

# Finance Report

Month 09 December 2025

Finance Department  
Approved 29.01.2026

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# 1. Financial Performance Targets at December 2025

Financial Performance Targets	Year to Date	Year-end Forecast
<b>1. Achieve financial plan in 2025-26</b>	<b>Surplus £2.4m (Control v Actual)</b>	<b>Deficit £20.69m</b>
<p>The Trust is reporting a £2.4m surplus against the Month 9 control total. The primary drivers of the positive variance are underspends in residential MHD beds and memory beds alongside increased savings. The majority of Directorates are reporting underspends against their control totals and further cost control measures have been implemented to support delivery of increased savings target. The Trust is forecasting a breakeven outturn 2025/26, with the expectation that savings target will be achieved at year end. However a deficit of £20.69m relating solely to the pay award underfunding will be reported at year end.</p>		
<b>2. Achieve 2025-26 savings target</b>	<b>Overachieved by £703k or 2.6%</b>	<b>£43m</b>
<p>The Trust Savings targets for 25/26 has increased to £43m following confirmation the Permanent Secretary on 31 October 2025 of increased savings of £8m low/medium and some high risk savings. However the target increased by £2m following improved run rates, largely from underspends across Directorates. The savings target at Month 09 is £27.48m, with an achievement of £28.18m. The Trust has overachieved by £703k or 2.6% of the target to date, with increased savings in discretionary, nurse workforce reform, travel and other in-year opportunities across Directorates, offset by underachievement in medical locum savings.</p>		
<b>3. Achieve in year break even outturn within Capital Resource Limit (CRL)</b>	<b>£18.8m</b>	<b>£21.6m</b>
<p>As at month 9 the total expenditure and commitments is £18.8m. CRL funding notified to date is £21.6m. Forecasted year-end position is breakeven.</p>		
<b>4. Prompt Payment Target - 95% of suppliers within 30 days</b>	<b>96.9%</b>	<b>96.2%</b>

The Trusts prompt payment performance in the month of Dec was 96.9% with a cumulative position to date of 96.2%. Therefore, the Trust met and exceeded both it's in-month prompt payment target for December, and year-to-date cumulative position as at 31<sup>st</sup> December 25.

## 2. Financial Plan 2025-26

The Trust is forecasting break-even position at month 9 in 2025/26, reflecting a projected underspend across Directorates and savings delivery above target. The improvement is primarily driven by underspends within mental health directorate, overall directorates at break-even, taking into consideration increased savings achieved and increased income in client contributions. The forecast assumes that Directorates continue to remain within their control totals and that the Trust achieves its overall savings target by year-end. However, a deficit of £20.69m relating solely to the pay award underfunding will be reported at year end. Whilst the DoH has sought ministerial direction from the Executive to proceed with the pay award this will result in an overspend position at year end.

	<b>Forecast (Month 09)</b>
	<b>£'m</b>
Income RRL (per SPPG, PHA, NIMDTA)	1,097
Assumed Income (Mth 09)	19
Additional funding for WLI	1
NIMDTA additional funding	1
<b>Expected Income RRL</b>	<b>1,118</b>
<b>Forecast Plan 2025-26 at month 9</b>	<b>1,118</b>
<b>Forecast Deficit at Dec 2025 before 2025/26 Pay Award</b>	<b>0.0</b>
Pay Award 2025/26	(31)
Pay Award 2025/26 funding	10
<b>Forecast Deficit at Dec 2025 after 2025/26 Pay Award</b>	<b>(20.6)</b>

Key: brackets denotes an deficit

## 4. Financial position at December 2025

The table below shows Pay, Non-Pay and Income budget, spend and variances year to date for each Directorate.

The actual variance against budget at Month 9 is c£5.7m overspend however with the expected control total being £8.1m, this results in a positive variance against expected control total of c£2.4m. Current run-rates reflect a forecasted overall break-even position at year end, with majority of Directorates at break-even or underspending.

