

# North East and Yorkshire Workforce Planning and Controls

## Example return template – Autumn 2024

Please note that all returns are to be submitted using the online form available here

Provider	Yorkshire Ambulance Service
Senior Responsible Office	Mandy Wilcock
Name of person who completed	Suzanne Hartshorne
the return	
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## Part 1: Provider Workforce Planning and Controls assurance report

## Strategic Context

Please describe how workforce is part of your organisations planning process and how workforce plans are aligned with the broader strategic, operational and financial priorities.

Provider response Workforce planning aligns with broader strategic, operational, and financial priorities by:

**Strategic Alignment:** Workforce plans are developed to support YAS's long-term and annual business plan goals, ensuring the right staffing levels and skillsets are in place to meet demand and achieve performance standards.

**Operational Efficiency:** Plans are tailored to meet daily operational needs, based on forecasts of demand, ensuring sufficient staff coverage for emergency and urgent responses, patient transport, and other services, while also addressing seasonal variations and peak demands.

The variables/inputs that alter the workforce required to deliver performance are discussed through the business planning cycle, seeking improvements in those areas that ultimately lead to improved response within workforce and financial parameters.

**Financial Sustainability:** Workforce plans are aligned with the budget to manage costs effectively, balancing recruitment, retention, and training within financial constraints, while also ensuring compliance with regulations and quality standards.

Workforce plans are part of the YAS planning process:

Trust Strategy Annual Business Plan Operational & Workforce Plan
<ul> <li>Operational Planning assumptions:</li> <li>A&amp;E</li> <li>EOC</li> <li>Demand</li> <li>Capacity</li> <li>Performance</li> <li>Vorkforce</li> <li>Annual Business Planning</li> <li>Assumptions, modelling, scenarios &amp; efficiencies (demand, recruitment, turnover/attrition, training, sickness, AHT, hear &amp; treat, fleet availability, job cycle time etc)</li> <li>National planning requirements (Cat 2 mean performance, KPIs)</li> <li>Financial triangulation (&amp; capital plan interdependencies)</li> </ul>
<ul> <li>System integration and impact</li> <li>Workforce plans are an integral part of the YAS Trust Strategy [2024-2029]:</li> <li>YAS Trust Strategy [2024-2029] Bold Ambition</li> </ul>
<b>Our People:</b> "Our ambition is to be a diverse and inclusive organisation with a culture of continuous improvement, where everyone feels valued, included, proud to work and can thrive".
Workforce planning is a key strategic priority in the annual Business Plan: YAS 2024/25 Annual Business Plan
Our People: To invest in our people to improve care and support delivery. Strategic Priority 4: Deliver Workforce Plans:
"YAS will strengthen the <b>workforce</b> within existing establishments, through improvements in recruitment, retention, training, staff support and sickness management across EOC, 999, 111 and PTS, with a particular focus on implementing the IUC change programme and the EOC change programme".
Please provide the WTE/bands dedicated to Workforce Planning in your organisation

Provider response

The following WTE/band are dedicated to Workforce Planning for YAS:

0.88 FTE band 8a dedicated to workforce Planning.

Please provide details of the governance structure and controls your organisation has in place to ensure the delivery of the workforce plans

Provider response

Annual Business Plan Monitoring Controls

Workforce plans are an integral part of the 2024/25 annual Business Plan's Strategic Priorities [Strategic Priority 4 'Deliver Workforce Plans', as detailed in response 1]. The Business Plan is monitored through the YAS Performance Improvement Process, which monitors and reports agreed workforce plans in the form of metrics and milestones, monthly. The monthly performance process provides assurance around delivery of workforce plans, with escalation to the Trust Executive Group. Recruitment and attrition trajectories are monitored through dashboards updated monthly and reported through relevant committees to Board as part of the Integrated Performance Report.

Monitoring the workforce plans ensures delivery is aligned to the Board Assurance Framework and allows for the identification and control of strategic risks.

There is an established Capacity Planning Group which meets fortnightly to provide operational oversight and challenge in relation to recruitment trajectories, and updates and reviews capacity requirements in line with forecast demand, with appropriate escalation through the Trust governance structures and processes.

Please articulate and quantify the key changes (WTE and £) planned by staff groups and service line to address workforce and organisational goals e.g. (retention improvement, new roles etc).

Provider response

2024-25 Workforce Plan:

There are no key changes to the planned trajectories as submitted in the 2024-25 Workforce Plan, and recruitment is on track.

Please outline the material assumptions, risks and milestones related to the delivery of the workforce plan.

#### Provider response:

There are robust recruitment plans in place across all operational service lines to deliver this growth in substantive roles to budget, which are factored into and contribute to the planned improvements in performance and delivery of priorities, including achieving Category 2 performance of 30 minutes 23 seconds for the year.

Have the organisation's workforce plans been signed-off by the organisation's board?

Yes

Agreed and signed off as part of the annual operating plan NHSE and ICB submission as well as Trust Annual Business Plan priorities which are regularly monitored and reported quarterly to Board (and committees of the Board) as part

of the business plan monitoring.

Does the organisations board regularly review performance against the workforce plan and how often does this occur?

Yes

Quarterly Business Planning and Performance Reporting through Board Committees and Trust Boards as above.

## Does the organisation have plans to make any redundancies (MARS/VR/CR) and how will these be determined?

Provider response No. There are no plans for MARS, voluntary or compulsory redundancies.

## What governance processes are in please to authorise any severance arrangements?

### Provider response

All organisational change is subject to a business case with authorisation for new structures being authorised by the Trust Executive Group. Any resulting redundancy/severance payments are presented to the Trust's Remuneration and Nominations Committee, which is chaired by the Trust Chair, with membership from non-Executive Directors.

# What is the potential/planned WTE and staff groups involved in any potential/planned redundancy?

Provider response

0 WTE

## Safety and quality

Does your organisation use electronic safe establishment tools to set workforce plans and establishments? What is the name of the tool(s) used?

No

Additional information (if relevant)

This is not relevant for the Ambulance Service. However, the Trust does use GRS and WFM e-rostering systems that can flag if there are gaps in service provision.

Where a tool is not used, please provide evidence to justify the safe staffing levels being proposed.

Provider response	

Where deviations from safe establishments occur, how are these managed and escalated?

Provider response		
N/A		

Are Quality Impact Assessments undertaken for all material planned changes of workforce.

Yes

Additional information (if relevant)

Part of the organisational change process is a QIA as well as an Equality Impact Assessment.

## Triangulation

How do you ensure that planned WTE changes are reconciled with financial and activity / performance plans and have a clearly articulated monthly trajectory.

#### Provider response

Workforce trajectories are developed through a working group with senior representation from Financial Planning, Capacity Planning and People & OD. The group develops forecast workforce trajectories triangulated through this group, and these are reviewed and approved by the Trust Executive Group. Workforce Trajectories are submitted through the annual planning process, following engagement with colleagues from NHSE and HEE. These submitted plans provide a clearly articulated monthly trajectory.



### How do you

ensure that temporary staffing plans are an integral and aligned part of the broader workforce plan?

### Provider response

Workforce planning trajectories include consideration of the impact of overtime, bank and agency staff, and the working group (from above) reviews this capacity in line with workforce plans. In addition, there is dedicated workforce capacity to support agency staff, and who report on capacity in this area.

It is not the expectation that we fill all vacancies with substantive positions as we have an overtime / bank / agency strategy, which provides more flexibility and responsiveness to workforce requirements.

How do you ensure that medical job plans are in place for all consultants which link directly to the most recent annual operational plan.

#### Provider response

N/A – the Trust does not have Consultants with job plans.

What level of job planning attainment is the trust at and what plans are in place to achieve a higher level?

#### Provider response

N/A

## Part 2: Workforce Planning and Controls Mitigation Plan

## Grip and Control

Please describe how you:

Consistently adhere to the <u>Grip and control project template guide - National</u> <u>Recovery Support - FutureNHS Collaboration Platform</u>.

#### Provider response

We have submitted a self-assessment of our adherence to this toolkit to PWC, who have been commissioned to review financial plans in WY. We have recently introduced additional grip and control measures, and we are seeing some financial improvements as a result. We will review further on receipt of PWC's report.

