NHS Gloucestershire Integrated Care Board

NHS Bristol, North Somerset and South Gloucestershire Integrated Care Board

Meeting of ICB Joint Cluster Board – Public Session

Date: Wednesday 29th July 2026
Time: 11.00 – 12.05pm
Location: St Michael's Centre, North Rd, Stoke Gifford, Bristol BS34 8PD

Agenda Number:	**6**
Title:	**Month 3 (June) Cluster Finance Report**
Confidential Papers	

Commercially Sensitive	No
Legally Sensitive	No
Contains Patient Identifiable data	No
Financially Sensitive	No
Time Sensitive – not for public release at this time	No
Other (Please state)	No

Purpose: **For information**

Key Points for Discussion:

Cluster:

At a Cluster level we are forecasting delivery of plan (and are breakeven year to date, YTD). Both ICBs are facing similar risks and issues with ADHD and Autism right to choose expenditure being the most significant alongside Section 117 (both from an underlying demand/cost perspective but also from a percentage contribution basis with local authorities). Combined risk and mitigations show a modest surplus on a base case scenario.

Work is underway to align reporting methodology (categorisation and approach to forecasts/risks), but early indication is that there are not material differences that need to be noted in understanding this report.

Gloucestershire ICB:

Financial performance: Breakeven year to date and forecast, however, there are some issues to note at a programme level:

- **Mental Health**: YTD spend on ADHD is significantly over budget with our forecast out-turn continuing to show a £2.8m overspend.

- **Acute** (out of county providers): Though YTD spend is within budget the forecast out-turn position is £1.5m overspend.

Financial KPIs: We are expecting to meet all other regulatory financial KPIs (Better Payment Practice Code, running costs within allocation, Mental Health Investment Standard, capital expenditure)

Efficiency delivery: Forecast delivery is £54.2m in line with plan. YTD delivery is also on track.

Risk and mitigations: The scenarios range from a deficit of £7.4m to a surplus of £2.5m. Our base case position is small (£45K) surplus. Our largest risks relate to ASD/ADHD activity assessments (with a risk range of £1.5m to 0.5m deficit) and prescribing (with a risk range of £1.1m deficit to 0.4m surplus). Mitigations to date are reserves slippage, with a £2.7m base case figure included in the overall £45k surplus figure.

BNSSG ICB:

Financial performance: BNSSG is reporting breakeven year to date and forecast. However, there are some issues to note at a programme level:

- **All Age Continuing Care (AACC):** we have observed high run rates in Q1 with case load creeping up at the end of 2025/26, mitigating actions are being put into place and further analysis being undertaken as to the likely forecast. YTD variance is £1.6m.

- **Mental Health:** We experienced high levels of spending on ADHD and Autism YTD, however this was accounted for in setting Indicative Activity Plans (IAPs) for M3-12 and as such we do not have clear evidence to support moving the forecast away from plan at this point in the year. There is a £0.5m variance on placements as at M3.

Financial KPIs: We are also expecting to meet all other regulatory financial KPIs (BPPC, running cost, MHIS, capital spend). Note that Running cost YTD is above plan but this is expected to come back into line as impact of the organisational change impacts run rate.

Efficiency delivery: Forecast delivery is £53.5m in line with plan. YTD delivery is also on track.

Risk and mitigations: The scenarios range from a deficit of £7.5m (M2: £6.8m) to a surplus of £8.5m (M2: £7.6m) with our base case shows a small surplus of £2.1m (M2: £2.2m). Overall, the analysis demonstrates that a forecast outturn of breakeven remains a reasonable assumption. Our most significant risks are ADHD/Autism, S117, AACC and variable activity in the acute sector.

Recommendations:	To note the financial position including the risks
Previously considered by and feedback:	Regular finance reports are presented to the Finance Performance & Quality committee and to the Joint Cluster Board.
Management of declared interest:	Declarations of interest stated in meeting and recorded in Committee minutes.

Risk and assurance:	This paper reports on the M3 position and notes risks as set out in the key points for discussion.
Patient and Public Involvement:	Not applicable.
Financial / Resource Implications:	This paper sets out financial performance and is an assurance document as such there are no direct financial or resource implications.
Legal, Procurement, Policy and Regulatory Requirements:	Each ICB is required not to exceed the cash limit set by NHS England, which restricts the amount of cash drawings that the ICB can make in the financial year. The ICB must also comply with relevant accounting standards.
How does this impact on health inequalities, equality and diversity and population health?	Annual operating plan and savings & transformation projects require assessments to be completed during the planning stages to ascertain whether there are positive, negative, or neutral impacts in relation to the Protected Characteristics.
ICS Green Plan and the Carbon Net Zero target?	Not applicable – assurance document.
Communications and engagement:	The financial position of each ICB is subject to regular reporting and review by the relevant Finance Committee and Board meeting. In addition, the ICB has regular meetings with NHSE to review performance throughout the year.
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ICB Cluster Finance Report

2026/27

Month 3 (June 2026)

Healthier Together
Improving health and care in Bristol, North Somerset and South Gloucestershire

One Gloucestershire
Transforming Care, Transforming Communities

Cluster

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Executive summary

Cluster

At a Cluster level we are forecasting delivery of plan (and are breakeven year to date, YTD). Both ICBs are facing similar risk and issue with ADHD and autism right to choose expenditure being the most significant issue alongside Section 117 (both from an underlying demand/cost perspective but also from a contribution split basis with local authorities). Combined risk and mitigations show a modest surplus on a base case scenario.