Directorate	Pay			Non Pay			Income			Total Spend YTD	Actual Variance Mth 09	Expected Control Variance Total Mth 09	Diff Actual to Control Variance Mth 09
	Budget Mth 09	Actual Mth 09	Variance	Budget Mth 09	Actual Mth 09	Variance	Budget Mth 09	Actual Mth 09	Variance				
	£'m	£'m	£'m	£'m	£'m	£'m	£'m	£'m	£'m				
Medicine and Unscheduled Care	102.5	108.3	(5.8)	36.1	37.7	(1.6)	(0.5)	(0.6)	0.1	145.4	(7,297)	(7,645)	348
Surgery and Clinical Services	129.6	128.5	1.1	31.3	33.3	(2.0)	(1.6)	(2.2)	0.6	159.6	(309)	(758)	450
Children and Young People Services	74.4	75.4	(0.9)	23.0	24.8	(1.8)	(0.3)	(0.4)	0.1	99.8	(2,629)	(2,418)	(211)
Mental Health and Disability	83.2	82.7	0.5	85.9	83.3	2.6	(10.5)	(9.6)	(0.9)	156.4	2,263	0	2,263
Finance, Procurement and Estates	13.6	13.3	0.3	29.3	29.7	(0.4)	(0.3)	(0.5)	0.2	42.6	72	0	72
Adult Community Services	103.2	103.1	0.0	83.8	89.1	(5.3)	(23.9)	(26.4)	2.4	165.9	(2,837)	(3,189)	353
Human Resources and Org Dev	5.6	5.5	0.1	1.3	1.3	(0.0)	(0.2)	(0.2)	(0.0)	6.6	24	(260)	285
Medical Director	5.9	6.6	(0.7)	0.2	0.2	(0.0)	(0.0)	(0.0)	0.0	6.8	(713)	(471)	(242)
Performance, Planning and Informatics	6.5	6.4	0.0	0.8	1.1	(0.3)	(0.0)	0.0	(0.0)	7.6	(275)	0	(275)
Transformation and Improvement	0.8	2.0	(1.2)	0.0	0.1	(0.0)	0.0	0.0	0.0	2.1	(1,241)	(1,251)	10
Nursing, Midwifery and AHPs	29.8	28.7	1.1	3.4	4.3	(0.9)	(3.3)	(3.6)	0.3	29.4	462	402	60
Chief Executive	0.8	1.1	(0.3)	0.1	0.1	0.0	0.0	0.0	0.0	1.2	(257)	(206)	(51)
Covid	1.1	1.1	(0.0)	2.4	2.4	0.0	0.0	0.0	0.0	3.5	0	0	0
Trust Unallocated	0.9	(0.3)	1.2	6.5	0.0	6.5	0.0	0.0	0.0	(0.3)	7,683	7,683	0
Encompass	2.6	3.0	(0.4)	0.0	0.2	(0.2)	(2.6)	(2.6)	0.0	0.6	(619)	0	(619)
<b>Directorate Total</b>	<b>560.5</b>	<b>565.4</b>	<b>(4.9)</b>	<b>304.2</b>	<b>307.7</b>	<b>(3.6)</b>	<b>(43.2)</b>	<b>(46.1)</b>	<b>2.8</b>	<b>827.1</b>	<b>(5,674)</b>	<b>(8,115)</b>	<b>2,441</b>

A figure in brackets represents an overspend. The actual variance, expected control total variance & difference to control variance columns are stated in thousands. All other columns are stated in millions.

