










## Finance Report for the period to 31 March 2023

### 1. ICS Headline Summary

This paper presents the financial position for the ICB for the period ended 31 March 2023.

As the ICB was statutorily established on 1 July 2022, the ICB position represents a combination of the CCG reported positions for Quarter 1, and the Month 4 to 12 reported position for the ICB, to provide a full position for the financial year.

The financial year has now concluded, and a draft set of accounts was submitted to NHS England on 26 April 2023 ahead of the required deadline and the accounts are now subject to external review by the audit team (Mazars).

		HUMBER & NORTH YORKSHIRE - 2022/23 MONTH			Actual RAG
		Full year			
		Plan	Actual	Variance	
		£000s	£000s	£000s	
	<b>System Envelope Performance</b>	0	665	665	<span style="color: green;">●</span>
	<b>Capital Expenditure - Total</b>	209,830	202,806	7,024	<span style="color: orange;">●</span>
	<b>Capital Charge against System CDEL (excl IFRS 16)</b>	74,216	74,218	(2)	<span style="color: green;">●</span>
	<b>Capital Charge against System CDEL (Inc IFRS 16)</b>	98,527	91,503	7,024	<span style="color: orange;">●</span>
	<b>COVID expenditure</b>	48,498	40,219	8,279	<span style="color: green;">●</span>
	<b>Cash Balance (Providers)</b>	220,279	211,588	(8,691)	<span style="color: orange;">●</span>
	<b>Efficiency - ICB</b>	37,505	37,178	(327)	<span style="color: orange;">●</span>
	<b>Efficiency - Providers</b>	106,207	109,207	3,000	<span style="color: green;">●</span>
		NHS Volume	Non NHS Volume	Total Volume	
	<b>Better Payment Practice Code</b>	79%	93%	92%	

## 2. ICB Financial Performance

Overall, the ICB is reporting delivery of all the financial targets/duties for the financial year with a small surplus of £219k against the revenue allocation (including achievement of the running cost target).

The ICB continued to experience financial pressure in relation to the areas previously highlighted to the Board including price and volume of CHC packages, prescribing and activity commissioned with the independent sector. These were largely mitigated with non-recurrent flexibilities and ICB allocations.

