

BOARD OF DIRECTORS (OPEN)

Wednesday, 13 January 2021

TITLE OF PAPER	Detailed Report of the Director of Finance for the Period Ending 30 th November 2020
TO BE PRESENTED BY	Mr P Easthope, Director of Finance – Finance, Information and Performance Committee
ACTION REQUIRED	This report is provided for notification, information and discussion

OUTCOME	To ensure the Board is fully informed of the Trust's financial position and performance against key targets. Note the ongoing development of recovery plans.
TABLE FOR DECISION	This report is provided as a monthly standing agenda item.
BAF OBJECTIVE NUMBER & TITLE	Strategic aim 5, To continue to perform as a financially viable, effective and well governed organisation
LINKS TO OTHER KEY REPORTS / DECISIONS	Delivery of the Trust's financial plan and objectives 20/21. Trust Objective 4: Maintaining Our Financial Sustainability
LINKS TO OTHER RELEVANT FRAMEWORKS BAF, RISK, OUTCOMES ETC	Annual Plan & Integrated Business Plan BAF, SA5-1 CRR, 2175,4396
IMPLICATIONS FOR SERVICE DELIVERY AND FINANCIAL IMPACT	Financial implications in relation to delivery of financial plan and IBP objectives.
CONSIDERATION OF LEGAL ISSUES	N/A

Author of Report	Lisa Collett, Rebecca Burrell and Approver - James Sabin
Designation	Principal Accountant, Senior Finance Manager – Planning & Analysis - Approver Deputy Director of Finance
Date of Report	22 nd December 2020

Report of the Director of Finance for the Period Ending 30 November 2020

1. Purpose

For approval	For assurance	For collective decision	To seek input	To report progress	For information	Other (Please state)
	X			X		

This report is prepared for the Finance and Performance Committee (FPC) and Board members monthly to provide an overview of the financial performance of the Trust.

2. Summary

This month the Trust has reported a significant improvement in the forecast outturn position, from **£4.1m** reported as at 31st October 2020 to **£2.1m** (51% reduction). This is due to continued mitigation and improvements in our Out of Town (OOT) position and a number of other non-recurrent items.

This month has seen various exceptional one-off items recognised within the forecast, most of which are non-recurrent and not within the Trust's control; in this respect we would not expect to see such a large-scale reduction in forecast again this financial year unless significant control measures were put in place. (See slide 5 of detailed pack for Waterfall chart and narrative)

However, colleagues need to remain mindful that the initial financial forecast is predominately based on a pro-rata basis, this leaves the forecast position sensitive to changes in activity. As we are in a period of non-standard care, sickness levels and responsiveness to national guidance, it's difficult to be certain of any trend forming or for Directorates to predict the cost base with certainty. In month 9 a more detailed forecast will be worked with Directorate colleagues.

The key strategic risks to be mindful of are;

- We are currently developing plans to address key cost pressures and expect recovery plans for out of town expenditure; agency expenditure and for the staffing review to be presented to FPC at its January meeting. The current forecast outturn of £2.1m deficit is expected to be mitigated in part but details will be confirmed in due course. There remains a risk that break-even will not be achieved at this point and a recovery plan is under development. **(BAF.0006)**.
- The overall income allocation for 2020/21 includes an annual investment provision for projects which fall under the Trust's Transformation agenda totalling £4.9m; although this allows projects to continue, it is unlikely to be fully utilised in year. Sheffield Clinical Commissioning

Group (SCCG) have agreed that the Trust can in part retain slippage (surplus) totalling c.£1.7m accrued the during months 1 to 8. **(BAF.0007)**.

3. Next Steps

Development of recovery plans and presentation to January 2021 Finance & Performance Committee.

Further development of cost improvement plans. Whilst we await formal guidance as to the finance regime that will apply for 2021/22, planning for 2% efficiency requirements for 2021/22 is the initial advice.

4. Required Actions

To note the position and the development of recovery plans and consider the level of assurance re delivery against financial targets.

5. Monitoring Arrangements

Through routine governance and Financial Reporting via FPC and Board. This will also form part of the newly formed performance meetings following the new performance framework

6. Contact Details

Mr James Sabin, Deputy Director of Finance

Financial Performance Report

November 2020

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Executive Summary

		Current Month Plan	Current Month Actual	Prior Month Actual
1	Covid-19 reimbursement	£0.525m	£0.611m	£0.611m
	Reported Surplus/ (Deficit) Position	(£1.452m)	£0.166m	(£0.202m)
		Annual Plan	Year to Date	Forecast 20/21
2	Agency	£5.025m	£3.073m	£5.085m
3	Cash	£47.385m	£64.671m	£47.644m
4	Efficiency Savings (Cost Improvement)	£0.638m	£0.212m	£0.638m
5	Capital	£15.557m	£1.388m	£6.474m

The forecast outturn position has significantly improved from £4.1m as at October 2020 to £2.1m (51% reduction). This is due to continued mitigation work to reduce Out of Town (OOT) expenditure and a number of non-recurrent items. Please see the Underlying Position and Forecast sections for further detail.

Mitigation plan are currently being developed to address the key cost pressures and will be presented to January Finance & Performance Committee. The current forecast outturn of £2.1m deficit is expected to be mitigated in part but detail will be confirmed in due course.

Pay underspends driven by recruitment difficulties and workforce challenges will likely be the final variation in our year end outturn position.

We have submitted various nonrecurrent bids for an expected increase in capacity across the system and wider MH pathway and have secured in excess of £500K; this will help with some of the patient flow, step down, discharge and bed capacity issues.

Operational Risks

Out of Town / Area expenditure has been an upward trend through to September, but November is the second month of reduced spend and continued improvement. The mitigation plan is progressing. This continues to be the primary driver of the overspend.

Agency and Bank spend remains high but has tapered off a little. There has been some reductions linked to the unfortunate impact of outbreaks / clusters of COVID with certain areas closed to admissions. This has seen some staffing levels reduce in terms of additional bank and agency reducing financial pressures in the nursing homes.

Key Issues and Risks / Actions and Next Steps

KEY MESSAGES/ RISKS

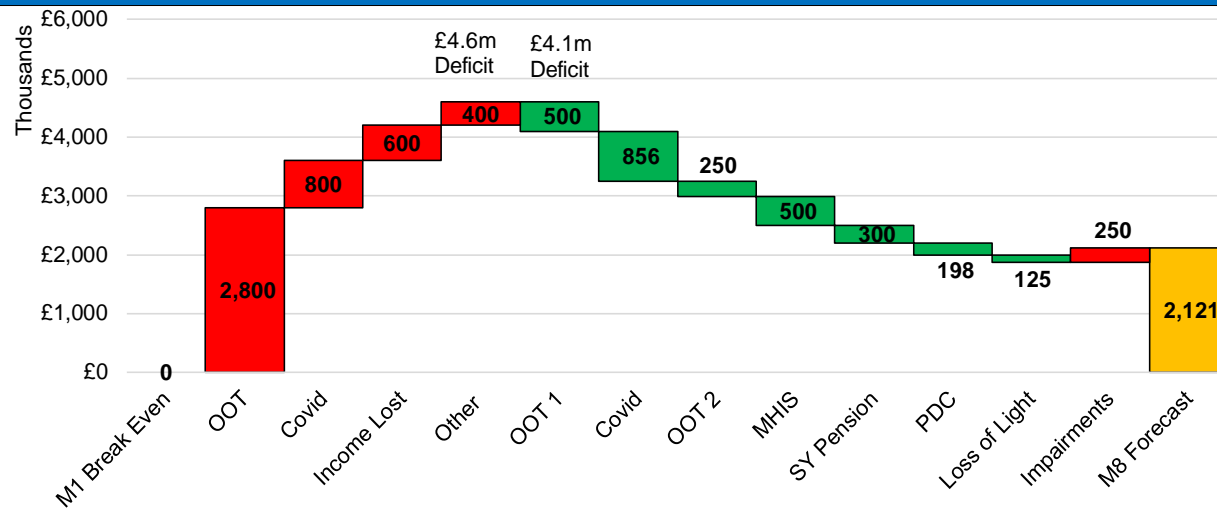
- Performance Management meetings have been stepped up to address overspending areas. This has been an exceptional year, with guidance changing mid-year, some exceptions have been made but we are trying to move back towards BAU from a finance perspective.
- The COVID envelope for months 7-12 totals £3.1m which is now expected to cover the projected Covid Costs for the remainder of the year. This could deteriorate further over winter but is driving a £800k improvement in our forecast linked to OOT improvement and a slight reduction in agency and bank.
- The Top-up envelope for month 7-12 totals £1.9m which is significantly less than the actual profile of expenditure for the first half of the FY which totalled £5m.
- This month has seen various exceptional one-off items recognised within the forecast (*Please see Underlying position tab for further detail*), most of which are non-recurrent and not within the Trust's control; in this respect we would not expect to see such a large scale reduction in forecast again this financial year unless significant control measures were put in place.
- Legacy overspending areas in Clinical Operations remain and outstanding Cost Improvement Plans in HR result in a forecast overspend in the Corporate area.
- Organisational change projects across the Trust could result in Redundancy/TUPE costs; but this is unknown at present.
- There are two significant on-going projects for New Models of Care and Community Forensic for which there's no funding confirmed beyond 2020/21; we await confirmation from commissioners on their intentions for next year and so need to continue to work in partnership to mitigate any financial risk here.
- A review of the ACM and Insight 2 costs is ongoing; this could result in further reclassification of costs which would impact annual revenue budgets.

ACTIONS/ NEXT STEPS

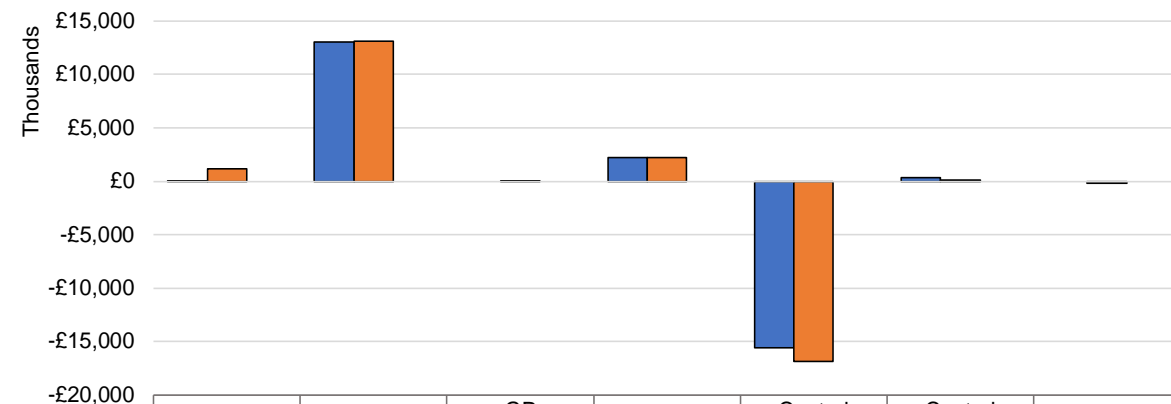
- We are currently developing plans to be presented to FPC to address key cost pressures and expect recovery plans for out of area expenditure; agency expenditure and for the staffing review to be presented to Finance & Performance Committee at its January meeting.
- After discussions at Business planning group a working group is being established to review demand / capacity planning and modelling across the Trust
- Cost improvement plans and gaps will continue to be reviewed and developed, including a refreshed approach for 2021/22
- Preparation for 2021/22 has commenced with regard to operational planning but the finance regime and guidance is not expected until late January.

