

# EXECUTIVE SUMMARY

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<b>REPORT TO:</b>	Trust Board
<b>DATE:</b>	Tuesday 2 February 2016
<b>AGENDA NO:</b>	3.1
<b>AGENDA ITEM:</b>	Finance Report – December 2015
<b>SPONSOR:</b>	Andy Robinson, Director of Finance and Performance
<b>PREPARED BY:</b>	Colin Dart, Deputy Director of Finance
<b>PRESENTED BY:</b>	Andy Robinson, Director of Finance and Performance

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## 1. Purpose and Key Issues

- 1.1. The purpose of this paper is to present the committee with the Trust's financial position at 31 December 2015 with key highlights set out in section 2.

## 2. Supporting Information

- 2.1. The report is attached.

## 3. Controls and Assurance

- 3.1. This paper provides the committee with assurance of progress in providing timely, relevant information that gives assurance on the reported financial position.
- 3.2. The Finance Committee will receive reports on behalf of the Board on all financial matters as the Trust makes the transition to a Foundation Trust.
- 3.3. The financial controls are tested annually as part the Internal Audit plan and reports are made to the Audit and Assurance Committee.
- 3.4. The financial position forms part of the Trust's performance monitoring and contracting meetings with its commissioners.
- 3.5. This finance paper forms the basis of reporting to the NHS Trust Development Authority and the Department of Health.
- 3.6. The consistency of the information provided and the reporting of forecast outturn must be consistent with the annual Statutory Accounts that are subject to external audit.

## 4. Legal and Regulatory Implications

- 4.1. The legal implications have been considered and none have been identified.

## 5. Equality and Diversity Implications

5.1. The Trust aims to design and implement services, policies and measures that meet the diverse needs of our service, population and workforce, ensuring that none are placed at a disadvantage over others. No adverse or positive impacts have been identified from this report.

## 6. Patient, Public and Staff Engagement

6.1. The Trust ensures that patients, the public and staff are involved in the decision-making process when appropriate.

## 7. Cost Implications

7.1. The cost implications are set out in the report.

## 8. Potential Risk to the Organisation

8.1. Risks and mitigations are set out in section 7.

## 9. Board Prompts

- Is the information presented in a way that ensures maximum value and understanding by the Board?
- Is there any other information the Board would like included?

## 10. Recommendations

10.1. The Board is asked to **RECEIVE** the financial report in particular the indicators set out in Section 2 Dashboard.

## 11. References

11.1. None

## 12. Strategic Objectives

12.1. The Trust's strategic objectives are reviewed by the Board on an annual basis. This paper supports the achievement of the following strategic objectives:

✓	Highest Quality		Flexible and multi-skilled workforce
	Sustainable Services	✓	Efficient & Effective
	Integrated Health & Social Care		Provider of Choice

## 13. Principal Risks

13.1. The Trust's principal risks have been identified through the Trust's risk management processes. They are updated as they are identified by the Risk Management Committee. This paper supports the mitigation of the following principal risks:

✓	Financial planning & management		Clinical records management
	Strategic & business planning		Leadership & management
	Workforce numbers		Unsafe behaviour
	Workforce skills	✓	External demands
	Procedural management		Partnership arrangements

Equipment & facilities arrangements	Communication
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## Index

		Page
<b>1</b>	Summary	5
<b>2</b>	Dashboard	5
<b>3</b>	Statement of Comprehensive Income (Income & Exp)	6
	<b>3.1</b> Financial Position	6
	<b>3.2</b> Income and Activity	6
	<b>3.3</b> Expenditure	7
	<b>3.4</b> Savings	7
<b>4</b>	Statement of Financial Position (Balance Sheet)	8
	<b>4.1</b> Cash and Liquidity	8
<b>5</b>	Monitor Financial Risk Rating	9
	<b>5.1</b> Underlying Financial Risk Rating	9
	<b>5.2</b> Potential Financial Risk Indicators	10
	<b>5.3</b> Monitor's Potential Continuity of Service (CoS) Risk Rating	10
<b>6</b>	Capital Programme	10
<b>7</b>	Risks and Opportunities	10
<b>Appx. A</b>	Statement of Comprehensive Income	12
<b>Appx. B</b>	Referrals	13
<b>Appx. C</b>	Summary Contract Income & Activity	14
<b>Appx. D</b>	Pay Information	15
<b>Appx. E</b>	Statement of Financial Position	16
<b>Appx. F</b>	Capital Programme	17

### Number Convention

All monetary values are stated in £'000.

Income values are stated as negative (-) numbers.

Expenditure values are stated as positive (+) numbers.

Asset values are stated as positive (+) numbers.

Liability values are stated as negative (-) numbers.

Favourable variances are stated as negative (-) numbers.

Adverse variances are stated as positive (+) numbers.

Rounding differences may occur in some instances.

## 1. Summary

The following report outlines the financial position of the Trust at **31 December 2015**.

The main financial objectives for 2015/16 set out in the approved financial plan are:

- Deliver a £13.214m savings programme;
- Achieve a £2.3m retained surplus to invest in the capital programme for 2015/16.

