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Northern Health and Social Care Trust

Northern Health and Social Care Trust Board Meeting in Public – Cover Sheet

Subject:	**Trust Board Financial Position Report – December 2024**	**Date of Meeting: 23rd January 2025**	
Prepared By:	Financial Management		
Approved By:	Owen Harkin, Deputy Chief Executive/Director of Finance		
Presented By:	Owen Harkin, Deputy Chief Executive/Director of Finance		
Purpose			
To provide an update to Trust Board on the Forecast Financial Outturn of the Trust as at Period 9 (December 2024).		**Approval**	
		Assurance	✓
		Update	
		Noting	

Strategic Objectives				
Build Northern Partnerships and Integrate Care	***Continue to improve Outcomes & Experience***	***Deliver value by optimising Resources***	***Nurture our People, Enable our Talent & Build Our Teams***	***Improve population Health & address health & social care inequalities***
		✓		

Risk – please note if links to any principal, corporate or divisional risk		
28	Principle Risk	Failure to break-even

Committees/groups where this item has been presented before

N/A

Acronyms

BSO: Business Services Organisation
DoH: Department of Health
PHA: Public Health Authority
SPPG: Strategic Planning & Performance Group
FSS: NHSCT Financial Support Services
ARSS: BSO Accounts Receivable Shared Services
FAS: NHSCT Financial Accounting Services

Executive Summary

At Mth 9 the Trust continues for forecast Break-even for 2024/25 Financial Year, this is due to deficit funding from DoH of £31m. This includes expected delivery of all savings.

We provide compassionate care with our community, in our community

Trust Board Reference Number: TB162/11/E

Northern Health and Social Care Trust

INVESTORS IN PEOPLE®
We invest in people Silver

TRUST BOARD

FINANCIAL POSITION REPORT – December 2024

Prepared & Issued by Finance Department

Contents

Section 1: Financial Performance Targets 2024/25

Financial Performance Targets	RAG STATUS
1. Agree in-year break-even financial plan agreed with SPPG and DoH	G
The Trust has worked with SPPG to produce an outline draft Financial Plan; this is set out in section 2. A formal Financial Plan submitted to the DoH on the 21st May 2024. This plan set out a DEFICIT of £35.0m, the Trust was asked to achieve a further £4.0m in-year in savings, leaving a deficit of £31m. The DoH has written to all Trust to notify that they will hold remaining deficit in the centre – and so has allocated funding to cover the remaining deficit.	
2. Achieve in-year break-even outturn within allocated Revenue Resource Limit (RRL)	G
At Mth 9 the Trust is forecasting a break-even, this is achieved through non-recurrent funding from DoH/SPPG.	
3. Achieve 2024/25 Savings Target	G
The Trust has prepared a Low/Medium Recovery and Contingency Savings Plan, including MORE Savings, of £19.3m This is set out in section 4. The Trust is forecasting to overachieve on these savings by £2m.	
4. Reductions to Agency Spend **a) Cease all off Framework Social Work Agency 01/04/23 and all Social Work Agency from 01/07/23** **b) Cease all off Framework Nurse Agency Spend by 15th August 2023**	G
The cessation of Off Framework Nursing & Healthcare Agency and all of Social Work Agency has commenced and is being demonstrated in reports. See section 5a.	
5. Prompt Payment Target - 95% of suppliers within 30 days	G
Trust performance measure indicates that for December 2024 95.52% of invoices have been paid per prompt payment target.	

Section 2: Financial Plan 2024/25

A draft Financial Plan was submitted to the Permanent Secretary and SPPG in January 2024. Following further analysis of costs and Indicative Allocation letters from both SPPG and PHA and some work on Low and Medium Recovery & Contingency Savings an updated Financial Plan was submitted to the Permanent Secretary and SPPG on the 21st May 2024. In July 2024 the Permanent Secretary wrote to the Trust requesting a further £4.0m of non-catastrophic/high savings. Following the Trust response the DoH/SPPG confirmed (2nd August 2024) that the remaining deficit would be funded and all deficits would be held centrally.

Table 1: 2024/25 Draft Financial Plan

	£000
2024/25 Net Deficit Reported at January 2024	**70,207**
Less Funding Set out in Indicative Allocation letter	(11,783)
Add Retraction of funding IRO Vasectomies	195
2024/25 Revised Net Opening Deficit at May 2024	**58,619**
Less Low Impact Recovery Measures 2024/2025	(7,409)
Less Non-Recurring Contingency Measures proposed	(6,450)
Less Cost Containment Measures (Enhanced Placements)	(11,766)
2024/25 Net Deficit at May 2024	**32,994**
Add Estimated Growth 2024/25	10,800
Less Indicative Growth Funding 2024/25	(8,763)
Additional Savings Request (July 2024)	(4,000)
DoH / SPPG Funding	(31,031)
2024/25 Net Financial Plan Position – August 2024	**0**

Assumptions

1. That all assumed funding is released to the Trust by SPPG;

2. That current expenditure trends remain as projected;
3. This includes estimates for packages in respect of discharges from Acute (including MH&LD) and Community Hospitals and Transitions from LD Children's to LD Adult services;
4. This assumes full achievement of 2024/25 Savings Plan including the additional £4m.