### Explanations for main variances are as follows:

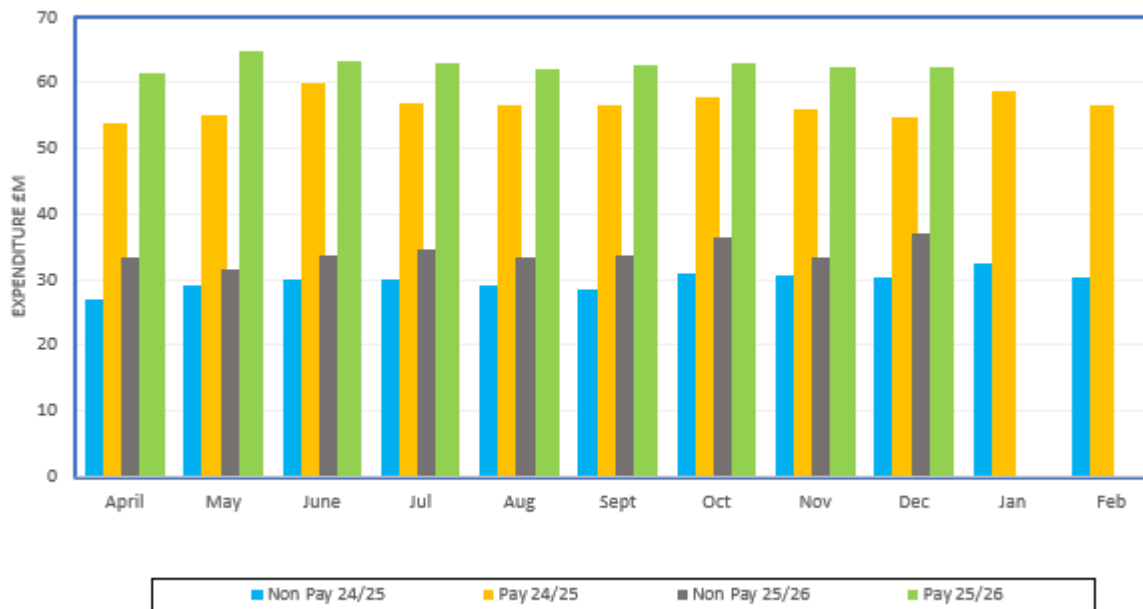
- Payroll is over budget by £5m in the main due specifically to Medical being overspent £13.8m and Nursing and Midwifery overspent £18.5m abated by underspends in other areas and the benefit overall of the non-recurrent deficit funding given in year.
- Non-Pay is reporting a cumulative overspend at month 9 of c£3.6m in the main due to spend within Medical & Surgical Supplies overspent by £2.3m. Also pressures within Independent Sector provision but this is partially abated with the over-recovery in Client Contribution income noted below.
- Income is over-recovered by £2.8m, in the main due to over-recovery of Client Contribution income.
- The majority of Directorates are overachieving against their control totals, mainly MHD due to underspends in Residential MHD beds and Memory beds. Also, within MUSC due to ongoing savings achievements within MORE Pharmacy.
- There are a number of Directorates with Red Rag status due to their reported position being over the expected control total. For the Directorates reporting a variance of >£100k the key drivers for each are as follows:
  - **Medical Directorate** – Ongoing pay pressures due to unfunded posts.
  - **Encompass** – Pressure is wholly due to additional posts agreed at SLT for which there is no funding cover, funded by unallocated funds.
  - **Planning, Performance and Improvement**- Budget for Child Health Bureau being realigned to Children's Directorate where the spend has been historically recorded and increased spend within IT costs.
  - **Children's and Young People Services**- Pressures in goods relating in the main to rising transport costs.

## 4. Financial position at December 2025

The profile of the expenditure in the Trust on Pay and Non-Pay for the 9 month period April to Dec is set out below. Pay in Dec 2025 has decreased when compared to Nov 2025 by c£200k (from £62.5m to £62.3m) in the main within Medical Consultants. Non-Pay in Dec has increased by £3.7m mainly due to additional spend within Estates for maintenance and increased spend in Medical and Surgical supplies.

Increases in Pay costs compared to same period last year is due in the main to impact of pay awards, national insurance employer's costs, increases in working time directive costs and impact of Encompass go-live.

Spend Profile 2024/25 and 2025/26



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

June 2024 includes the 2023/24 AfC and Medical & Dental pay award and January 2025 includes 23/24 additional consultant pay award.

## 5. Flexible Staff Costs as at December 2025

The table below shows the flexible staffing by Directorate YTD December 2025. The total cumulative spend for flexible staffing in Mth 09 is c£68.3m (12% of total payroll spend) with 1,162 WTE's employed on these flexible arrangements. Impact of Pay award related movements, National insurance cost increases, National Living Wage and Working Time Directive costs are a contributory factor in comparison to last year.

