actual/Forecast	31,232	49,798	(2,614)
GHC Actual/Forecast	46,711	45,535	41,317
<b>System Actual/Forecast</b>	<b>77,944</b>	<b>95,333</b>	<b>38,703</b>
<b>Above/(Below) Plan</b>	<b>3,263</b>	<b>12,800</b>	<b>(42,530)</b>

One of the system measures of effective cash management is the number of days cash cover for operating expenditure. A reasonable system target is 30 days cover.

The GHFT cash balance represents -1 days cash cover for operating expenditure, overdrawn by £3m at year end (£44.5m below plan). This is a reduction from the 30 days of cash cover at month 11.

GHC's cash at the end of the month is £41m, this is above their planned position by £2m. It represents 28 days of cash cover, a reduction of 17 day versus M11.

# System Capital Expenditure: Performance

	2025/26 (£k)			
	GHFT	GHC	ICB	SYSTEM
Total Capital Departmental Expenditure Limit (CDEL)	54,507	15,671	6,496	76,674
Other Funding Sources	(14,502)	(869)	0	(15,371)
Net Call against System CDEL	40,005	14,802	6,496	61,303
Plan	38,053	12,184	11,575	61,812
Over / (Under) Plan	1,952	2,618	(5,079)	(509)

## System

The system ended with a £0.5m underspend, which will be utilised by the BNSSG System.

## GHC

The Trust had an additional £12k spend, as such an additional call against system CDEL of £12k

The Trust spent a net £15.683m after disposals. This was above the original plan following receipt of additional funding for Solar Panels and Electric Vehicle Charging points but was only £22k below the revised system CDEL plan. Disposals were £0.804m compared with the plan of £1.449m.

## GHFT

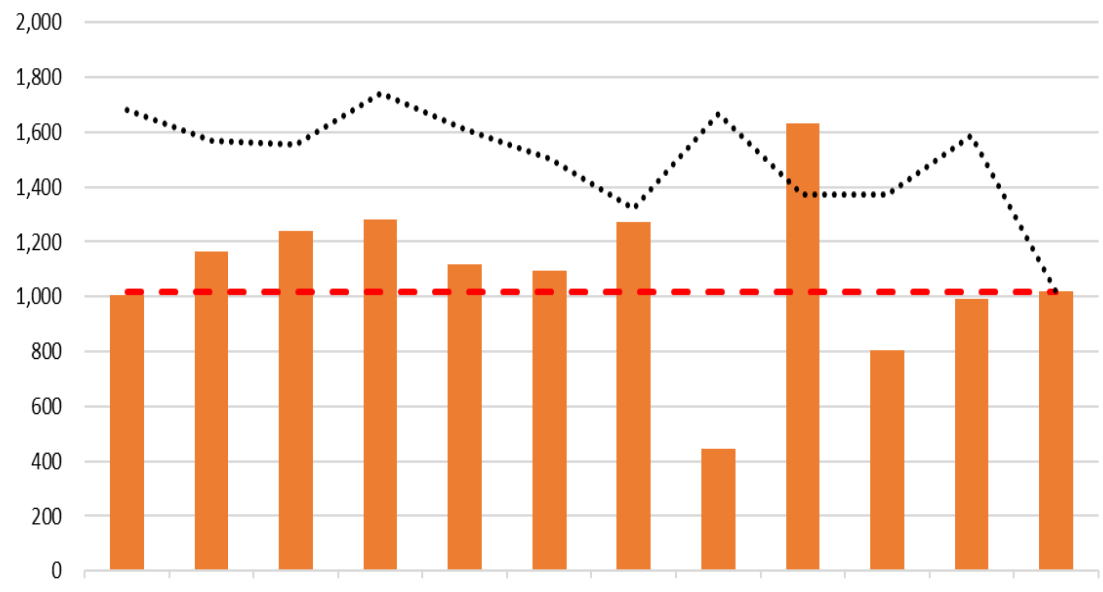
Against our total CDEL plan we have reported a £1.1m underspend. This is driven by a £3.6m reduction in National Programme funds reflecting the return of Constitutional Standards money to NHSE for programmes that could not be delivered during the year. This movement is partially offset by £2.0m of System Capital Incentive Funds which were allocated at system level.

## ICB

The ICB expenditure reflects GPIT, minor improvement grants and agreed schemes utilising contingency reserve.