Underlying Position

FORECAST SURPLUS/DEFICIT



YEAR TO DATE: INCOME v EXPENDITURE



	Clinical	Corporate	GP Surgeries	Medical	Central Budgets	Central Reserves	Trust Wide
■ YTD Budget	20,380	13,000,182	0	2,236,636	(15,603,125)	345,927	0
■ YTD Actual	1,179,626	13,122,228	37,169	2,251,533	(16,881,334)	124,460	(166,318)
Variance	(1,159,246)	(122,046)	(37,169)	(14,897)	1,278,209	221,467	166,318

HOW HAS THE FORECAST CHANGED?

The Trust has received a fixed financial envelope for the latter half of 2020/21; the starting position against this was a forecast **deficit of £4.6m**.

The red sections on the Waterfall chart show the **key pressures** driving this deficit. Out of Town (also called Purchase of Health Care) placements were forecast to drive around two thirds of the total deficit and intervention here has been prioritised.

As at November, the Trust has **reduced the forecast deficit by 54% to £2.1m**. Areas with forecast reductions are shown as green in the chart.

Covid - Forecast reduction in cost of £856k: The most significant change is the reduction in expected Covid Costs which brings the forecast in-line with the Covid envelope. Covid spend has been much lower than anticipated when the original forecast was produced in September which was built upon a spike experienced in August and September linked to Out of Town. We have also seen some reductions in agency and bank as a consequence of outbreaks and some units unfortunately being closed to admission in the short periods after.

MHIS - Forecast reduction in cost of £500k: - Another significant forecast reduction of (£0.5m) against Mental Health Investment Standards (MHIS) funded projects due to recruitment related slippage. This is also going to be impacted by numerous new Winter bids recently announced and secured as we are still recruiting from the same workforce supply which often creates internal backfill gaps.

SY Pension - Net reduction in Forecast of £300k: - This is in relation to South Yorkshire Local Authority Pension Scheme adjustment; an expense of £180k was expected, however, we have received a rebate of c.£120k due to the pension scheme being in surplus, resulting in a net favourable position.

OOT 1 & 2 (non-Covid) Total Forecast Reduction in cost of £750k: The phase 1 and 2 are the October and November revisions respectively. The original forecast was based on August and September positions which suffered a particular spike in activity, now that a mitigation plan is in place the forecast has been reduced accordingly.

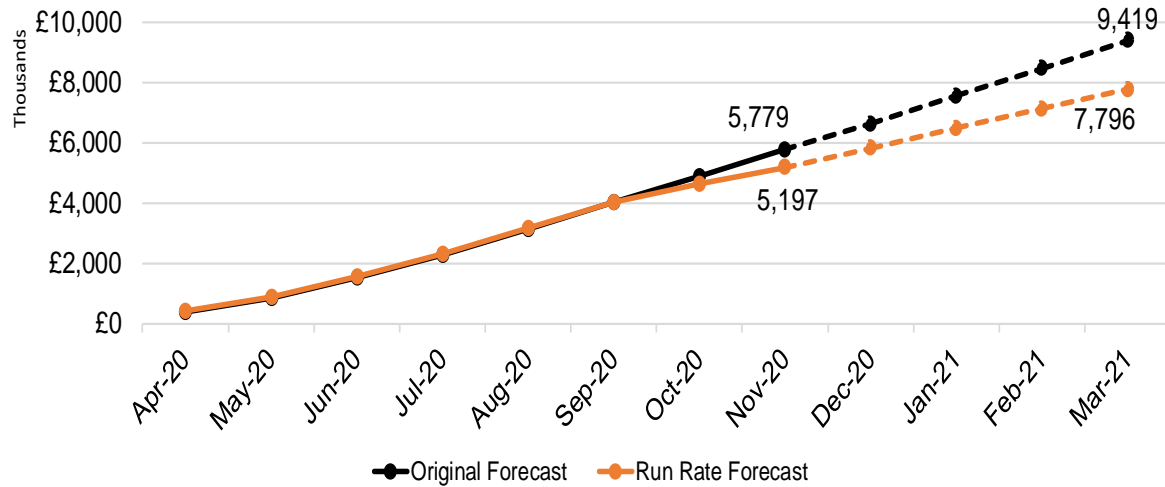
Public Dividend Capital (PDC) - Reduction of £198k: - This is as a direct result of the delays to the Capital Programme, primarily driven by the abandonment of the current Insight 2 and ACM Procurement process.

Loss of Light - Additional Income of £125k: The Trust has received additional income as compensation for the loss of light on a development neighbouring a Trust property.

Impairments - Re-classification of Costs £250k (adverse impact on income & expenditure forecast position): There is currently an on-going review of the costs in relation to the Insight 2 and ACM projects; due to the abandonment of the procurement process it means that costs previously aligned to Capital are no longer eligible in that area, resulting in a realignment of costs against annual revenue budgets.

Key Risks

PURCHASE OF HEALTH CARE/OUT OF TOWN - TRUST WIDE



NARRATIVE

Focus - Out of Town (OOT)

The graph shows how Actual Out of Town expenditure compares to the Original ICS Forecast (£1.6m deficit). **Income has been excluded** as this is largely fixed for M7-12 and so the focus must be on reducing expenditure.

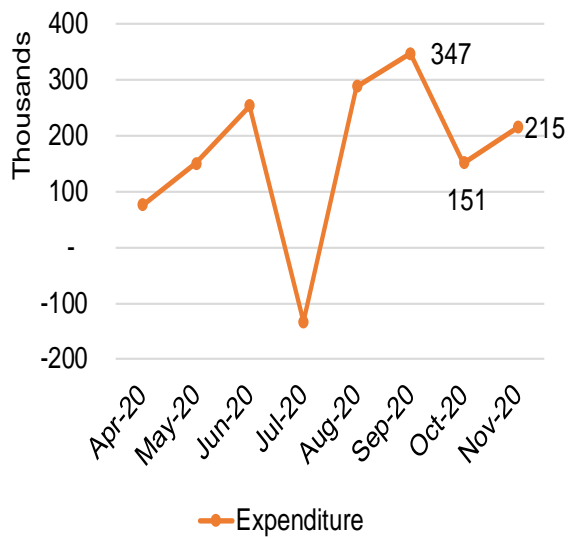
At November, spend is around **10% lower** than the forecast of £5.8m. The run rate forecast (orange dotted line) shows how maintaining spend at this reduced level would impact on the forecast deficit for the year.

This is a crude forecast, but a useful illustration of the significance targeting efficiencies in this area could have. The forecast for the year (not shown here) has been reduced by an additional £0.25m to reflect further cost reductions initiatives actioned in November.

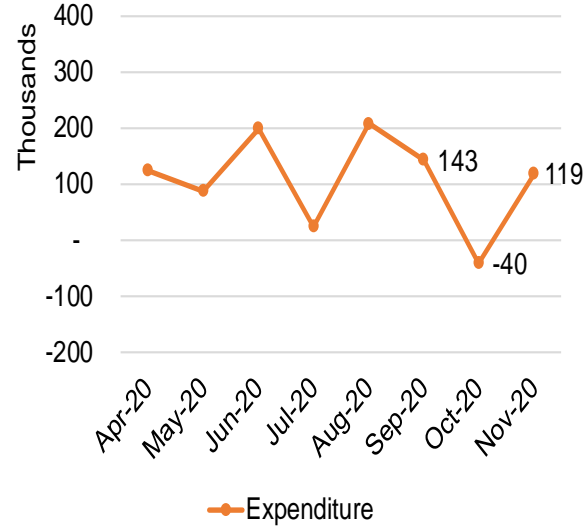
Around **50% of Out of Town Spend** was forecast to be within **Crisis and Emergency Care**, across Acute and PICU. As the line graphs show actual spend in these areas is volatile and has fallen between September and October. This is the key driver of the trust wide position reflected in the **POHC Statistical Process Chart** on the **Statement of Comp Income-Run Rate Tab**.

Managing Capacity and increasing demand continues to be a significant challenge across the Sector. Given the significant financial impact of Out of Town placements it may be useful to ensure **demand and capacity modelling** is as robust as possible and consider how this can link into scenario planning.

OUT OF TOWN - ACUTE - CEC



OUT OF TOWN - PICU - CEC



Statement of Comprehensive Income - Run Rate

13 MONTH RUN-RATE

	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Income														
Income from Patient Care Act	8,379	8,272	8,271	9,611	8,901	13,382	8,490	8,457	8,513	8,492	8,589	8,423	9,606	9,873
Other Operating Income	2,181	1,993	2,167	2,175	2,563	3,126	2,783	2,661	3,181	3,126	3,583	4,245	1,803	2,131
Total Income	10,560	10,265	10,438	11,786	11,464	16,508	11,273	11,118	11,694	11,618	12,172	12,668	11,409	12,004
Expenditure														
Substantive	7,577	7,646	7,589	7,624	7,792	12,169	8,180	8,259	8,365	8,227	8,208	8,775	8,180	8,147
Bank	370	329	389	353	447	489	697	342	433	387	638	548	502	504
Agency	270	316	244	588	332	379	356	266	407	473	351	380	341	425
Other (Apprenticeship Levy)	31	31	31	31	31	32	35	34	34	35	35	36	35	35
Total Pay	8,248	8,322	8,253	8,596	8,602	13,069	9,268	8,901	9,239	9,122	9,232	9,739	9,058	9,111
Purchase of Healthcare	428	496	310	517	318	605	408	464	693	750	860	880	607	535
Drugs	75	78	74	79	67	77	66	76	71	71	66	73	76	70
Other non pay	1,598	1,075	1,267	1,316	1,364	2,180	1,176	1,312	1,331	1,322	1,327	1,557	1,472	1,320
Total Non Pay	2,101	1,649	1,651	1,912	1,749	2,862	1,650	1,852	2,095	2,143	2,253	2,510	2,155	1,925
Total Expenditure	10,349	9,971	9,904	10,508	10,351	15,931	10,918	10,753	11,334	11,265	11,485	12,249	11,213	11,036
EBITDA	211	294	534	1,278	1,113	577	355	365	360	353	687	419	196	968
Post EBITDA	258	253	340	290	354	159	358	368	363	356	690	422	380	600
Net Surplus / (Deficit)	(47)	41	194	988	759	418	(3)	(3)	(3)	(3)	(3)	(3)	(184)	368

KEY INCOME AND EXPENDITURE

Staff Costs:

Bank & Agency Staff
(see Agency & Bank Tab)

Agency and Bank costs continue to be stable. The combined picture across these temporary staffing solutions is that spend remains within the expected normal range.

Non Staff Costs:

Purchase of Healthcare (Out of Town/ Out of Area)

Spend this month is £535k, a further reduction of £72k (12%) on the prior month and a continuation of the downward trend in these costs and the result of planned risk mitigation.

Specific Bid updates (impact on future income):

SCC - Social Investment Bond - Unfortunately, although this was a successful bid for the Trust, due to a series of risks and challenges, of which Covid has played a large part, the Sheffield City Council have withdrawn from this process meaning that the project will no longer continue. This is not entirely unexpected and to date, the modelling had suggested this wouldn't be financially viable at present anyway. A number of developments continue in the service of Substance Misuse and so the work done to date is not all for nothing.