Directorate	Cumulative to December 2025							Cum to December 2025 £000's	Cum to December 2024 £000's	Movement	
	Medical Agency £000's	Nursing Agency £000's	Agency Other £000's	Bank £000's	Locum on the payroll £000's	Overtime £000's	Additional Duty Hours £000's			£000's	%
Medical and Unscheduled Care	13,570	8,204	132	3,385	617	583	144	26,635	27,232	-597	-2%
Surgery and Clinical Services	3,705	2,138	554	2,758	967	814	256	11,190	10,302	888	9%
Children and Young People	657	30	338	1,499	128	629	152	3,433	3,258	175	5%
Mental Health and Disability	1,492	3,094	298	4,353	130	604	96	10,066	9,600	467	5%
Adult Community Services	604	975	114	4,148	9	384	699	6,934	8,289	-1,355	-16%
Finance, Procurement and Estates			490	31		142	15	678	337	341	101%
Human Resources & Org	90	5	56	22	-7	18	2	185	189	-3	-2%
Encompass	49	120	1	392	14	112	5	692		692	
Medical Director			39	-0	0	5	3	47	36	11	31%
Nursing, Midwifery and AHP			7,094	345		268	334	8,041	6,320	1,721	27%
Performance and Reform			48	0		137	8	192	101	91	91%
Trust Unallocated								0	0	0	
Covid 19	-16		140	112	2		0	239	389	-150	-39%
Chief Executive			-13	0		2	5	-7	57	-64	-112%
Transformation & Improvement			37			2	2	40	197	-157	-79%
<b>Totals</b>	<b>20,151</b>	<b>14,565</b>	<b>9,326</b>	<b>17,044</b>	<b>1,860</b>	<b>3,698</b>	<b>1,720</b>	<b>68,365</b>	<b>66,306</b>	<b>2,059</b>	<b>3%</b>