# System Workforce: Agency Spend vs Cap

Agency Expenditure (£k) by Month  
ICS



	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
Agency Expenditure - 2025/26	1,006	1,164	1,239	1,281	1,118	1,097	1,271	445	1,632	804	992	1,019
Agency Cap - 2025/26	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016
Agency Expenditure - 2024/25	1,683	1,567	1,556	1,742	1,611	1,502	1,323	1,665	1,374	1,372	1,588	1,016

### GHC

Agency spend for the year was £2.6m, which is £1.3m below plan. March had the lowest spend in 2025/26, at £121k.

The Trust has strong processes in place to ensure that all requests for agency go through appropriate governance, in particular the use of off framework agencies.

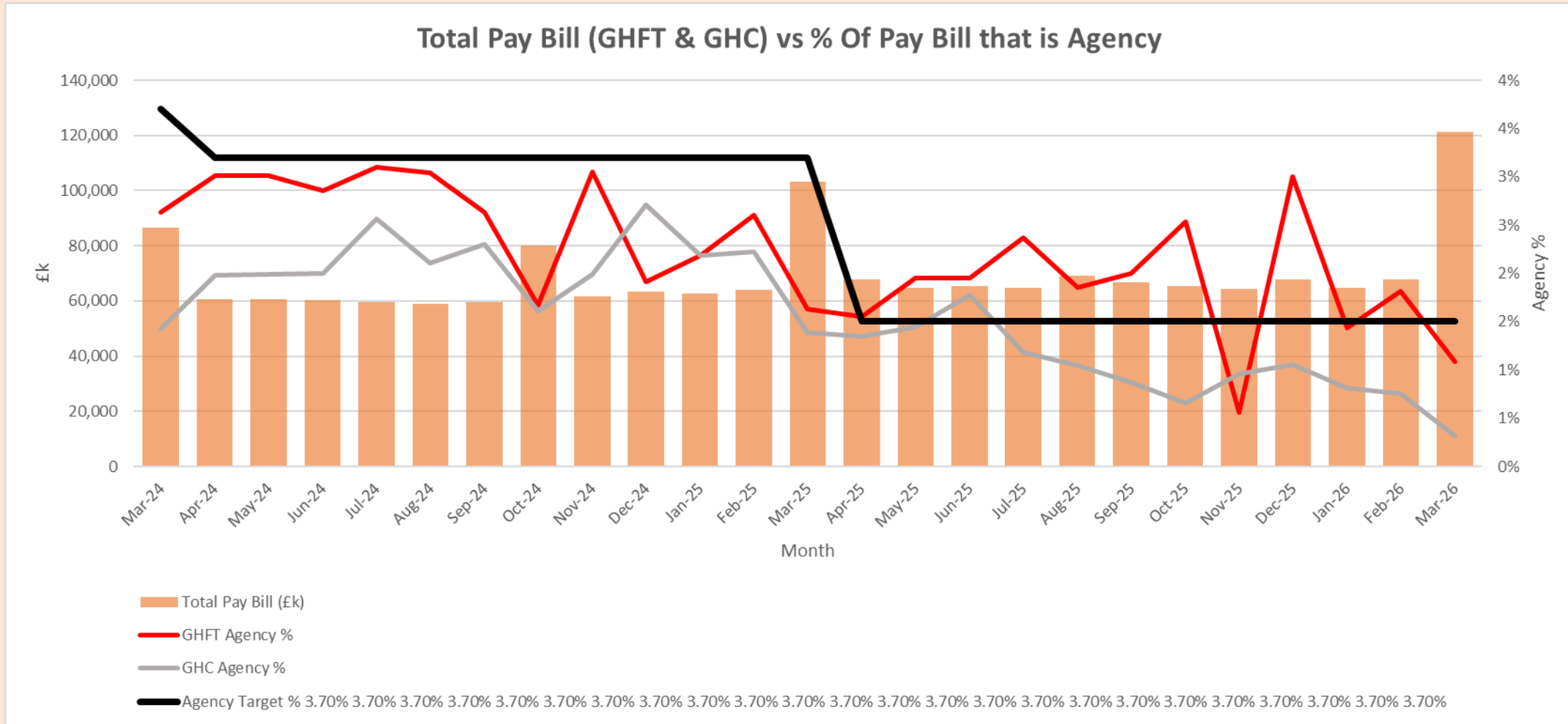
### GHFT

GHFT spend on agency in March increased £76k month on month, to £898k. Annual spend was £2.8m above the 2025/26 plan at £10.5m.