Section 3: Financial Position at December 2024

The Income and Expenditure position at December 2024 is:

Table 2: 2024/25 Month 9 (December 2024) Income & Expenditure

	Actual Expenditure (Mth 9) £'000	Forecast Expenditure 2024/25 £'000
Pay Expenditure	516,602	688,703
Net Non-Pay Expenditure	328,038	437,435
Total Expenditure	844,640	1,126,138
Total Income	844,640	1,126,138
(Surplus) / Deficit at December 2024	0	0
% (Surplus)/Deficit against RRL	**0%**	**0%**

The projected outturn as at 31st March 2025 is set out in Table 3 below and includes an analysis of the main over/underspends by Division. This includes accruals and forecasting assumptions, these will be reviewed as part of the mid-year review.

Also included in Corporate Cost/Pressures are other central costs such as Waiting List Initiative, PPE, Surestart as well as Service Developments not yet commenced.

In Year Position

The Year to date expenditure position per the Trust Monitoring Returns is £844,640,000.

Recurrent Position

The recurrent position is set out in the draft Financial Plan of 2024/25 is to be confirmed following confirmation of allocations on FYE basis.

Division Financial Position at December 2024

Table 3: 2023/23 Projected Outturn by Division

Division/Directorate	Budget £'000	Expenditure £'000	Mth 9 Variance £'000	Projected Outturn December 2024 £'000
Medicine & Emergency Medicine	101,487	108,389	6,902	
Surgical & Clinical Services	129,704	130,169	465	
Community Care	166,439	173,432	6,993	
Children & Young People	72,747	74,110	1,363	
Mental Health, Learning Disability & CW	184,537	182,469	(2,068)	
Nursing, Paediatrics, Women & Corporate Services	79,256	79,458	202	
Medical & Governance	17,125	16,081	(1,044)	
Strategic Planning, Performance & ICT	10,044	9,485	(559)	
Infrastructure	16,481	15,614	(867)	
Corporate Overheads	13,149	13,106	(43)	
Finance	9,093	9,064	(29)	
Vaccinations & MDT	1,871	1,766	(105)	
Human Resources, OD & Corp Comms	5,527	5,319	(205)	
Chief Executive & Trust Board	447	431	(16)	**£0M B/E**
Corporate/Cost Pressures (including Covid, WLI, Corp Deficit and deficit funding**)**	36,736	25,747	(10,989)	
Totals	**844,640**	**844,640**	**0**	

This positon includes a number of accruals, estimates and forecasts. This includes assumes full achievement of savings and full expenditure incurred on growth.

Corporate Cost Pressures contains the expenditure for the 2024/25 Winter Plan, the total risk assessed Winter Plan totalled £3.0m, this was factored into the Trusts 2024/25 Financial Plan. Some expenditure has been incurred to date and this will continue to be monitered against the plan through the reset of the Financial Year.

Key Drivers of Variances are:

- Medicine & Emergency Medicine – deficit is £9.2 m projected. This deficit continues to be one of the overall key areas of financial risk to the Trust. The most significant deficits are in Medical and Nursing. Medical, as a result of agency premium on agency doctors, covering vacant posts and gaps in rotas. Nursing, as a result of extended ED footprint and Enhanced Care, across a range of wards. Improvement in this month of £281 k. This is primarily due, to a reduction in the cost of agency nursing, across all wards and ED. This is as a result of supply issue shortages, that the Trust faced, in filling nursing shifts, in the month of December.

- Surgical & Clinical Services – deficit is forecast to be £0.6m. Key Deficits still remain within Surgery, Anaesthetics and Radiology – this is mostly all with respect to medical and nursing staff. Cost drivers within medical and nursing being: Utilisation of nursing above budgeted hours and agency premium, on vacant posts. The position is net of WLI funding of £2.2 m, for Radiology, which is non-recurring. Deterioration in December of £255 k, primarily due to PAs arrears for Gastro Consultants and increase in cost of Visiting Consultants for Oncology.

- Community Care– total deficit is £9.3m projected. The biggest issues in this Division remain 1:1's / Bespokes and Intermediate Care and Contingency beds, there is also an overspend on IS Domiciliary Care and Direct Payments. However offset against all of this is an underspend in IH Domiciliary Care – due to vacancies. As with the Acute Divisions there is an overspend in Nursing Staff – this is both due to utilisation of hours above budget and also premium paid to Nurse Agency staff.