Work is underway to align reporting methodology (categorisation and approach to forecasts/risks), but early indication is that there are not material differences that need to be noted in understanding this report.

BNSSG

Financial performance: BNSSG is reporting breakeven year to date and forecast. However, there are some issues to note at a programme level:

- **All Age Continuing Care (AACC):** we have observed high run rates in in Q1 with case load creeping up at the end of 25/26, mitigating actions are being put into place and further analysis being undertaken as to likely forecast. YTD variance is £1.6m.
- **Mental Health:** We experienced high levels of spend on ADHD and autism YTD, however this was accounted for in setting IAPs for M3-12 and as such we do not have clear evidence to support moving our FOT away from plan. M3 FOT overspend on MH & LD placements is £0.5m.

Financial KPIs: We are also expecting to meet all other regulatory financial KPIs (BPPC, running cost, MHIS, capital spend). Note that Running cost YTD is above plan but this is expected to come back into line as impact of the organisational change impacts run rate.

Efficiency delivery: forecast delivery is £53.5m in line with plan. YTD delivery is also on track.

Risk and mitigations: The scenarios range from a deficit of £7.5m (M2: £6.8m) to a surplus of £8.5m (M2: £7.6m) with our base case shows a small surplus of £2.1m (M2: £2.2m). Overall, the analysis demonstrates that a forecast outturn of breakeven remains a reasonable assumption. Our most significant risks are ADHD/Autism, S117, AACC and variable activity in the acute sector.

Gloucestershire

Financial performance: Gloucestershire is reporting breakeven year to date and forecast. However, there are some issues to note at a programme level:

- **Mental Health:** YTD spend on ADHD is significantly over budget with our forecast outturn (FOT) continuing to show a £2.8m overspend.
- **Acute (Out of County Providers):** Though YTD spend is within budget the FOT position is for a £1.5m overspend.

Financial KPIs: We are expecting to meet all other regulatory financial KPIs (BPPC, Running cost, MHIS, Capital spend)

Efficiency delivery: forecast delivery is £54.2m in line with plan. YTD delivery is also on track.

Risk and mitigations: The scenarios range from a deficit of £7.4m to a surplus of £2.5m. Our base case position is one of a small £45k surplus. Our largest risks relate to ASD/ADHD activity assessments (with a risk range of £1.5m to 0.5m deficit) and Prescribing (with a risk range of £1.1m deficit to 0.4m surplus). Mitigations to date are Reserves Slippage, with a £2.7m base case figure included in the overall £45k surplus figure.

Cluster

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Key Performance Indicators

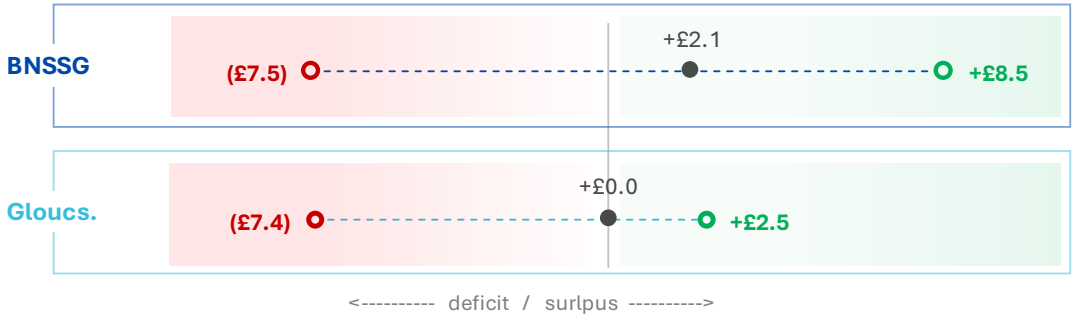
1. Overall financial position

surplus / (deficit)

	Cluster	BNSSG	Gloucs.
year to date			
plan	£0.0m	£0.0m	£0.0m
actual	£0.0m	£0.0m	£0.0m
current variance	**£0.0m**	**£0.0m**	**£0.0m**
forecast			
plan	£0.0m	£0.0m	£0.0m
forecast	£0.0m	£0.0m	£0.0m
forecast variance	**£0.0m**	**£0.0m**	**£0.0m**
forecast change	+£0.0m	+£0.0m	+£0.0m