Provide monthly board reporting highlighting key variance to workforce plan (WTE and pay) and remedial actions being taken. Please provide your most recent report as part of your return.

Provider response

(Please provide your most recent report as part of your return) The October 2024 report is included as Appendix A below.

Escalate and intervene in areas showing material adverse variances to workforce plans.

#### Provider response

The monthly performance process provides assurance around delivery of workforce plans, with escalation to the Trust Executive Group.

There is an established Capacity Planning Group which provides oversight and challenge in relation to recruitment trajectories, and updates and reviews capacity requirements in line with forecast demand. Regular reporting at People Committee too.

Monitor Cost Improvement Plan (CIP) delivery involving staff changes regularly and effectively, escalating any non-delivery.

#### Provider response

An Organisational Efficiency Group (OEG) maintains oversight of organisational CIP plans, monitoring progress against plans in-year and developing and approving future CIP opportunities, including those involving staff changes.

Vacancy Control Factor is reviewed through the financial monitoring processes.

The Trust also has a Workforce Approval Panel that meets weekly to review any non-clinical requests for replacement, skill mix, re-banding etc. The Group review if funding is available including if CIPs have been met. Progress against plan is

## Establishment controls

Please describe how you ensure that:

WTE (substantive, bank, agency) does not exceed funded establishment and where this is found that early escalation is taken.

#### Provider response

Every change to the establishment, even if that is a direct replacement is subject to the approval of a cost control. The Trust has a Workforce Approval Panel that meets weekly to review cost controls for non-clinical and clinical workforce changes including direct replacement, increase of hours, skill mix, re-banding, use of offpayroll workers, use of consultants etc.

All cost controls are reviewed by the Finance Business Partner and Head of Financial Management in advance of the panel with recommendations and assurance of funding. Where funding is not available, there is a potential cost pressure these are paused pending further exploration of budgets and confirmation of funding. Where funding is not identified, a risk assessment will determine any risk to patient safety or continuation of Trust business. Escalations are referred to the Trust Executive Group for final determination.

Any in year changes to funded establishment are board approved and are fully aligned with the financial plan.

#### Provider response

Yes, changes in staffing levels (e.g. as a result of demand modelling) or investments in additional posts are part of the business planning process, which fully aligns with the financial plan. Exceptionally, in-year changes may be approved – this would be in line with the Trusts Scheme of Delegation (Trust Executive Group for expenditure <£1m).

All business cases have fully costed and include an approved workforce plan

#### Provider response

The annual business planning process requires that all proposed developments include financial and resource (including staffing) implications to be understood. These proposals are evaluated by a Review Group with senior leader membership with recommendations submitted for subsequent review and approval by the Trust Executive Group and reported to Trust Board for assurance and ratification.

## Temporary staffing

What governance arrangements are in place to monitor authorised leave (annual, sickness, careers, maternity etc) against temporary staffing use?

Provider response The Trust uses GRS and WFM as e-rostering tools, and thresholds for authorised leave are clearly defined to ensure staffing is at a safe and optimum level.

Agency staffing is used for gaps in the workforce in call centres only – this is rarely to cover authorised leave.

Please describe how you ensure that:

Local requests for temporary staff are appropriately and consistently approved, particularly for above ceiling rates and off-framework workers Where there should be a zero tolerance approach

Provider response

All agency requests are submitted into Finance with subsequent review by the Trust Workforce Panel that meets weekly. No requests for above ceiling or off-framework workers are approved.

Overall temporary staff spend is monitored in detail and variances are escalated appropriately.

Provider response

A monthly 'breaking glass' report is presented at the Trust Executive Group for authorisation of any non-clinical agency usage and an awareness of agency spend.

The best value hourly rates for Agenda for Change (AfC) and Medical agency shifts are secured.

Provider response

The Trust only uses agencies on the Crown Commercial Framework.

Please provide details of how your organisation plans to:

End all Band 2 and 3 agency use

Provider response

The Trust uses a small number of agency staff in the 111 call centre and there are clear plans to move these staff to employment contract and to recruit to vacancies.

End all Non-clinical agency use

#### Provider response

A monthly 'breaking glass' report is presented at the Trust Executive Group for authorisation of any non-clinical agency usage and an awareness of agency spend. Agency usage is only approved where recruitment or bank use is not feasible because of timescales or the specialist/short-term nature of the work.

The Trust actively recruits to non-clinical roles when possible and can use bank/fixed term arrangements rather than bank when a suitable candidate is available.

Ensure price cap compliance

#### Provider response

The Trust only uses agencies on the Crown Commercial Framework. The Trust Policy on temporary workers does not permit the approval of above price cap agency use.

#### Enforce no off framework use

#### Provider response

The Trust only uses agencies on the Crown Commercial Framework. The Trust Policy on temporary workers does not permit off-framework use.

## Ensure temporary staffing use is in line with operation plan and does not exceed workforce totals

#### Provider response

The Trust uses GRS and WFM that supports the fulfilling of the operational plan to ensure workforce totals are not exceed.

Please describe your organisations:

Temporary staffing authorisation and monitoring process

#### Provider response

All agency requests are submitted into Finance with subsequent review by the Trust Workforce Panel that meets weekly. No requests for above ceiling or off-framework workers are approved.

A monthly 'breaking glass' report is presented at the Trust Executive Group for authorisation of any non-clinical agency usage and an awareness of agency spend.

#### Plan to reduce agency numbers

Provider response

The Trust uses a small number of agency staff in the 111 call centre and there are clear plans to move these staff to employment contract and to recruit to vacancies.

Agency use criteria and how compliance is ensured

Provider response

All agency requests are submitted into Finance with subsequent review by the Trust Workforce Panel that meets weekly. No requests for above ceiling or off-framework workers are approved.

A monthly 'breaking glass' report is presented at the Trust Executive Group for authorisation of any non-clinical agency usage and an awareness of agency spend.

## Signed by

Provider Chief People Officer

Date

Provider Chief Executive Officer

Date

Provider Chief Financial Officer

Date

Appendix A: Financial Performance Report – Month 6 (October 2024).

## Finance and Performance Committee 22 October 2024 Agenda Item: 6.2



Report Title	Financial Performance Report – Month 6
Author (name and title)	Matt Turner, Head of Financial Services
	Louise Engledow, Deputy Director of Finance
Accountable Director	Kathryn Vause, Executive Director of Finance
Previous	n/a
committees/groups	
Recommended	Assurance
action(s)	
Approval, Assurance,	
Information	
Purpose of the paper	Update on the Trust's financial performance as at 30 September 2024
Recommendation(s)	Note the financial position and known associated risks

#### Executive summary (overview of main points)

The purpose of this paper is to inform the committee of the current financial position as at month 6, period ending 30th September 2024.

#### Trust Position as at Month 6

Trust is reporting a YTD position of £472k surplus against a planned surplus of £328k – surplus variance of £144k.

The forecast position is break-even, but includes £6m of risk, due to significant pressures across the Trust: PTS demand pressures, recruitment success in IUC and A&E Ops meaning slippage is not available to offset vacancy factor and CIP targets. There are also pressures in procurement, fleet and ICT. Work is ongoing to identify mitigating actions.

The Trust has an adverse variance against the efficiency plan; YTD £0.9m and forecast £2.8m.

Year to date the Trust has exceeded the agency cap by £0.9m but it is expected this will be under the cap by year end.

There are several risks to achieving the financial position.

Trust Strategy Bold Ambitions	Our Patients	
Select the most relevant points from the bold	Our People	
ambitions.	Our Partners	
	Our Planet and Pounds	Use our resources wisely and ensure value for money.

	Ensure decisions are informed by evidence, research, data and intelligence.
Link to Board Assurance Framework Risks (board and level 2 committees only)	12. Secure sufficient revenue resources and use them wisely to ensure value for money.

## Financial Performance as at 30 September 2024

## 1. Summary

1.1 The purpose of this paper is to inform the committee of the current financial position as at month 6, period ending 30<sup>th</sup> September 2024.