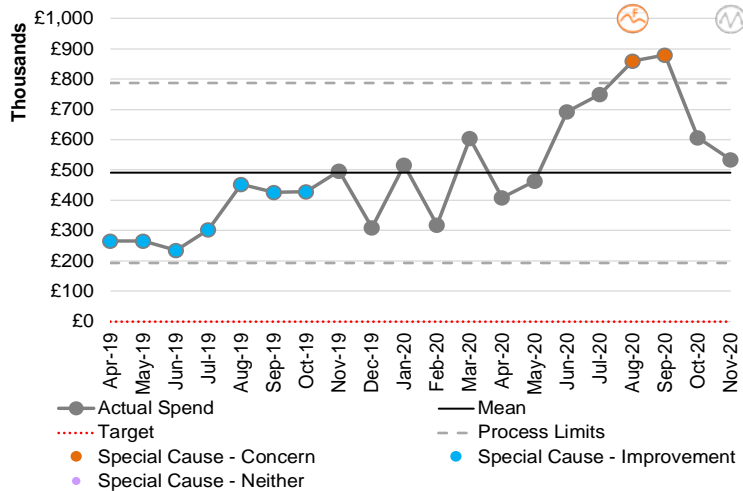
NHS England - Gender Services - Our tender submission for gender identify services was **successful**. We await confirmation of the financial envelope for the new service, which has been delayed due to covid.

New Models of Care - Final business case due for submission prior to go live in October 2021. Work ongoing with local partners to progress the model. The risks are around commitments to a project resource as we move into 2021/22 and as yet no funding confirmed until go live, which would be at least 6 months later.

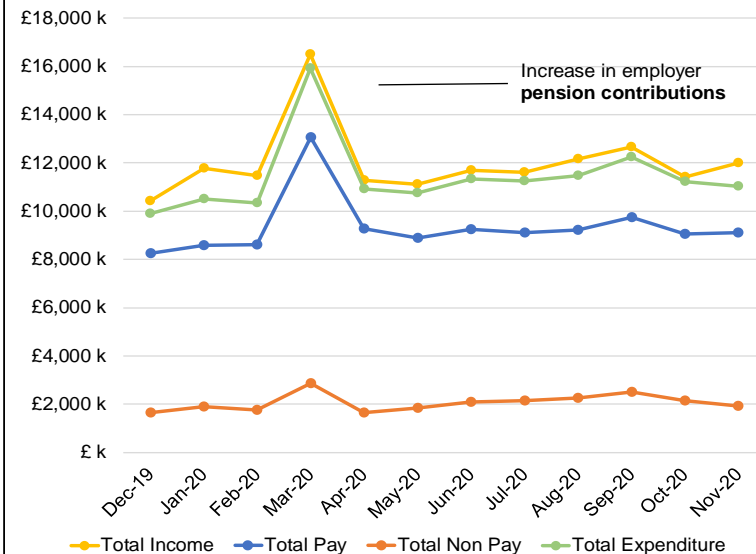
Community Forensic

There remains a financial risk around the continuation of the current service into 2021/22 prior to any funding source coming online linked to the wider NCM programme. This service continues to work well for the service users and discussions are continuing with NHSE.

OUT OF TOWN/PURCHASE OF HEALTH CARE - STATISTICAL PROCESS CHART



TOTAL INCOME & EXPENDITURE



Special Cause Variation Icons

	Special Cause - where neither high nor low is good	Target Icons	
	Improvement - where high is good		Fail The system is expected to consistently fail the target.
	Concern - where high is good		Pass The system is expected to consistently achieve the target.
	Common Cause		Pass/Fail The system may achieve or fail the target subject to random variation.
	Improvement - where low is good		
	Concern - where low is good		

Monthly Profile

	Prior Year £'000	Actual										Forecast			Out-turn £'000	Plan £'000	Variance £'000
		Apr-20 £'000	May-20 £'000	Jun-20 £'000	Jul-20 £'000	Aug-20 £'000	Sep-20 £'000	Oct-20 £'000	Nov-20 £'000	Dec-20 £'000	Jan-21 £'000	Feb-21 £'000	Mar-21 £'000				
Income																	
Income from Patient Care Activities	105,734	8,490	8,457	8,513	8,492	8,589	8,423	9,606	9,873	10,342	10,342	10,342	10,342	111,811	111,812	1	
Other Operating Income	25,741	2,783	2,661	3,181	3,126	3,583	4,245	1,803	2,131	2,054	2,054	2,054	2,054	31,727	31,224	(503)	
Total Income	131,475	11,273	11,118	11,694	11,618	12,172	12,668	11,409	12,004	12,396	12,396	12,396	12,396	143,538	143,036	(502)	
Expenditure																	
Substantive	95,375	8,180	8,259	8,365	8,227	8,208	8,775	8,180	8,147	8,855	8,855	8,855	8,855	101,759	102,942	1,183	
Bank	4,879	697	342	433	387	638	548	502	504	572	572	572	572	6,339	6,339	0	
Agency	3,819	356	266	407	473	351	380	341	425	455	455	455	455	4,818	4,981	163	
Other (Apprenticeship Levy)	370	35	34	34	35	35	36	35	35	35	35	35	35	419	419	0	
Total Pay	104,443	9,268	8,901	9,239	9,122	9,232	9,739	9,058	9,111	9,916	9,916	9,916	9,916	113,335	114,681	1,346	
Purchase of Healthcare	4,620	408	464	693	750	860	880	607	535	710	710	710	710	8,037	9,455	1,418	
Drugs	845	66	76	71	71	66	73	76	70	69	69	69	69	843	843	0	
Other non pay	14,425	1,176	1,312	1,331	1,322	1,327	1,557	1,472	1,320	1,860	1,860	1,860	1,860	18,257	17,522	(735)	
Total Non Pay	19,890	1,650	1,852	2,095	2,143	2,253	2,510	2,155	1,925	2,639	2,639	2,639	2,639	27,137	27,820	683	
Total Expenditure	124,333	10,918	10,753	11,334	11,265	11,485	12,249	11,213	11,036	12,555	12,555	12,555	12,555	140,472	142,501	2,029	
EBITDA	7,142	355	365	360	353	687	419	196	968	(159)	(159)	(159)	(159)	3,066	535	(2,531)	
Post EBITDA	3,805	358	368	363	356	690	422	380	600	419	419	419	419	5,212	5,160	(52)	
Net (Surplus) / Deficit	3,337	(3)	(3)	(3)	(3)	(3)	(3)	(184)	368	(578)	(578)	(578)	(578)	(2,146)	(4,625)	(2,479)	
Technical Adjustments	145	3	3	3	3	3	3	3	3	3	3	3	3	36	36	0	
Adjusted Net (Surplus) / Deficit	3,482	0	0	0	0	0	0	(181)	371	(575)	(575)	(575)	(575)	(2,110)	(4,589)	(2,479)	

FACTORS AFFECTING THE FORECAST

REVISED FORECAST NARRATIVE

The initial Covid-19 financial arrangement for Months 1 to 6 is break-even position and Directorate budgets have been finalised on this basis; the position for M7 to 12 is now an estimated **deficit of £2.110m** a 54% reduction on the forecast position reported at Month 6 (Sept).

The Out of Town mitigation plan has primarily driven the reduction in the Covid forecast and in part the business as usual activity in this area also - the total Covid and OOT normal activity result in a reduction of £1.1m in Month 8. However, there remains a prudent view around the forecast as we are beginning to see a spike of activity in December and further bed closures are expected in Q4 due to the progression of the Seclusion and Dormitory CQC projects.

This month has seen various exceptional one-off items recognised within the forecast (*Please see Underlying position tab for further detail*), most of which are non-recurrent and not within the Trust's control; in this respect we would not expect to see such a large scale reduction in forecast again this financial year unless significant control measures were put in place.

SENSITIVITY

As the financial forecast is predominately based on a pro-rata basis, this leaves the forecast position sensitive to changes in activity. As we are in a period of non-standard care, sickness levels and responsiveness to national guidance, it's difficult to be certain of any trend forming or for Directorates to predict the cost base with certainty.

The mitigation plan for the **Out of Town** costs has resulted in a further reduction in spend in November and as a result a further forecast reduction has been realised in this area. The overall forecast outturn for this financial year has reduced from **£9.4m to £8m**. Although the forecast in this area remains prudent, the plan means that we have a grip of the situation

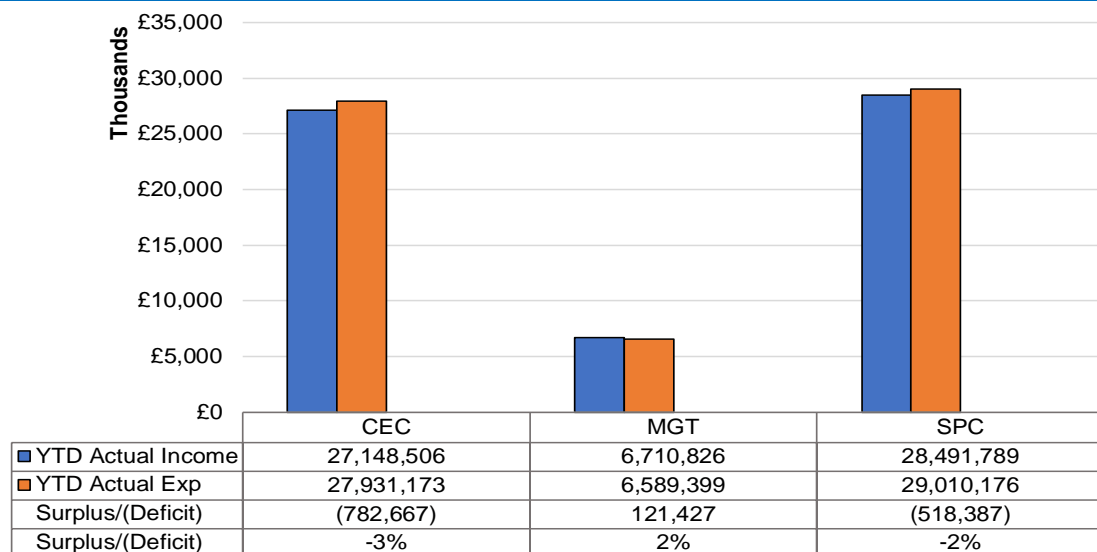
Another significant high cost area compared to the prior year is **Agency and Bank** costs, this peaked in April at c.£1m but has fluctuated since. The forecast here is based on the peak month as the second wave of COVID brought uncertainty about staffing levels. This month costs have risen to £929k from £843k in the prior month, however this still remains a favourable position against the original plan by £92k.

COVID costs this month total £450k, which is lower than the financial envelope of £525k; primarily driven by OOT plans, the forecast against this area has reduced from £3.9m to £3.1m which is in-line with the budget envelope for Months 7-12.

Organisational change projects across the Trust could result in Redundancy/ TUPE costs; but this is unknown at present.

Performance by Care Group - Clinical Summary

YEAR TO DATE: INCOME v EXPENDITURE



EXCEPTIONS

The main exceptions this month can be summarised as follows:

Out of Town: The pressure has increased by:

- £0.32m for Acute and PICU relating to adjustments in the recharge to COVID.
- £0.40m for Rehab. The additional funding for the high cost patient was removed, however this has now been clarified and will be reflected in the position next month.

Slippage in the Investment monies from SCCG is **£0.578m**, this has been deferred out until posts have been recruited to.

KEY RISKS AND MITIGATIONS

Unrealised CIPs of £761k have been distributed across the services based on **c1%**, resulting in a small gap from target. The turnover target has therefore been adjusted to mitigate this.