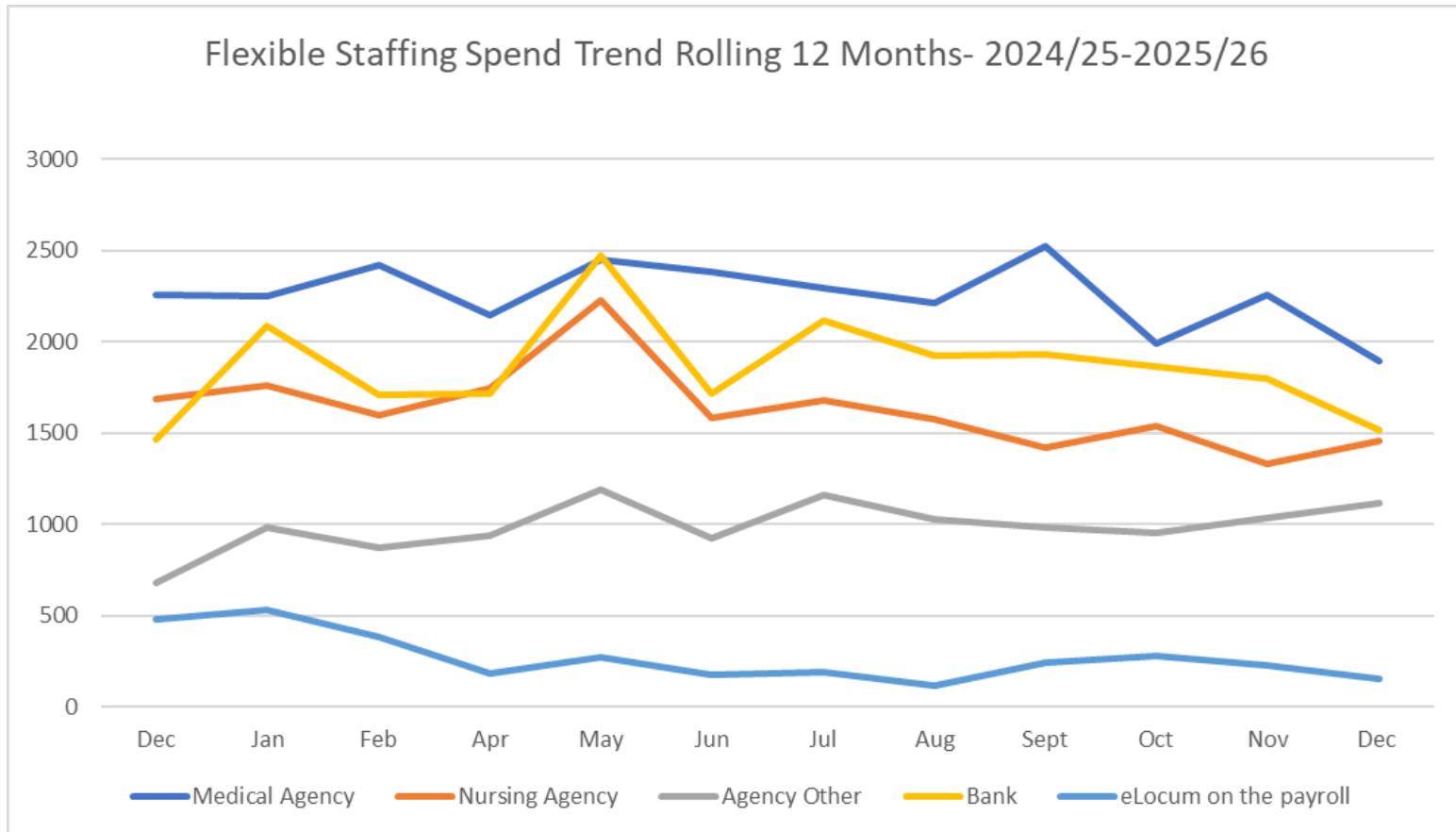
The most significant area of flexible spend is Medical Agency c£20.1m year to date broadly in line with the prior year spend, to date Medical Locum savings are not being met. Nursing substantive and flexible spend has decreased when compared to the same period last year, which has had a positive movement from month 9.

Significant movements in monthly spend are noted below but need to be read in conjunction with any movements in substantive spend. Some movement is likely to relate to timing of presentation of invoices for payment, most noticeable in Medical Agency:

- Medical Agency has decreased £358k
- Nurse Agency has increased £119k
- Bank has decreased £284k

# 5. Flexible Staff Costs as at December 2025

The chart below shows Flexible Staffing Spend Trend for a rolling 12 months 2024/25 and 2025/26.



\*Excludes Additional Duty Hours and Overtime

## 6. Savings target 2025-26

The savings plan for 2025/26 is £43m however the target increased by £2m following improved run rates, largely from underspends across Directorates. Of these savings £27.48m has been retracted from budgets as at Month 9 and £28.18m savings has been achieved to date with an overachievement of £703k against the target at Month 9 (2.6% of the target). At month 9 65% of overall savings target has been achieved to date with accounting adjustments and further nursing savings target forecasted in later months. Details of the achievement against each of the savings' proposals is included in the table below.

The main areas of underachievement against target at Month 9 are:

- Internal Locum Conversion £1.5m (no savings identified to date), albeit a decrease in spend of
- International Medical Recruitment- £427k
- Transport Reform £188k
- Minor Works £254k
- Pressurised Mattresses (Rental Savings) £173k

It is imperative that budget holders continue to review their variance against savings targets with remedial action considered and notified at the next Directorate RISE Steering group meeting.

Savings plans continue to be monitored and reported at directorate RISE steering group meetings and RISE programme board. It is imperative that the nursing savings target remains on track and is monitored closely following increased spend over the winter period.