## 2. Dashboard

<b>Amber</b>	<b>Financial Summary – YTD</b> Non Achievement of Year to Date deficit against plan <b>FRR of 2</b> under ‘old’ Monitor rating <b>FRR of 3</b> under ‘new’ Monitor rating
<b>Amber</b>	<b>Income – YTD</b> £577k <b>under-recovery</b> of income for patient care at month 9. £75k <b>under-recovery</b> of other income at month 9.
<b>Red</b>	<b>Net Divisional Expenditure – YTD</b> Overall £3,608k <b>over-spend</b> on Pay expenditure. Overall £586k <b>over-spend</b> on Non Pay expenditure.
<b>Amber</b>	<b>CIP Plans – FOT</b> £13.214m <b>target</b> for 2015/16, under-achieved £1.8 to month 9  £11.1m <b>Green</b> £0.1m <b>Amber</b> £2.0m <b>Red</b>
<b>Amber</b>	<b>Aged Debtors – YTD</b> Aged debts have <b>increased</b> in month by £0.9m to £8.6m. <b>Low Risk</b>
<b>Amber</b>	<b>Public Sector Payment Policy - YTD</b> Under-achievement of the 95% target. Month 9 trade – 80%
<b>Red</b>	<b>Financial Summary – Year End</b> Forecasting deficit of £4.7m <b>FRR of 2</b> under ‘old’ Monitor rating <b>FRR of 1</b> under ‘new’ Monitor rating

### 3. Statement of Comprehensive Income (SOI)

The Statement of Comprehensive Income is attached as Appendix A.

#### 3.1 Financial Position

The Trust's approved financial plan required the achieve of a **retained surplus of £2,333k** to invest in the approved capital programme for 2015/16;

##### 3.1.1 Performance against Plan – £6,476k adverse to plan

The year to date **deficit is £6,476k adverse** to the plan.

The most material impacts during the year continues to be the high levels of Agency staff and slippage in year to date CIP.

Control actions have been taken to remove year to date under-spends with assessments made by directorates on the impact over the remainder of the financial year.

##### 3.1.2 Full Year Forecast - £4.7m deficit

The Trust has been notified that the DH have agreed a £2.3m local capital to revenue transfer in 2015/16 that has moved the original forecast deficit from £7.0m to £4.7m.

#### 3.2 Income and Activity

##### 3.2.1 Referrals

Referrals information is set out in Appendix B.

On the whole, referrals are running at 6.2% below plan (4.8% at month 8).

GP referrals are running at 7.9% below plan (6.1% at month 8)

Other referrals are running at 2.0% below plan (1.7% at month 8)

There is the usual December impact that is reversing in January but the full year levels should be expected to be below plan overall.

##### 3.2.2 Contract Income – £577k Adverse

The Trust and CCG have come to an agreed financial settlement for 2015/16 that is reflected in the forecast outturn. The original plan included a level of over-performance that would not have been achieved based on information supporting this planning assumption.

Contract income and activity levels to the end of December are set out in Appendix C.

The most significant impact is the increased waiting list and RTT pressure in Orthopaedics that is contributing to significant Elective under-performance against plan.

Surgical Division has the most material performance against the plan that includes:

- Material Follow Up Outpatient over-performance attributable to Ophthalmology.
- Material Elective under-performance attributable to ENT and Trauma & Orthopaedics
- Material Emergency over-performance attributable to General Surgery and Trauma & Orthopaedics

Emergency activity in surgical specialities has exceeded plan at a higher case mix; medical speciality activity is below plan with a minimal case mix impact. The Trust will receive 70% of the income due to activity being in excess of the 2008/09 emergency baseline.

### 3.2.2 Other Income - £75k Adverse

The year to date variance within Corporate services is made up primarily from levels of RTA income received where planning for the timing of cash flows is unpredictable.

## 3.3 Expenditure

### 3.3.1 Employee Benefits (Pay) - £3,608k Adverse

At Month 9 the net pay variance is adverse with the continuing underlying use of medical and nurse agency.

There was a stepped reduction in month 8 where a one-off credit note improved the nurse agency expenditure by £100k. The level of overall expenditure has been reduced by a further £100k in month 9.

Further analysis of the pay expenditure is set out in Appendix D.

### 3.3.2 Clinical Supplies (Non Pay) - £586k Adverse

This has reduced from last month, any underspends are being moved to CIP.

## 3.4 Savings

The Trust has a CIP target of **£13.214m** with the current status and progress against delivery set out below.

**£11.1m** has been identified **Green** and expected to deliver  
**£0.1m** is rated **Amber** with some potential risk of delivery  
**£2.0m** is rated **Red** with more major risk of delivery

There is currently slippage of £1.8m in CIP delivery at month 9.