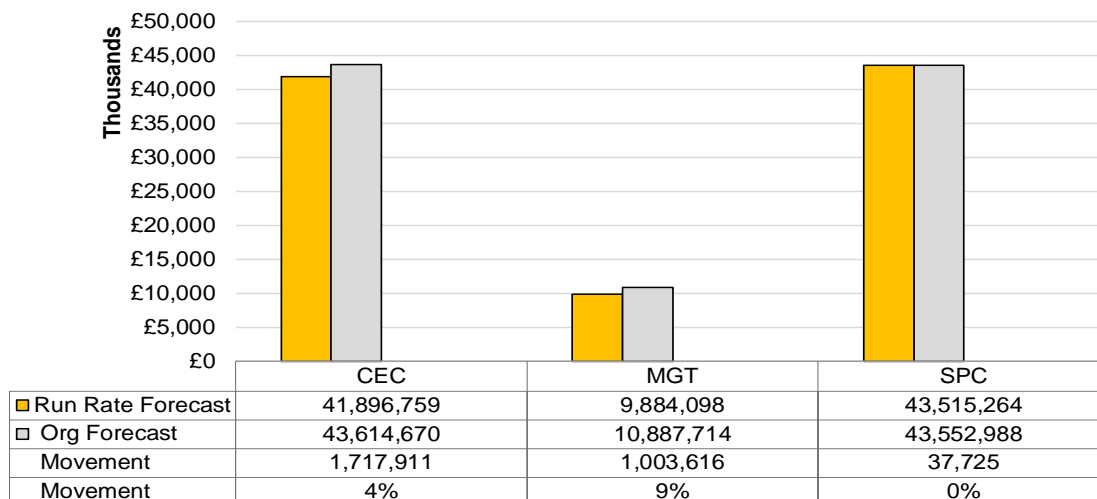
There is an **on-going pressure of £1.13m within Medic pay budgets**, mainly linked to over establishments and unfunded posts. Further work is required to develop on a recovery plan.

Cost Per Case (CPC) Income: Due to the current financial regime this is no-longer available - the long term funding strategy needs to be considered in partnership with commissioners.

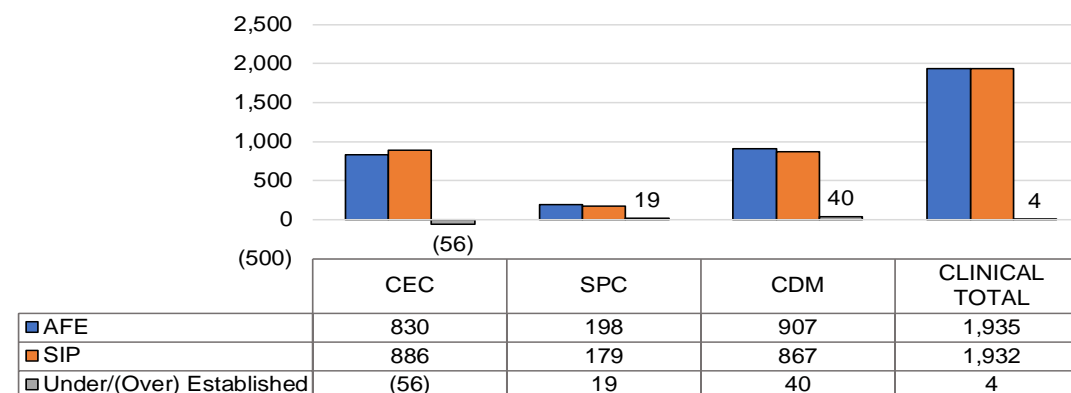
Qualified Nursing vacancy slippage stands at **£0.75m**, this is offset by unqualified **overspends of £1.15m**. Recruitment to these vacancies is critical, however it is required that this will be mitigated by a reduction in unqualified spend.

Out of Area overspend is £2.47m year to date. A paper has been approved by FPC to block purchase beds locally in order to reduce the future pressure.

HOW RUN RATE COMPARES TO ORIGINAL FORECAST



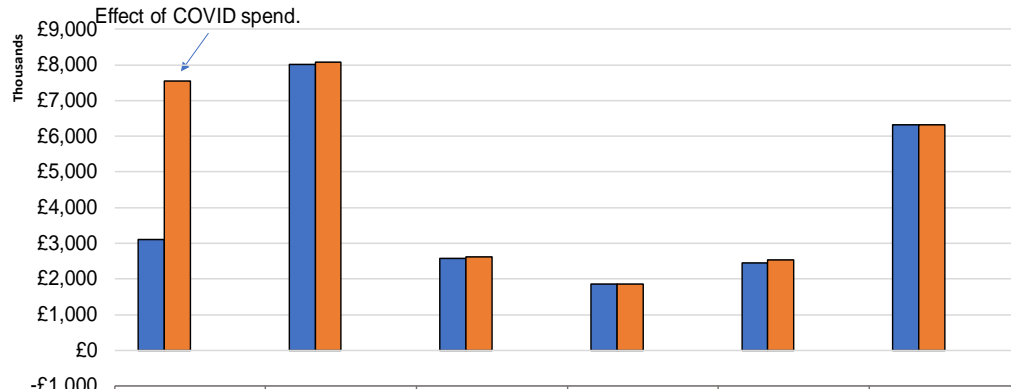
ACTUAL FUNDED ESTABLISHMENT (AFE) -Vs- STAFF IN POST (SIP)



- Without a mitigation plan in place to bring the overall establishment within authorised limits, the cost pressure will start to be realised as the Directorate continues to recruit into authorised vacant positions.
- The above is after adjusting the SIP figures to reflect the use of the bank staffing element.

Performance by Care Group - Corporate Summary

YEAR TO DATE: EXPENDITURE BUDGET - V - ACTUAL



	CEO	DOF	DOHR	N&P	GP	MED
YTD Exp Budget	3,095,771	8,016,332	2,572,807	1,857,700	2,447,991	6,322,819
YTD Exp Actual	7,536,482	8,075,251	2,615,015	1,854,083	2,542,318	6,324,272
Under/(Over) Spend	4,440,711	58,919	42,208	-3,617	94,327	1,453
Under/(Over) Spend	143%	1%	2%	0%	4%	0%

EXCEPTIONS

The main exceptions this month can be summarised as follows:

COVID-19 expenditure continues to be monitored in the Chair/ CEO area. The expenditure this month is **£75k below** the fixed monthly funding of £525k and this is mainly linked to the reduction in Out of Town beds from 7 to 5.

NHSi Back to Good spend is **£324k** year to date against an allocation of £500k. This is to be closely monitored to raise awareness of any concerns of potential overspends.

A few new roles have been approved but are being funded via NHSi and linked to the above back to good programme. These include a new Director of Strategy and two additional roles within OD for a period of 6 months.

The only corporate pressure at present, in linked to legal fees. Legal fee's across the corporate and HR functions have increased on last year and projected at c£0.1m overspend. Elements are considered exceptional and one off linked to property sales and lease novation's along with a few isolated cases so no underlying worrying trend.

KEY RISKS AND MITIGATIONS

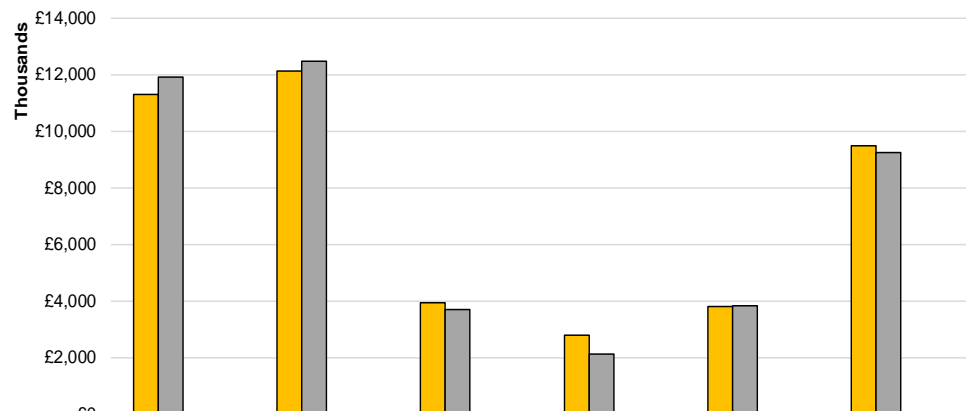
The Cost Improvement target of £1.3m has predominately been met; £45k for HR remains outstanding and are currently reviewing plans to meet the gap.

Facilities: The ongoing Leaving Fulwood project continues to incur costs; due to delays with the programme this has caused higher than expected costs but can be offset from the eventual sale receipt. The sale receipt is above the level modelled and will result in a positive cash inflow and facilitate more capital investment in our future clinical estate.

HR: the loss of HEE income created an estimated full year pressure of £118k; plans to reduce the impact have been agreed. The exit from these external courses has commenced following last months FPC decision.

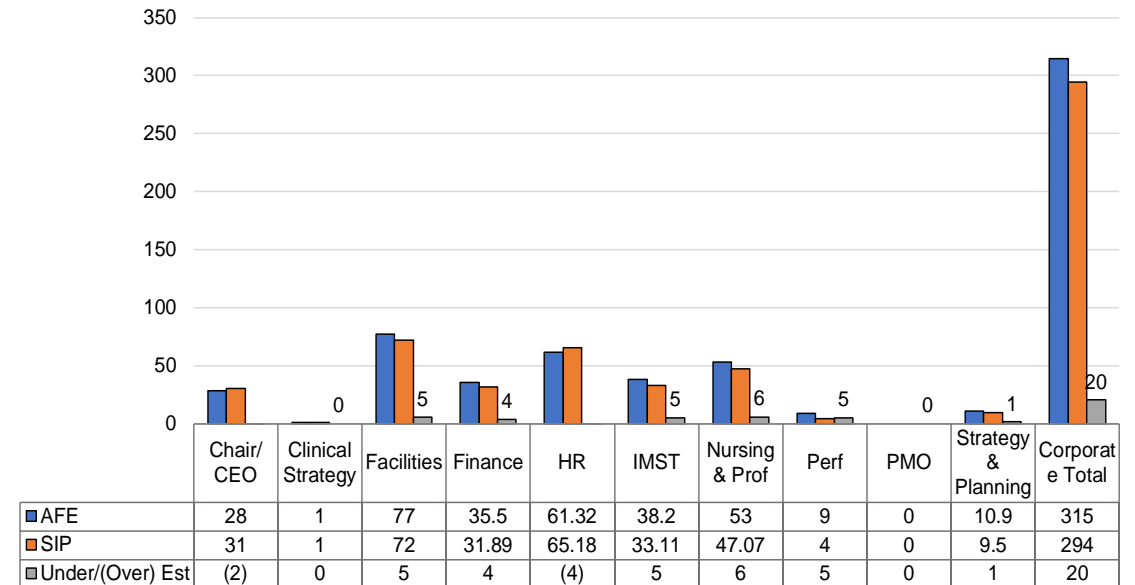
IMST: have made the Cost Improvement target this year but £100k has been met non-recurrently, taking the risk forward into 2021/22. The department also continue to have cost pressures in ICT Services for varying reasons with no plans to mitigate these as yet. Some short term relief is linked to a lot of the MITs equipment needs being funded via Covid money during 2020/21.