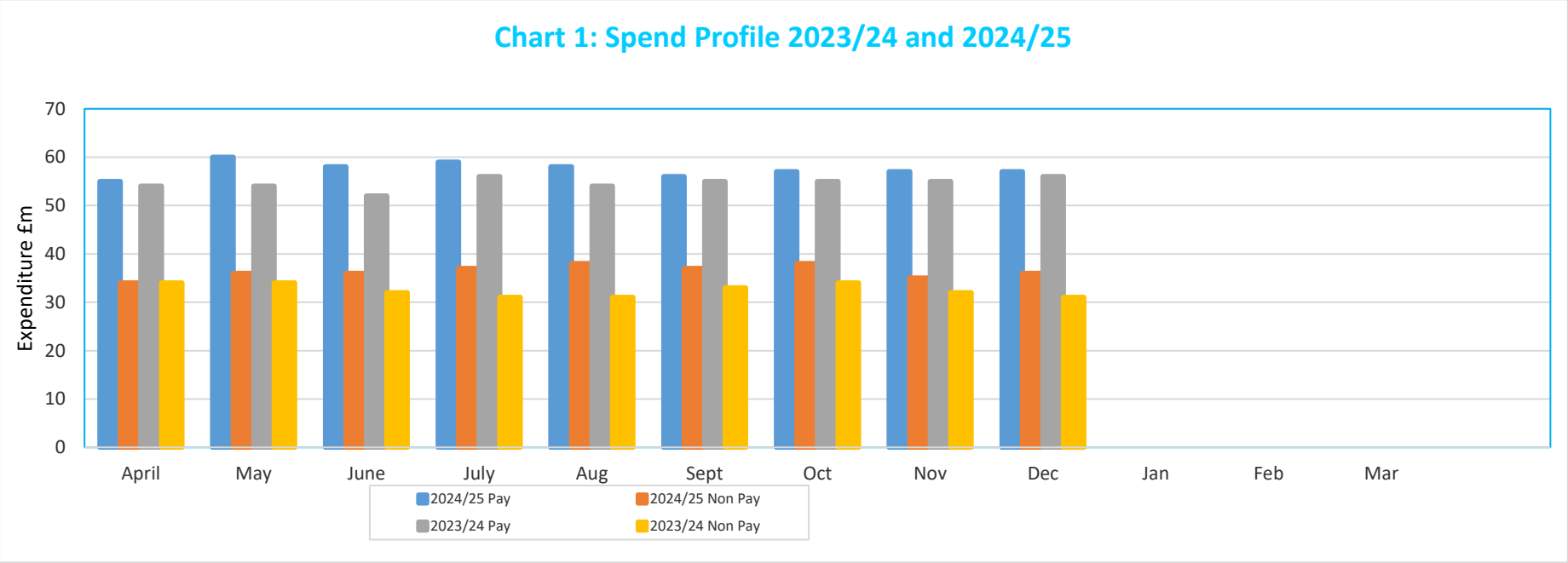
- Children & young People – Children & young People – total deficit is forecast to be £1.8m. There continues to be pressures within Corporate Parenting mainly driven by increased activity resulting in cost pressures on Children's expenditure, but this is being off-set by surpluses in pay driven by vacant posts in other areas in particular CAMHS. Staffing within Children with Disabilities continues to be problematic. The Division continues to strive towards savings targets for FY24/25 made more challenging by the increase in activity numbers. The outturn has remained consistent for a number of months.

- Mental Health, LD & CW - total surplus of £2.8m forecast. While forecasting a surplus there are still some concerning deficit areas including the continued nursing pressures in Acute Inpatients (including in Inver 4), Bespoke 1:1 packages and discharges/resettlements from Holywell (although SPPG Indicative Allocations accrued have eased this pressure). There are also a number of vacant posts in the Community Mental Health, Community LD and Clinical Psychology Services which are also abating the over-spends.

- Nursing, PWCS – Nursing, PWCS – total deficit is £0.3m projected. The key areas of concern remain in B2 catering and domestics pay, medics requiring the use of locums in order to deliver care, catering supplies and pharmacy. Underspends in other areas e.g. maternity nursing and other areas where there are vacant posts are offsetting
these areas of overspend. The Division has actively worked on absence management which is helping ease the pressure in areas where historically the overspends have been larger.

- Other Directorates – The other Directorates are forecasting to be underspend by £3.8m, the most significant Directorate being Medicine & Governance and Pharmacy Services in particular. Across all these Divisions surpluses are being driven by vacancies. Indicative Waiting List funding for 2024/25 from SPPG is £12.9m and it is currently forecast that this will be fully utilised. This has all been assumed within the forecast positon reported.

The profile of the expenditure in the Trust on Pay and Non-Pay cumulatively to Month 9 for 2023/24 and 2024/25 is set out below in Chart 1.



Notes: The pay segment is impacted by the number of weeks which fall within the reporting

Section 4: Savings Target 2024/25

The Trust has identified Low and Medium Recovery and Contingency Savings of £15.3m for 2024/25. This includes savings against the MORE Pharmacy Savings programme – SPPG has identified a Savings Target of £1.45m. The overall MORE Savings Plan needs to be completed and signed off by the Regional MORE Project Board, however the Trust assumes that we will fully achieve. The Trust also identified at year-end review £11.8m of costs that were avoided or reduced from Jan 2024 submitted draft plan – these are in addition to the savings included'

The DoH/SPPG have requested a further additional savings target of £4m from the Trust. The Trust has responded that we will look to develop these savings over the next number of months but these will not come from High or Catastrophic scenarios.