## Red Rated Schemes

Project		Project Status Update	£ Delivery	Initial Plan	Forecast
Unidentified ( += Shortfall, - = Surplus)		Forecast shortfall of £861k	R	-	861,232
Stretch Target	Outpatient efficiency (Newton)	Each outpatient clinic to be booked to capacity. A patient should only be given a date to attend outpatients once. Expected in year savings being evaluated to include both cost saving in PA's and opportunity for additional activity without the need for initiative sessions.	R		100,000
	Hotel Services – reduced bed capacity (additional changes)	Plans required subject to agreed bed re-structuring plans in addition to those changes already made	R		120,000
	Divisional Plans - Acute Divisions	E rostering and safer staffing rule. Local benchmarking, not using non framework agencies, reducing acute agency usage in line with the agency cap. Nursing team and medical staffing engagement. Effective from 1st November 2015. Clearly identified rules around the minimum personnel required at all times to maintain the service. Clear hierarchy of dependency identified between specialities and services. Efficient management of all teams in A/L study leave and Sickness to manage impact on the total service.	G		338,000
	Divisional Plans - Community Hospitals	Plans submitted for exec review and approval, leaving £325k agency improvement in division with £300k assumption in arbitration line above. Plans underway, with arrangements at Tiverton with RD&E. Loss of flexibility of RGN staffing has reduced savings expectation by approx £300k in year.	R		662,000
			G		577,000
			R		300,000

## Amber Schemes

Project		Project Status Update	£ Delivery	Initial Plan	Forecast
Corporate Schemes	Reduce Contract Penalty - Emergency Admissions and Readmissions	Contract agreement on transfers at 27% - initial assumption was 100% benefit. Forecast Improvements in other contract penalties to be identified and included.	A	108,000	108,000
			R	292,000	-

Presentation to CSEC group outlining risks and actions required.

Significant Further focus on Red CIP scheme plans for delivery in year.

£1.2m of the £2.0m of Red schemes are made up by the divisional plans included within the stretch target. The remainder of the Red schemes currently has no identified CIP schemes.

Therefore continued focus on the opportunities for agency reductions and patient flow is key to the delivery of the CIP target.

## 4. Statement of Financial Position (SOPF)

The Statement of Financial Position (Balance Sheet) is set out in Appendix E.

### 4.1 Cash and Liquidity

#### 4.1.1 Aged Debtors

#### Aged Debtors

Year to date

	This Month £000's	% of Total Aged Debtors	Previous Month £000's	% of Total Aged Debtors	Movement (Fav)/Adv
0-30 Days	1,811	21%	1,743	23%	68
31-60 Days	1,187	14%	646	8%	541
61-90 Days	404	5%	1,403	18%	(999)
Over 90 Days	5,166	60%	3,887	51%	1,279
<b>Total Aged Debt</b>	<b>8,568</b>		<b>7,679</b>		<b>889</b>



The level of total aged debt has **increased** by **£889k** in month particularly in the 90 days +. A DPT debtor of £1m was received on 14 January 2016 and has improved the position.

The Committee will be aware of the stance taken by NEW Devon with regards settling debtors and £3m of aged debt relates to the CCG. Agreement of balances exercise is being undertaken that will bring to resolution.

#### 4.1.2 Cash at Bank - £3,356k

A £12m Revolving Working Capital Facility has been secured in October.

The Trust has submitted an application to the DH to convert this to a lower level of non-repayable PDC based on the level of year end deficit. The application will be considered in February.

#### 4.1.3 Better Payment Policy

The cumulative performance was significantly impacted due to the stance taken by NEW Devon with regards settling debtors and making contract related payments in June. The £12 million revolving capital facility will see an improvement in this target in future months.

	Current Month	Cumulative	Target	
Value % - Trade	96%	80%	95%	Amber
Volume % -Trade	94%	77%	95%	Amber
Value % - NHS	100%	91%	95%	Amber
Volume % - NHS	99%	71%	95%	Amber

## 5. Monitor Financial Risk Rating (for information)

### 5.1 Underlying Financial Risk Rating

At the end of **December** the underlying Financial Risk Rating was **2**.

Trust Performance - Actual YTD		Value	1	2	3	4	5	Status
Achievement of Plan	EBITDA Achieved as a % of plan.	32.1%	✓					Red
Underlying Performance	EBITDA Margin	1.8%		✓				Red
Financial Efficiency	ROA excluding Dividend	-2.9%	✓					Red
	I&E surplus margin net of dividend.	-3.71%	✓					Red
Liquidity	Liquidity Ratio (days)	29.4				✓		Green
	Underlying Financial Risk Rating	2						Red

At the end of **March** the underlying Financial Risk Rating forecast is **2**.

Trust Performance - Forecast		Value	1	2	3	4	5	Status
Achievement of Plan	EBITDA Achieved as a % of plan.	54.4%		✓				Red
Underlying Performance	EBITDA Margin	3.6%		✓				Red
Financial Efficiency	ROA excluding Dividend	-0.7%		✓				Red
	I&E surplus margin net of dividend.	-1.9%		✓				Red
Liquidity	Liquidity Ratio (days)	12.7		✓	✓			Red
<b>Underlying Financial Risk Rating</b>		<b>2</b>						<b>Red</b>

## 5.2 Potential Financial Risk Indicators

## 5.3 Continuity of Service (CoS) Risk Rating

The Trust is also monitoring performance against Monitor's Continuity of Service Risk Rating.

Trust Performance - Forecast		Value	Rating	2	3	4	Status
Liquidity	Liquidity Ratio (days)	(18.42)	✓				Red
Capital Service Capacity	Capital Service Capacity (time)	1.04	✓				Red
<b>Underlying CoS Risk Rating</b>		<b>1</b>					<b>Red</b>

The Liquidity ratio indicates that operational cash obligations would achieve a year end rating of **1** for CoS.