2. Risk adjusted forecast

downside base-case updside



3. Savings

< 75% delivery < 90% delivery > 90% delivery

	Cluster	BNSSG	Gloucs.
year to date			
plan	£25.1m	£14.2m	£10.9m
actual	£25.1m	£14.2m	£10.9m
current delivery %	**100%**	**100%**	**100%**
forecast			
plan	£107.7m	£53.5m	£54.2m
actual	£107.7m	£53.5m	£54.2m
forecast delivery %	**100%**	**100%**	**100%**
recurrent forecast %	**100%**	**100%**	**100%**

4. Other KPIs

	BNSSG	Gloucs.
ICB Running Costs within budget	No	Yes
Mental Health Investment Standard (MHIS) met	Yes	Yes
Better Payment Practice achieved (95% target)	Yes	Yes

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Summary financial position (£m)

(overspend) / underspend ● adverse variance ● adverse variance > 2.5%

	Year to date (cluster)				Year to date variance (by ICB)			
	plan	actual	variance		BNSSG		Gloucs.	
Acute Services	£512.9	£513.5	**(£0.6)**	●	(£0.3)		(£0.3)	
Mental Health Services	£111.6	£111.7	**(£0.1)**	●	(£0.1)		(£0.0)	
Community Health Services	£112.5	£112.8	**(£0.3)**	●	(£0.3)		£0.0	
Continuing Care Services	£62.8	£64.3	**(£1.5)**	●	(£1.6)		£0.1	
Primary Care Services	£14.5	£14.2	**£0.3**		£0.3		£0.0	
Prescribing	£67.2	£67.5	**(£0.3)**	●	(£0.2)		(£0.1)	
Other Commissioned Services	£3.3	£3.1	**£0.2**		£0.0		£0.2	
Other Programme Services	£3.5	£3.3	**£0.3**		(£0.0)		£0.3	
Primary Care Commissioning	£94.4	£94.4	**£0.0**		£0.0		£0.0	
Dental, Ophthalmic & Pharmacy	£42.8	£42.8	**£0.0**		£0.0		£0.0	
Reserves / Contingencies	£9.8	£7.5	**£2.3**		£2.5		(£0.3)	
Total Commissioning Services	**£1,035.3**	**£1,035.1**	**£0.2**		**£0.2**		**£0.0**	
ICB Running Costs	£6.5	£6.7	**(£0.2)**	●	(£0.2)		£0.0	
TOTAL NET EXPENDITURE	**£1,041.8**	**£1,041.8**	**£0.0**		**£0.0**		**£0.0**	
Allocation	(£1,041.8)	(£1,041.8)	**£0.0**		£0.0		£0.0	
Surplus / (Deficit)	**£0.0**	**£0.0**	**£0.0**		**£0.0**		**£0.0**	

	Full-Year (cluster)				Forecast variance (by ICB)			
	plan	actual	variance		BNSSG		Gloucs.	
Acute Services	£2,014.2	£2,015.7	**(£1.6)**	●	£0.0		(£1.6)	
Mental Health Services	£440.9	£444.2	**(£3.3)**	●	(£0.5)		(£2.8)	
Community Health Services	£450.1	£451.3	**(£1.2)**	●	(£0.8)		(£0.4)	
Continuing Care Services	£250.5	£252.1	**(£1.6)**	●	(£1.6)		£0.0	
Primary Care Services	£71.2	£71.3	**(£0.1)**	●	£0.0		(£0.2)	
Prescribing	£273.1	£273.2	**(£0.1)**	●	£0.0		(£0.1)	
Other Commissioned Services	£13.2	£13.2	**(£0.0)**	●	(£0.0)		£0.0	
Other Programme Services	£14.0	£13.6	**£0.4**		£0.0		£0.4	
Primary Care Commissioning	£377.7	£377.7	**(£0.0)**	●	£0.0		(£0.0)	
Dental, Ophthalmic & Pharmacy	£170.4	£170.4	**£0.0**		(£0.0)		£0.0	
Reserves / Contingencies	£40.8	£33.4	**£7.5**		£2.9		£4.6	
Total Commissioning Services	**£4,116.1**	**£4,116.1**	**£0.0**		**£0.0**		**(£0.1)**	
ICB Running Costs	£26.1	£26.1	**£0.0**		£0.0		£0.0	
TOTAL NET EXPENDITURE	**£4,142.1**	**£4,142.1**	**£0.0**		**£0.0**		**(£0.0)**	
Allocation	(£4,142.1)	(£4,142.1)	**£0.0**		£0.0		£0.0	
Surplus / (Deficit)	**£0.0**	**£0.0**	**£0.0**		**£0.0**		**£0.0**	

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Key drivers of financial position by programme area