## 2. Background

- 2.1 The Trust has set a breakeven plan for 2024/25.
- 2.2 The plan reflects a 2% pay award (as defined by the planning assumptions published by NHSE) and budgets have been set within the parameters of this plan. The pay award for 24/25 is now confirmed at 5.5%. This additional 3.5% cost (and associated income) is not yet reflected in the financial position although it has now been confirmed that the pay award will be funded via a 3.3% increase to the Cost Uplift Factor (CUF). It is expected that the pay award funding is sufficient to cover the uplifted pay costs and may contribute to an improved financial position.
- 2.3 The plan includes a £21.7m efficiency plan. This includes a vacancy factor (£6.5m) and unidentified CIP target (£4.1m). These efficiency targets have been transacted into departmental budgets.

## 3. Month 6 Position

- 3.1 Overall, year-to-date at month 6, total income exceeds total expenditure by £472k. The planned position was for a surplus of £328k. The Trust are therefore ahead of plan by £144k.
- 3.2 Currently the forecast position is break-even, but this includes £6m of risk due to significant pressures across the Trust; PTS demand pressures, recruitment success in IUC and A&E Ops meaning slippage is not available to offset vacancy factor and CIP targets. There are also pressures in procurement, fleet and ICT. Work is ongoing to identify mitigating actions.

## **SUMMARY MONTH 6 POSITION**

	Year	to date (Sept	24)	Forecast 2024/25					
	PLAN	ACTUAL	VARIANCE	PLAN	VARIANCE				
		£000		£000					
Directorates									
Income	(207,498)	(207,004)	494	(415,069)	(414,752)	317			
Рау	156,032	155,217	(814)	314,979	315,330	351			
Non Pay	48,591	51,764	3,173	95,854	102,541	6,687			
Total	(2,876)	(23)	2,853	(4,237)	3,119	7,355			

Reserves						
Income	-	-	-	-	-	-
Рау	422	60	(362)	896	2,186	1,290
Non Pay	2,126	510	(1,616)	3,341	1,742	(1,599)
Non Pay - Prior year benefit	-	(1,019)	(1,019)	-	(1,019)	(1,019)
Non Pay - Unidentified	-	-	-	-	(6,027)	(6,027)
Total	2,548	(449)	(2,997)	4,237	(3,119)	(7,355)
·						
Reported (Surplus)/Deficit	(328)	(472)	(144)	0	(0)	(0)

## 4. Income

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- 4.1 The planned block income value includes an additional £1m of non-contract income associated with PTS ECR's. It is assumed that this is received in full.
- 4.2 Year to date the Trust has received £494k less income than planned and is forecasting £317k less income than annual plan for the following reasons:
  - Interest receivable due to lower average daily cash balances and falling interest rates.
  - MHIS income matches actual expenditure incurred. Expenditure is lower than planned due to vacancies and training.
  - Rotational Paramedic funding from Primary care networks is lower than planned as some GP surgeries have terminated contracts.
  - RTA income behind plan, which is subject to change by the end of the year
  - Apprenticeship income lower than plan (offset by reduced expenditure)

Areas where income exceeds plan are:

- Additional Cat 2 performance funding from NHSE (Not yet rec'd)
- Salary recharges for staff on secondment

- PTS Renal funding •
- Training income relating to CPD funding (offset by expenditure)
- R&D Income exceeding Plan (offset by matching expenditure)
- Private and Event Income above plan (offset by matching expenditure) •

#### 4.3 Income Summary at month 6

	Year to Date (Apr '24 - Sep '24)					Forecast						
		PLAN		ACTUAL	١	ARIANCE		PLAN		ACTUAL	VA	RIANCE
Patient Care				£'000s						£'000s		
Block contracts ICB/NHSE	-	196,016	-	196,026	-	10	-	392,033	I	392,045	1	12
Mental Health	-	2,550	-	1,394		1,156	-	5,100	I	3,724		1,376
Income from NHS bodies	-	1,188	-	1,349	-	161	-	2,563	-	2,917	-	353
RTA Income	-	322	-	219		102	-	643	-	541		102
PCN Rotational Paramedics	-	755	-	467		288	-	1,510	-	902		608
Performance Funding		-	-	1,025	-	1,025		-	-	1,025	-	1,025
Other	-	16	-	22	-	6	-	32	-	34	-	2
Total Patient Care Income	-	200,848	-	200,503		344	-	401,882	-	401,188		694

Non Patient Care												
Apprenticeship Levy	-	2,179	-	2,057		121	-	4,357	-	4,115		242
Interest Receivable	-	1,900	-	1,507		392	-	3,800	-	3,015		785
Training Income	-	1,081	-	905		176	-	2,162	-	2,179	-	17
Private & Events	-	499	-	630	-	131	-	999	-	1,061	-	62
R&D	-	211	-	425	-	214	-	423	-	863	-	440
Salary Recharges	-	95	-	327	-	233	-	189	-	501	-	312
IM&T	-	405	-	348		58	-	810	-	778		33
Charitable Funds	-	114	-	114		0	-	114	-	178	-	64
Other	-	167	-	188	-	21	-	334	-	875	-	541
Total Non Patient Care Income		-6,651		-6,501		150		-13,188		-13,564		-377

#### TOTAL INCOME

-207,498

-207,004

494

-415,069

-414,752

317

#### 5. Service Summary at Month 6

- 5.1 Expenditure budgets include a 2% accrual in lieu of the pay award.
- 5.2 The annual budget for Flowers/holiday pay has been allocated into the services and is apportioned based on prior year spend.
- 5.3 Unsocial payments: in recent years there has been a financial benefit as the front-line workforce have gradually transitioned to Section 2 arrangements from Annexe 5. This cost saving now appears to have reached a plateau and there is now a small cost pressure against the budgets that have been set. Some employees have reverted to Annex 5 arrangements and received back pay to 1st April '24. This is reflected within the financial position.
- 5.4 As part of the budget setting process, vacancy factor and unidentified CIP targets have been applied to service budgets. These are separately identifiable on each cost centre statement. When specific plans are identified and put in place, budgets will be adjusted to reflect these.

	Year to	Date (Apr - S	ept)					
	Plan	Actual	Variance	Plan	Actual	Variance		
	£000	£000	£000	£000	£000 📕	£000		
Income (excluding MHIS)	(196,016)	(196,031)	(15)	(392,033)	(392,045)	(12)		
Block Income	(196,016)	(196,031)	(15)	(392,033)	(392,045)	(12)		
Income	_	(12)	(12)		(12)	(12)		
Pay	401	436	(12)	734	(12) 781	(12)		
Non Pay		23	23	-	29	29		
Chief Operating Officer	401	447	46	734	798	63		
Income	(1,220)	(1,827)	(606)	(2,441)	(2,733)	(292)		
Pay	87,268	87,802	534	176,008	179,036	3,028		
Non Pay	3,644	4,010	366	6,623	6,730	107		
A&E	89,692	89,986	294	180,190	183,033	2,843		
Income	-	(211)	(211)	-	(211)	(211)		
Pay	13,203	13,157	(45)	26,429	25,702	(727)		
Non Pay	590	554	(37)	838	1,050	212		
EOC	13,793	13,500	(293)	27,267	26,541	(725)		
Income	-		_	_	(64)	(64)		
Рау	13,912	15,291	1,379	28,915	29,869	954		
Non Pay	471	558	86	943	1,005	62		
NHS 111	14,384	15,849	1,465	29,858	30,810	952		
Income		(186)	(186)		(293)	(293)		
Pay	10,773	11,355	583	21,545	22,651	(293)		
Non Pay	7,651	9,039	1,388	15,302	17,708	2,405		
Patient Transport Services	18,424	20,208	1,784	36,847	40,066	3,219		
Г] Г	(4.2.46)	(4.202)	(4.45)	(2,620)	(2, 702)	(404)		
Income	(1,246)	(1,392)	(145)	(2,680)	(2,783)	(104)		
Pay	5,784	5,271	(513)	11,568	11,026	(542)		
Non Pay Central Services	924 5,461	794 4,673	(130) (788)	2,034 <b>10,923</b>	2,023 <b>10,266</b>	(11) (657)		
	0,101	1,070	(700)	10,520	10,200	(007)		
Income	(2 <i>,</i> 550)	(1,394)	1,156	(5,100)	(3,724)	1,376		
Pay	1,913	891	(1,022)	3,871	2,596	(1,276)		
Non Pay	637	503	(134)	1,229	1,128	(101)		
Mental Health	(0)	(0)	0	-	(0)	(0)		
Income	(6,465)	(5,952)	513	(12,816)	(12,887)	(71)		
Рау	22,778	21,013	(1,765)	45,908	43,668	(2,240)		
Non Pay	34,673	36,283	1,610	68,885	72,868	3,983		
Support Services	50,986	51,345	359	101,977	103,649	1,672		
Income	-	-	-	-	-	-		
Рау	422	60	(362)	896	2,186	1,290		
Non Pay	2,126	(509)	(2,635)	3,341	(5,304)	(8,645)		
Reserves	2,548	(449)	(2,997)	4,237	(3,119)	(7,355)		
(Surplus)/Deficit	(328)	(472)	(144)	(0)	(0)	(0)		

## 5.5 **A&E Directorate**

- 5.5.1 A&E Operations are overspent year to date by £294k and forecasting a £2.84m overspend. This is a £69k improvement on the month 5 forecast.
- 5.5.2 YTD pay overspend of £534k: year to date vacancy factor/savings targets of £2,662k is offset by pay slippage of (£2,128k).
- 5.5.3 The Pay forecast; based upon the Capacity Planning trajectory has reduced by £390k since month 5.