The Committee has been previously provided with assurance of the historic trends in this area that includes:

- Cash management is a daily priority for the finance department;
- Trust contract income instalments are received by 15<sup>th</sup> of the month;
- The highest payment volumes are either 19<sup>th</sup> (PAYE and Pension) or 27<sup>th</sup> (Payroll) of the month;
- The Trust has historically had negative working capital as previously reported to the Committee;
- The Trust has increased its cash position over time within the financing constraints of the NHS.

In addition the Trust has secured access to a £12m working capital facility in October 2015.

## 6. Capital Programme – Spend to date £8,378k

The Capital programme is attached as Appendix F.

The original capital programme was £3.9m over-committed and re-prioritisation of the programme has taken place.

Due to changes to the financial forecast, the planning assumption of utilising £2.3m of internally generated cash is not valid and a review of the capital programme has been undertaken.

The Trust has been informed that the DH has approved a local capital to revenue transfer of this £2.3m.

## 7. Risks and Opportunities

The agreement of a year end financial settlement with NEW Devon CCG has removed risk associated with contract challenges etc and allowed the operational and finance teams to re-focus efforts to delivery.

There will remain potential risks to the 2015/16 financial plan that need continued action and includes:

- CCG delays the settlement of invoices impacting on cash flow.
- Other contract performance is adversely impacted by QIPP.

## Appendix A – Statement of Comprehensive Income

Original Plan	All in £000's	Year to date			Year End		
		Budget	Actual	(Fav)/adv	Flexed Plan	Forecast	(Fav)/adv
(209,913)	<b>Income</b>						
(17,961)	NHS Clinical Income	(159,331)	(158,754)	577	(212,079)	(212,924)	(845)
	Other Income	(15,017)	(14,943)	75	(19,444)	(19,046)	398
<b>(227,874)</b>	<b>Total Income</b>	<b>(174,348)</b>	<b>(173,697)</b>	<b>651</b>	<b>(231,522)</b>	<b>(231,970)</b>	<b>(448)</b>
	<b>Costs</b>						
156,344	Employee Benefits (pay)	116,371	119,978	3,608	155,052	158,864	3,813
15,757	Drugs (Excluded) & Penalty Costs	11,488	11,620	132	15,278	15,647	369
48,517	Clinical Supplies	38,347	38,933	586	48,992	49,346	354
(13,214)	CRES	(1,761)	0	1,761	(3,328)		3,328
5,057	Reserves	51	0	(51)	102	0	(102)
<b>212,461</b>	<b>Total Costs</b>	<b>164,496</b>	<b>170,532</b>	<b>6,036</b>	<b>216,096</b>	<b>223,857</b>	<b>7,762</b>
<b>(15,413)</b>	<b>EBITDA (Surplus)/deficit</b>	<b>(9,853)</b>	<b>(3,165)</b>	<b>6,687</b>	<b>(15,427)</b>	<b>(8,113)</b>	<b>7,314</b>
6.8%	EBITDA %	5.7%	1.8%	-3.8%	6.7%	3.5%	-3.2%
8,210	Depreciation	6,158	6,158	(0)	8,229	8,136	(93)
0	Net Profit/Loss on Asset Disposal	0	(211)	(211)		(211)	(211)
(22)	Interest Receivable	(18)	(13)	5	(9)	(16)	(7)
1,068	Interest Payable	782	787	5	1,055	1,253	198
3,824	Dividend on PDC	2,905	2,895	(10)	3,818	3,650	(168)
<b>13,080</b>	<b>Total Interest/Depn &amp; Amort</b>	<b>9,827</b>	<b>9,616</b>	<b>(211)</b>	<b>13,093</b>	<b>12,812</b>	<b>(281)</b>
<b>(2,333)</b>	<b>Break Even Duty (Surplus)/ Deficit</b>	<b>(25)</b>	<b>6,451</b>	<b>6,476</b>	<b>(2,333)</b>	<b>4,699</b>	<b>7,033</b>
1.0%	Retained (Surplus)/Deficit %	(0.1)%	(3.9)%	(3.9)%	(0.4)%	(3.7)%	-3.3%