The savings plan and the savings achieved to date are set out in table 4 below. These savings are monitored (including agreement on baseline) and will be reported to the Trusts Delivering Value group. All savings are forecast to be achieved. Those schemes that are green have started and are expected to fully achieve. Those that are Amber have not commenced per the plan or are not expected to fully deliver. Those that are Red are not expected to deliver.

The current forecast is for an overachievement against savings target of £2m. This overachievement has been retracted by SPPG.

Table 4: Savings Plans 2024/25

Scheme	Savings Per Plan £'000	Achieved at December 24 – Forecast to Year-end £'000	Forecast Savings Yet to Start £'000	Total Forecast Variance v Plan £'000	RAG Rating
Clinical Fellow	26	0	0	26	
MIU, MU Reduced Hours	105	0	0	105	
Medical Workforce Reform	1,800	2,443	0	(643)	
Enhanced Care	500	500	0	0	
Sustainability	315	315	0	0	
Medical Imaging	86	0	0	86	
Taxis	50	50	0	0	
Nurse Stabilisation	2,726	3,532	100	(906)	
Corporate Services Efficiencies	527	328	0	199	
Cease use of Foster Care Agencies	400	120	103	177	
Absence Measures	274	346	0	(72)	
Children's Order Article Spend	225	0	96	129	
Revised Contracts	375	375	0	0	

Holding Minor Works	300	300	0	0	
Service Development Slippage	2,000	2,000	0	0	
Technical Adjustments & holding non-urgent spend	4,000	5,079	0	(1,079)	
Vacancy Control – Corporate Service	150	150	0	0	
MORE Savings	1,466	1,466	0	0	
Additional Savings – July 24	4,000	4,000	0	0	
Grand Total	**19,325**	**21,004**	**299**	**(1,978)**	

Green: Savings have commenced. Amber: Savings are yet to start or are not expected to fully deliver. Red: Savings are not expected to deliver.

Section 5: Flexible Staffing Costs as at 31st December 2024

The Trust continues to have a high level of spend on Flexible Staffing. A significant proportion of the Trust's expenditure is on Agencies and on off Framework Agencies. There is now regional focus on reducing Agency spend and in particular reducing off Framework spend, this has commenced in Social Worker and Nursing Agency staff.

This section of the report is therefore split into a) Monitoring the targets set for Agency across Social Work and Nursing Agency and b) presenting the position on overall flexible staffing and c) Total Trust WTE including estimated flexible staffing WTE against FSL.

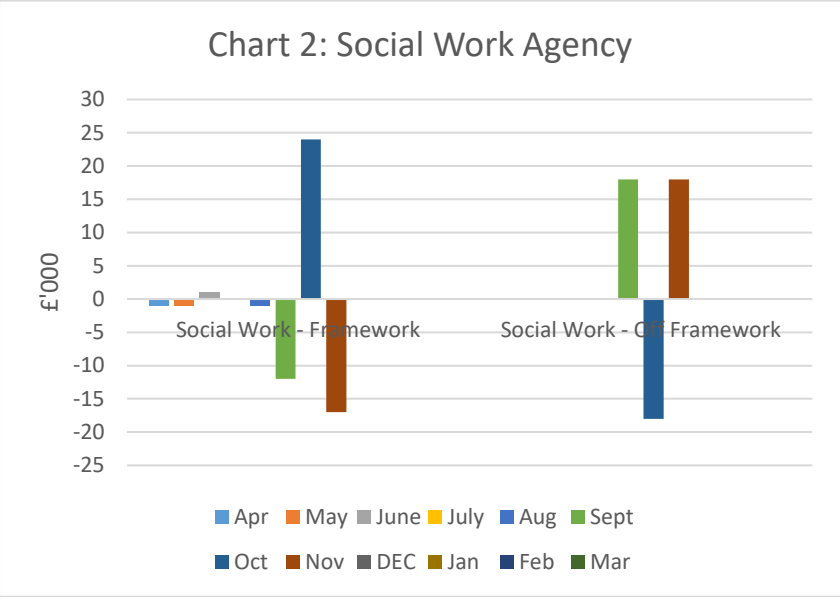
a) Regional Initiatives for Agency Staffing