An reduction of  $\pounds$ 1.4m had been predicted due to a reduction in WTE overtime. The actual reduction was  $\pounds$ 1.5m, however this was offset by

- an increase in substantive WTEs of £954k
- increase in holiday pay costs of £133k.
- increased costs on Embrace/UCP £125k
- there was a small improvement in End of Shift overtime
- 5.5.4 The forecast does not currently factor in any achievement of specific efficiencies; this will be adjusted in future months as savings plans are identified.
- 5.5.5 The overspend on non-pay predominantly relates to additional Integrated Transport Pilot (ITP) crews; brought in to improve the cat 2 performance and funded from NHSE. These costs are offset by additional income.
- 5.5.6 Costs of meal breaks, and travel costs are overspending against plan YTD, it is estimated that this will slightly improve by year end.

#### 5.6 **Central Services Directorate**

- 5.6.1 Central Services are underspent by (£788k) YTD.
- 5.6.2 Pay underspend of £512k is mainly due to delayed HART recruitment which is planned to reflect national course availability, as well as YAA delayed recruitment. This is offset by pay overspends in the ROC, Capacity Planning and EPRR teams due to overtime, maternity cover and unachieved saving targets.
- 5.6.3 The non-pay underspend of £129k YTD is because of difficulties in acquiring spaces on national courses, personal issue equipment within the HART team and the phasing of NARU funded spend being incurred in the second half of the year.

## 5.7 **Remote Patient Care Directorate (EOC and NHS 111)**

## EOC

5.7.1 EOC is underspent by (£293k) YTD and (£725k) forecast. The forecast improved by £245k on month 5. In previous forecasts, the establishment trajectory provided by the Capacity Planning team for EMD's (Emergency Medical Dispatch) had been on average, 16 WTEs short of the 255 WTE

budget. The forecast underspend for Oct – Mar 25 is now on average, 39 WTE short of plan, reducing forecast expenditure by £329k. This is offset by a small increase in forecast non-pay expenditure due to Vocare costs and the cost of patient taxis.

5.7.2 Costs and income associated with improved Cat 2 performance for June & July are reflected in the position for GP capacity and Clinical Assessor overtime incentive. Costs of the restructure are included; with successful recruitment assumed.

## NHS 111

- 5.7.3 The service is overspending against budget by £1.5m YTD and £952k forecast, due to high agency spend, (including some charges from prior year). The forecast outturn expenditure has reduced by £249k since month 5, due to the following:
  - Reduction in forecast agency expenditure from £4.7m to £4.2m since month 5 (previously using the agency cap rate)
  - Offset by an increase (of 10 WTE) on substantive Health Advisors c. £250k.
- 5.7.4 The YTD non pay overspend of £86k relates to ICT and Furniture and Fittings expenditure as well as visa costs for international recruitment.

## 5.8 **PTS**

- 5.8.1 The PTS position is unchanged from month 5.
- 5.8.2 The service is overspending against budget by £1.8m YTD and £3.2m forecast, largely due to 3rd party resource utilisation. The funded annual plan includes £9m of additional funding to cover the increased cost of private providers and additional 13.6 WTE call handlers. An additional £1m income is included in the block to recover costs of providing ECR's. The expenditure budgets in PTS include an additional £1m to reflect this.
- 5.8.3 The position reflects the NR efficiency reduction of 35 WTE, but only 10 WTE vacancies exist at present, causing part of the pay overspend.
- 5.8.4 Non-pay is overspent by £1.4m YTD and with an overspend of £2.4m forecast. Overall, the PTS overspend appears to be related to increased patient acuity and out of hours bookings. In SY and WY this is offset by an overall reduction in demand, but in HNY demand has increased. Conversations have begun with HNY colleagues to look at options.

PTS		YTD £000's	0's Forecast £000's				
P15	Budget	Actual	Variance	Budget	Actual	Variance	
Income	0	-186	-186	0	-293	-293	
Рау	10,773	11,355	583	21,545	22,651	1,106	
Non Pay	7,651	9,039	1,388	15,302	17,708	2,405	
Grand Total	18,424	20,208	1,784	36,847	40,066	3,219	

Non Pay:

ould	72	26	-46	145	103	-42
Other						
Unidentified CIP target	-91	0	91	-182	0	182
Voluntary Car Service (VCS)	491	466	-25	982	873	-110
Taxi	3,573	4,267	694	7,146	8,525	1,378
Private Provider	3,605	4,280	674	7,211	8,207	997

## 5.9 Mental Health

- 5.9.1 The Mental Health Service has YTD expenditure of £1.39m against a plan of £2.55m and is forecasting expenditure of £3.72m against an annual plan of £5.1m. This underspend is offset by a reduction in ICB income. Underspends are mainly due to the low fill rate of shifts and less training then planned. In September the fill rate of shifts was 63%, compared to a August fill rate of 48%.
- 5.9.2 The training is behind plan due to delays in the roll out of the national Oliver McGowan training. Mitigation plans are in place to do a half day internal training course if national training does not materialise.
- 5.9.3 The Mental Health Service is currently experiencing some double running of vehicle costs as the MH fleet is transitioned from diesel to electric vehicles. The final 3 electric vehicles are due for delivery in quarter 4 of 24/25.
- 5.9.4 The indirect costs relating to fleet, equipment and consumables has been reviewed and the financial position now includes an appropriate cost recharge to MHIS from these departments.
- 5.9.5 For clarity of reporting; MHIS income and expenditure is now shown separately from the Quality & Chief Paramedic budgets.

## 5.10 Support Services

- 5.10.1 Collectively, support services are £359k overspent year to date.
- 5.10.2 **CT** is overspent year to date by £434k and forecasting an overspend of £814k. This is a further deterioration to the forecast since month 5 of £157k relating to non-pay expenditure. Generally, the overspend relates to hardware purchases and undelivered efficiencies. A lot of analysis has been undertaken to understand ICT spend in more detail but further work is needed to align budgets with expenditure, so that variances can be better understood, and the Trust can be assured the forecast is correct.
- 5.10.3 **Procurement** is overspent year to date by £715k and forecasting a £1.13m overspend. An in-depth review of expenditure has highlighted the following pressures:

- medical equipment and associated consumables due to increased vehicle numbers, price inflation and new products
- increased volume of personal-issue items and uniform due to higher staff numbers, and a continuation of decisions made during the pandemic, that were intended to be non-recurrent
- efficiencies related to the Buyer Function are not yet realised (£202k), due to delayed internal processes for new posts, but implementation expected by the end of the year
- this forecast position is an improvement of £489k from that reported at month 5 and includes several initiatives identified by the Head of Procurement to reduce costs. Support from Trust colleagues will be required to ensure these initiatives are implemented.
- 5.10.4 **Estates Directorate**. The Estates Directorate now includes the Hub & Spoke, which has transferred from the Strategy Planning & Performance Directorate. The position is a year to date overspend of £466k and forecast overspend of £749k, due to:
  - rental cost this is being reviewed as part of the ongoing work to align all IFRS16-related budget and expenditure lines.
  - subsidised catering contract making a loss (£73k),
  - the Mitie contract (£433k forecast overspend)
- 5.10.5 **Fleet Directorate (including medical devices):** Year to date overspend of £546k and FCOT £689k overspend. This is due to:
  - increased vehicle maintenance costs, specifically a high number of engine replacements (£917k),
  - delayed delivery/purchase of some medical devices associated with the additional 80 DCA vehicles (due in 2023/24, delivered and therefore accounted for in 2024/25)