## 6. Savings target 2025-26

LOW & MEDIUM IMPACT SAVINGS PLAN 2025/26	Expected Saving to Date (£)	Achieved Saving to Date (£)	Overachieved / (Unachieved) Saving to Date (£)	Expected Saving Full Year (£)
<b>Low</b>				
01 - Reduction in Staff Travel	1,875,001	2,232,226	357,224	2,500,000
02 - Reduction in Discretionary Spend	449,999	997,034	547,035	600,000
03 - Invest to Save Energy Estates Projects	465,000	465,000	0	620,000
04 - Implementation of Envoy Text Messaging System	76,500	-	(76,500)	102,000
05 - Cessation of Drive Through Phlebotomy Service	171,191	245,278	74,087	228,255
06 - EIDO Electronic Information Library for Patients	15,000	12,978	(2,022)	20,000
07 - Social Workforce Training and Development	37,500	37,500	(0)	50,000
08 - Saturation Probes - Acute Paediatrics	15,000	-	(15,000)	20,000
10 - Ending of GPOOHs Dalriada Telephone Support Contract	45,000	45,000	0	60,000
11 - Implement Care Line Live in Trust Home Care	225,750	248,771	23,021	301,000
12 - Step Down of Patient Feedback Service	44,250	44,250	0	59,000
13 - Reduce Spend in Bereavement Service	44,250	44,250	0	59,000
14 - Reduce Spend in Nursing Education, Workforce and Training	35,250	35,250	0	47,000
15 - Food Waste Reduction	143,250	143,250	0	191,000
16 - Review of Laundry Shift Patterns	79,500	79,500	(0)	106,000
17 - Flex Spend Reduction - Other Agency & Bank	224,999	173,364	(51,635)	300,000
18 - CYP Residential Services - Staffing Model and Associated Support Services	345,000	353,561	8,561	460,000
30 - Other In-Year Opportunities	1,725,143	2,525,143	800,000	3,019,000
31 - MORE Pharmacy Savings (No Regional Target in 2025/26)	850,000	794,688	(55,312)	1,300,000
32 - Normal Recruitment Slippage	750,000	1,314,061	564,061	1,000,000
41 - Equip Finance System Cleansing	1,123,196	1,123,196	(0)	1,750,000
51 - Encompass Savings	229,990	229,990	(0)	500,000
52 - Increased Income from Charging - Canteen / Car Parking	90,000	80,000	(10,000)	180,000
53 - Review of Technical Adjustments	757,830	757,830	0	1,548,000
54 - Further Cost Reduction - Travel / Consumables / Training	600,000	600,000	0	1,500,000
<b>Total Low Impact Savings</b>	<b>10,418,601</b>	<b>12,582,119</b>	<b>2,163,518</b>	<b>16,520,255</b>