HOW RUN RATE COMPARES TO ORIGINAL FORECAST



	CEO	DOF	DOHR	N&P	GP	MED
Run Rate	11,304,723	12,112,877	3,922,522	2,781,125	3,813,477	9,486,408
Org Forecast	11,899,765	12,464,688	3,694,791	2,119,421	3,830,978	9,250,202
Movement	595,042	351,811	-227,731	-661,704	17,501	-236,206
Movement	5%	3%	-6%	-31%	0%	-3%

ACTUAL FUNDED ESTABLISHMENT (AFE) - V - STAFF IN POST (SIP) - (By Budget Manager)



Cost Improvement Programme

CIP PERFORMANCE

Care Group	Target	Identified Recurrently	Identified Non Recurrently	Plans in progress	No plans
Clinical	1,823	390	672		761
Medical (split as follows)	102	82	20		
Quality management	35	35	-		
Pharmacy	14	14	-		
Research & Development	33	13	20		
Chair / Chief Exec	21	21	-		
Nursing & Prof.	42	42	-		
Human Resources	17	-	17		
Finance (Split as follows)	95	6	45		45
Finance	419	261	157		
Facilities	46	46	-		
IMST	147	90	57		
Finance Other	201	101	100		
Finance Other	25	25	-		
Reserves	14	14	-		
% of Target	2,511	795	911		805
		32%	36%		32%

IN MONTH UPDATE

Achieved	£000s	
Recurrent	795	32%
Non-Recurrent	911	36%
Unidentified	805	32%

Target 2,511

The following directorates covered their CIPs in month, therefore achieving their targets.

- Nursing
- Medical (Pharmacy)
- Facilities

Clinical

Further reviews are on hold due to COVID and the restructuring of the Clinical Management Team. The outstanding gap that will be carried forward to 2021 is currently £1.4m. The directorate has a turnover target of £1.2m, therefore non-recurrent slippage will not be applicable.

HR

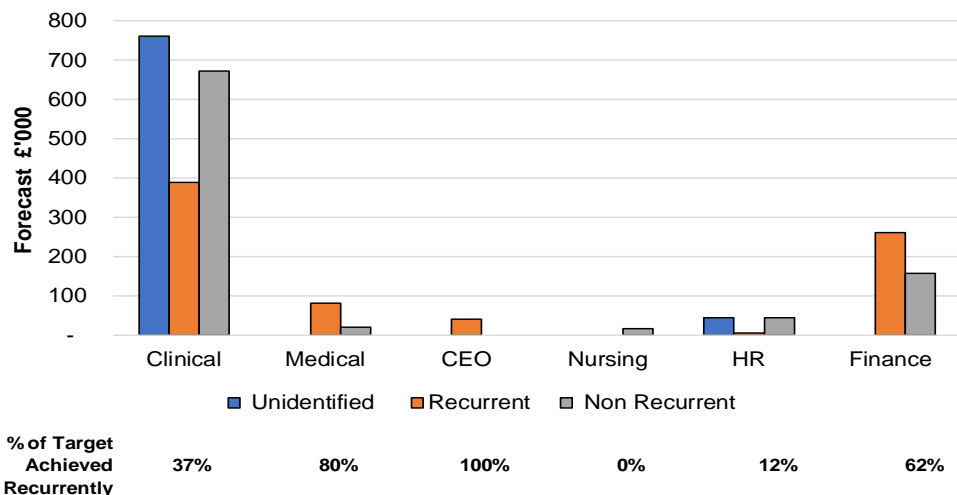
No further progress to update, however plans are being made to reduce the impact of loss making external contracts.

KEY RISKS

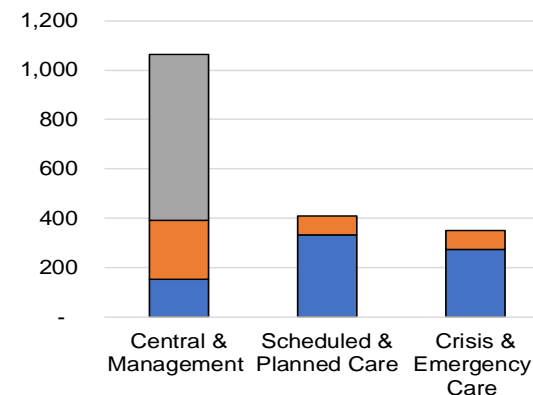
The breakeven finance arrangement for M01 - M06 contributed to the majority of the Non-recurrent achievement of CIPs in the areas where recurrent plans had not been developed. If further progress or recurrent plans are not found, the current position will see a carry forward CIP target of c.£1.7m roll into next year.

Care Group	Target £000s
Clinical	1,432
Finance (IMST)	100
HR	89
Finance (Facilities)	57
Medical (Pharmacy)	20
Nursing	17
Total	1,716

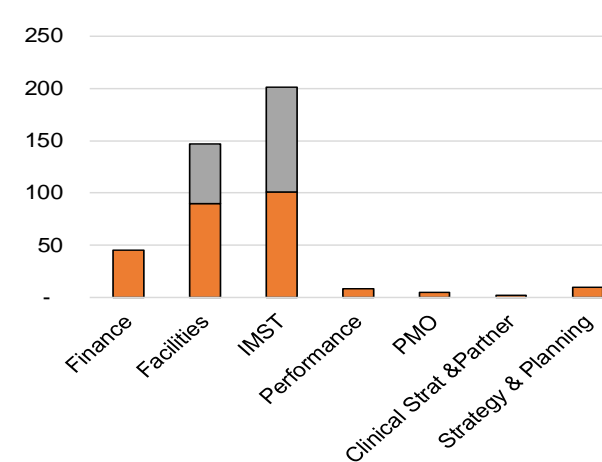
Directorates are advised to work up plans for a 2% CIP in 2021/22 whilst we await financial planning guidance for next year. Any internal sanctioned investments, could also push the CIP needs higher if they are not backed by commissioner and national funding.



Clinical



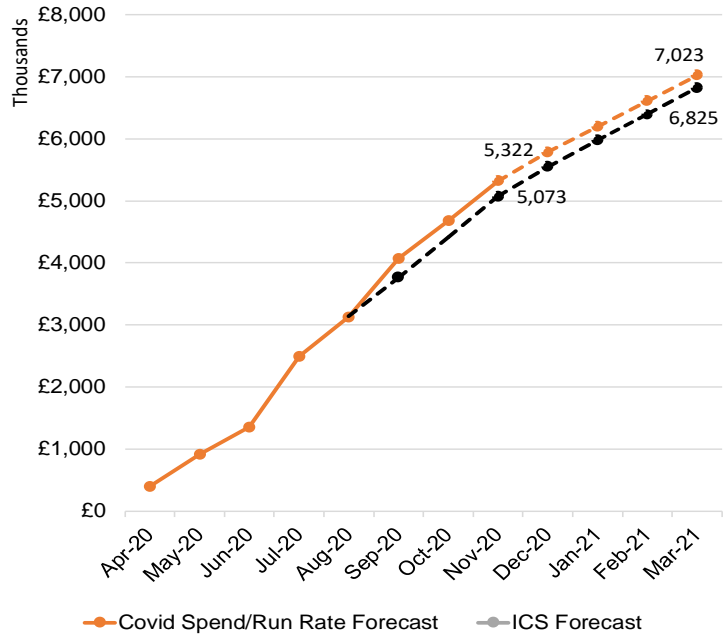
Finance



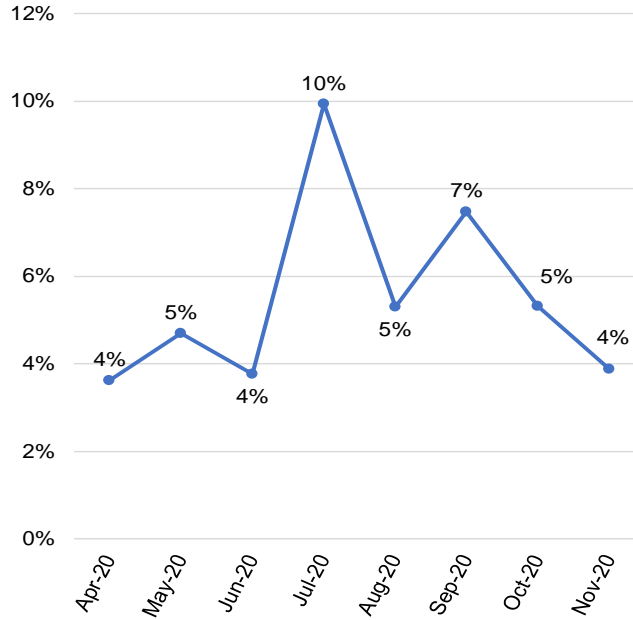
■ Unidentified ■ Recurrent ■ Non Recurrent

COVID19 - Financial Analysis

TOTAL YTD SPEND COVID



COVID SPEND AS % OF OPERATING EXPENDITURE



HOW HAS THE FORECAST CHANGED?

Total Covid-19 spend in November was **£450k**, a **26%** reduction on last month mainly linked to the reduction in run rate of purchase of healthcare for out of town beds. This is offset with hardware purchase to support remote working.

CCG Funding of **£80k** has been given for flow testing, which will see an increase in spend from next month.

The forecast prepared for the ICS showed that the additional cost of managing the virus was expected to exceed the Covid uplifted envelope by around **£0.8m (deficit)**. However, the reduction in spend run rate has mitigated against this and is now expected to fall within the fixed CCG funding envelope.

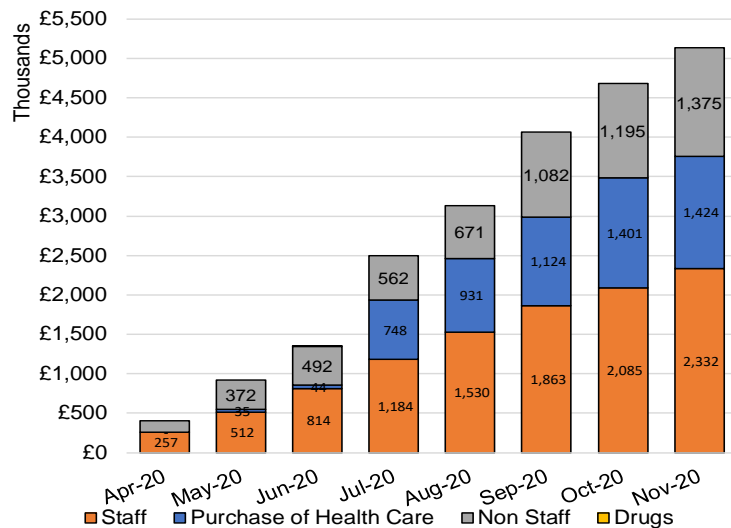
Total **spend year to date is £5.1m**, with a projected outturn of **£7m** keeping within the allocated funding and is based on run rate.

Most of the costs relate to the **Purchase of Health Care (POHC)** and **Substantive Staff Costs**. POHC costs are incurred as bed capacity is impacted by the need to distance service users. Substantive Staff Costs are incurred as the virus impacts the workforce. Overtime and additional shifts are needed to maintain safe staffing levels and linked to outbreaks and temporary closures to admissions to aid controlling the spread.