The forecast has improved by £1.1m since month 5 due to:

- Correction of a technical adjustment in relation to leased expenditure (removed from the Fleet budget but no benefit to the overall Trust position)
- Recognition of profit on the sale of end-of-life defibrillators (based on a prudent estimate of sale proceeds, however there is a risk if the volume or sale value is not realised as expected).
- 5.10.6 **Ancillary services** are reporting a pay underspend of £1.5m year to date and a £2.0m forecast pay underspend due to the challenges in recruiting cleaning staff. Recruitment has been more successful in recent months; however, the forecast assumes a £1.1m increase in staff costs above the current run rate. There is potential therefore, for the underspend to increase.
- 5.10.7 **Technical budgets** are overspending year to date (£369k) and forecast (£1,109k) due to:
  - A shortfall in RTA income and interest receivable

- A higher Public Dividend payment £500k adverse variance). This is based on SOFP values at a point in time and is highly variable and difficult to predict.
- Trust wide administration charges for salary sacrifice contracts £324k.

The Finance team budget is forecasting a £167k overspend due to:

- Additional external audit charges relating to the prior year audit £39k
- Agency costs to cover 2 senior members of staff on long-term absence
- Correction to the prior year recharge with the YAS Charity
- Unplanned costs associated with the roll out of NEP Reach reporting
- 5.10.7 **People & OD** are reporting a year-to-date position of £37k and forecast overspend of £132k. This is a £300k improvement on the month 5 forecast, due to the movement of C1 driver training fees to a control account on the balance sheet. There is an agreed overspend in relation to the use of external parties to manage sexual safety investigations.

Support Serv	vice	Plan	YTD Actual £000	Variance	Plan	Forecast Actual £000	Variance
	1						
Chief Executive	Income Pay	- 695	- 699	- 5	1,389	- 1.381	- (9)
	Non Pay	243	153	(90)	487	390	(97)
Chief Executive Total	1011107	938	853	(85)	1,876	1,770	(105)
	Income	(405)	(348)	58	(810)	(778)	33
IM&T	Pay	2,181	2,188	7	4,362	4,385	23
	Non Pay	2,907	3,277	369	5,815	6,573	758
IM&T Total	,	4,683	5,117	434	9,366	10,180	814
	Income	(1)	(10)	(9)	(2)	(10)	(8)
Corporate Services	Pay	731	668	(63)	1,405	1,269	(136)
	Non Pay	1,690	1,672	(18)	3,379	3,348	(31)
Corporate Services Tota	I	2,420	2,329	(90)	4,782	4,607	(175)
	Income	(211)	(467)	(256)	(423)	(944)	(521)
Clinical	Pay	927	871	(56)	1,917	1,922	(=)
	, Non Pay	68	177	108	136	372	236
Clinical Directorate Tota	1	784	580	(203)	1,631	1,350	(281)
	Income	(161)	(166)	(5)	(208)	(289)	(81)
Finance	Pay	1,317	1,341	24	2,550	2,635	85
	Non Pay	273	365	92	516	679	163
Finance Total	· · ·	1,429	1,541	111	2,859	3,026	167
Technical Budgets incl.	Income	(2,222)	(1,727)	495	(4,443)	(3,556)	887
Capital Charges,	Pay	(2,222)	(1,727) 621	495	1,150	1,201	50
Charitable Funds	Non Pay	7,248	7,076	(172)	14,175	14,346	171
Finance Technical Total	,	5,601	5,971	369	10,882	11,991	1,109
	Income		(2)	(2)		(2)	(2)
Procurement	Pay	639	603	(36)	1,278	(2) 1,246	(32)
	Non Pay	2,387	3,140	753	4,774	5,933	1,158
Procurement Total		3,026	3,741	715	6,052	7,177	1,125
	Income	(23)	(26)	(3)	(46)	(26)	20
Estates	Pay	(23) 566	(20) 506	(60)	1,133	1,003	(129)
Estates	Non Pay	3.770	4,299	529	7,438	8,295	858
Estates Total		4,313	4,779	466	8,524	9,273	749
	Income	(52)	(117)	(64)	(105)	(725)	(620)
Fleet	Pay	2,704	2,861	156	5,409	5,604	(020)
	Non Pay	12,517	12,971	454	25,025	26,139	1,114
Fleet Total	1011107	15,169	15,715	546	30,329	31,018	689
	Income						
Ancillary	Pay	- 4,666	- 3,156	- (1,511)	9,415	- 7,415	- (2,000)
Anomary	Non Pay	324	399	(1,511) 76	647	833	(2,000) 186
Ancillary Total		4,990	3,555	(1,435)	10,062	8,248	(1,814)
	Incomo	(3,295)	(3,016)	279	(6,590)	(6,369)	221
People & OD	Income Pay	(3,295) 4,716	(3,016) 4,865	279 149	(6,590) 9,545	(6,369) 9,902	358
	Non Pay	2,800	4,805 2,409	(391)	5,601	5,902 5,154	(447)
People & OD Total		4,221	4,258	37	8,555	8,687	132
	Income						
Strategy Planning &	Pay	(95) 819	(74) 574	21 (246)	(189) 1,638	(189) 1,223	- (416)
Performance	Pay Non Pay	22	25	(240)	1,038	1,225	(410) 0
Strategy Planning & Per		747	525	(222)	1,493	1,078	(416)
				/	,	_,	(
Quality & Chief	Income	-	-	-	2 400	-	-
Paramedic (Excl MHIS)	Pay Non Davi	1,588	1,439	(148)	3,409	3,220	(189)
	Non Pay	388	316	(73)	777	684	(94)
QG&P Total		1,976	1,755	(221)	4,186	3,904	(282)
	Income	-	-	-	-	-	-
Deputy Chief Exec	Pay	654	622	(33)	1,309	1,264	(45)
	Non Pay	35 689	5	(30)	70	77	7
Demoka Chief F. T. I		689	627	(62)	1,379	1,341	(38)
Deputy Chief Exec Total		005		(- <i>1</i>	_,	_/	( <b>/</b>

6. Agency & Independent Sector Spend

	Ехр	YTD enditure £000		erecast utturn £000
Agency Cap	£	2,795	£	5,589
A&E 111	f f	- 3,061	f f	- 4,246
Support Services				
Fleet	£	308	£	381
Finance	£	238	£	245
Estates	£	50	£	50
Other Corporate	£	35	£	50
Total Expenditure	£	3,692	£	4,972
Variance to Agency plan Deficit/ (Suplus)	£	897	-£	617

- 6.1 At month 6 the Trust has spent £3.69m on agency staffing and has breached the agency cap by £0.9m.
- 6.2 The majority of costs are being incurred in IUC to cover vacant health advisors and clinical advisors. Actions have been implemented to reduce this and the financial improvement is already evident.
- 6.3 Agency expenditure is managed at system level and whilst we are overspending as an individual Trust, the system collectively is operating well within the agency cap.
- 6.4 The **Independent sector** is used to provide additional support to our frontline services and includes private providers and taxis within A&E and PTS, and additional clinical call taking capacity within EOC and IUC

Independent Sector	Exp	penditure £000		orecast Outturn £000
A&E Private Providers	£	2,492	£	3,498
PTS Private Providers	£	4,280	£	8,207
PTS Taxis	£	4,267	£	8,578
PTS VCS	£	466	£	873
EOC Taxis	£	177	£	347
EOC Clinical Support	£	305	£	560
IUC Clinical Support	£	372	£	744
Total Expenditure	£	12,359	£	22,807

## 7. Reserves

- 7.1 Reserves are expenditure budgets that are held centrally for several reasons:
  - Trust wide & technical reasons, such as annual leave accrual or arising provisions.
  - Developments not yet approved/not commenced.
  - As a contingency for issues arising in year, where amounts are uncertain.
- 7.2 When appropriate, reserves budgets are transferred to directorates as expenditure is incurred or investments are approved.
- 7.3 The Trust held a small contingency for cost pressures arising in year. This has now been allocated to budgets to offset cost pressures that have arisen during the budget setting process.
- 7.4 Currently, a forecast credit balance of £6m is held in reserves in lieu of savings schemes yet to be identified. This is essential for the Trust to achieve a breakeven position.