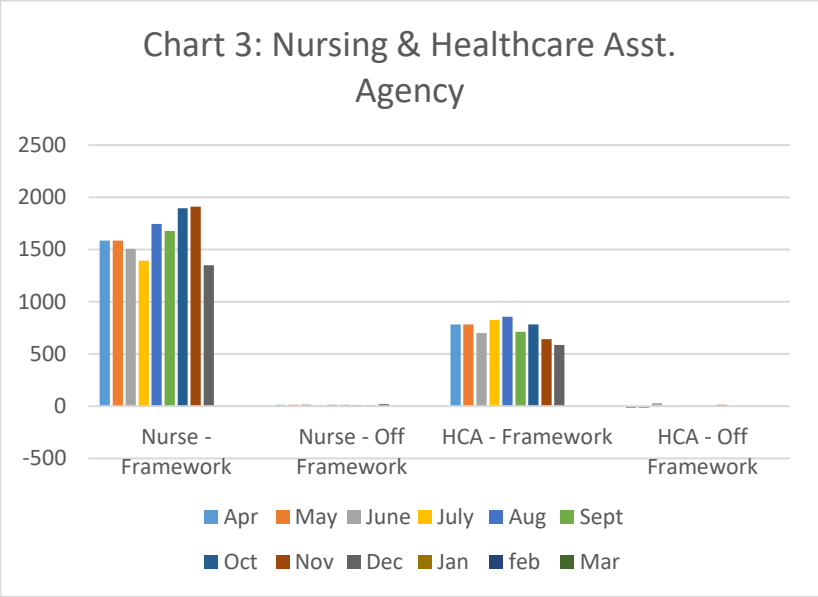
As part of the Regional work on Agency Staffing there has been 2 initiatives for removing off Framework and over all Agency expenditure. A range of employer's statements to staff and DoH press releases have supported these initiatives. These 2 initiatives are:

- Social Worker: From the 1st of April 2023 all off framework social worker agency utilisation ceased across the HSC including NHSCT;
- Social Worker: By the 1st of July 2023 all Social Worker Agency utilisation is due to cease across the HSC [except in exceptional situations which will be defined by the escalation process being worked up by the social worker task and finish group];
- Nursing: By the 15th August 2023 there should be no further off-framework Nursing Agency utilisation across the HSC

All Off-Framework spend in these arears should have ceased completely by 2024/25, except for deviation approved regional for 1 service in Complex Health in Community Care. From Charts below you can see that for Nursing and HCA Off-Framework has been removed (apart from the 1 case in CC).

For Social Work Agency, there are some issues with coding of invoices – these appear in month and are then investigated and recharged to correct professional heading the following month.





Non Contract Agency Spend

Overall the total Agency spend at 31st December 2024 was £51.7m, of this 30.1% (£15.6m) was on off-framework Agencies. Nursing, Healthcare Assistants and Medical Locum Agency spend represent 79% of the total Agency spend. Medical Agencies represent 87% of the total off-framework spend. Only 29.9% of all Medical Agency spend and 19.1% of all Radiographer Agency spend is Framework spend.

The Divisions with the biggest Off-Framework expenditure are MEM (Medical Agencies), SCS (Medical & Radiographer Agencies), MHLDCW (Medical Agencies) and NPWCS (Medical & Ancillary Staff Agencies). The forecast spend in these Divisions is on off-Framework Agencies is £19.8m.

Table 4: Cumulative Agency Spend December 2024 by Director and Family Group

Directorate	Contract £'000	Non Contract £'000	Total £'000
Medicine & EM	15,851	7,300	23,151
Surgical & Clinical Services	5,769	4,112	9,881
Community Care	2,744	104	2,848
Children & Young People	1,475	198	1,673
Mental Health, LD & CWD	5,652	1,591	7,243
Nursing, Paeds, Women & CS	3,159	1,787	4,946
Medical & Governance	222	18	240
SPP&ICT	176	220	396
Infrastructure & Capital	146	38	184
Finance	178	12	190
Vaccinations & MDT	18		18
HR	8		8
Other Corporate	690	184	874
TOTAL	**36,088**	**15,564**	**51,652**

