

# REPORT

Finance update

Edinburgh Integration Joint Board

18 March 2024

## Executive Summary

The report provides the Integration Joint Board with an update on the financial performance of delegated services. Following increased, demand driven costs in social care services, the level of assurance provided of a break-even position for 2023/24 remains **limited**. This reflects the fact that, although extremely positive discussions are taking place with partners, no solution has yet been agreed to fully address the projected year end position.

## Recommendations

It is recommended that the Integration Joint Board:

- a) **notes** the financial position for delegated services to 31<sup>st</sup> January 2024 and associated year end forecast;
- b) **recognises** that increased purchasing costs are driven by improved performance and increasing demand;
- c) **notes** the recovery plan designed to address the financial deficit by 31<sup>st</sup> March 2023;
- d) **recognises** the risks inherent in the recovery plan;
- e) **recognises** that the recovery plan remains insufficient to deliver in year financial balance based on current projections;

	<p>f) <b>notes</b> the limited assurance provided by the Chief Finance Officer; and</p> <p>g) <b>supports</b> the Chief Officer and Chief Finance Officer in their discussions with partners.</p>
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## Directions

Direction to City of Edinburgh Council, NHS Lothian or both organisations	No direction required	✓
	Issue a direction to City of Edinburgh Council	
	Issue a direction to NHS Lothian	
	Issue a direction to City of Edinburgh Council & NHS Lothian	

## Report Circulation

1. A version of this paper was considered by the Performance and Delivery Committee (P&D) on 6<sup>th</sup> March 2024.
2. The financial positions highlighted within this report have been considered through the appropriate governance structures of our partners - the City of Edinburgh Council (the Council) and NHS Lothian.

## Main Report

### Background

3. In March 2023, the Integration Joint Board (IJB) considered the 2023/24 financial plan and agreed the first phase of the associated savings and recovery programme (SRP). The second phase of the SRP, along with further mitigating actions, was subsequently agreed in June 2023. At this point the plan remained unbalanced with a deficit of £14.2m. The board accepted the recommendation from officers that bridging this residual budget gap would require a series of measures which would have significantly negative in-year and future year consequences for people and performance more generally.
4. On 2<sup>nd</sup> November 2023 the Council agreed to delegate additional budget of £14.5m to the IJB. This funded the budget deficit and remedial works in two Council owned care homes, leaving an outstanding balance of £2.7m.

5. Projections based on budget monitoring undertaken at period 9 indicated that the underlying operational financial position had further deteriorated. This was reported to the board in February 2024 along with a range of mitigating actions. Where necessary, these were agreed by the IJB and the remaining in year shortfall was estimated at £2.4m. As reported to the board, the Chief Officer commissioned a review from internal audit which is nearing conclusion. This will be reported through the IJB's Audit and Assurance Committee and the Council's Governance Risk and Best Value Committee in due course.
6. The Council's finance team reviewed this position in late February (when one further month's information was available). This highlighted a further increase of £1.7m in purchasing costs, largely the result of additional provisions for residential services. Alongside the financial impact of the recovery plan this brings the projected gap on services delivered by the Council to £5.3m.

#### **Overview of financial position**

7. In line with the integration scheme, the IJB "directs" budgets back to our partner organisations who provide the associated services. Most of these services are delivered through the Edinburgh Health and Social Care Partnership (EHSCP), with the balance being managed by NHS Lothian under the strategic direction of the IJB. Management of financial performance is undertaken through the governance arrangements in the 2 partner organisations and the EHSCP.
8. Budget monitoring is undertaken by the finance teams within the Council and NHS Lothian who have responsibility for working with budget holders to prepare information on financial performance. Both partners provide the required information on operational budget performance from their respective financial systems, under the co-ordination of the IJB Chief Finance Officer, to provide reports to the board on delegated health and social care services.

9. The information in this report is based on the period 10 (January 2024) monitoring reports from the Council and NHS Lothian. A potential year end overspend of £12.1m is forecast, as summarised in table 1 below.