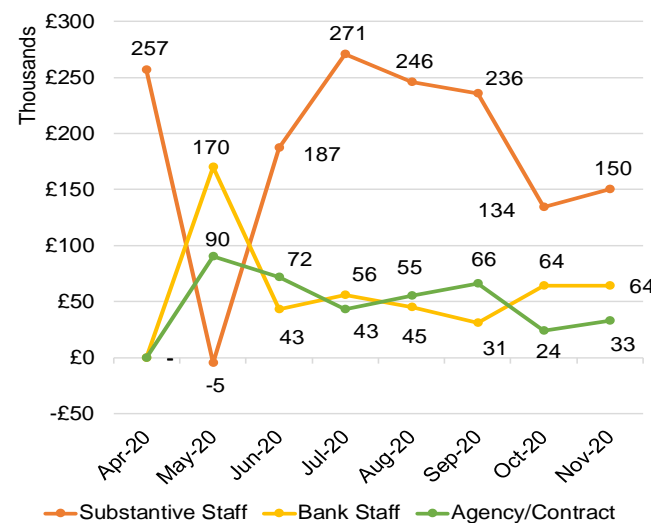
Whilst substantive costs form most of the Staffing costs, around **40% are Agency or Bank** related. This is much higher than the rate for the whole organisation which is around 10%.

Finding a **cost effective** way to manage the increasing demand for beds whilst Covid limits capacity will be key to managing these costs going forward.

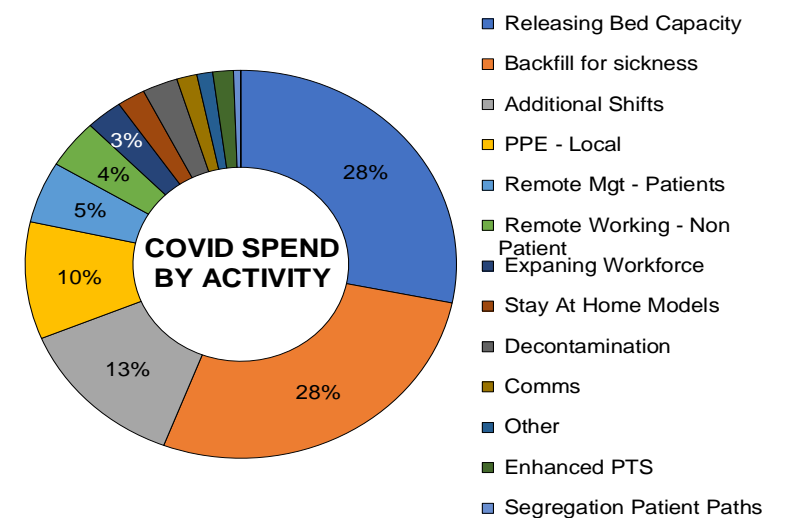
TOTAL YTD SPEND COVID



COVID - STAFF COSTS PER MONTH

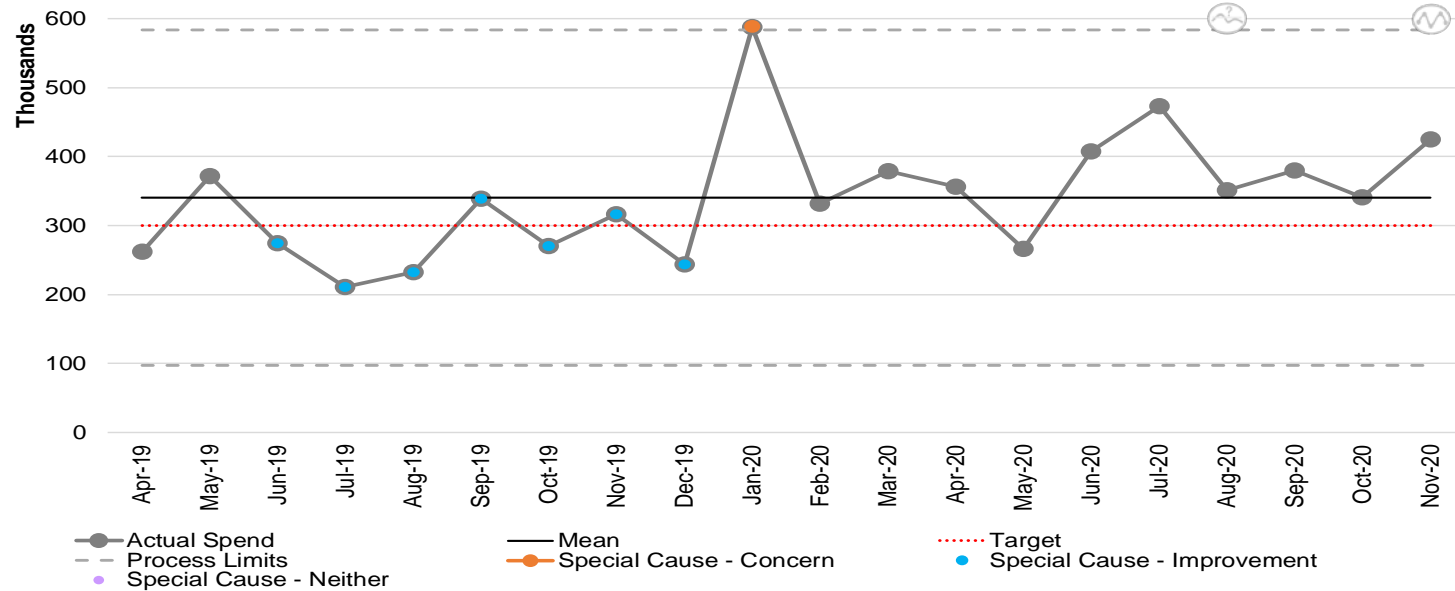


COVID - WHICH ACTIVITIES DRIVE COSTS?



Agency & Bank

AGENCY STAFF - STATISTICAL PROCESS CHART

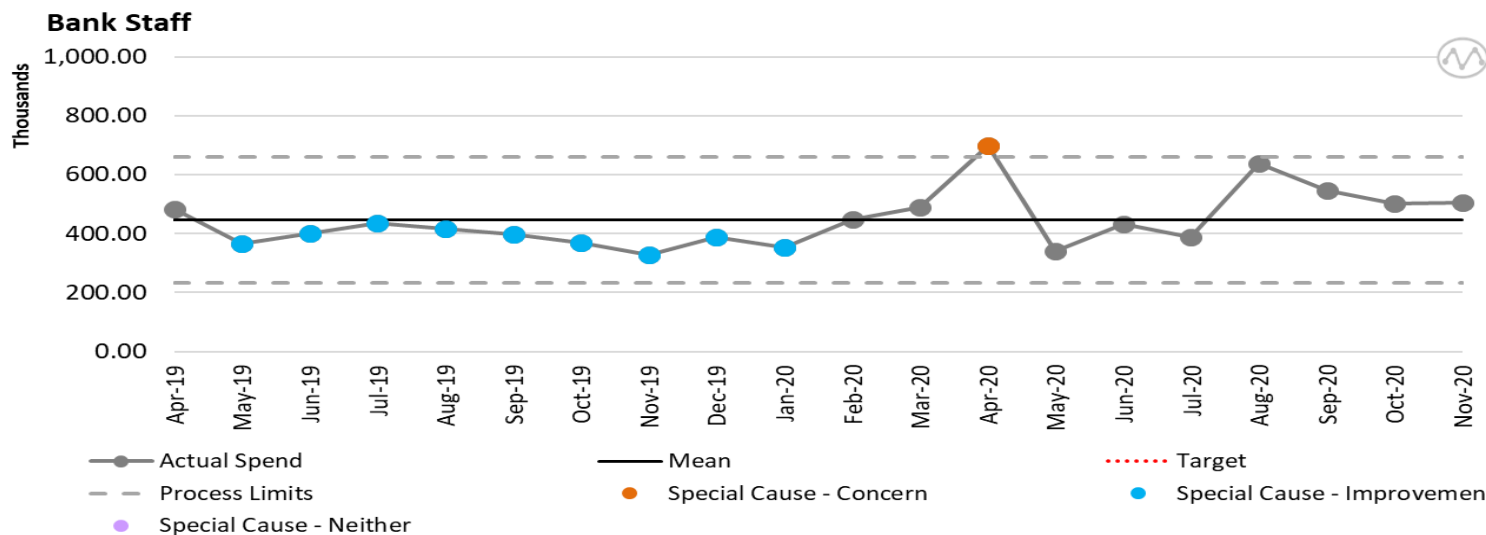


USE OF AGENCY STAFF

1. The impact of Covid-19 is expected to continue at a high level as the second COVID wave continues to impact the Trust's staff.
2. The forecast is based on pro-rata M08.
3. The recovery teams investment has seen post filled urgently via agency, however a recent recruitment drive will see the reduction of agency in the next few months.

		2019/20 Out turn	FOT	YTD
MH Recovery North	Scheduled & Planned Care	318	542	362
G1 Ward	Crisis and Emergency Care	337	473	315
Firshill Rise	Scheduled & Planned Care	210	304	203
Burbage Ward	Crisis and Emergency Care	202	264	176
MH Recovery South	Scheduled & Planned Care	115	233	155
Endcliffe Ward	Crisis and Emergency Care	225	213	142
Stanage Ward	Crisis and Emergency Care	200	195	130
Dovedale	Crisis and Emergency Care	170	148	99
Assertive Out Reach	Scheduled & Planned Care	0	144	96
Birch Avenue	Crisis and Emergency Care	212	143	96
		1,990	2,659	1,772

BANK STAFF - STATISTICAL PROCESS CHART



USE OF BANK STAFF

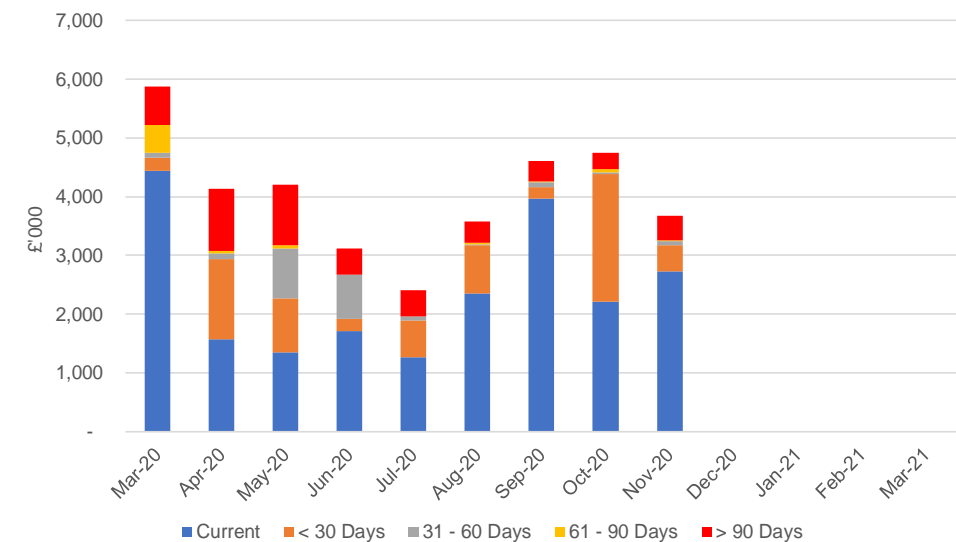
The Trust Bank staff expenditure is currently under plan by £92k. The YTD plan is £4,143k and the YTD actual is £4,051k

		2019/20 Out turn	YTD
Budget Manager	Directorate		
Acute Bedded Services	Crisis and Emergency Care	3,178	2,045
Single Point and Crisis Hub	Crisis and Emergency Care	1,067	684
Secondary Care	Scheduled & Planned Care	1,466	634
Chair/Chief Exec Office	Chair/Chief Exec Office	83	481
Medical PGME	Medical	86	66
Human Resources	Director of Human Resources	53	55
Facilities	Director of Finance	73	33
Patient Safety	Directorate Management/Central	25	29
Finance Directorate	Director of Finance	2	16
Management Team	Directorate Management/Central	4	5
Primary Care	Scheduled & Planned Care	92	2
Clinical Governance & Quality	Medical	0	1
IMST	Director of Finance	0	1
Central Reserves	Reserves	16	0
Project Management Office	Director of Finance	2	0
Therapy	Directorate Management/Central	1	0
		6,149	4,051

