



<b>Report to:</b>	Health and Community Services Advisory Board		
<b>Report title:</b>	<b>Finance Report M10</b>		
<b>Date of Meeting:</b>	28 November 2024	<b>Agenda Item:</b>	<b>11</b>

<b>Executive Lead:</b>	Tom Walker, Interim Chief Officer HCS
<b>Report Author:</b>	Obi Hasan, Finance Lead Change Team, Interim Lead of Finance Business Partnering HCS

<b>Purpose of Report:</b>	Approval <input type="checkbox"/>	Assurance <input checked="" type="checkbox"/>	Information <input checked="" type="checkbox"/>	Discussion <input checked="" type="checkbox"/>
	This paper provides the Board with an update on the Month 10 Financial position for 2024 and year-end forecast.			

<b>Summary of Key Messages:</b>	<p>The key messages arising from this report are:</p> <p><b>FY24 Month 10 Finance Position</b></p> <table border="1"> <thead> <tr> <th rowspan="2">HCS Categorisation</th> <th colspan="2">Current Month</th> <th colspan="3">Year-to-Date</th> <th colspan="3">Full Year</th> <th>Year-to-Date</th> <th>Full Year</th> </tr> <tr> <th>Budget (£'000)</th> <th>Actual (£'000)</th> <th>Budget (£'000)</th> <th>Actual (£'000)</th> <th>Variance (£'000)</th> <th>Budget (£'000)</th> <th>Forecast (£'000)</th> <th>Variance (£'000)</th> <th>% Variance</th> <th>% Variance</th> </tr> </thead> <tbody> <tr> <td>Staff Costs</td> <td>18,954</td> <td>19,608</td> <td>186,222</td> <td>189,682</td> <td>(3,460)</td> <td>224,330</td> <td>228,768</td> <td>(4,437)</td> <td>(1.9%)</td> <td>(2.0%)</td> </tr> <tr> <td>Non Pay</td> <td>10,065</td> <td>13,191</td> <td>91,063</td> <td>110,286</td> <td>(19,223)</td> <td>109,196</td> <td>129,798</td> <td>(20,602)</td> <td>(21.1%)</td> <td>(18.9%)</td> </tr> <tr> <td>Income</td> <td>(2,573)</td> <td>(2,767)</td> <td>(23,177)</td> <td>(21,149)</td> <td>(2,028)</td> <td>(28,975)</td> <td>(26,049)</td> <td>(2,926)</td> <td>(8.7%)</td> <td>(10.1%)</td> </tr> <tr> <td><b>Grand Total</b></td> <td><b>26,446</b></td> <td><b>30,033</b></td> <td><b>254,109</b></td> <td><b>278,819</b></td> <td><b>(24,711)</b></td> <td><b>304,551</b></td> <td><b>332,516</b></td> <td><b>(27,965)</b></td> <td><b>(9.7%)</b></td> <td><b>(9.2%)</b></td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>The Financial position for YTD Month 10 is a £24.7m deficit vs budget giving a headline monthly run-rate of £2.5m.</li> </ul> <p><b>Underlying position and Run-rate</b></p> <ul style="list-style-type: none"> <li>Adjusting for one-off items and non-recurrent costs the underlying run-rate is £2.3m.</li> </ul> <p><b>FY24 year-end forecast</b></p> <ul style="list-style-type: none"> <li>The FY24 year-end forecast is a deficit of £28m after delivery of additional savings to mitigate the underlying risk of £29.5 million deficit. The forecast has been updated to a £28m deficit, following a further detailed review of the deficit range previously reported of between £24.5m and £29.5m. This is due to the net impact of additional savings delivery from FRP and Cobra actions of £2.9m vs target £5.3m, and absorbing significant continued non-pay cost pressures, particularly from steeply rising costs of social care and mental health packages, tertiary care contracts, and high cost drugs.</li> </ul> <p><b>FRP savings delivery</b></p> <ul style="list-style-type: none"> <li>FRP savings delivery YTD M10 is £7m vs £4.3m plan, made-up of £4.7m against original schemes and an additional £2.3m of mitigation schemes to recover slippage and additional cost pressures identified.</li> <li>Forecast savings delivery for FY24, including additional FRP and additional Cobra actions, are £8.1m vs plan of £5.2m, over-delivering by £2.9m, which mitigates against the above cost pressures reducing the underlying forecast deficit to £28m.</li> </ul>	HCS Categorisation	Current Month		Year-to-Date			Full Year			Year-to-Date	Full Year	Budget (£'000)	Actual (£'000)	Budget (£'000)	Actual (£'000)	Variance (£'000)	Budget (£'000)	Forecast (£'000)	Variance (£'000)	% Variance	% Variance	Staff Costs	18,954	19,608	186,222	189,682	(3,460)	224,330	228,768	(4,437)	(1.9%)	(2.0%)	Non Pay	10,065	13,191	91,063	110,286	(19,223)	109,196	129,798	(20,602)	(21.1%)	(18.9%)	Income	(2,573)	(2,767)	(23,177)	(21,149)	(2,028)	(28,975)	(26,049)	(2,926)	(8.7%)	(10.1%)	<b>Grand Total</b>	<b>26,446</b>	<b>30,033</b>	<b>254,109</b>	<b>278,819</b>	<b>(24,711)</b>	<b>304,551</b>	<b>332,516</b>	<b>(27,965)</b>	<b>(9.7%)</b>	<b>(9.2%)</b>
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### Recovery Actions

