

Meeting of the Joint Cluster Board

Date: Wednesday 30th September 2026

Time: 11:15 – 13:00

Location: Ground Floor Committee Room, Shire Hall Gloucester

Agenda Number:	6	
Title:	Month 5 (August) 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 risk and issue with ADHD and autism right to choose expenditure and prescribing costs 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) BNSSG also has a material variance in AACC. 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: 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 (£1.0m) with our forecast outturn (FOT) position having worsened in month 5 to £4.6m.
- **Acute (Out of County Providers):** YTD spend has now slipped to a £0.5m overspend, with the FOT position being a £1.3m over-spend.
- **Discharge to Assess Beds:** high levels of spend on Discharge to Assess bed capacity (£0.8m YTD overspend, forecast overspend of £1.2m).
- **Prescribing:** - The Primary Care Prescribing budget is reflecting a forecast overspend of £5m driven primarily by exceptionally high generic drug price concessions. Between April and August, an average of 234 concessions per month generated a cumulative £2.5m pressure - around £500k per month - with further risk as demand for high-volume winter medicines rises.

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

Efficiency delivery: Forecast delivery is £53.5m, which is £0.6m below plan. Slower uptake at the start of the year on Dapagliflozin switching being the main driver of the slippage.

Risk and mitigations: The scenarios range from a deficit of £12.3m to a surplus of £4.3m. Our base case position is one of a small surplus. Our largest risks relate to ASD/ADHD activity assessments and prescribing. Mitigations to date are primarily linked to reserves slippage

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 in Q1 with case load creeping up at the end of 25/26, analysis has been undertaken and the likely forecast is reported in the position, this does include expectation that planned mitigations are effective. FoT variance is £6.4m (July - £6.1m).
- **Prescribing:** The Primary Care Prescribing budget is reflecting a forecast overspend of £2m driven primarily by exceptionally high generic drug price concessions.

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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 (M4: £7.8m) to a surplus of £8.5m (M4: £8.2m) with our base case shows a small surplus of £2.1m (M4: £2.6m). 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

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 Committees and Board meetings. In addition, the ICB has regular meetings with NHSE to review performance throughout the year.
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Sponsoring Director:	Cath Leech Cath.leech@nhs.net Chief Finance and Corporate Services Officer



**Bristol, North Somerset
and South Gloucestershire**
Integrated Care Board



Gloucestershire
Integrated Care Board

ICB Cluster Finance Report

2026/27

Month 5 (August 2026)

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 and prescribing costs 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) BNSSG also has a material variance in AACC. 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:

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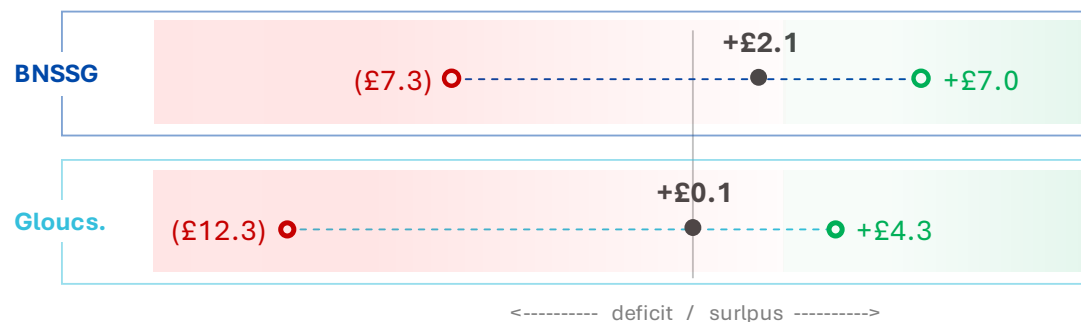
Key Performance Indicators

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 ● upside


3. Savings

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

	Cluster	BNSSG	Gloucs.
year to date			
plan	£43.5m	£23.6m	£19.9m
actual	£43.0m	£23.6m	£19.5m
current delivery %	99%	100%	98%
forecast			
plan	£107.7m	£53.5m	£54.2m
forecast	£107.1m	£53.5m	£53.6m
forecast delivery %	99%	100%	99%
recurrent forecast %	100%	100%	99%