### Actions include

- Medical e-rota has been rolled out and is being used to reduce locum spend
- Rate card in place for RN and medics agency in place
- Substantive recruitment to long term vacancies covered by locums/agency staff is underway

# System Workforce: Agency Spend



	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
GHFT Agency Spend (k)	£ 1,561	£ 1,306	£ 1,179	£ 1,171	£ 1,252	1208	1043	921	1259	819	937	1116	1268	709	881	866	1029	902	914	1134	247	1411	637	822	898
GHC Agency Spend (k)	£ 389	£ 377	£ 388	£ 385	£ 490	403	459	402	406	555	435	472	352	297	283	373	252	216	183	137	198	222	166	170	121
Total Agency Spend (k)	£ 1,950	£ 1,683	£ 1,567	£ 1,556	£ 1,742	£ 1,611	£ 1,502	£ 1,323	£ 1,665	£ 1,374	£ 1,372	£ 1,588	£ 1,620	1006	1164	1239	1281	1118	1097	1271	445	1632	804	992	1019

# System Workforce: Bank Spend vs Cap

Bank spend has moved back above the 2024/25 spend levels in March.

## GHC

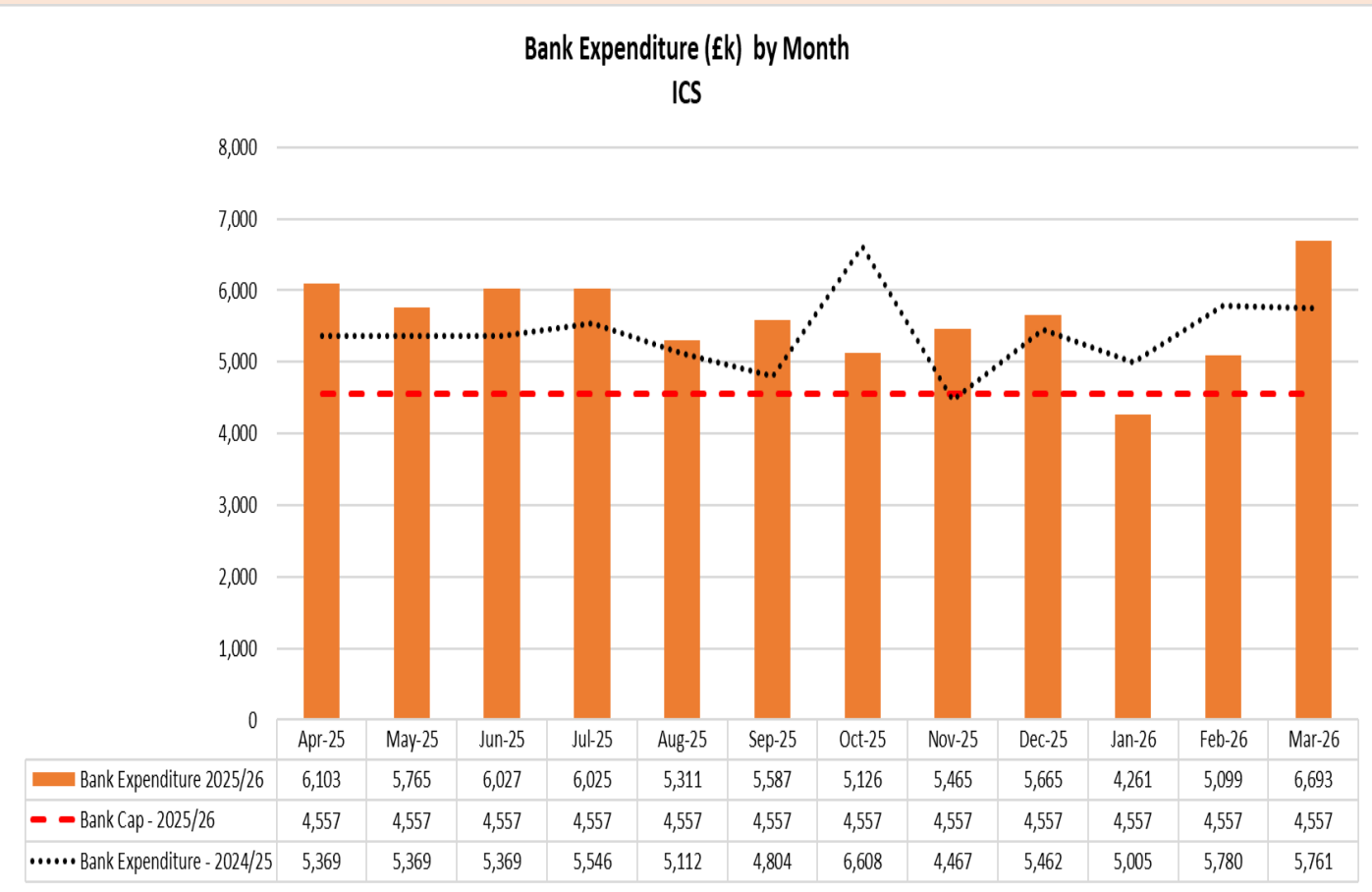
Bank spend has increased by £1.2m month on month in March, to its highest level for the year. Cumulatively they have spent £3.2m more than their annual cap and £1.5m more than in 2024/25.