Recovery actions being taken include:

- Financial Recovery Actions led by Cobra Executive Team – Additional savings to reduce underlying deficit of £29.5m to the mitigated forecast of £28m or less.
- Sustainable long-term funding – a paper has been shared with Treasury and the MHSS for discussion and the Advisory Board, making the case for a long-term sustainable funding settlement for HCS.

### Risks and Opportunities

- Risks to the year-end forecast are from rising costs of social care and mental health packages, the high price and volume of tertiary care contracts, impact of high cost drugs, and additional charges from accommodation voids
- Opportunities that may benefit the year-end forecast are potential stock gain, long outstanding amounts to be written-off, and overprovision of PPE Stock.

### Budget Planning 2025

- Budget planning and monitoring of expenditure for 2025 – budget planning for 2025 is underway, for budget sign-off and completion by the end of Dec-24. With new financial reporting tools, accountable budget owners will be able to monitor and manage their budgets actively and timely way.
- The overall budget amount for 2025 for HCS is detailed in the proposed Budget 2025-28. The Budget planning process for 2025 will ensure that planned income and expenditure fits within the allocated budget.
- Work is progressing on the development of a proper Operating Plan for HCS, starting with the 2025 budget planning cycle and for completion by 2026 that will allow HCS to determine each year the level of funding required to run a sustainable health service that fits within the available budget funding.

### Conclusion

- FY24 YTD M10 deficit is £24.7m giving a headline monthly run-rate of £2.5m. Adjusting for one-off items and non-recurrent costs the underlying monthly run-rate is £2.3m.
- The current reported FY24 year-end forecast is £28m, which has been revised from the previous forecast of £24.5m, following further detailed review of the underlying position, ongoing cost pressures mainly in non-pay, and delivery of additional savings from Cobra team actions.
- Forecast savings delivery for FY24, including FRP and additional Cobra actions, are £8.1m vs plan of £5.2m, which mitigates against further cost pressures, reducing the underlying forecast deficit to £28m.
- Recovery actions being taken include:
  - Financial Recovery Actions led by Cobra Executive Team – Additional savings to reduce underlying deficit of £29.5m to the mitigated forecast of £28m or less.
  - Sustainable long-term funding – a paper has been shared with Treasury



	<p>and the MHSS for discussion and with the Advisory Board, making the case for a long-term sustainable funding settlement for HCS.</p> <ul style="list-style-type: none"> <li>• Risks - Social Care and Mental Health Packages, Tertiary Care Contracts, High Cost Drugs, Accommodation Voids</li> <li>• Opportunities - Stock gain, Long outstanding amounts to be written-off, PPE Stock</li> <li>• Budget Planning 2025 is underway with Care Groups and Directorates for budget sign-off and completion by the end of Dec-24. The Budget planning process for 2025 will ensure that planned income and expenditure fits within the allocated budget.</li> <li>• Work is progressing on the development of a proper Operating Plan for HCS, starting with the 2025 budget planning cycle, for completion by 2026.</li> </ul>
<b>Recommendations:</b>	The Board is asked to discuss the financial position noting the risks and mitigations and recommendations for future funding.