<b>Humber and North Yorkshire ICB</b>				
<b>Summary Income &amp; Expenditure Position - 2022/23 Month 12</b>				
ICB I&E Analysis	2022/23 Plan £'000	Year to Date Position		
		YTD Budget £'000	YTD Actual £'000	YTD Variance £'000
<b>System Revenue Resource Limit</b>	<b>(2,671,207)</b>	<b>(2,671,207)</b>	<b>0</b>	<b>0</b>
<b>ICB Expenditure</b>				
<b>Acute Services</b>	<b>1,395,938</b>	<b>1,395,938</b>	<b>1,396,552</b>	<b>(614)</b>
<i>of which is Intra-System</i>	<i>1,123,019</i>	<i>1,123,019</i>	<i>1,123,019</i>	<i>0</i>
<i>of which is Inter-System</i>	<i>190,249</i>	<i>190,249</i>	<i>190,249</i>	<i>0</i>
<i>IS, Blocks LVA &amp; Other Non NHS</i>	<i>82,670</i>	<i>82,670</i>	<i>81,063</i>	<i>1,607</i>
<b>Mental Health Services</b>	<b>264,281</b>	<b>264,281</b>	<b>273,473</b>	<b>(9,191)</b>
<i>of which is Intra-System</i>	<i>75,985</i>	<i>75,985</i>	<i>75,985</i>	<i>0</i>
<i>of which is Inter-System</i>	<i>99,853</i>	<i>99,853</i>	<i>99,853</i>	<i>0</i>
<i>IS &amp; Other Non NHS</i>	<i>88,443</i>	<i>88,443</i>	<i>96,028</i>	<i>(7,585)</i>
<b>Community Health Services</b>	<b>267,591</b>	<b>267,591</b>	<b>260,903</b>	<b>6,688</b>
<i>of which is Intra-System</i>	<i>79,803</i>	<i>79,803</i>	<i>79,803</i>	<i>0</i>
<i>of which is Inter-System</i>	<i>8</i>	<i>8</i>	<i>8</i>	<i>0</i>
<i>IS &amp; Other Non NHS</i>	<i>185,602</i>	<i>185,602</i>	<i>187,780</i>	<i>(2,179)</i>
<b>Continuing Care Services</b>	<b>142,453</b>	<b>142,453</b>	<b>149,347</b>	<b>(6,894)</b>
<b>Prescribing</b>	<b>240,547</b>	<b>240,547</b>	<b>255,852</b>	<b>(15,305)</b>
<b>Primary Care Services</b>	<b>43,268</b>	<b>43,268</b>	<b>39,344</b>	<b>3,924</b>
<b>Delegated Primary Care Commissioning</b>	<b>239,615</b>	<b>239,615</b>	<b>237,457</b>	<b>2,158</b>
Other Programme Services	24,444	24,444	25,317	(874)
Other Commissioned	7,304	7,304	6,903	401
Reserves / Contingencies	725	725	717	7
<b>Running Costs</b>	<b>27,898</b>	<b>27,898</b>	<b>25,123</b>	<b>2,775</b>
<i>of which is Pay</i>	<i>23,605</i>	<i>23,605</i>	<i>23,605</i>	<i>0</i>
<i>of which is Non-Pay</i>	<i>4,293</i>	<i>4,293</i>	<i>1,518</i>	<i>2,775</i>
<b>Total ICB NET EXPENDITURE</b>	<b>2,654,064</b>	<b>2,654,064</b>	<b>2,670,988</b>	<b>(16,924)</b>
<b>Allocation adjustment for reimbursable items</b>				
M1-3 CCG (combined) Surplus/(Deficit)	17,143	17,143	0	17,143
<b>TOTAL ICB SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>219</b>	<b>219</b>
<b>MEMO: ICB Surplus/(Deficit) Breakdown</b>				
East Riding Of Yorkshire Place	425,938	425,938	425,907	31
Hull Place	557,030	557,030	556,930	100
North East Lincolnshire Place	258,827	258,827	258,827	0
North Lincolnshire Place	260,772	260,772	260,768	4
North Yorkshire Place	680,099	680,099	680,091	9
York Place	467,654	467,654	467,654	0
ICB-Wide Expenditure	20,888	20,888	20,813	75
<b>TOTAL ICB SURPLUS/(DEFICIT)</b>	<b>2,671,207</b>	<b>2,671,207</b>	<b>2,670,988</b>	<b>219</b>

### 3. Revenue Financial Position for NHS Providers within ICS

<b>Humber and North Yorkshire ICB</b>				
<b>Summary ICS Providers I&amp;E Position - 2022/23 Month 12</b>				
Organisation	2022/23 Plan £'000	Year to Date Position		
		YTD Budget £'000	YTD Actual £'000	YTD Variance £'000
<b>York and Scarborough Teaching Hospitals NHS FT</b>				
Income	663,803	663,803	736,256	72,453
Agency	(17,697)	(17,697)	(20,956)	(3,259)
Other pay	(410,243)	(410,243)	(478,906)	(68,663)
Pay	(427,940)	(427,940)	(499,862)	(71,922)
Non-Pay	(226,904)	(226,904)	(228,481)	(1,577)
Non Operating Items (exc gains on disposal)	(8,959)	(8,959)	(7,766)	1,193
<b>Provider Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>147</b>
<b>Harrogate and District NHS FT</b>				
Income	289,165	289,165	349,755	60,590
Agency	(5,376)	(5,376)	(10,958)	(5,582)
Other pay	(192,784)	(192,784)	(241,272)	(48,488)
Pay	(198,160)	(198,160)	(252,230)	(54,070)
Non-Pay	(87,692)	(87,692)	(94,540)	(6,848)
Non Operating Items (exc gains on disposal)	(3,313)	(3,313)	(2,806)	507
<b>Provider Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>180</b>
<b>Northern Lincolnshire and Goole NHS FT</b>				
Income	485,158	485,158	535,593	50,435
Agency	(27,003)	(27,003)	(28,831)	(1,828)
Other pay	(295,046)	(295,046)	(340,666)	(45,620)
Pay	(322,049)	(322,049)	(369,496)	(47,447)
Non-Pay	(156,625)	(156,625)	(161,116)	(4,491)
Non Operating Items (exc gains on disposal)	(6,484)	(6,484)	(4,935)	1,549
<b>Provider Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>46</b>	<b>46</b>
<b>Hull University Teaching Hospitals NHS Trust</b>				
Income	746,014	746,014	846,317	100,303
Agency	(11,044)	(11,044)	(11,515)	(471)
Other pay	(419,478)	(419,478)	(466,840)	(47,362)
Pay	(430,522)	(430,522)	(478,355)	(47,833)
Non-Pay	(301,256)	(301,256)	(355,235)	(53,979)
Non Operating Items (exc gains on disposal)	(14,236)	(14,236)	(12,659)	1,577
<b>Provider Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>68</b>
<b>Humber Teaching NHS FT</b>				
Income	217,541	217,541	249,710	32,169
Agency	(7,634)	(7,634)	(8,773)	(1,139)
Other pay	(130,942)	(130,942)	(151,929)	(20,987)
Pay	(138,576)	(138,576)	(160,702)	(22,126)
Non-Pay	(76,351)	(76,351)	(86,848)	(10,497)
Non Operating Items (exc gains on disposal)	(2,614)	(2,614)	(2,155)	459
<b>Provider Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>
<b>TOTAL ICS PROVIDER SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>446</b>	<b>446</b>