## Appendix B – Referrals

	Plan 2015/16 - December 2015			December 2015			Variance					
	GP Referrals	Other Referrals	Total	GP Referrals	Other	Total	GP Referrals		Other		Total	
ANAESTHETICS	3	54	57	0	72	72	-3	-100%	18	33%	15	27%
CARDIOLOGY	1,344	240	1,584	1,621	273	1,894	277	21%	33	14%	310	20%
CARE OF THE ELDERLY	549	195	744	369	218	587	-180	-33%	23	12%	-157	-21%
CLINICAL ONCOLOGY	15	435	450	18	460	478	3	24%	25	6%	28	6%
DERMATOLOGY	2,995	62	3,057	2,438	48	2,486	-557	-19%	-14	-23%	-571	-19%
DIABETIC MEDICINE	126	55	180	107	62	169	-19	-15%	7	13%	-11	-6%
EAR NOSE AND THROAT	1,852	745	2,597	1,811	589	2,400	-41	-2%	-156	-21%	-197	-8%
GASTROENTEROLOGY	832	83	915	858	104	962	26	3%	21	25%	47	5%
GENERAL MEDICINE	162	22	183	171	31	202	9	6%	9	43%	19	10%
GENERAL SURGERY	3,772	509	4,281	3,582	531	4,113	-190	-5%	22	4%	-168	-4%
GYNAECOLOGY	2,355	918	3,273	1,556	586	2,142	-799	-34%	-332	-36%	-1131	-35%
HEPATOLOGY	94	29	123	258	106	364	164	175%	77	269%	241	197%
CLINICAL HAEMATOLOGY	216	66	282	195	57	252	-21	-10%	-9	-13%	-30	-11%
NEPHROLOGY	113	35	148	95	22	117	-18	-16%	-13	-37%	-31	-21%
NEUROLOGY	577	202	779	720	173	893	143	25%	-29	-14%	114	15%
TRAUMA & ORTHOPAEDICS	2,233	3,296	5,529	2,103	3,444	5,547	-130	-6%	148	4%	18	0%
OPHTHALMOLOGY	2,530	2,159	4,690	2,471	1,852	4,323	-59	-2%	-307	-14%	-367	-8%
ORAL SURGERY	1,460	233	1,693	1,164	243	1,407	-296	-20%	10	4%	-286	-17%
ORTHODONTICS	171	8	179	204	18	222	33	20%	10	119%	43	24%
PAEDIATRICS	628	280	909	462	325	787	-166	-26%	45	16%	-122	-13%
PAIN MANAGEMENT	175	64	239	239	72	311	64	37%	8	12%	72	30%
PLASTIC SURGERY	175	223	399	182	150	332	7	4%	-73	-33%	-67	-17%
RHEUMATOLOGY	634	61	696	570	68	638	-64	-10%	7	11%	-58	-8%
THORACIC MEDICINE	612	134	745	540	124	664	-72	-12%	-10	-7%	-81	-11%
THORACIC SURGERY	3	33	36	31	291	322	28	1000%	258	782%	286	800%
UROLOGY	1,391	523	1,914	1,269	531	1,800	-122	-9%	8	2%	-114	-6%
<b>TOTAL</b>	<b>25,017</b>	<b>10,664</b>	<b>35,681</b>	<b>23,034</b>	<b>10,450</b>	<b>33,484</b>	<b>-1,983</b>	<b>-7.9%</b>	<b>-214</b>	<b>-2.0%</b>	<b>-2,197</b>	<b>-6.16%</b>