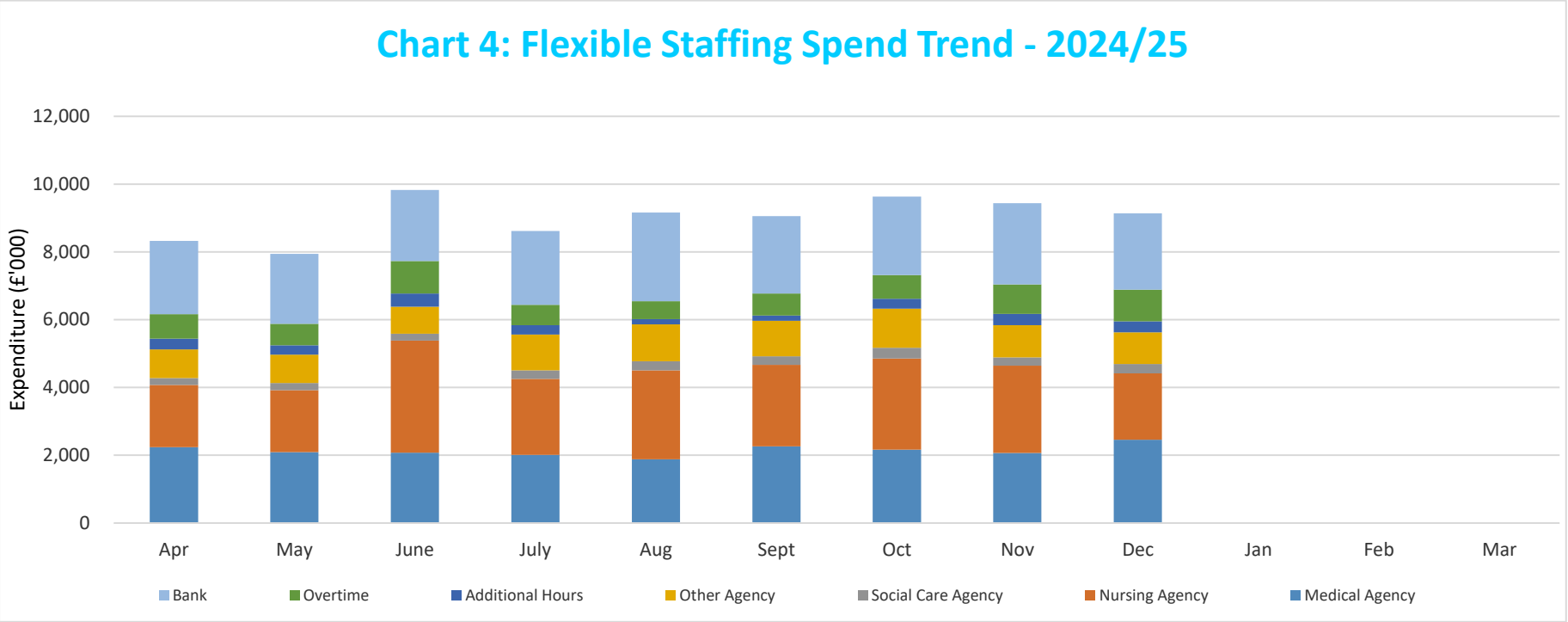
Family Group		Contract £'000	Non-Contract £'000	Total £'000	Contract %
Admin & Clerical		2,997	256	3,253	92.1
AHP		277	260	537	51.6
Ancillary		3,017	477	3,494	86.3
Health Care Support		6,670	20	6,690	99.7
Medical		5,752	13,516	19,268	29.9
Nursing & Midwifery		14,647	115	14,762	99.2
Other		32	38	70	45.8
P&T (mto)		166	109	275	60.3
Pathology		235	5	240	97.9
Pharmacy		2	18	19	8.3
Radiography		155	656	811	19.1
Social Care		2,138	95	2,233	95.8
TOTAL		**36,088**	**15,564**	**51,652**	**69.9**

b) Total Spend on Flexible Staffing

The total spend in these areas is summarised below:

Table 5: Flexible Spend at December 2024

Division/Directorate	Cum to December 2024						Cum to Dec 2023	Movement	
	Agency Locum £000's	Agency Other £000's	Bank £000's	Overtime £000's	Add hrs £000's	Totals £000's	£000's	£000's	%
Medicine & Emergency Medicine	10,451	12,700	2,714	806	105	26,776	29,742	(2,966)	(10)
Surgical & Clinical Services	4,945	4,936	1,969	1,773	428	14,051	16,350	(2,299)	(14)
Community Care		2,848	6,816	1,266	512	11,442	10,402	1,040	10
Children & Young People		1,673	1,683	1,309	220	4,885	4,796	89	2
Mental Health, LD & CWD	2,017	5,226	3,708	542	146	11,639	12,419	(780)	(6)
Medical & Governance		241	33	85	69	428	396	32	8
Nursing, Paeds, Women's & Corp Serv.	1,670	3,276	3,053	461	947	9,407	9,772	(365)	(4)
Others	184	1,485	378	360	90	2,497	2,857	(360)	(13)
TOTALS	**19,267**	**32,385**	**20,354**	**6,602**	**2,517**	**81,125**	**86,734**	**(5,609)**	**(6)**



This report includes both ACTUAL invoices on the system and accruals included in the financial position where it is anticipated that they might be missing.

Expenditure on Flexible nursing is £36.1m cumulative to December 2024 and projects to £48.1m for the financial year. However the main spend is directly linked to agency spend (as opposed to Bank, Overtime and Additional Hours) which is £21.5m cumulative at December 2024, projecting to £28.6m.

Total flexible staffing expenditure is 15.7% of the total payroll costs at December 2024.

c) Funded Staff Establishments

The Trust has a funded level of staffing posts, which is continually being updated for both recurrent and non-recurrent service developments.

The budgetary process monitors the contracted hours for staff appointed and on our payroll against the budgeted level; this is in line with the Trust's Standing Financial Instructions. An adjustment has been made to account for Domiciliary Care staff who work above contracted hours. In addition, where there is a need to avail of medical and non-medical agency cover (for vacancies, sickness, and maternity), this expenditure is indicatively adjusted to provide an estimated level of WTE. Other backfill flexibility is sourced from bank, overtime and additional hours and this expenditure has also been adjusted to provide an indicative WTE.