Programme Area	BNSSG Forecast Variance	BNSSG Key Drivers of financial performance	Gloucestershire Forecast Variance	Gloucestershire Key Drivers of financial performance
Acute Services	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.	**(£1.6m)**	We are forecasting overperformance of Variable Elective & UEC activity, compared to agreed contracts on our Out of County Providers. An understanding of the key areas driving the most significant overspends is underway.
Mental Health Services	**(£0.5m)**	YTD high levels of spend on ADHD and autism YTD, however this was accounted for in setting IAPs for M3-12 and therefore, FOT is retained at plan. M3 FOT overspend on MH & LD placements is £0.5m.	**(£2.8m)**	We have experienced high levels of spend on ADHD leading to a £0.4m YTD overspend. As such we are now forecasting to overspend our budget in this area by £2.8m. Work is underway to agree indicative activity plans with providers. Please note the risks included in the risk and mitigation page.
Community Health Services	**(£0.8m)**	The key driver to this variance is the Brain Injury Rehabilitation Unit (BIRU), due to an increase of 1:1 care provided leading to a £0.2m YTD overspend and forecast a £0.7m overspend. Mitigating action has been taken, implementing additional controls to the approval of care packages to manage this emerging pressure.	**(£0.4m)**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
Continuing Care Services	**(£1.6m)**	The Fast Track caseload increased over Q4 2025/26 which has led to higher than plan run rates in Q1 (£1.1m). Mitigating action has been taken, outsourcing additional capacity to provide care reviews. In addition, an increase in the CHC caseload has contributed to an adverse position (0.5m). The YTD & FOT variance of £1.6m has been reported, further work will be performed across July to provide a robust FOT.	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.

Key drivers of financial position by programme area (2)

Cluster

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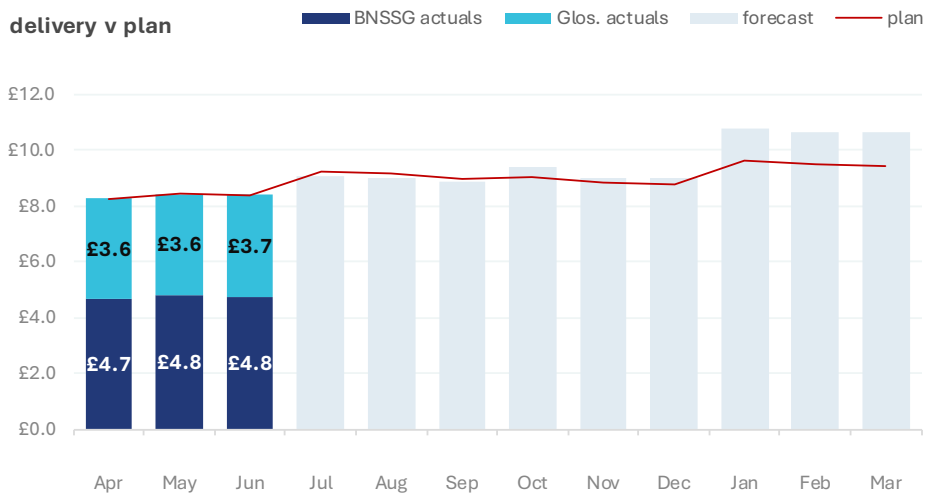
Programme Area	BNSSG Forecast Variance	BNSSG Key Drivers of financial performance	Gloucestershire Forecast Variance	Gloucestershire Key Drivers of financial performance
Primary Care Services	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.	**(£0.2m)**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
Prescribing	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.	**(£0.1m)**	Expenditure is broadly in line with plan with no material variances to report against FOT. No Cheaper Stock Option (NCSO) changes are leading to increases in expenditure, these are nationally driven changes and are being monitored with the medicines team to look at ways to offset additional expenditure.
Primary Care Commissioning	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.	**+£0.4m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
Dental, Ophthalmic & Pharmacy	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
Running Costs	**£0.0m**	Whilst running costs are over YTD in M3, we expect this to reduce once the impact of the organisational changes translates into run rate later in the year (budget has not yet been phased).	**£0.0m**	Expenditure is broadly in line with plan and there are no material variances to report against FOT.

Efficiency

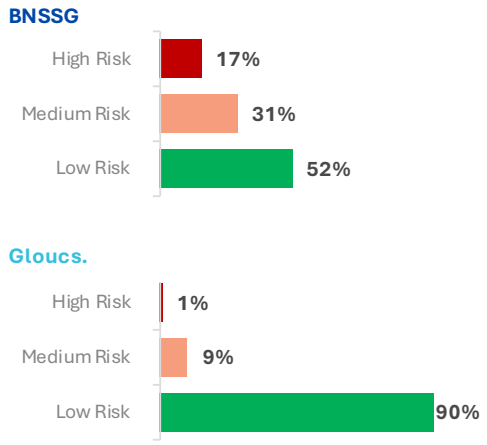
< 75% delivery < 90% delivery > 90% delivery