## Appendix C – Summary Contract Income & Activity

	Value - full year plan		YTD M9 Cumulative plan		YTD M9 Actuals		YTD Variance			
	Activity	Value	Activity	Value	Activity	Value	Activity	Value	% Activity var to plan	% Value var to plan
	Dec'15		Dec'15		Dec'15		Dec'15			
<b>Total medicine &amp; paediatrics</b>										
NEW OP Cons Led - no proc	12,845	2,485,264	9,685	1,873,810	9,170	1,803,560	-515	-70,250	-5.3%	-3.7%
NEW OP Cons Led - with proc	87	13,361	65	10,073	127	22,016	62	12,043	94.3%	119.5%
NEW OP Cons Responsible - no proc	7,424	870,251	5,598	656,142	5,161	658,001	-437	1,859	-7.8%	0.3%
NEW OP Cons Responsible - w proc	2,089	341,320	1,573	257,071	1,919	316,305	346	59,234	22.0%	23.0%
<b>TOTAL NEW OP</b>	<b>22,445</b>	<b>3,710,196</b>	<b>16,921</b>	<b>2,797,077</b>	<b>16,377</b>	<b>2,799,982</b>	<b>-544</b>	<b>2,885</b>	<b>-3.2%</b>	<b>0.1%</b>
FUP OP Cons Led - no proc	21,061	2,508,833	15,879	1,891,580	17,161	1,998,050	1,282	106,470	8.1%	5.6%
FUP OP Cons Led - with proc	2,393	194,274	1,805	146,476	646	83,663	-1,159	-62,813	-64.2%	-42.9%
FUP OP Cons Responsible - no proc	8,021	903,118	6,048	680,922	5,122	563,144	-926	-117,778	-15.3%	-17.3%
FUP OP Cons Responsible - w proc	406	51,138	306	38,556	1,212	173,172	906	134,616	295.9%	349.1%
<b>TOTAL FUP OP</b>	<b>31,882</b>	<b>3,657,362</b>	<b>24,038</b>	<b>2,757,535</b>	<b>24,141</b>	<b>2,818,029</b>	<b>103</b>	<b>60,494</b>	<b>0.4%</b>	<b>2.2%</b>
OP Cons Led Pre-Op	1,114	114,863	840	86,603	1,127	122,928	287	36,325	34.2%	41.9%
<b>TOTAL PRE-OP</b>	<b>1,114</b>	<b>114,863</b>	<b>840</b>	<b>86,603</b>	<b>1,127</b>	<b>122,928</b>	<b>287</b>	<b>36,325</b>	<b>34.2%</b>	<b>41.9%</b>
Elective Inpatient	296	451,398	223	340,340	190	201,642	-33	-138,698	-14.9%	-40.8%
DC Planned Same Day	4,483	2,396,930	3,380	1,807,209	3,385	1,838,133	5	30,924	0.1%	1.7%
<b>TOTAL ELECTIVE</b>	<b>4,779</b>	<b>2,848,328</b>	<b>3,603</b>	<b>2,147,549</b>	<b>3,575</b>	<b>2,039,775</b>	<b>-28</b>	<b>-107,774</b>	<b>-0.8%</b>	<b>-5.0%</b>
Emergency/Non Elective	11,434	19,376,152	8,591	14,558,584	8,597	14,480,723	6	-77,861	0.1%	-0.5%
<b>TOTAL EMERGENCY/NON ELECTIVE (no marginal rate applied)</b>	<b>11,434</b>	<b>19,376,152</b>	<b>8,591</b>	<b>14,558,584</b>	<b>8,597</b>	<b>14,480,723</b>	<b>6</b>	<b>-77,861</b>	<b>0.1%</b>	<b>-0.5%</b>
<b>TOTAL MEDICINE &amp; PAEDIATRICS</b>	<b>71,654</b>	<b>29,706,901</b>	<b>53,993</b>	<b>22,347,368</b>	<b>53,817</b>	<b>22,261,437</b>	<b>-176</b>	<b>-85,931</b>	<b>-0.3%</b>	<b>-0.4%</b>
<b>Total All Surgery &amp; Gynae</b>										
NEW OP Cons Led - no proc	24,379	3,124,315	18,381	2,355,634	17,274	2,288,019	-1,107	-67,615	-6.0%	-2.9%
NEW OP Cons Led - with proc	6,826	1,167,602	5,146	880,335	5,377	874,740	-231	-5,595	-4.5%	-0.6%
NEW OP Cons Responsible - no proc	2,807	350,562	2,117	264,313	1,823	237,494	-294	-26,819	-13.9%	-10.1%
NEW OP Cons Responsible - with proc	2,369	304,608	1,786	229,665	2,778	326,246	992	96,581	55.6%	42.1%
<b>TOTAL NEW OP</b>	<b>36,380</b>	<b>4,947,088</b>	<b>27,430</b>	<b>3,729,947</b>	<b>27,252</b>	<b>3,726,499</b>	<b>-178</b>	<b>-3,448</b>	<b>-0.6%</b>	<b>-0.1%</b>
FUP OP Cons Led - no proc	37,462	2,824,175	28,245	2,129,339	30,078	2,287,998	1,833	158,659	6.5%	7.5%
FUP OP Cons Led - with proc	15,168	1,914,238	11,436	1,443,275	12,724	1,628,537	1,288	185,262	11.3%	12.8%
FUP OP Cons Responsible - no proc	9,237	747,015	6,964	563,226	7,051	526,424	-87	-36,802	-1.2%	-6.5%
FUP OP Cons Responsible - with proc	2,817	362,855	2,124	273,581	3,543	438,743	1,419	165,162	66.8%	60.4%
<b>TOTAL FUP OP</b>	<b>64,683</b>	<b>5,848,284</b>	<b>48,769</b>	<b>4,409,421</b>	<b>53,396</b>	<b>4,881,702</b>	<b>4,627</b>	<b>472,281</b>	<b>9.5%</b>	<b>10.7%</b>
OP Cons Led Pre-Op	9,361	733,593	7,058	553,106	6,928	574,809	-130	21,703	-1.8%	3.9%
<b>TOTAL PRE-OP</b>	<b>9,361</b>	<b>733,593</b>	<b>7,058</b>	<b>553,106</b>	<b>6,928</b>	<b>574,809</b>	<b>-130</b>	<b>21,703</b>	<b>-1.8%</b>	<b>3.9%</b>
Elective Inpatient	3,139	9,529,018	2,367	7,184,577	2,187	6,271,043	-180	-913,534	-7.6%	-12.7%
DC Planned Same Day	11,969	9,435,912	8,411	6,659,909	8,040	6,407,335	-372	-256,739	-4.4%	-3.9%
<b>TOTAL ELECTIVE</b>	<b>15,108</b>	<b>18,964,930</b>	<b>10,778</b>	<b>13,844,486</b>	<b>10,227</b>	<b>12,678,378</b>	<b>-552</b>	<b>-1,170,273</b>	<b>-5.1%</b>	<b>-8.5%</b>
Emergency/Non Elective	4,363	8,798,994	3,278	6,611,266	3,319	7,095,047	41	483,781	1.2%	7.3%
<b>TOTAL EMERGENCY/NON ELECTIVE (no marginal rate applied)</b>	<b>4,363</b>	<b>8,798,994</b>	<b>3,278</b>	<b>6,611,266</b>	<b>3,319</b>	<b>7,095,047</b>	<b>41</b>	<b>483,781</b>	<b>1.2%</b>	<b>7.3%</b>
<b>TOTAL SURGERY &amp; GYNAE</b>	<b>129,896</b>	<b>39,292,890</b>	<b>97,313</b>	<b>29,148,226</b>	<b>101,122</b>	<b>28,956,435</b>	<b>3,808</b>	<b>-195,956</b>	<b>3.9%</b>	<b>-0.7%</b>
<b>TOTAL Clinical Support Services</b>										
NEW OP Cons Led - no proc	1,320	279,020	996	210,372	975	209,578	-21	-794	-2.1%	-0.4%
NEW OP Cons Led - with proc	-	-	-	-	15	2,569	15	2,569		
NEW OP Cons Resp - no proc	209	44,061	158	33,220	97	20,468	-61	-12,752	-38.4%	-38.4%
NEW OP Cons Resp - with proc	1	119	1	90	-	-	-	90		
<b>TOTAL NEW OP</b>	<b>1,530</b>	<b>323,200</b>	<b>1,154</b>	<b>243,683</b>	<b>1,087</b>	<b>232,615</b>	<b>-67</b>	<b>-11,067</b>	<b>-5.8%</b>	<b>-4.5%</b>
FUP OP Cons Led - no proc	8,803	928,848	6,637	700,322	6,456	701,285	-181	-964	-2.7%	0.1%
FUP OP Cons Led - with proc	30	3,510	23	2,647	57	9,208	34	6,561	152.1%	247.9%
FUP OP Cons Resp - no proc	443	41,726	334	31,460	241	22,602	-93	-8,858	-27.9%	-28.2%
FUP OP Cons Resp - with proc	377	53,100	284	40,036	445	58,333	161	18,297	56.6%	45.7%
<b>TOTAL FUP OP</b>	<b>9,653</b>	<b>1,027,184</b>	<b>7,278</b>	<b>774,464</b>	<b>7,199</b>	<b>791,428</b>	<b>-79</b>	<b>16,964</b>	<b>-1.1%</b>	<b>2.2%</b>
OP Cons Led Pre-Op	-	-	-	-	-	-	-	-		
<b>TOTAL PRE-OP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
Elective Inpatient	105	93,399	79	70,420	96	77,895	17	7,475	21.3%	10.6%
Elective Daycase	4,506	1,705,369	3,398	1,285,794	3,534	1,249,101	-136	-36,693	-4.0%	-2.9%
<b>TOTAL ELECTIVE</b>	<b>4,611</b>	<b>1,798,768</b>	<b>3,477</b>	<b>1,356,214</b>	<b>3,630</b>	<b>1,326,996</b>	<b>153</b>	<b>-29,218</b>	<b>4.4%</b>	<b>-2.2%</b>
Emergency	29	31,955	22	24,010	7	13,078	-15	-10,932	-67.9%	-45.5%
Non Elective	-	-	-	-	3	3,094	3	3,094		
<b>TOTAL EMERGENCY/NON ELECTIVE (no marginal rate applied)</b>	<b>29</b>	<b>31,955</b>	<b>22</b>	<b>24,010</b>	<b>10</b>	<b>16,172</b>	<b>-12</b>	<b>-7,838</b>	<b>-54.1%</b>	<b>-32.6%</b>
<b>TOTAL CLINICAL SUPPORT SERVICES</b>	<b>15,824</b>	<b>3,181,107</b>	<b>11,930</b>	<b>2,398,370</b>	<b>11,926</b>	<b>2,367,212</b>	<b>-4</b>	<b>-31,158</b>	<b>0.0%</b>	<b>-1.3%</b>
<b>TOTAL A&amp;E</b>	<b>43,713</b>	<b>4,631,871</b>	<b>33,644</b>	<b>3,564,922</b>	<b>33,356</b>	<b>3,553,042</b>	<b>-288</b>	<b>-11,879</b>	<b>-0.9%</b>	<b>-0.3%</b>