## 8. Cash

- 8.1 The Trust continues to hold a healthy cash position of £55.4m with low borrowings of £2.7m (excluding IFRS16 lease arrangements) and has positive liquidity with working capital (total current assets, less current liabilities) of £28.8m and a cash ratio (cash and cash equivalents/total current liabilities) of 1.29.
- 8.2 A summary of the cash position to date follows:
- 8.2.1 The Trust has not placed any cash on deposit with the National Loans Fund as of month 6. This is due to the negligible difference in the rates of interest on the Trusts Natwest account and that offered by the NLF. We will continue to monitor the position.

Cashilow 2024-25													1
									Fore	ecast			
<b>Cash Movements</b>	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
	£m												
Income	34.7	32.5	32.6	38.7	35.4	34.5	41.4	34.9	35.0	34.9	34.9	35.7	425.2
Pay	(25.4)	(24.7)	(24.9)	(24.9)	(24.9)	(19.6)	(36.1)	(26.5)	(26.5)	(26.5)	(26.5)	(26.5)	(313.1)
Non-Pay	(14.2)	(9.1)	(11.1)	(9.3)	(9.0)	(16.2)	(13.4)	(10.5)	(11.0)	(11.9)	(11.6)	(11.8)	(138.9)
Cash Movement	(4.9)	(1.4)	(3.3)	4.5	1.5	(1.3)	(8.1)	(2.1)	(2.5)	(3.5)	(3.2)	(2.6)	(26.8)
Cash Movement													
Opening Balance	60.1	55.3	53.9	50.6	55.1	56.6	55.4	47.2	45.2	42.6	39.1	35.9	60.1
Movement	(4.9)	(1.4)	(3.3)	4.5	1.5	(1.3)	(8.1)	(2.1)	(2.5)	(3.5)	(3.2)	(2.6)	(26.8)
Closing Balance	55.3	53.9	50.6	55.1	56.6	55.4	47.2	45.2	42.6	39.1	35.9	33.4	33.4

#### Cashflow 2024-25

## 8.3 Salary Overpayments

8.3.1 To date in 2024/25 the Trust has identified 52 salary overpayments at a total value of £75.6k. The majority of these are due to changes to employee hours or status not being notified to Payroll in time for their salary to be adjusted. Of these, 26 (£29.7k) have a repayment plan in place to recoup the overpayments from the individuals over an agreed period. The remaining repayments plans are in the process of being agreed.

8.3.2 The Trust are exploring ways to reduce the occurre	ence of salary overpayments.
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		Repayment Plan in Place				
	То	tal	۱	/es		No
Division	No.	£	No.	£	No.	£
A&E WEST	12	£9,519	7	£5,704	5	£3,816
A&E NORTH & EAST	11	£10,516	6	£6,101	5	£4,415
NHS 111	8	£12,009	2	£2,390	6	£9,620
A&E SOUTH	8	£9,322	3	£5,537	5	£3,785
EOC	5	£6,068	3	£4,822	2	£1,247
EDUCATION & LEARNING	2	£721	1	£55	1	£666
PTS - EAST YORKSHIRE AND NORTH LINCOLNSHIRE	2	£2,047	2	£2,047	-	-
PTS - CENTRAL	1	£2,774	1	£2,774	-	-
ESTATES, FLEET & ANCILLARY	1	£22,182	-	-	1	£22,182
Central Services Management	1	£121	-	-	1	£121
MEDICAL DIRECTORATE	1	£336	1	£336	-	-
Total	52	£75,616	26	£29,765	26	£45,851

8.3.3 Salary overpayments have been transferred from the I&E position to balance sheet control accounts. However, there is a risk that these overpayments cannot be fully recovered which would result in a bad debt charge to the relevant directorate.

## 9. Statement of Financial Position (SoFP)

9.1 The SoFP at any year end reflects the timing of transactions and matters which may be specific to that year end.

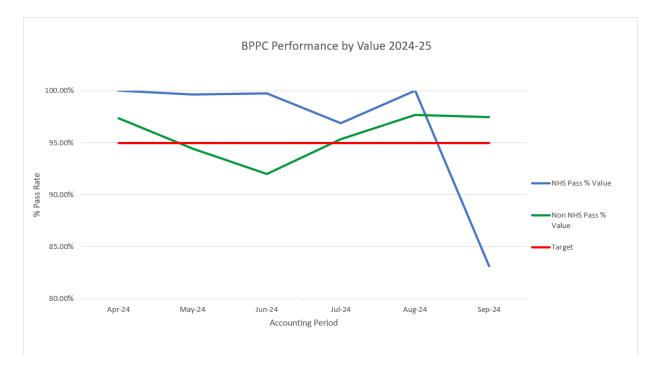
	30-Sep-24	31-Aug-24
	£m	£m
Non-current assets	141.3	142.5
Current assets		
Inventories	2.3	2.4
Trade and other receivables	13.9	13.8
Assets Held for Sale	-	-
Cash and cash equivalents	55.4	56.6
Total current assets	71.6	72.8
Current liabilities		
Creditors - Capital	(4.5)	(6.0)
Creditors - Other	(28.8)	(29.5)
Trade and other payables	(33.2)	(35.4)
Borrowings	(6.3)	(6.3)
Provisions	(3.0)	(10.9)
Other liabilities: deferred income	(0.3)	(0.4)
Total current liabilities	(42.8)	(53.0)
Total assets less current liabilities	170.1	162.3
Non-current liabilities		
Borrowings	(11.6)	(12.1)
Provisions	(6.3)	1.0
Total non-current liabilities	(17.9)	(11.1)
Total net assets employed	152.2	151.2
Financed by		
Public dividend capital	94.4	94.4
Revaluation reserve	22.5	22.5
Income and expenditure reserve	35.3	34.3
Total taxpayers' and others' equity	152.2	151.2

## **10.** Payables Performance

10.1 The Better Payment Practice Code (BPPC) requires the NHS body to pay 95% of all valid invoices (by volume and by value) by the due date or within 30 days of receipt, whichever is later.

Monthly BPPC performance							M06
Invoice Volume & Value	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	YTD
Non NHS Invoices							
Total Number Paid	3,403	3,140	2,957	3,360	2,670	2,890	18,420
Number Paid within 30 days	3,276	3,043	2,802	3,235	2,614	2,808	17,778
Total Value Paid	16,661	11,884	2,805	8,545	8,163	8,075	56,133
Amount Paid within 30 days	16,293	11,411	2,048	8,146	7,971	7,871	53,740
Percentage paid within 30 days (volume)	96%	97%	95%	96%	98%	97%	97%
Percentage paid within 30 days (value)	98%	96%	73%	95%	98%	97%	96%
NHS Invoices							
Total Number Paid	38	37	49	40	40	35	239
Number Paid within 30 days	38	35	47	36	40	31	227
Total Value Paid	897	607	1,170	647	737	771	4,829
Amount Paid within 30 days	897	605	1,167	627	737	641	4,674
Percentage paid within 30 days (volume)	100%	95%	96%	90%	100%	89%	95%
Percentage paid within 30 days (value)	100%	100%	100%	97%	100%	83%	97%
TOTAL ALL INVOICES							
Total Number Paid	3,441	3,177	3,006	3,400	2,710	2,925	18,659
Number Paid within 30 days	3,314	3,078	2,849	3,271	2,654	2,839	18,005
Total Value Paid	17,558	12,491	3,975	9,192	8,900	8,846	60,962
Value Paid within 30 days	17,190	12,016	3,215	8,773	8,708	8,512	58,414
Percentage paid within 30 days (volume)	96%	97%	95%	96%	98%	97%	96%
Percentage paid within 30 days (value)	98%	96%	81%	95%	98%	96%	96%

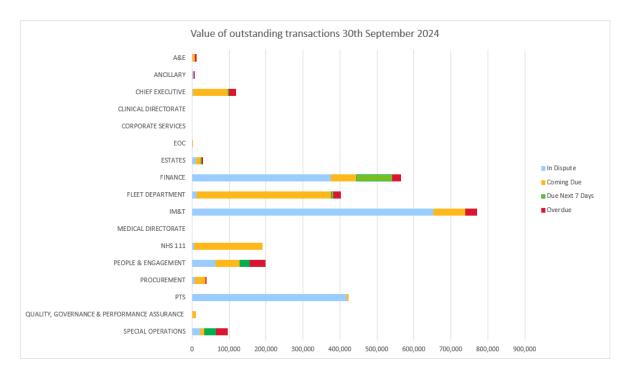
10.3 The table below illustrates performance to date by invoice value, highlighting a decrease in payment performance to NHS suppliers. Due to previous monthly performance, there was no significant impact on the consolidated performance for the financial year to date.