	Year to date					Forecast				
	plan	actual	variance	% delivery		plan	actual	variance	% delivery	
BNSSG ICB										
Recurrent	£14.2	£14.2	-	**100%**	●	£53.5	£53.5	-	**100%**	●
Non-Recurrent	-	-	-	**-**		-	-	-	**-**	
Total BNSSG	**£14.2**	**£14.2**	**-**	**100%**	●	**£53.5**	**£53.5**	**-**	**100%**	●
Gloucestershire ICB										
Recurrent	£9.7	£9.7	-£0.0	**100%**	●	£49.3	£49.4	£0.1	**100%**	●
Non-Recurrent	£1.2	£1.2	£0.0	**100%**	●	£4.8	£4.7	-£0.1	**98%**	●
Total Gloucs.	**£10.9**	**£10.9**	**-**	**100%**	●	**£54.2**	**£54.2**	**-**	**100%**	●
Total Cluster Efficiencies	**£25.1**	**£25.1**	**-**	**100%**		**£107.7**	**£107.7**	**-**	**100%**	

delivery v plan



risk profile of forecast out-turn



BNSSG

BNSSG has an efficiency plan of £53.5m, of this £33.1m relates to contract efficiency relating to the national tariff with a residual £20.3m delivered through local schemes.

All schemes are recurrent and are currently on track (YTD and forecast) with most schemes in progress. Work is being finalised on a full suite of mandates and project plans.

The single biggest areas is in primary care prescribing (£8.8m).

Gloucestershire

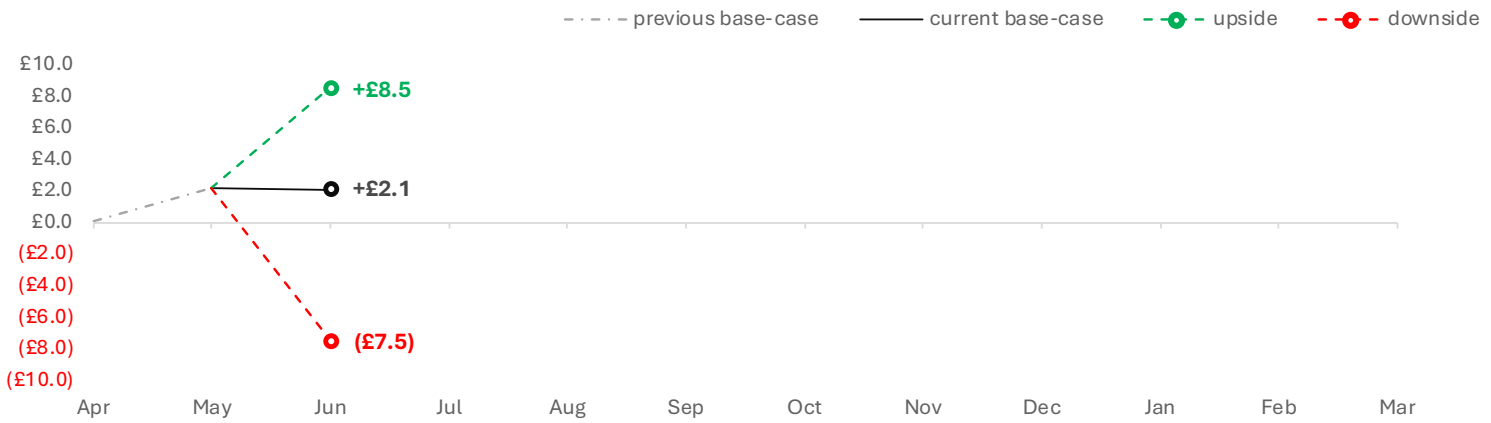
Gloucestershire has an efficiency plan of £54.2m, the largest contributor to this being £17.5m relating to savings in running costs. A further £17.9m relates to contract efficiency relating to the national tariff .

Savings of £7.7m in Prescribing and £5.4m in Continuing Care are also planned.

The majority of schemes are recurrent (£49.4m) and are currently on track (YTD and forecast). with most schemes in progress. Work is being finalised on a full suite of mandates and project plans.

Risks & mitigations

BNSSG ICB	Gross (risk) / mitigation	reasonable downside % liklihood	reasonable downside Risk adjusted value	base-case % liklihood	base-case Risk adjusted value	reasonable upside % liklihood	reasonable upside Risk adjusted value
Other variable activity	(£31.8)	33%	**(£10.4)**	19%	**(£6.2)**	10%	**(£3.2)**
HCDD	(£6.0)	50%	**(£3.0)**	25%	**(£1.5)**	10%	**(£0.6)**
ADHD/Austism	(£5.5)	100%	**(£5.5)**	80%	**(£4.4)**	50%	**(£2.7)**
MH/LD placements	(£5.2)	78%	**(£4.1)**	52%	**(£2.7)**	27%	**(£1.4)**
Meds Mgmt	(£3.7)	34%	**(£1.3)**	2%	**(£0.1)**	-18%	**£0.7**
All age continuing care	(£3.0)	75%	**(£2.3)**	50%	**(£1.5)**	40%	**(£1.2)**
D2A	(£0.2)	750%	**(£1.5)**	50%	**(£0.1)**	-300%	**£0.6**
Other	£4.9	-15%	**(£0.7)**	-4%	**(£0.2)**	1%	**£0.0**
Primary care & Delegated	£9.8	67%	**£6.5**	70%	**£6.9**	84%	**£8.3**
Net Risk	**(£28.7)**		**(£7.5)**		**+£2.1**		**+£8.5**
of which efficiency	*(£2.7)*		*(£3.4)*		*(£1.8)*		*(£1.0)*
memo: planning submission			*(£7.8)*		*£0.1*		*£8.2*