## Appendix D – Pay Information

All in £000's	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
<b>Substantive Pay - Actuals</b>										
Qualified Nursing	3,602	4,041	3,821	3,707	3,719	3,804	3,698	3,755	3,177	<b>33,324</b>
Medical	2,644	2,468	2,518	2,405	2,328	2,395	2,583	2,400	2,308	<b>22,049</b>
Other	5,825	5,815	5,926	5,812	5,793	5,791	5,749	5,811	5,655	<b>52,177</b>
<b>Total Substantive Pay</b>	<b>12,071</b>	<b>12,324</b>	<b>12,265</b>	<b>11,924</b>	<b>11,840</b>	<b>11,990</b>	<b>12,030</b>	<b>11,966</b>	<b>11,140</b>	<b>107,550</b>
<b>Bank Pay - Actuals</b>										
Qualified Nursing	34	69	44	52	58	44	67	54	77	<b>499</b>
Medical	0	0	0	0	0	0	0	103	122	<b>225</b>
Other	118	183	119	149	129	(16)	134	110	67	<b>993</b>
<b>Total Bank Pay</b>	<b>152</b>	<b>252</b>	<b>163</b>	<b>201</b>	<b>187</b>	<b>28</b>	<b>201</b>	<b>267</b>	<b>266</b>	<b>1,717</b>
<b>Agency Pay - Actuals</b>										
Qualified Nursing	502	1,008	845	629	493	660	528	70	188	<b>4,923</b>
Medical	294	366	406	437	499	397	425	270	298	<b>3,392</b>
Other	257	381	366	270	299	323	208	226	66	<b>2,396</b>
<b>Total Agency Pay</b>	<b>1,053</b>	<b>1,755</b>	<b>1,617</b>	<b>1,336</b>	<b>1,291</b>	<b>1,380</b>	<b>1,161</b>	<b>566</b>	<b>552</b>	<b>10,711</b>
<b>Total Pay - Actuals</b>										
Qualified Nursing	4,138	5,118	4,710	4,388	4,270	4,508	4,293	3,879	3,442	<b>38,746</b>
Medical	2,938	2,834	2,924	2,842	2,827	2,792	3,008	2,773	2,728	<b>25,666</b>
Other	6,200	6,379	6,411	6,231	6,221	6,098	6,091	6,147	5,788	<b>55,566</b>
<b>Total Pay</b>	<b>13,276</b>	<b>14,331</b>	<b>14,045</b>	<b>13,461</b>	<b>13,318</b>	<b>13,398</b>	<b>13,392</b>	<b>12,799</b>	<b>11,958</b>	<b>119,978</b>