Statement of Financial Position - Summary

	OPENING 2020/21	ACTUAL	MOVEMENT	YEAR END PLAN
	£'000	£'000	£'000	£'000
Non-Current Assets				
Property, Plant & Equipment (PPE)	49,583	48,627	(956)	48,452
Intangible Assets	1,439	1,257	(182)	1,932
Other Non-Current Assets	4,666	4,616	(50)	4,617
Non-Current Assets Total	55,689	54,500	(1,189)	55,001
Current Assets				
Receivables	6,166	3,424	(2,742)	7,699
Cash and Cash Equivalents	51,019	64,746	13,727	47,644
Other Current Assets	1,769	3,674	1,905	2,745
Total Current Assets	58,954	71,844	12,890	58,088
Current Liabilities				
Borrowings	0	0	0	0
Provisions	(459)	(741)	(282)	(411)
Payables	(5,987)	(9,875)	(3,888)	(10,695)
Other Current Liabilities	(4,424)	(11,810)	(7,386)	(29)
Total Current Liabilities	(10,870)	(22,426)	(11,556)	(11,135)
Net Current Assets/ (Liabilities)	48,084	49,418	1,334	46,953
Total Non-Current Liabilities	(5,448)	(5,427)	21	(5,416)
Total Net Assets	98,325	98,491	166	96,538
Total Taxpayers Equity	98,325	98,491	166	96,538

AGED DEBT ANALYSIS



STATEMENT OF FINANCIAL POSITION COMMENTARY

Intangible assets are lower than planned at month 8, this trend is expected to continue for the remainder of the year due to delays with the new EPR project (Insight II) at the Procurement stage. The forecast position includes the impact of amortisation against little to no expenditure other than pay costs.

PPE movement also impacted by high levels of slippage against depreciation. The timing of Fulwood being declared as "asset held for sale" (AHFS), is currently being discussed with the Trust external auditors.

The highlight is the favourable Cash movement, however it is mainly due to the receipts of contract payments in advance, and capital slippage causing this movement. The Trust liquidity ratio is 3:1, in other words, current assets exceeds current liabilities by 3 times, denoting a strong position since 90% of the current assets is Cash.

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

Aged Debtors

Important progress is being made to tackle aged debtors, only one customer >120 days is greater than £100k, being Sheffield CC £223k - the Trust continues to liaise with them however some write off is potentially needed as this activity goes back more than 3 years.

HIGHLIGHTS FOR THE REMAINDER OF THE YEAR

- The predicted asset sale in relation to GP surgeries will increase the Cash position.
- A potential further slippage to the Capital Programme, would preserve cash and may have a positive impact on Depreciation and Public Dividend Capital.
- Further mitigation of the Trust's deficit would preserve our cash position and allow increased resources for future Capital Programmes.
- The Trust will undertake a revaluation of Property in March 2021; due to the current Financial climate it's difficult to predict what the outcome might be. A change in valuation will impact the revaluation reserve and any resulting Capital charges.
- Due to the abandonment of the ACM procurement process a review of the economic life of the Decisions Unit will be required; any changes will primarily impact Depreciation costs.
- We also continue to review any other potential impairment impact linked to ACM and Insight 2.
- ACM will require a new SOC developing and formal NHSi approval in line with the Transactional guidance for capital developments over £15m.

12 Months Cash Flow Forecast

Cashflow as at November 2020	YTD Actual Nov-20 £000s	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22	FY 2021/22	FY 2021/22	FY 2021/22	FY 2021/22
		Dec-20 £000s	Jan-21 £000s	Feb-21 £000s	Mar £000s	Apr £000s	May £000s	Jun £000s	Jul £000s	Aug £000s	Sep £000s	Oct £000s
Operating Surplus/(deficit)	1,178	(157)	(157)	(157)	(157)	118	118	118	118	118	118	118
Non-cash income and expense:												
Depreciation and amortisation	2,275	292	292	292	292	272	272	272	272	272	272	272
Impairments and reversals	250	0	0	0	0	0	0	0	0	0	0	0
On SoFP Pension Liability	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in working capital:												
(Increase)/decrease in receivables	2,480	845	(1,500)	2,715	(728)	(3,458)	(1,206)	190	2,060	759	3,061	(556)
(Increase)/decrease in other current assets	0	0	0	0	0	0	0	0	0	0	0	0
(Increase)/decrease in other assets	9,952	(3,141)	(2,731)	(3,141)	(2,731)	(183)	(2)	77	(51)	179	81	(59)
(Increase)/decrease in inventories	41	(10)	(20)	10	(30)	0	0	0	0	0	0	0
Increase/(decrease) in trade and other payables	(1,762)	548	79	315	1,314	(2,142)	(309)	122	(67)	(259)	26	(193)
Increase/(decrease) in other liabilities	1,097	157	911	(2,969)	(1,837)	3,118	478	(533)	159	374	97	1,059
Increase/(decrease) in provisions	261	(3)	(3)	(3)	(319)	710	(27)	(27)	(21)	(137)	(50)	(3)
All other movements in operating cash flows (including working capital movements)	0	0	0	0	0	0	0	0	0	0	0	0
Net cash generated from / (used in) operations	15,772	(1,469)	(3,129)	(2,938)	(4,196)	(1,566)	(676)	218	2,470	1,306	3,605	637
Cash flows from investing activities:												
Interest received	1	0	0	0	0	0	0	0	0	0	0	0
Purchase of intangible assets	(161)	(69)	(69)	(69)	(69)	(382)	(388)	(388)	(388)	(388)	(388)	(388)
Purchase of property, plant and equipment and investment property	(1,227)	(840)	(1,339)	(1,288)	(1,342)	(539)	(539)	(539)	(539)	(539)	(539)	(539)
Proceeds from sales of property, plant and equipment and investment property	0	0	0	0	0	0	0	0	0	0	0	0
Net cash inflow/(outflow) from investing activities, Total	(1,387)	(909)	(1,408)	(1,357)	(1,411)	(921)	(927)	(927)	(927)	(927)	(927)	(927)
Net cash inflow/(outflow) before financing	14,385	(2,378)	(4,537)	(4,295)	(5,607)	(2,487)	(1,603)	(709)	1,543	379	2,678	(290)
Cash flows from financing activities:												
Public dividend capital received	0	500	650	700	790	0	0	0	0	0	0	0
PDC dividend (paid)/refunded	(657)	0	0	0	(858)	0	0	0	0	0	(708)	0
Net Cash inflow/(outflow) from financing activities, Total	(657)	500	650	700	(68)	0	0	0	0	0	(708)	0
Increase/(decrease) in cash and cash equivalents	13,728	(1,878)	(3,887)	(3,595)	(5,675)	(2,487)	(1,603)	(709)	1,543	379	1,970	(290)
Cash and cash equivalents at start of period	51,018	64,746	62,868	58,982	55,386	49,711	47,224	45,621	44,912	46,455	46,834	48,804
Increase/(decrease) in cash and cash equivalents	13,728	(1,878)	(3,887)	(3,595)	(5,675)	(2,487)	(1,603)	(709)	1,543	379	1,970	(290)
Cash and cash equivalents at end of period	64,746	62,868	58,982	55,386	49,711	47,224	45,621	44,912	46,455	46,834	48,804	48,514

Capital Programme

CAPITAL EXPENDITURE BY PROJECT

Actual Spend Against Plan	Business Case Status	2019/20	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21
		Prev. Yrs	Plan	FOT	FOT	YTD FOT	YTD Actual	YTD
		£000s	£000s	£000s	Variance £000s	£000s	£000s	Variance £000s
Vehicles Replacement Programme	Annual Allocation	0	100	100	0	50	24	(26)
IT schemes - Tangibles								
Data Centre	5	479	345	345	0	120	17	(103)
Big Hand (Software Upgrade)	5	0	23	0	(23)	0	0	0
Server / Storage	5	0	0	0	0	0	6	6
IT schemes - Intangibles								
<i>Major -</i> Insight II Development	4	715	1,525	100	(1,425)	374	40	(334)
<i>Minor -</i> IMST - ICS	N/A	0	250	0	(250)	0	0	0
IT - Dataloader / Other	0	0	145	145	0	40	0	(40)
Insight I Development	5	0	100	100	0	0	77	77
Multichannel Comms	5	0	50	50	0	50	0	(50)
HSCN - Network Engineer (int)	Annual Allocation	0	42	42	0	28	7	(21)
ITIL Service Management (int)	5	0	0	0	0	0	0	0
HSLI	5	211	0	0	0	0	0	0
Network Links	5	0	0	0	0	0	12	12
JAC Upgrade	5	0	0	0	0	0	4	4
Network Infrastructure	5	0	0	0	0	0	15	15
IT schemes Total		1,404	2,480	782	(1,698)	612	178	(434)
Medical Equipment Replacement Prog	Annual Allocation	0	30	30	0	15	18	3
Estates - schemes								
<i>Major -</i> ACM II - Best Practice Option E	3	4,133	5,000	500	(4,500)	1,120	220	(900)
MCC Dormitories	External Bid	0	1,500	1500	0	700	304	(396)
New HQ Refurbishment - 722 PoW	3	6	1,470	50	(1,420)	0	0	0
CQC Schemes	0	0	1,100	0	(1,100)	150	12	(138)
New HQ Refurbishment - Wardsend	5	129	800	800	0	100	268	168
Forest Close B3	5	53	500	1	(499)	0	1	1
Unforeseen Estates (H&S, CQC, etc)	0	0	500	485	(15)	200	18	(182)
<i>Minor -</i> Datacentre	5	0	481	481	0	139	98	(41)
MCC - Backlog Pipework	External Bid	0	229	229	0	0	0	0
Grenoside Grange - Backlog building w	External Bid	0	297	297	0	0	0	0
MCC - Backlog building works	External Bid	0	373	373	0	0	0	0
Crisis Scheme Longley	External Bid	0	0	228	0	0	0	0
MCC Stange Fence	5	0	170	170	(1)	170	161	(9)
Nurse Control / Alarm systems	5	522	150	150	(1)	150	0	(150)
Community Forensic Team	0	0	125	7	(118)	40	7	(33)
Substance Misuse	5	0	125	125	0	40	0	(40)
Limbrick	5	0	50	77	27	50	16	(35)
Longley Isolation Rooms	5	0	0	47	47	0	47	47
Longley - Endcliffe	5	0	0	9	9	0	9	9
Forest Lodge - Multi Faith Room	0	0	50	0	(50)	0	0	0
Grenoside (West Wing)	5	167	27	27	0	27	1	(26)
Forest Lodge - Seclusion Room	5	265	0	0	0	0	0	0
Forest Covid	5	0	0	7	7	0	7	7
G & G Works (Patient Areas)	5	191	0	0	0	0	0	0
Health & Safety (anti-ligature)	5	8	0	0	0	0	0	0
Estates Rationalisation (Comm Hub)	0	14	0	0	0	0	0	0
Other - Unallocated	N/A	0	0	0	0	0	0	0
Estates schemes Total		5,487	12,947	5,562	(7,613)	2,886	1,168	(1,718)
Total (Before Capital Creditors)		6,891	15,557	6,474	-9,311	3,563	1,388	(2,175)
					-59.9%			-61.0%