BNSSG

The scenarios range from a deficit of £7.5m (M2: £6.8m) to a surplus of £8.5m (M2: £7.6m) with our base case shows a small surplus of £2.1m (M2: £2.2m). Overall, the analysis demonstrates that a forecast outturn of breakeven remains a reasonable assumption.

ADHD / Autism – an extrapolation of current run rate would be a £4.5m overspend, however Indicative activity plans are live from June so we expect this to reduce and M1-2 spend is in line with expected budget phasing.

Mental health / LD Placements – significant risk around change in % attributable to the ICB as well as general risking caseload and cost.

Other Variable Activity – comprising mainly of Independent Sector ERF, UEC and elective activity at BFT. To some extent this captures the risk of financial performance at these providers manifesting as additional asks on the ICB.

D2A – risk of requirement to open additional beds, and savings plan under delivering. Some linked mitigation in the anticipatory care budget which is not yet fully committed.

HCDD/Prescribing – whilst there is no evidence of overspend in these areas they remain at risk due to their variable nature and lack of direct control.

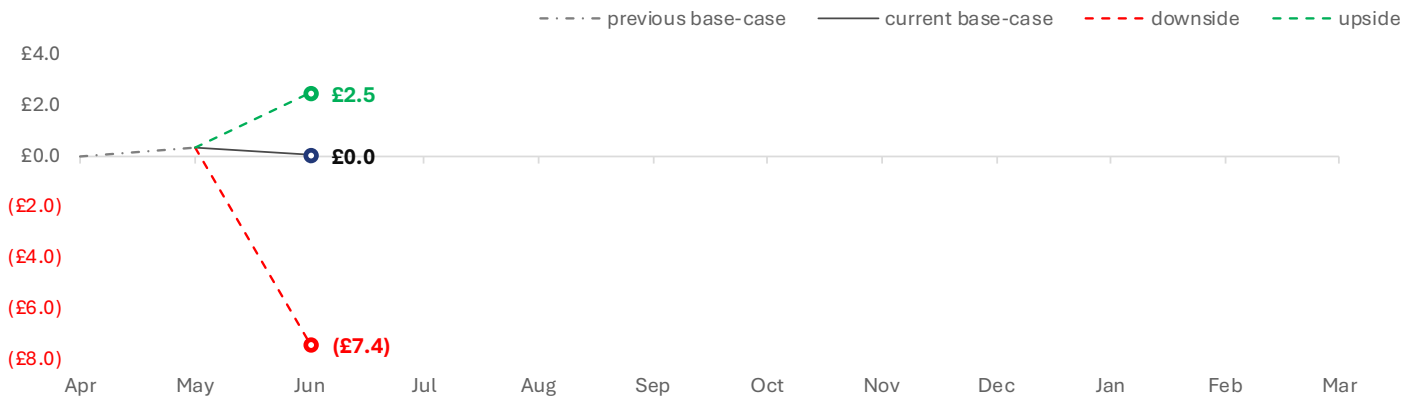
AACC – increasing risk with overspend in M1 and M2, further analysis on recovery plan being undertaken.

Primary care and Delegated – potential significant underspend on delegated budgets, both dental, pharmacy and primary care.

Reserves – the ICB has a degree of contingency and expectation of other non-recurrent benefits that should help mitigate the financial risk.

Risks & mitigations

Gloucestershire ICB	Gross (risk) / mitigation	reasonable downside % liklihood	reasonable downside Risk adjusted value	base-case % liklihood	base-case Risk adjusted value	reasonable upside % liklihood	reasonable upside Risk adjusted value
Transition costs	(£14.9)	5%	**(£0.7)**	0%	-	0%	-
Prescribing	(£7.2)	15%	**(£1.1)**	5%	**(£0.4)**	-5%	**£0.4**
All age continuing care	(£5.0)	32%	**(£1.6)**	14%	**(£0.7)**	0%	-
ADHD/Austism	(£1.0)	150%	**(£1.5)**	80%	**(£0.8)**	50%	**(£0.5)**
Delegated	(£1.0)	100%	**(£1.0)**	20%	**(£0.2)**	5%	**(£0.1)**
Other variable activity	(£1.0)	100%	**(£1.0)**	20%	**(£0.2)**	0%	-
Cost of Investment	(£0.9)	50%	**(£0.5)**	40%	**(£0.4)**	0%	-
Reserves	£5.7	0%	-	47%	**£2.7**	47%	**£2.7**
		-	-	-	-	-	-
Net Risk	**(£25.3)**		**(£7.4)**		**+£0.0**		**+£2.5**
of which efficiency	*(£25.1)*		*(£2.4)*		*(£0.7)*		*£0.4*
memo: planning submission			-		-		-



Gloucestershire

The scenarios range from a deficit of £7.4m to a surplus of £2.5m with our base case shows breakeven.