## Appendix E – Statement of Financial Position

<i>Opening</i>	All in £000's	Actual	Forecast
	<b>Non Current Assets (NBV)</b>		
3,686	Intangible Assets	6,080	8,008
133,754	Property/Plant/Equipment	134,584	132,387
983	Non NHS Trade Receivables	1,007	983
<b>138,423</b>	<b>Total Non-Current Assets</b>	<b>141,671</b>	<b>141,378</b>
	<b>Current Assets</b>		
3,132	Inventories	2,837	3,132
12,240	Trade and Other Receivables	14,634	11,578
2,450	Cash at Bank and in Hand	3,356	1,255
845	Non-Current Asset Held For Sale	531	254
<b>18,667</b>	<b>Total Current Assets</b>	<b>21,358</b>	<b>16,219</b>
	<b>Current Liabilities</b>		
0	Loans - non-commercial	0	0
-20,803	Trade and Other Payables	-18,691	-23,254
-50	Provisions	-59	-55
0	Borrowings	-286	-697
-292	Other Financial Liabilities PFV/Finance Leases	-282	-282
	DH Working Capital Loan - FT Liquidity Loan	0	0
<b>-21,145</b>	<b>Total Current Liabilities</b>	<b>-19,318</b>	<b>-24,288</b>
<b>-2,478</b>	<b>Net Current Assets / (Liabilities)</b>	<b>2,040</b>	<b>-8,069</b>
<b>135,945</b>	<b>Total Assets less Current Liabilities</b>	<b>143,711</b>	<b>133,309</b>
	<b>Non Current Liabilities</b>		
0	Loans - non-commercial	0	0
-39	Provisions	-30	-39
0	Borrowings	-12,000	-4,637
-8,320	Other Financial Liabilities PFV/Finance Leases	-9,522	-10,468
<b>-8,359</b>	<b>Total Non Current Liabilities</b>	<b>-21,552</b>	<b>-15,144</b>
<b>127,586</b>	<b>Total Assets Employed</b>	<b>122,159</b>	<b>118,165</b>
	<b>Taxpayers Equity</b>		
55,040	Public Dividend Capital	55,040	52,740
40,356	Retained Earnings	34,929	31,735
32,190	Revaluation Reserve	32,190	33,690
<b>127,586</b>	<b>Total Taxpayers Equity</b>	<b>122,159</b>	<b>118,165</b>



## Appendix F – Capital Programme

### Capital Programme - North & East

All in £000's	Year to date			Forecast Year End	
	Budget	Actual	Fav/ (adv)	Fav/ (adv)	
Notified CRL	(8,369.01)	(8,369.01)	0.00	(7,853.00)	0.00
Salix Loan (net of in year repayment)	0.00	0.00	0.00	(2,559.00)	0.00
Utilise Internal Cash	0.00	0.00	0.00	0.00	(2,300.00)
Generated from Asset Disposal	0.00	0.00	0.00	(420.00)	(825.00)
Donated	(8.63)	(8.63)	0.00	(750.00)	0.00
<b>Total Funding</b>	<b>(8,377.64)</b>	<b>(8,377.64)</b>	<b>0.00</b>	<b>(11,582.00)</b>	<b>(3,125.00)</b>
Replacement Operational Equipment	(8.00)	(8.00)	0.00	450.00	0.00
Bed Replacement	31.95	31.95	0.00	32.00	32.00
Replacement Theatre Instrumentation	159.54	159.54	0.00	120.00	120.00
Blue Smoke	26.36	26.36	0.00	160.00	10.00
New Equipment	135.76	135.76	0.00	327.00	(223.00)
Operational IT / Informatics	1,756.27	1,756.27	0.00	1,817.00	837.00
Site Development	927.24	927.24	0.00	843.00	(3,627.00)
Backlog Maintenance	404.34	404.34	0.00	795.00	(705.00)
EHR	1,802.06	1,802.06	0.00	2,497.00	(2,427.00)
EPC	2,080.45	2,080.45	0.00	3,479.00	0.00
Salaries	1,061.67	1,061.67	0.00	1,062.00	(938.00)
Other	0.00	0.00	0.00	0.00	(80.00)
Slippage Required	0.00	0.00	0.00	0.00	3,876.00
<b>Total Capital Programme</b>	<b>8,377.64</b>	<b>8,377.64</b>	<b>0.00</b>	<b>11,582.00</b>	<b>(3,125.00)</b>
<b>Programme Over / (Under) Commitment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>