4. Other KPIs

ICB Running Costs within budget (YTD / Forecast)

No / Yes

Yes

Mental Health Investment Standard (MHIS) met

Yes

Yes

Better Payment Practice achieved (95% target)

Yes

Yes

Summary financial position (£m)

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

Year to date (cluster)

	plan	actual	variance	
Acute Services	£847.1	£848.2	(£1.1) ●	
Mental Health Services	£185.6	£185.9	(£0.3) ●	
Community Health Services	£195.1	£194.8	£0.4	
Continuing Care Services	£104.6	£108.3	(£3.7) ●	
Primary Care Services	£22.6	£21.5	£1.1	
Prescribing	£113.9	£117.9	(£4.0) ●	
Other Commissioned Services	£5.5	£5.3	£0.2	
Other Programme Services	£6.6	£6.0	£0.6	
Primary Care Commissioning	£160.4	£158.9	£1.5	
Dental, Ophthalmic & Pharmacy	£71.1	£70.6	£0.6	
Reserves / Contingencies	£10.1	£5.2	£4.9	
Total Commissioning Services	£1,730.5	£1,730.3	£0.2	
ICB Running Costs	£10.9	£11.1	(£0.2) ●	
TOTAL NET EXPENDITURE	£1,741.4	£1,741.4	£0.0	
Allocation	(£1,741.4)	(£1,741.4)	£0.0	
Surplus / (Deficit)	£0.0	£0.0	£0.0	

Year to date variance (by ICB)

	BNSSG	Gloucs.
Acute Services	(£0.6)	(£0.5)
Mental Health Services	(£0.1)	(£0.2)
Community Health Services	(£0.3)	£0.7
Continuing Care Services	(£4.0)	£0.3
Primary Care Services	£1.1	(£0.0)
Prescribing	(£2.1)	(£1.9)
Other Commissioned Services	£0.0	£0.2
Other Programme Services	(£0.1)	£0.7
Primary Care Commissioning	£0.9	£0.6
Dental, Ophthalmic & Pharmacy	£0.0	£0.6
Reserves / Contingencies	£5.3	(£0.4)
Total Commissioning Services	£0.2	(£0.0)
ICB Running Costs	(£0.2)	£0.0
TOTAL NET EXPENDITURE	£0.0	£0.0
Allocation	£0.0	£0.0
Surplus / (Deficit)	£0.0	£0.0

Full-Year (cluster)

	plan	actual	variance	
Acute Services	£2,028.9	£2,030.2	(£1.3) ●	
Mental Health Services	£444.4	£449.6	(£5.2) ●	
Community Health Services	£454.5	£458.1	(£3.6) ●	
Continuing Care Services	£251.1	£257.2	(£6.1) ●	
Primary Care Services	£68.3	£67.3	£1.0	
Prescribing	£277.0	£284.7	(£7.7) ●	
Other Commissioned Services	£13.2	£12.6	£0.6	
Other Programme Services	£14.8	£14.4	£0.3	
Primary Care Commissioning	£383.9	£381.8	£2.1	
Dental, Ophthalmic & Pharmacy	£170.4	£170.4	(£0.0) ●	
Reserves / Contingencies	£18.8	(£1.0)	£19.9	
Total Commissioning Services	£4,136.9	£4,136.9	£0.0	
ICB Running Costs	£26.1	£26.1	£0.0	
TOTAL NET EXPENDITURE	£4,163.0	£4,163.0	£0.0	
Allocation	(£4,163.0)	(£4,163.0)	£0.0	
Surplus / (Deficit)	£0.0	£0.0	£0.0	

Forecast variance (by ICB)