Our largest risks relate to ASD/ADHD activity assessments (with a risk range of £1.5m to 0.5m deficit) and Prescribing (with a risk range of £1.1m deficit to 0.4m surplus).

Mitigations are currently via slippage against Reserves though work is underway to expand on this.

ADHD / Autism – this continues to be a high growth area and whilst a number of controls have been introduced there remains a significant risk of further overspend

MH / LD Placements – significant risk around change in % attributable to the ICB as well as general risking caseload and cost.

Transition Costs – staff savings only being made part way through the financial year mean the identified full year benefits will not be appreciated in 2026/27.

Prescribing – the NCSO expenditure is increasing and there is a risk that this will drive an overspend.

Delegated – potential overspend on Primary Care Dental Urgent care.

Reserves – the ICB has a degree of contingency and expectation of other non-recurrent benefits that could help mitigate the financial risk, however if these do not come to light then further pressure could be seen on the position.

Cluster

BNSSG

Gloucestershire

ICS

Appendix 1 - Revenue Allocation

	BNSSG			Gloucs.			Cluster		
	Recurrent	Non-Recurrent	Total	Recurrent	Non-Recurrent	Total	Recurrent	Non-Recurrent	Total
Balance Brought Forward from Month 2	£2,502.8	£27.7	**£2,530.5**	£1,562.6	£3.4	**£1,566.0**	**£4,065.3**	**£31.2**	**£4,096.5**
Core allocation uplift for CPCF	£2.1	-	**£2.1**	£1.5	-	**£1.5**	£3.6	-	**£3.6**
DDRB Pay Award Primary Care allocations	£0.8	-	**£0.8**	£0.5	-	**£0.5**	£1.3	-	**£1.3**
GLP1 Drugs Funding	-	£3.3	**£3.3**	-	£2.0	**£2.0**	-	£5.3	**£5.3**
High Cost Drugs Rebates	-	£0.2	**£0.2**	-	£0.3	**£0.3**	-	£0.5	**£0.5**
Maternity and Neonatal Voice Partnership	-	£0.0	**£0.0**	-	£0.0	**£0.0**	-	£0.1	**£0.1**
POD allocation uplift for CPCF	£0.6	-	**£0.6**	£0.4	-	**£0.4**	£0.9	-	**£0.9**
POD allocation uplift for CPCF - Pharmacy First	-	£4.8	**£4.8**	-	£2.6	**£2.6**	-	£7.4	**£7.4**
Primary Medical Care Adjustment Uplift for 26/27 Contract	£7.4	-	**£7.4**	£5.3	-	**£5.3**	£12.7	-	**£12.7**
Service Devlopment Funding (Cancer)	-	£9.7	**£9.7**	-	-	**-**	-	£9.7	**£9.7**
Service Devlopment Funding (Diagnostics)	-	£0.9	**£0.9**	-	£0.0	**£0.0**	**-**	**£0.9**	**£0.9**
Service Devlopment Funding (Elective)	-	£0.0	**£0.0**	-	-	**-**	**-**	**£0.0**	**£0.0**
Service Devlopment Funding (Mental Health)	-	£0.5	**£0.5**	-	£0.5	**£0.5**	**-**	**£1.0**	**£1.0**
Service Devlopment Funding (Prevention)	-	£0.8	**£0.8**	-	-	**-**	**-**	**£0.8**	**£0.8**
Service Devlopment Funding (Primary Care)	-	£0.1	**£0.1**	-	£0.0	**£0.0**	**-**	**£0.1**	**£0.1**
Service Devlopment Funding (SDF)	-	£1.0	**£1.0**	-	-	**-**	**-**	**£1.0**	**£1.0**
Widening Access Demonstrator Phase II programme	-	-	**-**	-	£0.4	**£0.4**	**-**	**£0.4**	**£0.4**
	-	-	**-**	-	-	**-**	**-**	**-**	**-**
Current Allocation as at Month 3	**£2,513.7**	**£49.0**	**£2,562.6**	**£1,570.2**	**£9.3**	**£1,579.5**	**£4,083.9**	**£58.3**	**£4,142.1**

Cluster

As at month 3 the combined allocations rose by £45.6m, this was driven by:

- Adjustment for the Community Pharmacy Contract Framework (CPCF) for 26/27 - £11.9m
- Drug funding £5.3m
- Finalised primary care allocations - £12.7m
- Various SDF funding, largest of which is cancer at £9.7m

These items largely relate to national price changes/agreements (which effectively become pass through) or already planned for and known areas such as the cancer alliance funding.