Table 6: FSL against Indicative total WTE

Category	Total FSL (WTE) (including Non recurrent)	Staff on Payroll		Agency Indicative (WTE)	Flexible Backfill Indicative (WTE)	Total Indicative Staff (WTE)	Variance (WTE)
		Perm (WTE)	Temp (WTE)				
Admin & Clerical	1,872	1,684	89	108	39	1,920	48
Estates	181	164	2	2	8	176	(5)
Medical & Dental	774	638	24	167	24	863	79
Nursing Registered	3,121	2,929	70	281	195	3,475	354
Nursing – HCA	809	674	5	198	121	998	189
Professional/Technical	1,738	1,596	69	63	73	1,801	63
Social Work	998	949	36	0	91	1,076	78
Social Care	1,839	1,393	49	74	324	1,840	1
Support Services	987	785	27	116	75	1,003	16
TOTALS	**12,319**	**10,812**	**371**	**1,009**	**950**	**13,142**	**823**

Currently the Trust has in the region an additional 823 WTE staff over the funded staffing level; that equates to a staffing level of 6.7% above FSL. The majority of this additional staff is in Nursing Staff.

Note previously this report excluded Medical Staff paid by the Single Employer (NIMDTA) and recharged, these have now been included.

Whilst maternity and sickness backfill will account for the majority of this, there will be a small number of staff who have been appointed as a result of:

- Career breaks or peripatetic appointments.
- Advancement appointment where funding has not yet been received from the Commissioner but is confirmed (timing delay).
- Additional staffing in respect of encompass.

Section 6: Prompt Payment

The Late Payment of Commercial Debts Regulations 2002 (updated 2013) allows commercial organisations to levy both interest and penalty charges on invoices that are deemed overdue for payment. The measure is generally payment is to be made within 30 days of receipt of the invoice or the delivery of the goods or services.

To negate the impact of this potential late payment liability, the Trust endeavours to settle all outstanding invoices within the required period and currently the Trust performance measure indicates that for December 2024 almost 95.52% of invoices have been paid.

Section 7: Debtors Position – December 2024

Northern Trust Debtor Balance

Active cases are subject to ongoing recovery actions through the issue of 3 reminder letters after which cases under £5k are referred to Small Claims Court. DLS is engaged in respect of higher value debt recovery and, where possible, the Trust will secure FSS debt against property though the application of an Order Charging Land.

Credit control for social care payments is managed by the Financial Support Services team. The Accounts Receivable Shared Services (ARSS) team in BSO provide a credit control function for all other Trust debtors, with performance overseen by the Financial Accounting team. Payroll overpayment recovery is managed in the first instance by Payroll Shared Services but falls to the Trust when staff have left or refuse a repayment plan.

Category	At Mar23		At Mar24		At Dec 24	
	£'000s	No of Invoices	£'000s	No of Invoices	£'000s	No of Invoices
Independent Homes	15,823	4,684	16,278	4,389	18,306	4,810
Direct Payments	110	139	170	115	165	106
Dom Care					19	1
Staff Related Debt	427	1,696	669	2,948	592	2,981
Commercial	393	121	271	140	288	142

Health Centre / GP Charges	111	99	216	129	193	148	
Inter NHS/Government Bodies	620	154	283	123	1,304	103	
Private Patients	101	54	168	87	183	96	
Client Meals / Services	136	216	58	102	33	105	
Other	7	2	22	3	24	28	
Total	**17,728**	**7,165**	**18,135**	**8,036**	**21,107**	**8,520**	
Debt related to social care payments					**18,490**	**4,917**	**5,090**
ARSS debt					**2,617**	**3,603**	

Key points to note:

Debt Related to Social Care Payments:-

The following amounts are included in the Independent Home Debt £000s:-

- Current Mth and Dunning Period 5,395
- Suppressions 1,053
- DLS cases 4,477
- OCP Referrals 2,635
- EJO cases 14
- Property Dunning Suppression 1,337
- Deceased 1,497
- Other 1,898

Independent Homes invoice recovery. Total percentage of invoices paid Dec 24:-

- In month invoices 89%
- 30 day invoices 52%
- 60 day invoices 12%
- 90 day invoices 14%

Additional Independent Home information

There are currently 222 Independent Home, debt cases, referred to DLS. Payments received Dec 24 £507k, cumulative April 24 – Dec 24 £2,011k in respect of DLS cases was as follows:-

	Dec 24 - £000's	Cum April 24 – Nov 24 - £000's
Debt Fully Paid	422	1,174
Debt Partially Paid	72	732
Payment Plan	13	105
Total	**507**	**2,011**

FSS has an additional temporary part-time resource within the credit control team focusing on recovery of debt relating to deceased clients. Payments received Dec 24 £18k and cumulative payments received April 24 – Dec 24 inclusive was £492k.

- Independent Homes DLS write-offs completed to date in the 24/25 financial year
  - Oct 24 - 6 clients £26k
  - Nov 24 – 8 clients £76k

- Independent Homes Trust write-offs completed to date in the 24/25 financial year
  - Oct 24 - 11 clients £13k
  - Nov 24 – 16 clients £13k

- Independent Homes 4 clients pending Write-off approval £83k – (DLS cases)
  - Pre April 2024 - 2 clients £67k
  - Oct 24 - 1 client £9k
  - Dec 24 - 1 client £7k

- Independent Homes 30 clients pending Write off approval £29k – (Non DLS cases)

- Sept 24 - 1 client £0.7k
- Oct 24 - 22 clients £17k
- Nov 24 - 6 clients £5k
- Dec 24 - 1 client £6k

Direct Payment debt is currently part of the FSS internal dunning process.