	BNSSG	Gloucs.
Acute Services	(£0.1)	(£1.2)
Mental Health Services	£0.4	(£5.6)
Community Health Services	(£0.7)	(£2.9)
Continuing Care Services	(£6.5)	£0.4
Primary Care Services	£1.1	(£0.0)
Prescribing	(£3.1)	(£4.6)
Other Commissioned Services	£0.0	£0.6
Other Programme Services	(£0.1)	£0.4
Primary Care Commissioning	£2.1	£0.0
Dental, Ophthalmic & Pharmacy	£0.0	(£0.0)
Reserves / Contingencies	£6.9	£13.0
Total Commissioning Services	£0.0	(£0.0)
ICB Running Costs	£0.0	£0.0
TOTAL NET EXPENDITURE	£0.0	(£0.0)
Allocation	£0.0	£0.0
Surplus / (Deficit)	£0.0	£0.0

Key drivers of financial position by programme area

BNSSG

Programme Area	Forecast Variance	Key Drivers of financial performance
Acute Services	(£0.1m)	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
Mental Health Services	£0.4m	ADHD and Autism is a current forecast overspend of £0.8m this is offset by S3 and S117 placements being under-forecast from a caseload and cost perspective. Material risk held around % split.
Community Health Services	(£0.7m)	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 £0.5m forecast overspend. Mitigating action has been taken, implementing additional controls to the approval of care packages to manage this emerging pressure.
Continuing Care Services	(£6.5m)	The Fast Track & CHC caseloads both saw increases towards the end of 2025/26 which has led to higher than plan run rates in Q1, with mitigation planned over Q2 (Overspending of £2.3m & £3.1m respectively) including outsourced capacity to provide care reviews. In addition, the FNC planned caseload reduction is off trajectory, contributing to the adverse position (1.1m). The overall adverse FOT variance of £6.5m has been reported.

Gloucestershire

Forecast Variance	Key Drivers of financial performance
(£1.2m)	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.
(£5.6m)	We have experienced high levels of spend on ADHD leading to a £1.1m YTD overspend. As such we are now forecasting to overspend our budget in this area by £4.6m. Work is underway to agree indicative activity plans with providers. Please note the risks included in the risk and mitigation page.
(£2.9m)	YTD high levels of spend on Discharge to Assess beds (£0.8m YTD) is the main driver, with a forecast overspend of £1.2m.
£0.4m	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)

BNSSG

Programme Area	Forecast Variance	Key Drivers of financial performance
Primary Care Services	£1.1m	The ledger reporting currently splits the variance for Primary Care Prescribing. Please read this variance in conjunction with Prescribing below. The net position will read £2.0m overspent.
Prescribing	(£3.1m)	The Primary Care Prescribing budget is reflecting a forecast overspend of £2.0m (See above). Category M price increases and No Cheaper Stock Option (NCSO) changes in Q2 have led to forecast increases in expenditure (Actuals only received to June 2026), these are nationally driven changes and are being monitored with the medicines team to look at ways to offset additional expenditure.
Primary Care Commissioning	£2.1m	There is a national exercise to review the patient list sizes attributable to Primary Care, this exercise is anticipated to remove 2m patients nationally. The projected impact for BNSSG is a reduction of 33k patients. This national method will adjust allocation, for 2026/27 this did not include the impact of April list size reductions, which is resulting in a FoT £2.1m underspend.
Dental, Ophthalmic & Pharmacy	£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).