10.4 In September there was a decline in performance in terms of payment to intra-NHS bodies which was created by one large value invoice being paid late.

## **Current outstanding transactions**

- 10.5 At the end of September 2024 there were 717 invoices outstanding for approval totalling £2.9m. Of these, 43 (£169k) were overdue for payment and a further 23 (£162k) due to go outside of terms within the next week.
- 10.6 Invoices in dispute are placed on payable hold and redacted from BPPC performance when the dispute is resolved (payment made or credit note received). Included within outstanding invoices above are 147 overdue invoices (£1.6m) on payable hold. Overdue invoice analysis (including invoices and credit notes on payable hold) is shown below by directorate.



- 10.7 Of the invoices in dispute £418k relates to one supplier where there is currently a legal implication, a further £973k relates to two separate contracting queries.
- 10.8 BPPC performance depends on the support of staff throughout the Trust to ensure correct requisitioning, receipting and compliance with purchase order processes.

## 11. Capital

- 11.1 The Trust has a confirmed allocation of £15.7m for purchased assets, a notional allocation of £12m for leased assets and is forecasting a break-even position.
- 11.2 **Purchased/Owned**: Year to date expenditure is £1.7m against a plan of £4.1m, with a further £2.8m of orders raised awaiting delivery.

A detailed expenditure position against the purchased plan is included at appendix 1 and summarised below.

OWNED ASSETS	MOG	5 YTD (Sep '	24)	Full	Full Year Forecast		
Capital Expenditure Analysis 2024-25	Budget	Actual £'000s	Variance	Budget	Outturn £'000s	Variance	
Estates	968	322	(646)	4,343	3,414	(929)	
Fleet	3,019	1,090	(1,929)	9,968	9,745	(223)	
ICT	142	286	144	1,447	1,558	111	
Medical Devices	-	-	-	-	-	-	
Other	-	3	3	-	3	3	
Sub Total Planned Capital Expenditure	4,129	1,701	(2,428)	15,758	14,720	(1,038)	
Mitigating Actions:							
Further expenditure not yet approved (e.g. Hull)	0	0	-	0	1038	1,038	
Sub Total Further Capital Expenditure	-	-	-	-	1,038	1,038	
TOTAL CAPITAL EXPENDITURE	4,129	1,701	(2,428)	15,758	15,758	0	

11.3 **Leased/Right of Use**: No new leases have commenced in the year to date. The Trust expects to commit the full indicative allocation of £12m.

A detailed expenditure position against the lease plan is included at appendix 2 and summarised below.

LEASED/ROU ASSETS	MOG	5 YTD (Sep	'24)	Full	Full Year Forecast			
Capital Expenditure Analysis 2023-24	Plan	Actual	Variance	Plan	Outturn	Variance		
Estatos		£'000s		2 260	£'000s	(1 500)		
Estates	-	-		2,360	860	(1,500)		
Fleet	3,719	-		9,699	7,494	(2,205)		
ICT	-	-	-	-	564	564		
Sub Total Planned Capital Expenditure	3,719	-	-	12,059	8,918	(3,141)		
Mitigating Actions:								
Further expenditure not yet approved/identified	0	C	-	0	3141	3,141		
Sub Total Further Capital Expenditure	-	-	-	-	3,141	3,141		
TOTAL CAPITAL EXPENDITURE	3,719	-	-	12,059	12,059	0		

11.4 A business case is currently being worked up to reconfigure A&E and PTS operations in the Hull stations into one new site at Clough Road. Funding is set aside within both the purchased and leased plans but the project is not yet approved. If the project is not approved there could be significant slippage. The Trust would take action to mitigate this.

## 12. Efficiency Programme

- 12.1 The Trust has an annual efficiency programme totalling £21.6m, made up of 12 individual schemes.
- 12.2 The Trust is behind plan in meeting the efficiencies target, both year-to-date and forecast.
- 12.3 The Q1 and Q2 insurance rebates were higher than expected although it is assumed that this isn't replicated over the remainder of the year.
- 12.4 The lower than planned Telematics saving reflects the delayed implementation.

- 12.5 The vacancy factor/unidentified CIP:*Pay* reflects the current overall pay forecast of the Trust.
- Accurate reporting of the unidentified CIP:*Non-pay* is dependent upon identification of specific savings at directorate level being reported via PMO. Some savings will be reflected in directorate positions however the finance team do not yet have sufficient information to isolate this for efficiency reporting.

Scheme	M06 YTD Plan	M06 YTD	M06 YTD Variance	Full year Plan	Forecast	Full year variance
Interest receivable	(1,900)	(1,507)	393	(3,800)	(3,015)	785
Insurance Rebate	(500)	(838)	(338)	(1,000)	(1,238)	(238)
Telematics	(254)	0	254	(507)	(132)	375
Logistics Hub (premises double running)	(64)	(63)	1	(128)	(128)	(0)
Procurement - consumable savings	(172)	0	172	(412)	(412)	0
Microsoft 365	(172)	(44)	128	(344)	(88)	256
WAN reprocurement	(43)	(43)	(0)	(86)	(86)	(0)
Interpreters reprocurement	(15)	(15)	0	(30)	(30)	0
Other Fleet	(265)	0	265	(529)	(132)	397
Vacancy factor	(3,256)	(3,256)	0	(6,513)	(6,513)	0
Unidentified CIP: Pay	(1,691)	(2,551)	(860)	(3,382)	(3,081)	301
Unidentified CIP: Non Pay	(332)	0	332	(663)	0	663
SUBTOTAL	(8,662)	(8,318)	344	(17,394)	(14,855)	2,539
Efficiencies Netted off in A&E Demand Mod						
1% sickness reduction*	(838)	(482)	355	(1,675)	(1,320)	355
Hear & Treat*	(1,296)	(1,116)	180	(2,591)	(2,669)	(78)
SUB TOTAL	(2,133)	(1,598)	535	(4,266)	(3,989)	277
TOTAL	(10,795)	(9,916)	880	(21,660)	(18,844)	2,816

## 13. Risks

- 13.1 The unidentified CIP target and other identified schemes that are not fully delivering, are contributing to the risk that the Trust will not achieve a break-even position.
- 13.2 The forecast includes an assumption of £1m income for PTS ECR's that exceed the level defined in the block income contract. Activity levels and projections indicate that the £1m is realistic, although no invoices have been raised year-to-date as activity has not yet exceeded the value defined in the block contract.
- 13.3 At this stage in the financial year there are a number of 'unknowns' particularly for technical budgets e.g. interest/discount factor rates that apply to provisions and PDC which is dependent upon the final SOFP. These could result in favourable or adverse variances and so create challenges for forecasting.
- 13.4 Increased demand across our front-line services, which goes beyond our planned seasonal variation could cause further financial pressure, e.g. if overtime/incentives, third party provision need to be maintained or increased to deliver a safe service.
- 13.5 A specific cost pressure has emerged in relation to an HMRC compliance issue which will be rectified retrospectively. The estimated cost of this issue is c. £1m and this is included in the forecast at month 6. There is a risk of further costs (est. at c.

£2m) associated with this issue. The Trust are taking action to mitigate this risk, and at the present time, as there has been no crystallizing event, this is *not* reflected in the current forecast.