Appendix 2a – SoFp / BPPC

BNSSG ICB Statement of Financial Position (£m)

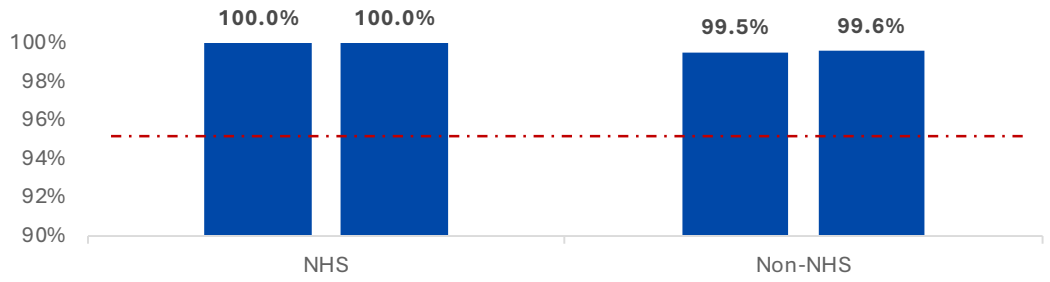
	Opening Balance	Current Balance	In-Year Movement
	31/03/2026	30/06/2026	
Non Current Assets	£2.8	£2.7	(£0.1)
Current Assets			
Cash & Cash Equivalents	£0.3	£1.0	£0.6
Current Trade and Other Receivables	£28.4	£36.2	£7.7
Total current assets	**£28.8**	**£37.1**	**£8.4**
Total Assets	**£31.6**	**£39.9**	**£8.2**
Liabilities			
Payables	(£162.4)	(£129.5)	£33.0
Provisions	(£5.3)	(£3.1)	£2.2
Lease Liability	(£2.1)	(£2.1)	£0.1
Total Liabilities	**(£169.8)**	**(£134.6)**	**£35.3**
Net Assets / Liabilities	**(£138.2)**	**(£94.7)**	**£43.5**
Taxpayers Equity			
I&E Reserve - General Fund	(£138.2)	(£94.7)	£43.5
Total Taxpayers Equity	**(£138.2)**	**(£94.7)**	**£43.5**

BNSSG ICB Better Payment Practice Code (BPPC)

target = 95%

	NHS		Non-NHS	
	No.	Value	No.	Value
Current Month				
Total bills paid	282	£125.0	2,650	£72.4
paid within target	282	£125.0	2,632	£72.3
paid within target (%)	**100.0%**	**100.0%**	**99.3%**	**99.9%**
Year to Date				
Total bills paid	416	£378.4	7,887	£240.1
paid within target	416	£378.4	7,849	£239.2
paid within target (%)	**100.0%**	**100.0%**	**99.5%**	**99.6%**

Year to date performance



Appendix 2b – SoFp / BPPC

Gloucs. ICB Statement of Financial Position (£m)

	Opening Balance	Current Balance	In-Year Movement
	31/03/2026	30/06/2026	
Non Current Assets	£1.9	£1.8	(£0.1)
Current Assets			
Cash & Cash Equivalents	£0.0	£10.7	£10.7
Current Trade and Other Receivables	£13.6	£6.3	(£7.3)
Total current assets	**£13.6**	**£17.0**	**£3.4**
Total Assets	**£15.5**	**£18.8**	**£3.4**
Liabilities			
Payables	(£92.4)	(£76.1)	£16.3
Provisions	(£12.7)	(£10.6)	£2.1
Lease Liability	(£0.2)	(£1.9)	(£1.7)
Total Liabilities	**(£105.3)**	**(£88.5)**	**£16.8**
Net Assets / Liabilities	**(£89.8)**	**(£69.7)**	**£20.1**
Taxpayers Equity			
I&E Reserve - General Fund	(£89.8)	(£69.7)	£20.1
Total Taxpayers Equity	**(£89.8)**	**(£69.7)**	**£20.1**

Gloucs. ICB Better Payment Practice Code (BPPC)

target = 95%

	NHS		Non-NHS	
	No.	Value	No.	Value
Current Month				
Total bills paid	295	£96,560.0	1,559	£18,161.0
paid within target	294	£96,559.0	1,486	£17,449.0
paid within target (%)	**99.7%**	**100.0%**	**95.3%**	**96.1%**
Year to Date				
Total bills paid	401	£265,659.0	5,471	£59,088.0
paid within target	400	£265,658.0	5,309	£58,477.0
paid within target (%)	**99.8%**	**100.0%**	**97.0%**	**99.0%**

Year to date performance