4. Revenue financial position for the ICS, including within system NHS providers.

The table below combines the results of the ICB and providers at sub place level.

Humber and North Yorkshire ICS Summary Surplus / (Deficit) Position - 2022/23 Month 12				
Organisation	2022/23 Plan £'000	Surplus / (Deficit)		
		YTD Budget £'000	YTD Actual £'000	YTD Variance £'000
East Riding Of Yorkshire Place	0	0	31	31
Hull Place	0	0	100	100
Hull University Teaching Hospitals NHS Trust	0	0	68	68
Humber Teaching NHS FT	0	0	5	5
<b>Hull and East Riding</b>	<b>0</b>	<b>0</b>	<b>204</b>	<b>204</b>
North East Lincolnshire Place	0	0	0	0
North Lincolnshire Place	0	0	4	4
Northern Lincolnshire and Goole NHS FT	0	0	46	46
<b>North and North East Lincolnshire</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>49</b>
North Yorkshire Place	0	0	9	9
York Place	0	0	0	0
York and Scarborough Teaching Hospitals NHS FT	0	0	147	147
Harrogate and District NHS FT	0	0	180	180
<b>North Yorkshire and York</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>336</b>
ICB-Wide Expenditure	0	0	75	75
<b>TOTAL ICS SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>665</b>	<b>665</b>
ICB Total	0	0	144	144
ICB-Wide Expenditure	0	0	75	75
ICS Provider Total	0	0	446	446
<b>TOTAL ICS SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>665</b>	<b>665</b>