The majority of GHC's overspend on Bank relates to the Medical & Dental Staff group.

## GHFT

GHFT's bank spend in March increased by £410k month on month. It's third highest spend in the year. Annual spend was £9.6m above their cap at £46.0m, this was also £1.0m more than their spend in 2024/25.

Work is underway to look at measures to reduce spend in future years, by looking at good practice elsewhere.



# ICB Finance Report

Month 12 2025/26 – March 2026



# Financial Overview and Key Risks

The M12 position is a surplus of £0.093m.

- The demand for ADHD assessments was exceptionally high in 25/26, contributing to an overspend of £3.7million. The ICB is actively working to establish contracted activity levels with key providers to manage pressures 2026/27.
- Children's services show a £1.6m overspend which is due to recognition of the increasing cost and risk around for children's placements. There is joint work with Gloucestershire County Council to look at how costs are shared, getting best value from commissioned packages of care and longer term work on joint earlier intervention to reduce the likelihood of a high cost package of care.
- Prescribing underspent by £0.137m in 2025/26; mainly due to savings delivery including those related to price changes
- Continuing Healthcare outturn was £4m underspend. The underspend is due to a number of factors including delivery of savings through reductions in packages of care, a lower than anticipated inflation uplift plus natural fluctuations in the number of applications received.
- The Delegated Pharmacy, Optometry, Dental budgets was £0.4m overspend. The dental ringfence has been achieved.
- The Mental Health Investment Standard (MHIS) has been delivered in 2026/27. Total expenditure was £130.008m against a target of £129.849m. Key investments for the year were CMHT (£2.2m), placements (£1m) and additional voluntary sector investments( £0.8m).

# ICB Allocation – M12

- The ICB's confirmed allocation as at 31<sup>st</sup> March 2026 is **£1.577m**.

Description	Recurrent £'000	Non-Recurrent £'000	Total Allocation £'000
<b>BALANCE BROUGHT FORWARD</b>	<b>1,423,090</b>	<b>146,532</b>	<b>1,569,622</b>
Weight Management Service 25/26		49	1,569,671
Redundancy Funding		-3,600	1,566,071
LTBI (Latent TB) Q4		81	1,566,152
Diabetes (Hybrid closed Loop)		327	1,566,479
Community Equipment		1,643	1,568,122
Additional Industrial Action		2,000	1,570,122
Deficit Support Funding - Gloucestershire Health And Care		1,638	1,571,760
Deficit Support Funding - GHFT		4,915	1,576,675
Connecting Care Records		309	1,576,984
<b>TOTAL IN-YEAR ALLOCATION 25/26 @ M10</b>	<b>1,423,090</b>	<b>153,894</b>	<b>1,576,984</b>

# ICB Statement of Comprehensive Income

## Statement of Comprehensive Income (£'000)

Month 12 2025/26 - March	Month 12 Plan	Month 12 Actual Position	Variance to Plan Favourable / (Adverse)
Acute Services	739,027	739,064	↓ (37)
Mental Health Services	155,470	160,144	↓ (4,674)
Community Health Services	162,656	165,403	↓ (2,747)
Continuing Care Services	105,995	101,847	↑ 4,148
Primary Care Services	202,149	203,209	↓ (1,060)
Delegated Primary Care Commissioning	152,804	152,111	↑ 694
Other Commissioned Services	9,166	9,107	↑ 59
Programme Reserve & Contingency	1,669	0	↑ 1,669
Other Programme Services	18,533	17,230	↑ 1,303
Specialised Commissioning	4,889	4,889	⇒ 0
<b>Total Commissioning Services</b>	<b>1,552,358</b>	<b>1,553,003</b>	<b>↓ (644)</b>
Running Costs	24,625	23,888	↑ 737
<b>TOTAL NET EXPENDITURE</b>	<b>1,576,983</b>	<b>1,576,891</b>	<b>↑ 93</b>
<b>ALLOCATION</b>	<b>1,576,984</b>	<b>1,576,984</b>	<b>⇒ 0</b>
<b>Outside of Envelope</b>	<b>0</b>	<b>0</b>	<b>⇒ 0</b>
<b>Underspend / (Deficit)</b>	<b>(0)</b>	<b>93</b>	<b>↑ 93</b>