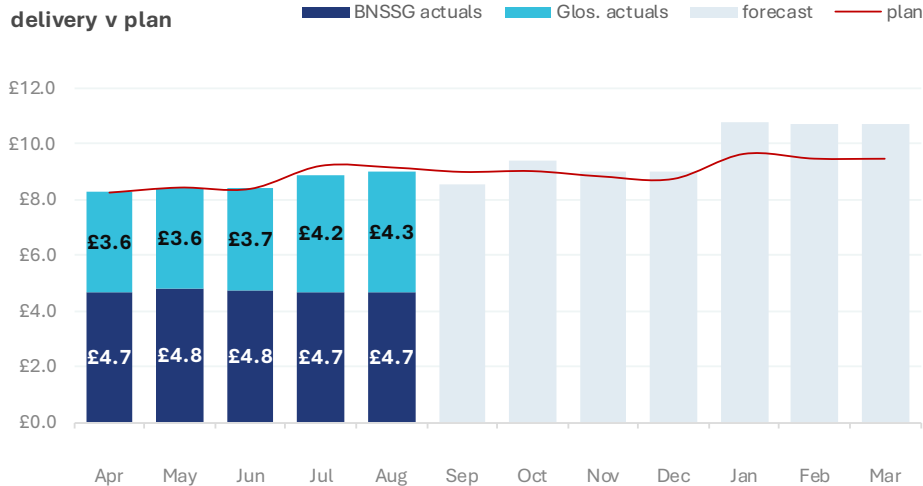
Gloucestershire

Forecast Variance	Key Drivers of financial performance
£0.0m	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
(£4.6m)	The Primary Care Prescribing budget is reflecting a forecast overspend of £5m. 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. Between April and August, an average of 234 concessions per month generated a cumulative £2.5m pressure—around £500k per month—with further H2 risk as demand for high-volume winter medicines rises.
£0.0m	Expenditure is broadly in line with plan and there are no material variances to report against FOT.
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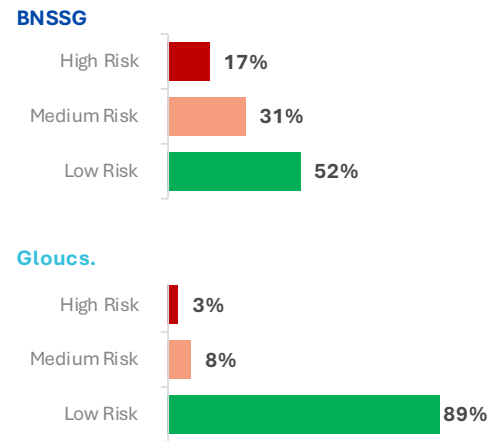
Efficiency

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

	Year to date					Forecast				
	plan	actual	variance	% delivery		plan	actual	variance	% delivery	
BNSSG ICB										
Recurrent	£23.6	£23.6	-	100%	●	£53.5	£53.5	-	100%	●
Non-Recurrent	-	-	-	-		-	-	-	-	
Total BNSSG	£23.6	£23.6	-	100%	●	£53.5	£53.5	-	100%	●
Gloucestershire ICB										
Recurrent	£17.9	£17.5	-£0.5	97%	●	£49.3	£48.8	-£0.5	99%	●
Non-Recurrent	£2.0	£2.0	-£0.0	99%	●	£4.8	£4.7	-£0.1	98%	●
Total Gloucs.	£19.9	£19.5	-£0.5	98%	●	£54.2	£53.6	-£0.6	99%	●
Total Cluster Efficiencies	£43.5	£43.0	-£0.5	99%		£107.7	£107.1	-£0.6	99%	



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

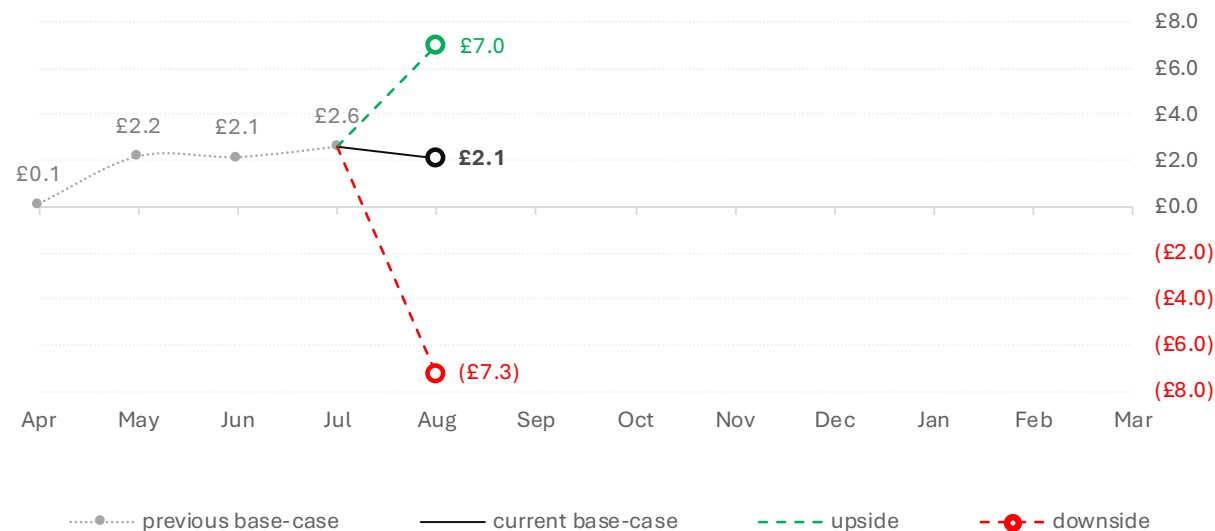
Gloucestershire has an efficiency plan of £54.2m, the largest contributor to this being £17.5m relating to savings in running costs. A further £17.9m relates to contract efficiency relating to the national tariff.