<b>Key:</b>	
Achieved	
Partial Achievement	
Not Achieved	

## 6. Savings target 2025-26

<b>Medium</b>				
09 - Service Realignment to Release Commissioned Activity	40,500	41,382	882	54,000
19 - ICT Software Savings - Downturn of Contracts	147,000	147,000	0	196,000
20 - Minor Works - Only High Risk and Urgent Work Being Undertaken	562,500	308,627	(253,873)	750,000
22 - Review British Red Cross Discharge Support Service	150,000	172,887	22,887	200,000
23 - Review and Discharge Service Users awaiting Dom Care POCs from FOC Care Home Placements	150,000	11,934	(138,066)	200,000
24 - Ending Rental Agreements for SHSCT Employed Nurses in GP Premises	56,250	97,500	41,250	75,000
25 - GP Out of Hours to Commissioned Levels	637,500	810,241	172,741	850,000
26 - Transport Reform	187,500	-	(187,500)	250,000
27 - Nurse Workforce Stabilisation	4,194,300	4,692,097	497,797	6,032,000
28 - International Medical Recruitment	2,137,500	1,710,133	(427,367)	2,850,000
29 - Medical Workforce Reform - Locum Conversion	1,500,000	-	(1,500,000)	2,000,000
33 - Rationalisation of Estates / Sustainability	367,500	367,500	0	490,000
34 - Non-Pay Procurement Efficiencies (Equipment) 10%	150,000	423,381	273,381	200,000
35 - Pressurised Mattresses (Rental Saving)	465,500	292,335	(173,165)	665,000
36 - PLIC Opportunities - Elective Pathways - GIRFT T&O	54,750	-	(54,750)	73,000
37 - Rental of Coffee Machines - Transfer to Capital under IFRS16	112,500	112,500	0	150,000
38 - Recurrent Impact MORE Pharmacy Savings Achieved Prior Years (With No Target)	789,750	789,750	0	1,053,000
39 - Reduction in Urology Inquiry Costs	900,000	1,079,722	179,722	1,200,000
40 - Reduction in Cervical Cytology Review Costs	256,500	252,516	(3,984)	342,000
42 - Provision of Wigs & Other Patient Appliances	53,809	-	(53,809)	71,745
43 - One Off Cost Avoidance Measures / Further Payroll Savings	2,864,571	2,864,571	(0)	5,013,000
44 - Review of Allowances	-	-	0	100,000
45 - Provision of Incontinence Products	26,400	69,795	43,395	66,000
47 - Acute Transport Review	80,000	180,296	100,296	200,000
48 - Timely Care Contribution	500,000	500,000	0	500,000
49 - Postage - Move to Economy Service	25,000	25,000	0	40,000
50 - Capitalisation of Property Leases	-	-	0	25,000
55 - Caps on Specialist Rates / Reduction of 121s in Care Home Setting	100,000	100,000	0	250,000
56 - Estates - Further Limit Backlog Maintenance Work Repairs	280,000	280,000	0	700,000
57 - Vacancy Hold - 20% High Impact	100,000	100,000	0	400,000
59 - Cessation of Payment of Medical Agency Breaks	71,500	71,500	0	286,000
60 - Reduction of Agency / Bank / Additional Hours / Overtime (Outside Medical / Nursing) - Further 20%	225,000	225,000	0	900,000
<b>Total Medium Impact Savings</b>	<b>16,960,830</b>	<b>15,500,667</b>	<b>(1,460,163)</b>	<b>26,181,745</b>
<b>Medium</b>				
61 - Vacancy Hold - 80% Catastrophic Impact - 25%	100,000	100,000	0	400,000
<b>Total Catastrophic Impact Savings</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>400,000</b>
<b>Grand Total</b>	<b>27,479,431</b>	<b>28,182,786</b>	<b>703,355</b>	<b>43,102,000</b>

**Key:**

Achieved

Partial Achievement

Not Achieved

Achieved	
Partial Achievement	
Not Achieved	

## 7. Forecasted Plan 2025-26

The table below sets out the Base (Plan) and Worst Case Scenarios based on current run rates, pressures and achievement of savings in month 09.

	Base Case	Worst Case
	£'m	£'m
Forecast (Control)	1,124	1,124
Run Rate reduction in spend forecasted across Directorates	(3)	(1)
Savings underachieved	0	(2)
Higher income from client contributions	(3)	(3)
Projected spend	1,118	1,118
Income	1,118	1,115
(Deficit)/ Surplus before 2025/26 Pay Award	0	3
Pay Award 2025/26 shortfall in funding	(21)	(21)
(Deficit)/ Surplus after 2025/26 Pay Award	(21)	(24)

## 6. Forecasted Plan 2025-26 – Scenarios - basis of assumptions

**Base Case Scenario:** Assumes full achievement of £43m Low/Medium impact savings plans and that expenditure due to demographic and RCCE growth will not increase. Directorates will spend within overall control total, MHD will continue to underspend at current rate. In addition it assumes that income will remain over forecast by £3m and full winter plan funding of £1.7m will be spent by year end.

**Worst Case Scenario:** Assumes under achievement of £43m Low/Medium impact savings plans by £2m and that expenditure due to demographic and RCCE growth will not increase. In addition it assumes that bed escalation will be limited to that only agreed in the winter plan and no unapproved expenditure. Also assumes that those Directorates currently running under their control total will be less than current and projected run rates. It assumes that income will remain over forecast by £3m and full winter plan funding of £1.7m will be spent by year end.

## 8. Capital (CRL) at December 2025

The table below show Capital (CRL) spend against budget at Month 09.