Link to JCC Domain:		Link to BAF:	
Safe	√	SR 1 – Quality and Safety	√
Effective	√	SR 2 – Patient Experience	√
Caring	√	SR 3 – Operational Performance (Access)	√
Responsive	√	SR 4 – People and Culture	√
Well Led	√	SR 5 – Finance	√

Boards / Committees / Groups where this report has been discussed previously:		
Meeting	Date	Outcome
Senior Leadership Team meeting	14 November 2024	Board Reporting

List of Appendices:
Nil



## FY24 Month 10 Finance Position

HCS Categorisation	Current Month		Year-to-Date			Full Year			Year-to-Date	Full Year
	Budget (£'000)	Actual (£'000)	Budget (£'000)	Actual (£'000)	Variance (£'000)	Budget (£'000)	Forecast (£'000)	Variance (£'000)	% Variance	% Variance
Staff Costs	18,954	19,608	186,222	189,682	(3,460)	224,330	228,768	(4,437)	(1.9%)	(2.0%)
Non Pay	10,065	13,191	91,063	110,286	(19,223)	109,196	129,798	(20,602)	(21.1%)	(18.9%)
Income	(2,573)	(2,767)	(23,177)	(21,149)	(2,028)	(28,975)	(26,049)	(2,926)	(8.7%)	(10.1%)
<b>Grand Total</b>	<b>26,446</b>	<b>30,033</b>	<b>254,109</b>	<b>278,819</b>	<b>(24,711)</b>	<b>304,551</b>	<b>332,516</b>	<b>(27,965)</b>	<b>(9.7%)</b>	<b>(9.2%)</b>

- The Financial position for YTD Month 10 is a £24.7m deficit vs budget giving a headline monthly run-rate of £2.5m.

### The key drivers are:

#### Current Month position is a £3.6m deficit:

- Staff Costs £0.7m overspend** is mainly due to £0.7m in Medical Services although agency staff cost continue to fall as in previous months (no. of agency staff as at end of Oct is c.96 vs 107 last month (27 doctors, 38 Nurses vs 49 last month, and 31 AHPs and Other). The Care Group has seen overspends across staffing of £0.2m in General Medicine, and £0.1m in each of Pathology-Medical Staffing, Acute Assessment Unit, A&E Nursing, Rheumatology, and Diabetes. These overspends are partly due to a catch-up on supplier debt to staffing agencies. There are also overspends in Women & Children's Services of £0.2m, and Surgical Services and Chief Officer's Department both £0.1m. All other areas are either underspent or break-even in the current period.
- Non-Pay £3.1m overspend** includes significant overspends in Medical Services £0.8m, due to £0.3m overspend on drugs, with £0.2m between Oncology, Clinical Haematology, Sexual Health, and Medical Day Care, £0.2m on laboratory testing in Pathology (catch-up of outstanding activity), and £0.1m on Medical Equipment & Supplies, Clinical Investigations and Diabetes, Tertiary Care £0.6m due to known pressures mainly on Southampton and Oxford contracts, Social Care £0.4m in relation to Domiciliary Care Placements, Patient Access & Clinical Administration £0.2m due to Patient Travel costs, Mental Health £0.2m on UK placement costs, and Surgical Services £0.2m, with around half due to drugs issues (Intensive Care, Dermatology, Ophthalmology, Radiology).
- Income over-achievement £0.2m** includes an over-achievement in Medical Services of £0.2m due to funds received in relation to Oncology private patients, and £0.2m of income received from CYPES in Women & Children's Services in relation to the Baby Steps initiative.