## 5. ICS Capital Position

Humber and North Yorkshire ICS Capital Expenditure - 2022/23 Month 12				
System Capital	ICS Envelope and NET CDEL Position			
	2022/23 Plan	Plan YTD	Actual YTD	YTD Var
	£'000	£'000	£'000	£'000
<b>ICS Envelope (Excluding IFRS 16)</b>				
Harrogate and District NHS FT	9,479	9,479	9,404	75
Hull University Teaching Hospitals NHS Trust	22,005	22,005	21,952	53
Humber Teaching NHS FT	6,925	6,925	6,961	(36)
Northern Lincolnshire and Goole NHS FT	13,972	13,972	13,939	33
York Teaching Hospital NHS FT	21,835	21,835	21,962	(127)
<b>Expenditure against ICS Envelope (exc IFRS16)</b>	<b>74,216</b>	<b>74,216</b>	<b>74,218</b>	<b>(2)</b>
<b>ICS Envelope (Impact of IFRS 16)</b>				
Harrogate and District NHS FT	0	0	1,800	(1,800)
Hull University Teaching Hospitals NHS Trust	966	966	480	486
Humber Teaching NHS FT	0	0	457	(457)
Northern Lincolnshire and Goole NHS FT	525	525	695	(170)
York Teaching Hospital NHS FT	22,820	22,820	13,853	8,967
<b>Expenditure against ICS Envelope (IFRS 16)</b>	<b>24,311</b>	<b>24,311</b>	<b>17,285</b>	<b>7,026</b>
<b>Additional Schemes/Allocations</b>				
Harrogate and District NHS FT	12,390	12,390	12,390	0
Hull University Teaching Hospitals NHS Trust	21,190	21,190	21,190	0
Humber Teaching NHS FT	2,334	2,334	2,334	0
Northern Lincolnshire and Goole NHS FT	30,337	30,337	30,337	0
York Teaching Hospital NHS FT	45,052	45,052	45,052	0
<b>Expenditure against Additional Schemes</b>	<b>111,303</b>	<b>111,303</b>	<b>111,303</b>	<b>0</b>
<b>Total Capital Expenditure</b>	<b>209,830</b>	<b>209,830</b>	<b>202,806</b>	<b>7,024</b>
<b>NET CDEL (including other)</b>				
Harrogate and District NHS FT	21,869	21,869	23,594	(1,725)
Hull University Teaching Hospitals NHS Trust	44,161	44,161	43,622	539
Humber Teaching NHS FT	9,259	9,259	9,752	(493)
Northern Lincolnshire and Goole NHS FT	44,834	44,834	44,971	(137)
York Teaching Hospital NHS FT	89,707	89,707	80,867	8,840
<b>NET CDEL (including other)</b>	<b>209,830</b>	<b>209,830</b>	<b>202,806</b>	<b>7,024</b>
<b>Primary Care Capital</b>				
Primary Care Capital	Primary Care Capital Summary			
	2022/23 Plan	Plan YTD	Actual YTD	YTD Var
	£'000	£'000	£'000	£'000
<b>Capital Acquisitions</b>	<b>2,437</b>	<b>2,437</b>	<b>2,337</b>	<b>100</b>
GPIT	2,437	2,437	2,337	100
<b>Capital Grants</b>	<b>4,882</b>	<b>4,882</b>	<b>4,892</b>	<b>(9)</b>
Improvement Grant	1,777	1,777	1,777	1
Other Capital Grant	3,105	3,105	3,105	0
Residual ETTF Balance	0	0	10	(10)
<b>Total Charge against Capital Allocation (Exc IFRS16)</b>	<b>7,319</b>	<b>7,319</b>	<b>7,229</b>	<b>91</b>
<b>IFRS16</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>0</b>
IFRS16	75	75	75	0
<b>Total Charge against Capital Allocation</b>	<b>7,394</b>	<b>7,394</b>	<b>7,304</b>	<b>91</b>

## 6. ICB Cash Position

The ICB had a cash resource allocation of £2,643.7m for the 9 months to 31st March 2023. For the 9 months to the end of March the ICB used £2,611.5m (98.8%). Working on a straight-line basis for cash use, the ICB would be expected to have used no more than £2,643.7m (100%), so usage is below this by £32.1m (or just 1.2% of the full cash resource allocation).

Humber and North Yorkshire ICB Cash Position - 2022/23 Month 12									
	Opening Balance	Cash Drawn Down	Prescription Drawn Down	Other Income	Cash Payments	Closing Balance	Closing Balance as % of Drawdown	Achieved Target?	
	£'000	£'000	£m	£'000	£'000	£'000			
Total Cash Drawdown Allocation £2,644m									
Monthly straight-line drawdown £294m									
July	1.67	236.91	22.22	4.89	(263.36)	2.33	0.98%	YES	
August	2.33	240.80	22.97	2.08	(266.84)	1.33	0.55%	YES	
September	1.33	283.00	23.72	2.36	(309.75)	0.67	0.24%	YES	
October	0.67	261.00	25.05	2.41	(287.15)	1.99	0.76%	YES	
November	1.99	258.00	23.71	4.12	(285.68)	2.14	0.83%	YES	
December	2.14	250.00	25.12	3.14	(279.17)	1.23	0.49%	YES	
January	1.23	257.00	25.79	3.00	(286.36)	0.66	0.26%	YES	
February	0.66	279.00	25.25	1.91	(303.95)	2.87	1.03%	YES	
March	2.87	328.00	23.98	9.79	(364.27)	0.37	0.11%	YES	
Cash drawn down to Date (actual)		2,611.53							Note: Target is 1.25%
Cash Drawdown Allocation (straight line)		2,643.67							
Difference		(32.14)							

## 7. Summary

The report outlines strong financial performance in 2022/23 (subject to external review and scrutiny).

Whilst delivering the financial duties in 2022/23 is undoubtedly a positive position the pressured areas of expenditure including continuing healthcare, prescribing, out of area mental health placements and independent sector activity etc continue to be challenges which are a key feature of the quality efficiency and productivity and recovery plan for future financial years.

## 8. Recommendations

The ICB is asked to note the financial performance for the financial year ended 31 March 2023.