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.

Savings of £5.4m in Continuing Care and £7.7m in Prescribing are planned. However savings in the first few months of the year have not reached planned levels mostly due to Dapagliflozin switching to generics.

Risks & mitigations

BNSSG ICB	downside	current base-case	upside
Other variable activity	(£12.2)	(£5.9)	(£1.7)
MH/LD placements	(£7.8)	(£6.0)	(£5.7)
ADHD/Autism	(£4.0)	(£2.6)	(£1.3)
All age continuing care	(£2.3)	(£1.5)	(£0.8)
HCDD	(£1.5)	(£0.8)	(£0.3)
Meds Mgmt	(£0.5)	£0.3	£0.8
D2A	(£0.2)	£0.2	£0.6
Other	(£0.3)	£0.1	£0.4
Primary care & Delegated	£3.7	£4.5	£5.6
Net Risk	(£7.3)	+£2.1	+£7.0
<i>of which efficiency</i>	<i>(£1.7)</i>	<i>(£1.1)</i>	<i>(£0.2)</i>
<i>memo: planning submission</i>	<i>(£7.8)</i>	<i>£0.1</i>	<i>£8.2</i>



BNSSG

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ADHD / Autism – an extrapolation of current run rate would be a £4.5m overspend, around £0.8m has been recognised in the FOT.

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

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 – whilst there is no evidence of overspend there remains at risk due to their variable nature and lack of direct control.

Prescribing – significant pressures pertaining to NCSO and Cat M nationally, we have included £2m overspend in FOT but this could increase if prices do not reduce in latter part of the year.

AACC – increasing risk with overspend up to M5 (£6m recognised in FOT), 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.