**Bristol, North Somerset  
and South Gloucestershire**  
Integrated Care Board



**Gloucestershire**  
Integrated Care Board

# BNSSG M12 Finance Report

Board meeting – 27<sup>th</sup> May 2026

## Overview

The ICB reported a small surplus of £0.1m, against a breakeven plan. In addition, we are reporting breakeven against our capital resource limit (£12.0m). As a result of national reallocation of deficit support funding to providers in breakeven systems with a breakeven plan for 2026/27 they received additional funding in 2025/26 meant to support the Trust's cash position, this means that overall the system is reporting a surplus at year end of £11.8m

	Plan	Actual	less	Actual with DSF
	YTD	YTD	DSF	removed
	£m	£m	£m	£m
BNSSG ICB	-	0.17	0.17	0.17
University Hospitals Bristol & Weston FT	-	4.98	(4.92)	0.06
North Bristol Trust	-	4.94	(4.92)	0.03
Avon & Wiltshire Partnership MH Trust	-	1.67	(1.64)	0.03
<b>System Surplus / (Deficit)</b>	-	<b>11.76</b>	<b>(11.30)</b>	<b>0.29</b>

## Statutory duties

Duty	
Maintain expenditure within the revenue resource limit	Yes
Ensure running costs are within the running cost resource limit.	Yes
Maintain capital expenditure within the delegated limit	Yes
Maintain expenditure within the allocated cash limit	Yes
Ensure compliance with the better payment practice	Yes

Total capital resource	£'000
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Total net capital cost for the financial year	10,148
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Final in year capital resource limit	10,290
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Under/(over) spend in year	142
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	2025-26 No.	2025-26 £'000	2024-25 No.	2024-25 £'000
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## Non-NHS Trade Payables

Invoices paid in the period	30,523	910,666	31,747	857,922
Invoices paid within target	30,248	889,394	31,457	848,106
<b>% paid within target</b>	<b>99.1%</b>	<b>97.7%</b>	<b>99.1%</b>	<b>98.9%</b>

## NHS Trade Payables

Invoices paid in the period	1,206	1,477,119	1,265	1,324,977
Invoices paid within target	1,180	1,476,159	1,230	1,322,719
<b>% paid within target</b>	<b>97.8%</b>	<b>100.0%</b>	<b>97.2%</b>	<b>99.8%</b>

## Statutory duties

- **Revenue resource limit:** the ICB delivered a surplus of £124k, please see next page
- **Running costs:** the ICB underspent running costs by £1.5m
- **Capital expenditure:** the table (left) shows that the ICB underspent by £142k, meeting the duty
- **Cash limit:** duty met, cash allocation not exceeded
- **Compliance with BPPC:** The ICB achieved the required 95% target to pay NHS and Non-NHS trade payables within 30 days (unless other terms had been agreed). The table (bottom left) shows our performance for 25/26

## Statutory duties

Duty	
Maintain expenditure within the revenue resource limit	Yes
Ensure running costs are within the running cost resource limit.	Yes
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Maintain expenditure within the allocated cash limit	Yes
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## Allocation

Programme Area	Confirmed Initial ICB allocation £m	Prior Months Allocation Changes £m	Adjustments in Month		Baseline Allocation at 31-Mar-26 £m
			SDF/Other allocations £m	Internal Budget adjs £m	
Acute Contracts	1,232.664	68.767	10.178	11.063	<b>1,322.672</b>
Mental Health	238.952	8.598	1.638	(7.968)	<b>241.220</b>
Community Services	235.724	7.732	(0.007)	17.910	<b>261.359</b>
Delegated Primary Care	304.664	13.574	0.003	-	<b>318.241</b>
Medicines Management	167.573	0.120	-	0.015	<b>167.708</b>
Primary Care	37.327	1.661	-	-	<b>38.988</b>
Funded Care	140.696	0.036	-	-	<b>140.732</b>
Childrens Services	48.413	5.382	-	-	<b>53.795</b>
Support costs	9.377	5.917	-	0.305	<b>15.599</b>
Reserves	(2.977)	4.520	12.949	(21.324)	<b>(6.833)</b>
<b>Commissioning Budget</b>	<b>2,412.412</b>	<b>116.308</b>	<b>24.761</b>	-	<b>2,553.481</b>
Running Costs	15.318	8.496	-	-	<b>23.814</b>
<b>Total Allocation 2025-26</b>	<b>2,427.730</b>	<b>124.804</b>	<b>24.761</b>	-	<b>2,577.295</b>