Scheme Description	Expenditure/ Commitments to Date			CRL Funding Notified		CRL Balance Remaining	
	Commitments £'000s	Specific Schemes £'000s	General Capital £'000s	Specific Schemes £'000s	General Capital £'000s	Specific Schemes £'000s	General Capital £'000s
ICT	243,586	128,406		611,014		482,608	
DHH LOW VOLTAGE ELECTRICAL INFRASTRUCTURE	1,819,576	233,768		2,000,000		1,766,232	
BACKLOG MAINTENANCE	1,293,467	255,247		2,750,000		2,494,753	
GP IMPROVEMENT SCHEME(TRUST OWNED)	809,654	297,141		2,319,998		2,022,857	
INVEST TO SAVE - ENERGY EFFICIENCY	53,061	30,000		-		-	30,000
RAPID DIAGNOSIS CENTRE (STH)	-	-		-		-	
IMAGING DIAGNOSTICS	458,111	12,000		495,000		483,000	
ELECTIVE CARE	-	-		779,682		779,682	
GENERAL CAPITAL							
MEDICAL EQUIPMENT	1,044,699		89,576		1,396,212		1,306,636
INFORMATION TECHNOLOGY	496,033		39,497		1,007,532		968,035
TRANSPORT	341,825		-		354,275		354,275
ESTATES - GENERAL CAPITAL	244,868		157,582		1,574,910		1,417,328
UNAPPROVED ORDERS	57,576		57,576		50,000		-
SHORTFALL OF CREDITORS	87,810		87,310		87,810		500
CONTINGENCY	-		-		52,382		52,382
<b>Total</b>	<b>6,950,266</b>	<b>956,562</b>	<b>431,542</b>	<b>8,955,694</b>	<b>4,523,121</b>	<b>7,999,133</b>	<b>4,091,579</b>

As at month 08 total expenditure and commitments is £8.3m. CRL funding notified to date is £13.5m. Forecasted year-end position is breakeven, with Estates projects expected in later months.

## 9. Risks to Delivery of Plan and Proposed Actions

**Risk 1 – Under/Overspend on control total** - To break-even at year end, spend must be contained within forecasted spend and the variance control totals per Directorate. The Trust is running at a surplus of £1.7m against expected variance control total at Month 08 however a number of directorates are outside of expected control totals or actuals are very close to expected and therefore there is a risk when the impact of higher costs over winter period.

**Proposed Action:**

Budget holders are expected to live within the forecast variance control total. Current run-rates are reflecting an underspend which has resulted in forecasted break even.

**Risk 2 – Non-achievement of Savings target** - Savings targets are over achieved at month 8 and is on target to achieve £43m savings. Directorates should continue to implement savings target at current rate. Medical locum conversion and the potential increase in locum costs due to IMR doctors leaving is being offset from overachievements elsewhere, this is expected to continue to year end.

**Proposed Action:**

Directorates to continue to implement savings targets to fully achieve all £43m savings targets. RISE to challenge and monitor non-achievement of targets. Medical workforce group to report on medical locum target and Nursing Workforce Stabilisation group on nursing target and plans in place to achieve targets associated with cost reduction, in particular for locum/agency spend.

## 9. Risks to Delivery of Plan and Proposed Actions

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**Risk 3 – Further pressures arise during the year which are unfunded.**

**Proposed Action:**

No spend to be incurred without funding in place. Any unforeseen pressures to be reported to Finance and SPPG immediately. All spend proposals, including Invest to Save proposals, to be taken through SIC for discussion, review and agreement without which no spend should be committed.

**Risk 4 - Unscheduled Care demands resulting in overspends** - There is a potential major financial and governance control risk associated with the need to address unscheduled care demands on wards and ED and patient flow pressures that results in the need to extend the agreed opening of uncommissioned beds which could result in additional cost that outstrips both the available Winter Plan funding and the funding agreed for Timely Care

**Proposed Action:**

There must be strict SLT approval for any continued or increased bed escalation to meet demand with specific authorisation and financial controls in place regarding same. SLT to closely monitor the outcomes and benefits of the Timely Care plan.