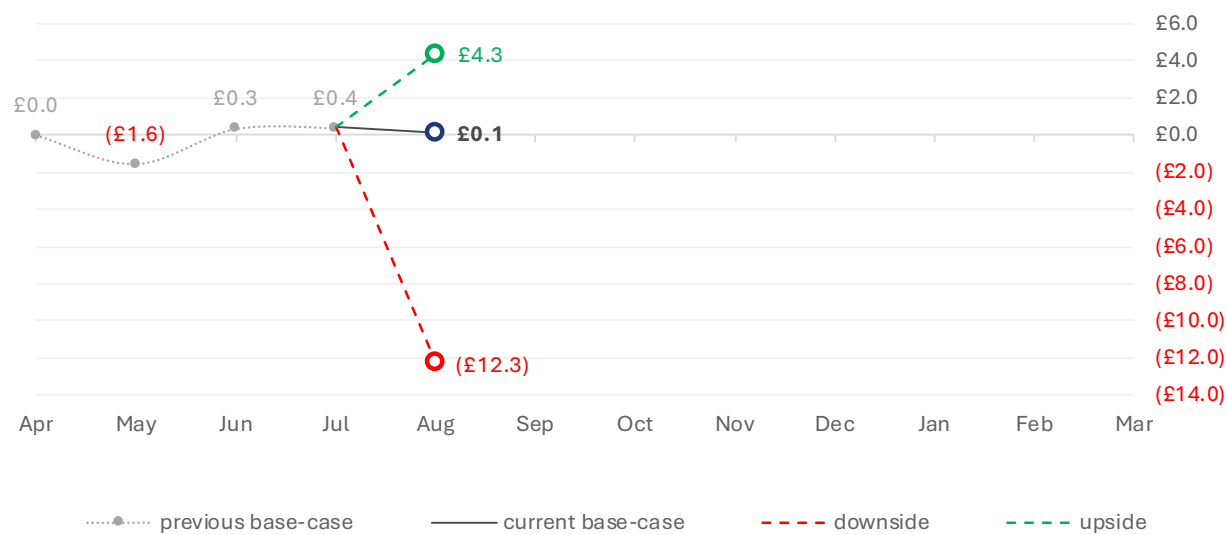
Risks & mitigations

Gloucestershire ICB	downside	current base-case	upside
Transition costs	(£0.8)	-	-
Reserves	(£8.5)	(£3.2)	(£1.9)
All age continuing care	(£3.1)	(£2.2)	(£1.2)
Prescribing	(£2.0)	(£1.2)	(£0.4)
ADHD/Autism	(£3.0)	(£0.8)	(£0.6)
Other variable activity	(£2.0)	(£0.8)	(£0.3)
Delegated	(£0.3)	£0.9	£1.4
Prior year/ reserves	£7.4	£7.4	£7.4
Net Risk	(£12.3)	+£0.1	+£4.3

of which efficiency
memo: planning submission

(£3.8) (£1.5) (£0.7)

- - -



Gloucestershire

The scenarios range from a deficit of £12.3m to a surplus of £4.3m with our base case shows breakeven.

Our largest risks relate to ASD/ADHD activity assessments (with a risk range of £3.0m to 0.6m deficit) and Prescribing (with a risk range up to £2m however only 3 months data with mitigations being worked through)

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.

Appendix 1 - Revenue Allocation

	BNSSG			Gloucs.			Cluster		
	Recurrent	Non- Recurrent	Total	Recurrent	Non- Recurrent	Total	Recurrent	Non- Recurrent	Total
Balance Brought Forward from Month 4	£2,513.7	£57.0	£2,570.6	£1,570.2	£57.0	£1,627.2	£4,083.9	£113.9	£4,197.8
Additional NR elective/diagnostic funding	-	£1.7	£1.7	-	£1.1	£1.1	-	£2.8	£2.8
Additional Pay Award Funding	£1.0	£0.1	£1.1	£0.6	£0.0	£0.6	£1.6	£0.1	£1.7
NHS Talking Therapies for Anxiety and Depression (SDF)	-	£0.4	£0.4	-	£1.0	£1.0	-	£1.4	£1.4
Other	-	(£0.0)	(£0.0)	-	(£0.0)	(£0.0)	-	(£0.0)	(£0.0)
Service Developemnt Funding (SDF) - Elective validation	-	£0.1	£0.1	-	-	-	-	£0.1	£0.1
Service Developemnt Funding (SDF) - GIRFT	-	£0.0	£0.0	-	-	-	-	£0.0	£0.0
Service Developemnt Funding (SDF) - prescribing support	-	£0.1	£0.1	-	-	-	-	£0.1	£0.1
Service Developemnt Funding (SDF) - Research	-	£0.1	£0.1	-	-	-	-	£0.1	£0.1
Transformation Support Allocation	-	-	-	-	£0.2	£0.2	-	£0.2	£0.2
Wayfinder funding to support PEP NHS App procurement	-	£0.1	£0.1	-	-	-	-	£0.1	£0.1
Current Allocation as at Month 5	£2,514.6	£59.5	£2,574.1	£1,570.8	£59.3	£1,630.1	£4,085.4	£118.8	£4,204.2

The combined cluster allocation as at Month 5 is £4.2 billion (£4.1 billion recurrent)

As at month 5 the combined allocations rose by £4.9m from the previous month, this was driven by:

- Non-recurrent funding to support elective recovery / diagnostic performance standards (notified at planning stage and already committed).
- Further Service Development Funding, most notably for NHS Talking Therapies (notified at planning stage and already committed).
- Additional Pay Award Funding to reflect the impact of the 2026 deal for resident doctors.