## Allocation

The M12 allocation showed a £24.8m increase, the majority of which (after aligning through budget adjustments) was deployed against acute and community contracts representing surge funding received.

Financial performance 1 April 2025 to 31 March 2026	Budget	Expenditure	Variance
Programme Area	£m	£m	£m
Acute	(1,322,672)	(1,325,143)	(2,471)
Mental Health	(241,220)	(247,605)	(6,386)
Community	(261,359)	(259,890)	1,469
Delegated Primary Care	(318,241)	(315,337)	2,904
Medicines Management	(167,708)	(161,846)	5,862
Primary Care	(38,988)	(39,005)	(17)
Funded Care	(140,732)	(141,108)	(377)
Children's	(53,795)	(55,096)	(1,301)
Support Costs	(15,607)	(16,669)	(1,062)
Reserves	6,833	6,829	(4)
Running Costs	(23,805)	(22,301)	1,505
<b>BNSSG ICB Income/ (Expenditure)</b>	<b>(2,577,294)</b>	<b>(2,577,170)</b>	<b>124</b>

## Detailed Positions

- Whilst the overall position is (effectively) breakeven, there is material variance the programme level in some instances. The main drivers are:
- **Acute overspend of £2.5m:** driven by No Criteria to Reside (NCTR) patients of £7m and other contract performance overspends of £0.6m; partially offset by High Cost Drugs and Devices underspends of (£3.2m), Independent Sector underspends of (£1.5m) and other small underspends of (0.3m).
- **Mental health overspend of £6.4m:** driven by a net overspend on placement costs of £5.1m and an overspend on Right to Choose Adult ADHD & Autism costs of £5.1m. These are offset by contract slippage planned investments and contract and performance slippage of £3.8m.
- **Children's overspend of £1.3m:** driven by Right to Choose Adult ADHD & Autism costs
- **Medicines management underspend of £5.8m:** this pertains to prescribing costs which have been materially below plan.
- **Delegated primary care commissioning underspend of £2.9m:** generally driven by population growth being below expected growth rates
- **Running costs underspend of £1.5m** partially offset by an overspend in support costs

## Efficiency delivery

The ICB is expecting to overperform the efficiency target by £2.0m, mainly relating to primary care prescribing, small variances in high-cost drugs (acute) offsetting underperformance on S117 on mental health. Of the £56.8m savings £31.1m are contract efficiency savings through national tariff and a residual £25.7m are ICB delivered. All delivery is recurrent.

	Full Year Plan	Forecast Actuals	Forecast Variance to Plan	Forecast % delivery
<b>ICB Area of Efficiencies:</b>				
Acute	£22.9	£23.6	£0.6	103%
Community Healthcare	£8.4	£8.4	(£0.0)	100%
Mental Health	£5.5	£4.9	(£0.6)	88%
Ambulance	-	-	-	-
Primary Care	£6.0	£7.9	£2.0	133%
All-age Continuing Care	£10.5	£10.5	(£0.0)	100%
Running Costs	£1.1	£1.1	£0.0	100%
Other Programme Services	£0.3	£0.3	(£0.0)	100%
<b>Unidentified</b>	-	-	-	-
<b>Total ICB Efficiencies</b>	<b>£54.8</b>	<b>£56.8</b>	<b>£2.0</b>	<b>104%</b>
<b>Recurrent / Non-Recurrent Split:</b>				
Recurrent	£54.8	£56.8	£2.0	104%
Non-recurrent	£0.0	£0.0	£0.0	-
<b>Total ICB Efficiencies</b>	<b>£54.8</b>	<b>£56.8</b>	<b>£2.0</b>	<b>104%</b>