#### Year-to-date (YTD) position is a £24.7m deficit:

- Staff Costs £3.5m overspend** is made up of an agency overspend of £13.1m (no. of agency staff as at end of Oct is c.96 vs 107 last month (27 doctors, 38 Nurses vs 49 last month, and 31 AHPs and Other), an overtime overspend of £2.8m, and a budget pressure of £1.3m, offset by a substantive underspend of £13.8m (no. of vacancies as at end of Sept: 462 FTE). The Care Groups/Directorates accounting for this Staff Costs overspend are Medical Services £3.5m, Surgical Services £1.6m, Women and Children £1.2m, Chief Officer's Dept £0.9m, and Mental Health £0.1m. All other areas are underspent on staffing. £0.7m of the Surgical Services overspend relates to doctors' job planning impacts, with £0.3m in Medical Services.
- Non-Pay £19.2m overspend** includes significant overspends in Medical Services £4.4m in relation to consumables and Oncology and Medical Day Care drugs, Social Care £3.7m mainly in relation to domiciliary care packages, Tertiary Care £2.6m in relation to acute hospital referrals to the UK, Surgical Services £1.6m in relation to consumables, £1.6m in Mental Health due to placements, £1.4m in Medical



Director in relation to investigations and insurance costs, and an overspend of £1.0m in Estates & Hard Facilities Management mainly in relation to utilities and maintenance. The Chief Executive's Office overspend of £2.4m includes an overspend of £1.7m in relation to the opening budget pressure aligned here as part of budget setting for 2024, and a £0.4m cost pressure from the recharge of Accommodation Service income 'voids' for Q1 – Q3 2024.

- **Income under-achievement £2.0m** includes under-achievements in Surgical Services £2.6m and in Non-Clinical Support Services £0.4m with reduced recovery of income in Catering through the ending of an SLA with CYPES for school meals, and an under-recovery of Laundry income from external customers. There is an underachievement of Long Term Care income of £0.7m between Community Services, Mental Health, and Social Care, following a detailed view of amounts billed, and reflecting a closure of 5 beds at Sandybrook. These under-achievements are offset by Health Education income received for Apr-23-Mar-24 with a £0.8m overachievement in Medical Director.
- **Underlying position and run-rate** - Adjusting for the non-recurrent one-off items, budget phasing, over-accruals and recharge, the underlying deficit at M10 is £22.9m or an average monthly run-rate of £2.3m.

## FRP savings delivery

- FRP savings delivery YTD M10 is £7m vs £4.3m plan, made-up of £4.7m against original schemes and an additional £2.3m of mitigation schemes to recover slippage and additional cost pressures identified.
- Forecast savings delivery for FY24, including additional FRP and additional Cobra actions, are £8.1m vs plan of £5.2m, over-delivering by £2.9m, which mitigates against the above cost pressures reducing the underlying forecast deficit to £28m.