Appendix 2a – SoFp / BPPC

BNSSG ICB Statement of Financial Position (£m)

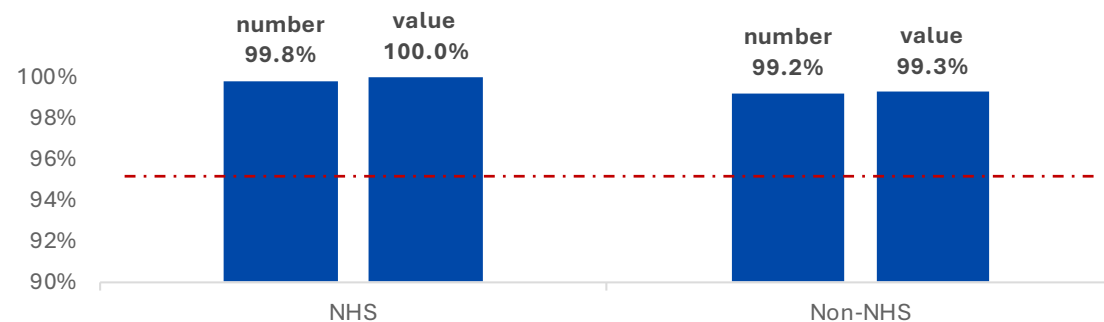
	Opening Balance	Current Balance	In-Year Movement
	31/03/2026	31/08/2026	
Non Current Assets	£2.8	£2.6	(£0.2)
Current Assets			
Cash & Cash Equivalents	£0.3	£8.3	£8.0
Current Trade and Other Receivables	£28.4	£51.3	£22.9
Total current assets	£28.8	£59.6	£30.8
Total Assets	£31.6	£62.2	£30.6
Liabilities			
Payables	(£162.4)	(£143.6)	£18.8
Provisions	(£5.3)	(£3.1)	£2.2
Lease Liability	(£2.1)	(£2.1)	£0.1
Total Liabilities	(£169.8)	(£148.8)	£21.1
Net Assets / Liabilities	(£138.2)	(£86.5)	£51.7
Taxpayers Equity			
I&E Reserve - General Fund	(£138.2)	(£86.5)	£51.7
Total Taxpayers Equity	(£138.2)	(£86.5)	£51.7

BNSSG ICB Better Payment Practice Code (BPPC)

target = 95%

	NHS		Non-NHS	
	number	value	number	value
Current Month				
Total bills paid	103	£126.5	1,654	£43.6
paid within target	102	£126.5	1,595	£42.1
paid within target (%)	99.0%	100.0%	96.4%	96.4%
Year to Date				
Total bills paid	587	£621.2	11,109	£336.5
paid within target	586	£621.2	11,023	£334.0
paid within target (%)	99.8%	100.0%	99.2%	99.3%

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	31/08/2026	
Non Current Assets	£1.9	£1.8	(£0.1)
Current Assets			
Cash & Cash Equivalents	£0.0	£3.7	£3.7
Current Trade and Other Receivables	£13.6	£11.4	(£2.2)
Total current assets	£13.6	£15.1	£1.5
Total Assets	£15.5	£16.9	£1.4
Liabilities			
Payables	(£92.4)	(£79.3)	£13.1
Provisions	(£12.7)	(£10.3)	£2.3
Lease Liability	(£0.2)	(£1.9)	(£1.7)
Total Liabilities	(£105.3)	(£91.6)	£13.7
Net Assets / Liabilities	(£89.8)	(£74.7)	£15.1
Taxpayers Equity			
I&E Reserve - General Fund	(£89.8)	(£74.7)	£15.1
Total Taxpayers Equity	(£89.8)	(£74.7)	£15.1

Gloucs. ICB Better Payment Practice Code (BPPC)

target = 95%

	NHS		Non-NHS	
	number	value	number	value
Current Month				
Total bills paid	109	£90.1	1,704	£18.0
paid within target	102	£89.9	1,525	£17.0
paid within target (%)	93.6%	99.8%	89.5%	94.4%
Year to Date				
Total bills paid	574	£443.6	9,116	£100.5
paid within target	555	£442.7	8,732	£98.8
paid within target (%)	96.7%	99.8%	95.8%	98.4%

Year to date performance