## Appendix: detailed programme spend

Acute Services	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
NBT	563.234	563.234	566.329	(3.095)	●
UHBW	582.851	582.851	583.740	(0.889)	●
South West Ambulance Trust	59.809	59.809	59.806	0.003	●
Independent Sector Providers	57.641	57.641	56.451	1.189	●
SWAG Cancer	19.503	19.503	19.115	0.388	●
Inter System Contracts	19.444	19.444	19.984	(0.539)	●
Low Volume Activity - Acute	14.554	14.554	14.552	0.002	●
Non Contracted Activity - Acute	2.203	2.203	1.873	0.330	●
UKHSA	1.643	1.643	1.743	(0.100)	●
Other Acute	0.981	0.981	0.776	0.205	●
IVF	0.809	0.809	0.774	0.035	●
<b>Grand Total</b>	<b>1,322.672</b>	<b>1,322.672</b>	<b>1,325.143</b>	<b>(2.470)</b>	

Mental Health & Learning Disabilities	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
AWP	154.391	154.391	154.426	(0.035)	●
MH Placements Section 117	21.982	21.982	27.123	(5.141)	●
IAPT	14.274	14.274	13.989	0.285	●
MH Community	12.758	12.758	10.116	2.642	●
ADHD	10.368	10.368	13.709	(3.341)	●
Dementia	6.263	6.263	6.117	0.146	●
LD Placements Section 117	5.574	5.574	5.956	(0.382)	●
Crisis Services	3.875	3.875	3.913	(0.038)	●
MH Placements Section 3	3.141	3.141	3.175	(0.034)	●
LD Placements Section 3	2.494	2.494	2.081	0.413	●
Mental Health SDF	2.208	2.208	1.921	0.287	●
Learning Disabilities	1.797	1.797	1.346	0.451	●
Low Volume Activity - Mental Health	0.922	0.922	0.922	-	●
MH S12 Doctors	0.673	0.673	0.548	0.125	●
Autism	0.500	0.500	2.263	(1.763)	●
<b>Grand Total</b>	<b>241.220</b>	<b>241.220</b>	<b>247.605</b>	<b>(6.385)</b>	

Community	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
Adult Community Contract	163.574	163.574	163.573	0.000	●
Jointly Commissioned	36.537	36.537	36.537	0.000	●
Discharge To Assess Beds	11.994	11.994	13.356	(1.362)	●
Community Equipment Services	7.466	7.466	7.367	0.099	●
Anticipatory Care	20.097	20.097	17.443	2.654	●
Hospices	4.513	4.513	4.376	0.137	●
BIRU	3.561	3.561	5.026	(1.465)	●
CMO Health Inequalities	2.855	2.855	1.554	1.301	●
Community Audiology	2.881	2.881	2.940	(0.059)	●
Other Non-Acute Contracts	2.576	2.576	2.752	(0.176)	●
Patient Transport - Non Acute	1.481	1.481	1.481	-	●
Prevention Fund	1.349	1.349	1.227	0.121	●
Community In-Year Investments	0.783	0.783	0.637	0.146	●
Third Sector Contracts	0.734	0.734	0.662	0.072	●
Other D2A LA	0.578	0.578	0.578	-	●
Other Community Services	0.381	0.381	0.381	(0.000)	●
<b>Grand Total</b>	<b>261.359</b>	<b>261.359</b>	<b>259.890</b>	<b>1.469</b>	

Funded Care	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
Adult Fully Funded CHC	0.018	0.018	0.449	(0.431)	●
Adult Fully Funded CHC LD	37.230	37.230	40.759	(3.530)	●
Adult Fully Funded CHC MH	2.100	2.100	2.224	(0.124)	●
Adult Fully Funded CHC PD	41.579	41.579	40.052	1.527	●
Adult Joint Funded	0.791	0.791	0.900	(0.109)	●
CHC Assessment And Support	0.715	0.715	1.190	(0.476)	●
Chief Nursing Office Funded Care Team Pay	5.292	5.292	5.274	0.018	●
Childrens CHC	3.620	3.620	3.599	0.021	●
Fast Track	18.223	18.223	16.671	1.552	●
Prior year CHC	0.000	0.000	-1.924	1.924	●
FNC	31.164	31.164	31.914	(0.750)	●
<b>Grand Total</b>	<b>140.732</b>	<b>140.732</b>	<b>141.108</b>	<b>(0.377)</b>	

Primary Care	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
GPIT	4.078	4.078	4.078	-	●
Local Enhanced Services	8.717	8.717	8.562	<b>0.155</b>	●
NHS 111 Out Of Hours	20.603	20.603	20.975	<b>(0.372)</b>	●
Other Primary Care	1.196	1.196	1.119	<b>0.078</b>	●
Primary Care Transformation	3.448	3.448	3.336	<b>0.113</b>	●
Referral Support Service - CMO	0.179	0.179	0.165	<b>0.014</b>	●
Referral Support Service - CNO	0.766	0.766	0.770	<b>(0.004)</b>	●
<b>Grand Total</b>	<b>38.988</b>	<b>38.988</b>	<b>39.005</b>	<b>(0.017)</b>	