ARSS Debt:

- Inter NHS and Government Bodies – 97% of the debt is less than 90 days old. This includes the 2024/25 rates invoice for £241k from SPPG;
- Staff Related Debt – 49% of the debt is less than 90 days. £159k (35%) is now on repayment plans which is an increase from 32% in Nov24. FAS is working with ARSS to engage debtors to commence repayment plans and closely monitor the repayment schedules to ensure any failed DDs are contacted quickly to make payments. Staff salary/travel overpayment debt is 83% of staff debt with £224k of this debt less than 90 days. FAS is also working with PSC to ensure any queries debtor might have in respect of calculations are answered in a timely manner to allow ARSS to progress with the debt collection matrix;
- Commercial – 74% of the debt is less than 90 days old;
- Health Centre/GP Charges –The ongoing dispute with GPs in respect of the annual increase continues to impact this debt position although some accounts are now being cleared due to amalgamation of practices. Estates are continuing to finalise the process of obtaining signed area schedules from all GPs agreeing areas to be charged from April 2024. 29% of the debt is less than 90 days old;
- Private Patients – 17% of this debt is less than 90 days old, four invoices are being actively progressed by DLS with three invoices totalling £25k determined as unrecoverable and will be written off. FAS is working with the Private Patient's Officer to improve the information provided to FAS iro invoicing and to improve recovery :
- Overall ARSS debt – excluding the rates invoice of £241K the overall debt position has decreased again this month. Repayment plans are in place for 8% of the total debt and account for 70% of the total number of invoices. FAS continually focus on engaging with debtors to set up suitable repayment plans to reduce the risk of debt becoming statute barred.

Section 8: Covid Cost Implications

Covid costs continue to reduce year on year. For 2024/25 the most significant expected Covid cost is PPE.

The current level of funding has been agreed with SPPG/DoH and PHA.

Table 8: Forecast Covid Expenditure at December 2024

Classification	Expenditure at Dec 24 £'000	Projected Expenditure £000's
Lab Testing	556	691
Long Covid	76	152
PPE Consumables & FIT Testing	1,936	2,433
Vaccinations	127	170
Total	**2,695**	**3,446**
Indicative Funding	**2,695**	**3,663**
Variance	**0**	**(217)**

The current forecast is for a surplus of £217K on PPE, this has been reported to SPPG and they have informed that the DoH will retract this funding in Mth 10.

Section 9: Key Assumptions and Risks

A number of financial assumptions and risks were made in relation to the Financial Plan for 2024/25 and also with regard to the overall financial position.

- Financial Plan and Forecast are based on a number of expenditure assumptions and income assumptions all of which continue to be reviewed with SPPG.
- The Trust is forecasting and therefore assuming full delivery of savings.
- The Trust continues to experience a shortfall in the recruitment and retention of mainly medical and nursing staff. As a result, there is a reliance on high cost off contract agency appointments. This continues to be a financial pressure, which will impact into 2024/25. A range of Trust and Regional initiatives are underway to mitigate these pressures including the management of the new Regional Frameworks, recruitment drives and reviews of agency and locum utilisation, including a medical scrutiny committee and Trust Agency Utilisation Group. The Trust continues to review, monitor and drive down costs where applicable.

- Cost pressures continue to be raised by providers in the Independent Sector with regard to the impact of the National Minimum Wage in Social settings, and other inflationary pressures i.e. within Nursing and Residential Care settings and with Domiciliary Care providers. The Trust continues to liaise with Providers to quantify and contain this pressure, but NLW uplifts have been applied to Nursing & Residential, Community & Voluntary and Supported Living Providers.
- A number of job evaluations are pending and will if successful impact on both the Trust recurrent position and the provision of arrears. From 2022/23 it has been agreed regionally that the PSNI holiday and sickness accrual will now be recognised in the Trust Accounts as a provision, this continued in 2023/24 and is expected to be the same for 2024/25.
- The HRPTS (Payroll) has a range of outstanding issues, which impact on our current position. It is understood that the Payroll system requires a number of 'fixes' in order that these issues are corrected and fit for purpose. The Trust continues to liaise with the BSO Customer Forum to drive these issues forward. Accruals are being carried with respect to these issues, including those from the January/February 2024 Change Requests.
- The Trust has received funding for High Cost Drugs (HCD) based on indicative estimates of need. Current expenditure patterns would indicate that expenditure will be £1.8m below the budget held. SPPG have notified us that this will be retracted and that this retraction should be accrued in Mth 9 – bringning reported position to break-even.
- There will be a 2023/24 Consultants Contract Pay Award actioned in January 25 and this has been fully funded. An accrual to match funding has been included – this therefore assumes there will be not deficit or suplus – we will not know actual position until Mth 10 reporting.
- No assumption has been made for 2024/25 pay award costs or allocation for any staff group per instruction from DoH.

Our Vision

To deliver excellent integrated services in partnership with our community

If you would like to give feedback on any of our services please contact:
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Telephone: 028 9442 4655

Northern Health and Social Care Trust

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