## FRP Delivery and Development Tracker – FY24 Savings Delivery

FRP Savings Plan by Workstream																					
Workstreams	Projects	Scheme RAG	Revised 2024 Planned Savings	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Forecast Saving	Revised Plan YTD	YTD Actual Saving	Revised YTD Plan vs Actual Savings	Revised FY24 Plan vs Forecast Savings	
<b>Delivery Tracker</b>																					
				Actual												Forecast					
<b>Clinical Productivity</b>	Theatres Efficiency	●	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Workforce</b>	Clinical - Medical	●	800	34	40	44	56	63	36	58	56	82	83	83	83	716	667	551	-116	-84	
	Clinical - AHPs	●	700	13	13	13	69	69	69	94	132	132	132	134	134	1,005	583	738	155	305	
	Clinical - Nursing	●	400	-	-	-	-	21	36	38	86	108	130	147	158	724	333	419	86	324	
	Workforce Savings	●	516	-	-	-	-	75	53	84	98	102	81	85	85	662	430	493	63	146	
	Pay Controls (WCP)	●	215	-	-	-	43	41	44	42	22	18	11	11	12	245	179	222	43	30	
<b>Non-Pay and Procurement</b>	Non-Pay Controls (NCP)	●	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Centralised Buying Function	●	170	19	19	74	25	33	17	6	35	33	31	13	13	318	142	292	150	148	
	Commissioned Services	●	100	9	9	9	9	9	9	9	9	22	22	22	22	160	83	116	33	60	
	Governance & Contracting	●	295	65	65	65	-	-	-	17	17	17	17	17	17	296	246	262	16	1	
	Procurement	●	600	26	32	40	37	69	70	66	68	79	79	128	128	822	500	565	65	222	
	Medicines Management	●	-	-	-	-	2	2	2	2	2	2	2	2	2	15	-	12	12	15	
	Other Non-Pay	●	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Income</b>	Other Income Opportunities	●	490	65	68	68	30	28	32	36	32	37	27	32	32	487	408	423	15	-3	
	Private Patients	●	819	35	43	28	72	34	49	116	57	94	74	147	147	895	683	602	-81	76	
<b>Total schemes currently in delivery</b>			<b>5,105</b>	<b>267</b>	<b>289</b>	<b>341</b>	<b>343</b>	<b>444</b>	<b>417</b>	<b>566</b>	<b>615</b>	<b>725</b>	<b>688</b>	<b>819</b>	<b>830</b>	<b>6,344</b>	<b>4,254</b>	<b>4,695</b>	<b>441</b>	<b>1,239</b>	
<b>Development Tracker</b>				Planned																	
<b>Non-Pay and Procurement</b>	Centralised Buying Function	●	-	-	-	-	-	-	-	-	-	-	-	-	10	10	20	-	-	-	20
	Commissioned Services	●	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Governance & Contracting	●	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Procurement	●	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Income</b>	Other Income Opportunities	●	-	-	-	-	-	-	-	-	-	-	-	3	3	6	-	-	-	6	
	Private Patients	●	41	-	-	-	-	-	-	-	-	-	-	75	75	150	34	-	-34	109	
<b>Total Schemes being prepared for delivery</b>			<b>41</b>	-	-	-	-	-	-	-	-	-	-	-	<b>88</b>	<b>88</b>	<b>176</b>	<b>34</b>	-	<b>-34</b>	<b>135</b>
<b>TOTAL FRP SCHEME SAVINGS</b>			<b>5,146</b>	<b>267</b>	<b>289</b>	<b>341</b>	<b>343</b>	<b>444</b>	<b>417</b>	<b>566</b>	<b>615</b>	<b>725</b>	<b>688</b>	<b>907</b>	<b>918</b>	<b>6,521</b>	<b>4,288</b>	<b>4,695</b>	<b>406</b>	<b>1,374</b>	
<b>Other budget pressures</b>				Actual												Forecast					
	Identified mitigating budget measures		1,440	-	-	953	257	218	174	162	76	76	119	58	58	2,152	-	2,035	2,035	712	
	COBRA identified mitigating budget measures		4,158	-	-	-	-	-	-	-	-	-	-	-	-	-1,223	-	-	-	-5,381	
	COBRA identified mitigating budget measures		1,262	-	-	-	-	-	-	-	16	123	123	177	212	650	-	262	262	-612	
<b>TOTAL EFFICIENCY SAVINGS TO BALANCE BUDGET</b>			<b>12,006</b>	<b>267</b>	<b>289</b>	<b>1,294</b>	<b>600</b>	<b>662</b>	<b>591</b>	<b>728</b>	<b>707</b>	<b>924</b>	<b>930</b>	<b>1,142</b>	<b>1,488</b>	<b>8,100</b>	<b>4,288</b>	<b>6,992</b>	<b>2,704</b>	<b>-300</b>	

- The FRP Programme over the four years has identified savings of £25m with delivery phased over FY23 £3m, FY24 £5m, FY25 £8m and FY26 £9m.



## FY24 Year-end Forecast

The current reported FY24 year-end forecast has been updated to a £28m deficit, following a further detailed review in October of the forecast deficit range previously reported of between £24.5m and £29.5m. This revised forecast has resulted from the net impact of additional savings delivery from FRP and Cobra actions of £2.8m vs target £5.3m, and continued significant non-pay cost pressures, particularly in Tertiary Care, Social Care, Mental Health, and Medical Services.

The detailed break-down of the forecast variances is as follows:

- **Staff Costs £4.4m forecast overspend** due to a £16.7m overspend on agency locums (total forecast spend £23.5m), and £1.3m from negative budget pressures, partially mitigated by a £13.5m underspend on substantive staffing due to vacancies.