Medicines Management	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
Primary Care Prescribing	153.661	153.661	144.262	9.399	●
Central Drugs Costs	5.114	5.114	8.188	(3.074)	●
Other Prescribing	2.368	2.368	2.599	(0.231)	●
Dressings	2.135	2.135	2.471	(0.336)	●
CMO Medicines Optimisation Pay	2.122	2.122	2.144	(0.021)	●
Home Oxygen	2.072	2.072	1.898	0.174	●
Medicines Management Clinical	0.235	0.235	0.284	(0.049)	●
<b>Grand Total</b>	<b>167.708</b>	<b>167.708</b>	<b>161.846</b>	<b>5.862</b>	

Delegated Primary Care	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
GMS PMS Or APMS Contracts	129.643	129.643	127.865	<b>1.778</b>	●
Primary Care Networks DES	48.111	48.111	47.666	<b>0.445</b>	●
Premises Costs	16.550	16.550	16.454	<b>0.096</b>	●
Quality Outcomes Framework	13.395	13.395	13.395	-	●
Locum Reimbursement Cost	2.478	2.478	2.978	<b>(0.500)</b>	●
Other GP Services	2.374	2.374	2.303	<b>0.071</b>	●
Designated Enhanced Services	2.589	2.589	2.503	<b>0.086</b>	●
Prescribing And Dispensing Fees	1.575	1.575	1.475	<b>0.101</b>	●
Delegated Primary Care Reserve	<b>-0.161</b>	<b>-0.161</b>	<b>-0.095</b>	<b>(0.066)</b>	●
<b>Grand Total</b>	<b>216.554</b>	<b>216.554</b>	<b>214.544</b>	<b>2.011</b>	

Pharmacy, Ophthalmology and Dental (POD) delegation	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
Delegated Community Dental	2.905	2.905	2.905	0.000	●
Delegated Ophthalmic	8.920	8.920	8.798	0.122	●
Delegated Pharmacy	28.071	28.071	27.099	0.972	●
Delegated Primary Care IT	1.695	1.695	1.684	0.011	●
Delegated Primary Dental	40.439	40.439	40.184	0.255	●
Delegated Secondary Dental	19.657	19.657	20.123	(0.466)	●
<b>Grand Total</b>	<b>101.687</b>	<b>101.687</b>	<b>100.793</b>	<b>0.894</b>	

Children's Services	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
CAMHS	25.075	25.075	24.659	0.416	●
CCHP	24.604	24.604	24.714	(0.110)	●
Other Childrens	4.116	4.116	5.722	(1.606)	●
<b>Grand Total</b>	<b>53.795</b>	<b>53.795</b>	<b>55.096</b>	<b>(1.301)</b>	

Running Costs	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
Business, Strategy and Planning Directorate	12.166	12.166	11.010	1.156	●
Chief Medical Office	0.647	0.647	0.639	0.008	●
Chief Nursing Office	0.045	0.045	0.028	0.017	●
Intelligence, Transformation and Digital Dir	4.257	4.257	3.689	0.569	●
Office of the Chair & Chief Executive	3.226	3.226	3.560	(0.334)	●
People Directorate	1.488	1.488	1.282	0.206	●
Performance & Delivery Directorate	1.975	1.975	2.092	(0.118)	●
<b>Grand Total</b>	<b>23.805</b>	<b>23.805</b>	<b>22.301</b>	<b>1.505</b>	

Support Costs	2025/26 Budget	YTD Budget	YTD Expenditure	YTD Variance	
	£m	£m	£m	£m	
Estates	2.747	2.747	2.437	0.310	●
Hosted Services	0.232	0.232	-0.000	0.232	●
Other Programme Pay	2.711	2.711	2.894	(0.184)	●
Other Support Costs	2.127	2.127	2.558	(0.431)	●
Projects	6.352	6.352	7.359	(1.007)	●
Research & Development	0.085	0.085	0.124	(0.039)	●
Safeguarding	1.354	1.354	1.297	0.057	●
<b>Grand Total</b>	<b>15.607</b>	<b>15.607</b>	<b>16.669</b>	<b>(1.062)</b>	