13.6 The 'worst-case' forecast deficit has reduced on a monthly basis. Some of this can be attributed to specific actions that are being taken to improve the financial position, but other improvements appear to relate to inconsistent information being factored into the forecast. There is a risk that the Trust takes decisions to reduce expenditure which may ultimately prove to have been avoidable but will have adversely impacted upon patient care and operational performance. It is imperative that budget holders work with the Finance teams to ensure their financial forecasts are robust so that this risk doesn't materialise.

## 14. Financial Grip and Control

14.1 Given the financial position and known risks the Trust Executive Group have begun to consider additional grip and control measures. As part of this it has been agreed to set up a Non-Pay Expenditure Panel. This panel will meet on a weekly basis, chaired by the Director of Finance and supported by two other executive directors and the Trust's Head of Procurement and Logistics. We will review all requisitions on our purchase to pay system (Oracle) that have been received in the previous week where they relate to items that may be considered non-essential. The panel will decide whether to approve the requisitions. Significant savings are unlikely to materialise from this exercise, however, in other organisations it has supported an improved culture in relation to budget management.

## 15. System Position

- 15.1 YAS provide a regional service across 3 ICB footprints although planning activities and financial performance monitoring are undertaken through a single host system; West Yorkshire Integrated Care System (WY ICS).
- 15.2 The WY system position at month 5;
  - YTD deficit of £71.3m against a planned deficit of £57m adverse variance of £14.3m.
  - Forecast remains in line with plan; £50m deficit, but with a worst-case scenario of £232m.
- 15.3 ICS remain on Level 3 (of 4) of the Investigation and Intervention Process and a voluntary external review by PWC is currently underway.

## 16. Recommendations

- 16.1 It is recommended that the Finance and Performance Committee note: -
  - the Trust's financial performance to 30 September 2024.
  - all associated risks.

## Appendix 1: Capital Expenditure Analysis (Month 6) – Purchased/Owned Assets

Appendix 1: Capital Expenditure Analysis	(			Annual		
CAPITAL SCHEME DESCRIPTIONS	YTD Plan	YTD Actual	Variance	Plan	Forecast	Variance
Replacement Emergency Standby Generator	0	(5)	(5)	0	0	0
Hoyland Roof & Garage Doors	0	(2)	(2)	0	0	0
Richmond Roof	0	(1)	(1)	0	0	0
Sutton Fields - Roof & Window Replacement	0	1	1	0	0	0
Bainbridge External Works	30	110	80	100	110	10
EV Charging Infrastructure and fuel delivery systems- To s	0	149	149	0	149	149
Rotherham Refresh	0	9	9	0	9	9
Contingency (Feasibility/ fees)	550	6	(544)	900	751	(149)
HART equipment storage (works to prepare site)	0	41	41	0	41	41
Springhill 1 & 2 fire precaution works	0	0	0	250	250	0
Springhill 2 vacant area remodelling	117	0	(117)	753	753	0
Leeds AS Replacement Heating	0	0	0	200	200	0
Station refurbishments - Thirsk	156	3	(153)	550	550	0
Station refurbishments - Selby	75	0	(75)	300	300	0
Station refurbishments - Wath to Callflex	40	0	(40)	150	150	0
Security	0	2	2	0	2	2
Springhill Generator	0	5	5	0	5	5
Vehicle shorelines	0	4	4	0	4	4
Fuel/interceptor upgrade - Castleford	0	0	0	30	30	0
Fuel/interceptor upgrade - Harrogate	0	0	0	50	50	0
Fuel/interceptor upgrade - Keighley	0	0	0	60	60	0
Hull	0	0	0	1,000	0	(1,000)
Sub total ESTATES	968	322	(646)	4,343	3,414	(929)
23/24 DCA Conversion x 61	1,017	1,040	23	1,017	1,040	23
24/25 DCA Chassis & Conversion x 67	1,258	0	(1,258)	6,999	6,999	0
Workshop hoists	0	6	6	0	6	6
PTS Fleet- Electric Vehicles -balance of conversion (35)	645	2	(643)	1,459	1,459	0
BEV DCA x 2	0	0	0	142	142	0
3 x MH - balance of conversion	99	42	(57)	99	99	0
OEM 4x4 Conversion	0	0	0	252	0	(252)
Sub total FLEET	3019	1090	-1929	9968	9745	-223
Core switches replacement - infrastructure hardware	0	28	28	23	28	5
ICT Server Refresh - end of life servers x 23	0	9	9	7	9	2
ICT Network infrastructure - end of life infrastructure	0	80	80	35	80	45
VM servers - replace end of life host servers	0	0	0	100	100	0
Sacrificial wiring MDVS (77)	0	0	0	71	71	0
Sacrificial wiring Airwaves (77)	0	0	0	70	70	0
ICT Server Refresh (14)	0	0	0	130	130	0
ICT Network Switches	0	9	9	70	70	0
YAS Wi-fi into hospial ED	0	0	0	64	64	0
PRF scanning/EDMS	0	0	0	100	100	0
PTS Wallboards	0	0	0	38	38	0
Standard i5 laptop - replacement	0	44	44	53	53	0
Specialist laptops	0	4	4	4	4	0
GETAC FIAT wall plates x 130				0	31	31
Intangibles						
22/23 BC Phone System	0	18	18	0	18	18
PTS - enhancements to PTS system	0	0	0	27	27	0
111 Development & GP OOH - key system upgrades (IUC)	0	26	26	137	137	0
EOC Software Development - CAD system enhancements	0	1	1	196	196	0
Unified Comms enhancements/licences - enhance core te	0	0	0	119	119	0
SAN	0	10	10	0	10	10
ePR Development - system developments and enhanceme	142	57	(85)	203	203	0
Sub total ICT	142	286	144	1447	1558.2	111.2
<u>Contingency</u>						
Prior year adjustments	0	3	3	0	3	3
Sub total OTHER	0	3	3	0	3	3
TOTAL 2024-25 Purchased Assets	4,129	1,701	(2,428)	15,758	14,720	(1,038)

	. Capital Experiature Analysis (Mor	nth 6) – Leased/Right of Use Assets					
Department	Description	YTD Plan	YTD Capitalised Value	YTD Variance	PLAN £000s	FORECAST Outturn	FCOT Variance
Fleet	HART Box Response Vehicle	£1,845	£0	-£1,845	£1,249	£1,041	-£208
Fleet	HART Personnel Carrier - Overt	£0	£0	£0	£158	£132	-£26
Fleet	HART Personnel Carrier - Covert	£0	£0	£0	£153	£128	-£26
Fleet	HART Staff Welfare Vehicle Box	£0	£0	£0	£189	£146	-£43
Fleet	HART Logistics Vehicle - Auto Transmission	£0	£0	£0	£96	£80	-£16
Fleet	(23/24) PTS Diesel - Chassis & Conversion	£1,224	£0	-£1,224	£1,785	£1,785	£0
Fleet	(24/25) PTS Fleet Diesel - Chassis & conversion	£0	£0	£0	£2,308	£2,308	£0
Fleet	LAT Vehicles	£0	£0	£0	£860	£860	£0
Fleet	PTS Team leader cars	£650	£0	-£650	£935	£935	£0
Fleet	Commander cars x 5	£0	£0	£0	£200	£80	-£120
Fleet	11 x additional DCAs	£0	£0	£0	£1,766	£0	-£1,766
ІСТ	iPads	£0	£0	£0	£0	£564	£564
Estates	Training Unit Doncaster (Park Lodge)	£0	£0	£0	£33	£33	£0
Estates	Dewsbury AS	£0	£0	£0	£108	£108	£0
Estates	Catterick SP	£0	£0	£0	£54	£54	£0
Estates	Seacroft AS	£0	£0	£0	£78	£78	£0
Estates	Car Park Brunel Road Adjacent Unit M	£0	£0	£0	£97	£97	£0
Estates	Training Unit Doncaster (Walnut Lodge)	£0	£0	£0	£240	£240	£0
Estates	Hull Hamburg Road AS	£0	£0	£0	£146	£146	£0
Estates	Scunthorpe AS	£0	£0	£0	£105	£105	£0
Estates	Contingency e.g Hull lease	£0	£0	£0	£1,500	£0	-£1,500
TOTAL 2024-25 Leased Assets		£3,719	£0	-£3,719	£12,059	£8,918	-£3,141

#### Appendix 2: Capital Expenditure Analysis (Month 6) – Leased/Right of Use Assets