The net impact above is made-up of:

- Net overspends due to agency/locums and substantive costs in Medical Services £4.1m, Women & Children's Services £1.8m, Surgical Services £1.4m, Chief Officer's Department £1.1m, and Mental Health £0.4m, which are mitigated by substantive pay underspends of £4.3m in other Care Groups.
- £1.2m re the full year impact of doctors' back-pay from job planning.
- **Non-Pay overspend £20.6m** with the main forecast overspends in Medical Services £6.3m, Social Care £4.4m, Tertiary Care £3.4m, Surgical Services £1.7m, Medical Director £1.6m, Mental Health £1.5m, Estates £1.1m, Patient Access £0.5m, Community Services £0.3m, Non-Clinical Support Services £0.1, and Women & Children's and Chief Nurse both £0.1m.
- **Income under-achievement £2.9m** is due to the current forecast shortfall in Surgery private patient income of £3.5m, due to levels of private throughput not reaching targeted levels. There is a forecast under-achievement of £0.8m for Long Term Care Benefit income across Mental Health and Intermediate Care, partly due to bed closures at Sandybrook £0.4m, and the remainder due to correction of historical invoicing back to 2021, which has now been reconciled with CLS. Further work is being done with Social Care and CLS around potential improvements to the Long Term Care income in this area. There is also a £0.5m under-achievement in Non-Clinical Support Services, mainly due to delays in the increase in laundry income, which is now improving, and the cessation of school meals provision to CYPES. These pressures are offset by non-recurrent over-recovery of Health Education England income in Medical Director £0.9m, and overachievement of income targets in Medical Services of £0.5m.

## Recovery Actions

Recovery actions being taken include:

- Financial Recovery Actions led by Cobra Executive Team – Additional savings to reduce underlying deficit of £29.5m to the mitigated forecast of £28m or less.
- Sustainable long-term funding – a paper has been shared with Treasury and the MHSS for discussion and the Advisory Board, making the case to provide a long-term sustainable funding settlement for HCS.

## Risks and Opportunities

- Risks to the year-end forecast are from rising costs of social care and mental health packages, the high price and volume of tertiary care contracts, impact of high cost drugs, and additional charges from accommodation voids



- Opportunities that may benefit the year-end forecast are potential stock gain, long outstanding amounts to be written-off, and overprovision of PPE Stock.

## Budget Planning 2025

- Budget planning and monitoring of expenditure for 2025 – budget planning for 2025 is underway, for budget sign-off and completion by the end of Dec-24. With new financial reporting tools, accountable budget owners will be able to monitor and manage their budgets actively and timely way.
- The overall budget amount for 2025 for HCS is detailed in the proposed Budget 2025-28. The Budget planning process for 2025 will ensure that planned income and expenditure fits within the allocated budget.
- Work is progressing on the development of a proper Operating Plan for HCS, starting with the 2025 budget planning cycle and for completion by 2026 that will allow HCS to determine each year the level of funding required to run a sustainable health service that fits within the available budget funding.

## Recommendation

The Board is asked to note:

- FY24 YTD M10 deficit is £24.7m giving a headline monthly run-rate of £2.5m. Adjusting for one-off items and non-recurrent costs the underlying monthly run-rate is £2.3m.
- The current reported FY24 year-end forecast is £28m, which has been revised from the previous forecast of £24.5m, following further detailed review of the underlying position, ongoing cost pressures mainly in non-pay, and delivery of additional savings from Cobra team actions.
- Forecast savings delivery for FY24, including FRP and additional Cobra actions, are £8.1m vs plan of £5.2m, which mitigates against further cost pressures, reducing the underlying forecast deficit to £28m.
- Recovery actions being taken include:
  - Financial Recovery Actions led by Cobra Executive Team – Additional savings to reduce underlying deficit of £29.5m to the mitigated forecast of £28m or less.
  - Sustainable long-term funding – a paper has been shared with Treasury and the MHSS for discussion and the Advisory Board, making the case for a long-term sustainable funding settlement for HCS.
- Risks to the year-end forecast are from rising costs of social care and mental health packages, the high price and volume of tertiary care contracts, impact of high cost drugs
- Opportunities that may benefit the year-end forecast are potential stock gain, long outstanding amounts to be written-off, and overprovision of PPE Stock.
- Budget planning and monitoring of expenditure for 2025 – budget planning for 2025 is underway, for budget sign-off and completion by the end of Dec-24, to ensure the planned spend and income fits within the allocated budget, as detailed in the proposed GoJ Budget 2025-28.
- Work is progressing on the development of a proper Operating Plan for HCS, starting with the 2025 budget planning cycle and for completion by 2026, to determine each year the level of funding required to run a sustainable health service that fits within the available budget funding.



END OF REPORT