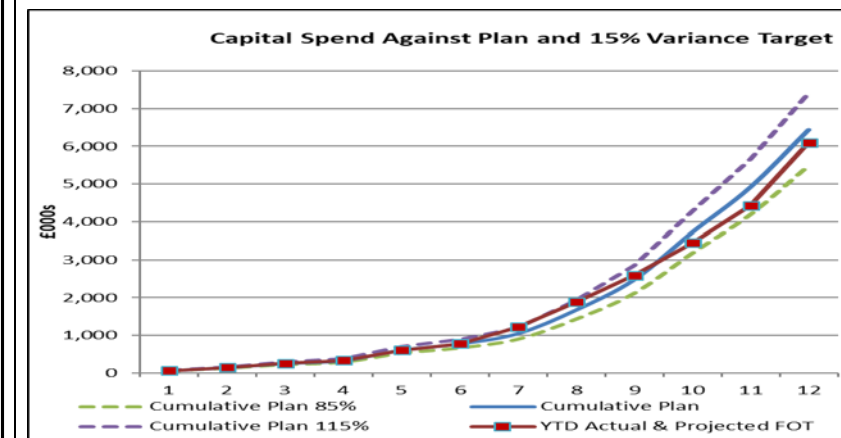
NARRATIVE

The current Capital Programme 2020/21 remains with a FOT of £6,449k at the end of November 2020. The YTD expenditure amounts to £1,388k and includes initial works for the Dormitories project of £304k, this expenditure is in relation to designs fees and initial conversion works. Overall the Trust must ensure it stays within its revised five years capital programme of £57.069m

Although major slippage is expected with the ACM II, its current YTD expenditure adds to £200k in relation to staff costs involved in the reconfiguration of the project. The majority of the Capital Programme expenditure is expected between the end of Q3 and Q4 as business cases and tendering process are in their final stages. Critical backlog maintenance is due to start soon which will be funded centrally, SHSC will receive £899k for this purpose to address on-going issues at MCC and Grenoside Grange.

POSITION SUMMARY

Capital Position to Date	Plan	Actual	Variance	
In-month spend	1,538	362	(1,176)	Red
Cumulative spend	3,563	1,388	(2,175)	Red
Capital expenditure is <85% or >115% of plan for year to date				Amber
Capital Forecast Outturn	Plan	Actual	Variance	
Cumulative spend	6,474	6,474	0	Green
Capital expenditure is <85% or >115% of plan for year to date				Green



Business Case Status	
0	Not Started (not due yet)
0	Not Started (due)
1	Draft (SBC)
2	OBC
3	Approved OBC
4	FBC
5	Approved FBC
	Annual Allocation
	External Bid

System Finance - Month 7 view (Latest intel - Source SYB ICS Health Exec Group)

REVENUE - MONTH 7 ACTUAL AND FORECAST FOR MONTHS 7 -12

Organisation	YTD In Year Plan Surplus / (Deficit) £000's	YTD In Year Actual Surplus / (Deficit) £000's	YTD In Year Surplus / (Deficit) Variance to Plan £000's	Annual Plan Surplus / (Deficit) £000's	Forecast Outturn Surplus / (Deficit) £000's	Variance to Plan Surplus / (Deficit) £000's
NHS Sheffield CCG	-0.6	-0.6	0.0	0.0	0.0	0.0
Sheffield Teaching Hospitals NHS Foundation Trust	1.2	3.7	2.6	2.8	2.8	0.0
Sheffield Health and Social Care NHS Foundation Trust	-0.7	-0.2	0.5	-3.9	-3.4	0.5
Sheffield Children's NHS Foundation Trust	0.2	0.2	0.0	0.2	0.2	0.0
Sheffield Total	0.1	3.2	3.1	-0.8	-0.3	0.5
NHS Doncaster CCG	-0.2	-0.2	0.0	0.0	0.0	0.0
NHS Bassetlaw CCG	-0.1	-0.1	0.0	0.0	0.0	0.0
Rotherham Doncaster and South Humber NHS Foundation Trust	-0.6	0.0	0.7	-1.6	-1.6	0.0
Doncaster And Bassetlaw Hospitals NHS Foundation Trust	-1.3	-0.2	1.2	-2.3	-2.3	0.0
Doncaster & Bassetlaw Total	-2.3	-0.4	1.8	-3.9	-3.9	0.0
NHS Barnsley CCG	-0.2	-0.2	0.0	0.0	0.0	0.0
Barnsley Hospital NHS Foundation Trust	0.1	-0.2	-0.3	1.3	1.3	0.0
Barnsley Total	-0.1	-0.3	-0.3	1.3	1.3	0.0
NHS Rotherham CCG	-0.2	-0.2	0.0	0.0	0.0	0.0
The Rotherham NHS Foundation Trust	-0.7	-0.5	0.2	-3.4	-3.4	0.0
Rotherham Total	-0.9	-0.7	0.2	-3.4	-3.4	0.0
South Yorkshire & Bassetlaw ICS Total	-3.1	1.7	4.8	-6.9	-6.4	0.5
Commissioner Total	-1.3	-1.3	0.0	0.0	0.0	0.0
Provider Total	-1.9	3.0	4.8	-6.9	-6.4	0.5
South Yorkshire & Bassetlaw ICS Total	-3.1	1.7	4.8	-6.9	-6.4	0.5

NARRATIVE

- Providers are £4.8m underspent at Month 7. This is largely due to Sheffield Teaching Hospital £2.6m due to non-pay, pay and other income being better than plan and Doncaster and Bassetlaw Hospitals £1.2m due to reduced expenditure as activity levels are lower than divisional plans and expenditure not yet being incurred on business cases and other commitments. **All providers are reporting break even against plan except SHSC who are reporting a £0.5m improvement which reduces the deficit from £3.9m to £3.4m.**
 - It is too early to tell whether this is a real underspend or just a plan timing difference
 - The forecast system deficit against the system financial envelope of £6.4m which reflects the £0.5m improvement reported by SHSC in Month 7.** The residual deficit comprises £10.7m in four providers and a technical surplus of £4.3m in three providers due to adding back the shortfall in non NHS income. The plan to manage the residual risk is described in more detail in below.
- COVID expenditure**
- The total year to date COVID expenditure is £124.4m. This includes £9.2m in Month 7 of which £4.7m is funded within the system funding envelope and £4.5m is funded outside the system funding envelope. The total funding available for COVID for months 7/12 was £71.4m of which £22.6m was top-sliced to neutralise the non-recurrent allocation deduction for commissioners leaving a balance of £48.8m available to cover COVID costs. This residual budget represents an average spend of £8.1m a month.

CAPITAL - MONTH 7 ACTUAL AND FORECAST FOR MONTHS 7 -12

Month 7 Organisation	ICS Capital						
	YTD Plan £m	YTD Actual £m	YTD Variance £m	Current Year Plan £m	Current Year FOT £m	Current Year FOT Variance £m	YTD as % of forecast %
Sheffield Teaching Hospitals NHS Foundation Trust	24.1	17.8	6.2	53.2	54.2	(1.0)	32.9%
Sheffield Health and Social Care NHS Foundation Trust	2.0	1.0	1.0	13.1	3.8	9.3	26.9%
Sheffield Children's NHS Foundation Trust	4.4	3.0	1.3	8.0	8.3	(0.3)	36.8%
Sheffield Total	30.5	21.9	8.6	74.4	66.3	8.1	33.0%
Rotherham Doncaster and South Humber NHS Foundation Trust	2.6	1.7	0.9	9.2	8.2	1.0	20.5%
Doncaster And Bassetlaw Teaching Hospitals NHS Foundation Trust	14.0	10.3	3.7	31.8	33.8	(2.0)	30.4%
Doncaster and Bassetlaw Total	16.6	11.9	4.6	41.0	42.0	(1.1)	28.4%
Barnsley Hospital NHS Foundation Trust	13.2	5.3	7.9	15.5	18.0	(2.4)	29.4%
Barnsley Total	13.2	5.3	7.9	15.5	18.0	(2.4)	29.4%
The Rotherham NHS Foundation Trust	6.0	8.4	(2.5)	16.6	17.2	(0.6)	48.9%
Rotherham Total	6.0	8.4	(2.5)	16.6	17.2	(0.6)	48.9%
South Yorkshire and Bassetlaw ICS Total	66.2	47.5	18.6	147.5	143.4	4.0	33.1%

NARRATIVE

The ICS is project corresponding in

Whilst this is not collective need for capital plan.

Adjustments

Adjustments to plan	0.8	0.8	0.0
System contingency	2.4	0.0	2.4
Sheffield Teaching Hospitals NHS Foundation Trust slippage not yet declared	0.0	(9.4)	9.4
The Rotherham NHS Foundation Trust	0.0	9.5	(9.5)
Anticipated funding - COVID phase 1	5.3	0.0	5.3
	156.0	144.3	11.6

NHSi Declaration

Sheffield Health and Social Care NHS Foundation Trust (SHEFFIELDHEALTH / TAH)

00. Self Cert

Self certification	00ACTYTD	Maincode
	Self-cert declarations Actual 30/11/2020 YTD	
	DROP-DOWN	Subcode

1. Declaration of review of submitted data

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

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

Approved on behalf of the board of directors (normally by CFO):

Name

Job title

Signature

Confirmed	SEL0100
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Phillip Easthope	SEL0112
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Executive Director of Finance & Facilities	SEL0114
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	Paste Signature from Clipboard
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Yes	SEL0118
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13/01/2021	SEL0122
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	SEL0124
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No	SEL0140
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In Breach of Foundation Trust license	SEL0150
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No	SEL0230
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12	SEL0235
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Compliant	SEL0240
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2. Is the return consistent with the board report?

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

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

In the exceptional event that the forms are not consistent with the board report, please itemise the reasons why it is different

Are you in Financial Special Measures?

If you are an FT, are you in breach of your licence? Or are you an NHS Trust?

6. 2020-21 Dissolution

Has the trust dissolved in the financial year?

Number of months as a trust

7. 2020/21 Capital STP Allocations

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

8. Months 7 -12 Financial Issues checklist

A new financial framework has been introduced in month 7 and is intended to be in place for the remainder of the financial year. This checklist is being used to ensure compliance with particular framework treatments that are critical to the accurate and consistent recording of financial data over this period. Please confirm that each of these issues have been considered by completing the following checklist. Please select the appropriate category from the drop down menu to show whether each item has been correctly considered in the current month:

Annual leave accrual: should be included in the financial position based on updated planning assumptions.

Elective incentive scheme (EIS): No income should be assumed for EIS. Where you have incurred expenditure on EIS and this is impacting adversely on your YTD financial position, please state this financial impact.

Independent Sector Incentive scheme: No income should be assumed for IIS. Where you have incurred expenditure on IIS and this is impacting adversely on your YTD financial position, please state this financial impact.

Re-analysis of block contract: Please confirm if you have re analysed the M1-6 year to date and forecast outturn between patient and non patient care (supplementary guidance to follow)

High Cost Drugs and devices (HCD): Please confirm that where a variance in HCD costs are subject to an income adjustment outside of system envelope funding, the consequent income adjustment is also included in patient care income. Please state the value of income adjustment included on your YTD.

00ACT00YTD	00ACTYTD
£'000	DROP-DOWN
	Evaluated in line with planning assumptions
	N/A
	Not included
	Included
	N/A