	Annual Budget £k	To January 2024			Year end forecast £k
		Budget £k	Actual £k	Variance £k	
NHS services					
Core	347,504	291,256	290,469	787	450
Hosted	108,660	89,153	87,800	1,354	1,258
Set aside	118,917	99,143	105,300	(6,157)	(8,469)
Pay award funding	2,423	2,423	2,427	(4)	(4)
<b>Sub total NHS services</b>	<b>577,504</b>	<b>481,976</b>	<b>485,996</b>	<b>(4,020)</b>	<b>(6,765)</b>
<b>CEC services</b>	<b>298,407</b>	<b>248,672</b>	<b>253,116</b>	<b>(4,444)</b>	<b>(5,333)</b>
<b>Total</b>	<b>875,911</b>	<b>730,649</b>	<b>739,113</b>	<b>(8,464)</b>	<b>(12,098)</b>

Table 1: financial position for delegated services

## NHS Lothian

10. Delegated health services are forecasting a £6.8m overspend for the year, this has not changed from the previously reported position. Underlying drivers remain as previously reported to the board, namely:

Core health services - operationally managed by the EHSCP

11. Projecting a small underspend of £0.5m. Prescribing remains the major financial pressure in core services with a current year end overspend of £2.7m forecast. This reflects increases in both prices and volumes compared to previous years. Finance updates have highlighted significant technical issues experienced during the changeover to the new data capture validation and pricing (nDCVP) system for pharmacy payments in Scotland. NHS National Services Scotland (NSS) process the payments to contractors on behalf of all NHS Scotland Health Boards. NSS employed an additional 50 whole time equivalent staff to address the issues with the new system and the data lag has now been returned to business as usual (a two-month lag). In February December dispensing has been paid. Payments to contractors will have also been updated by the financial year end to reflect actuals with all over payments being recovered. Although the prescribing position remains a high risk, the data issues have been resolved.

Share of pan Lothian hosted services - the element of services ran on a pan Lothian basis and delegated to the IJB. The majority of these services are operationally managed out with EHSCP.

12. Overall hosted services are underspend by 2% or £1.3m. As for core services, vacancies are a key factor in the financial position especially across rehab medicine where the establishment gaps for nursing and Allied Health Professionals (AHPs) combined remains high. This is offset by a range of pressures (mainly in general medical services, primary care and psychology). Costs associated with locum cover for maternity leave and sickness are driving GMS expenditure. The primary care pressure mainly relates to community continence services where there has been a sharp increase in prices linked to a new national contract. Psychology has been impacted by the reduction of funding from Scottish Government (SG) for the mental health outcome framework which has left some specialist, supervision and support posts unfunded.

Share of acute set aside services - the IJB's share of acute hospital services which although delegated, are operationally managed by NHS Lothian.

13. A separate report on the financial position of set aside services was considered by the P&D committee.

### **City of Edinburgh Council**

14. After taking account of the additional contribution agreed by the Council in November, and the impact of mitigations supported by the IJB in February 2024, delegated services are forecasting an overspend of £5.3m. Although this is a slight improvement (£0.7m) from the last report, the underlying operational position has worsened by £1.8m from the month 9 forecast. Key drivers of the projected shortfall are set out below.

#### *Employees*

15. Underspend of £3.3m, due to previously reported recruitment challenges. These are mainly in disability services, but also assessment and care management and homecare and reablement teams.

### *Purchasing*

As reported above, the overspend in purchasing costs has increased by £1.7m. This is almost entirely a result of provisions for residential services which have been recorded retrospectively. The financial plan assumed growth in purchasing of 3%. In practice we have seen the actual increase exceed this by some distance (7% on average). Care at home provision has seen the most marked increase, with the number of hours increased by 14% since this time last year. There is a direct correlation between this increase in cost and ongoing performance improvements. Given the prevailing financial position, this level of improvement cannot be sustained.

### *Transport*

16. Following previous reports of a lack of available data, the Council's finance team is now receiving monthly updates on the progress of the saving allowing them to forecast the position more accurately. The corporate transport unit has also confirmed that the EHSCP will only be charged for the routes utilised and the forecast has been amended to reflect this. Transport savings have been achieved however, a 20% increase in taxi costs has offset this. It should be noted that the 23/24 forecast at month 10 is an improvement on the 22/23 outturn.

### *Income*

17. An over-recovery of residential client receipts is forecast, due to achieving gross funding targets.

### **Savings and recovery programme**

18. Progress for all projects within the 23/24 programme has been evaluated up to the end of January 2024. A summary of progress and current RAG status is detailed in Appendix 3. Savings totalling £18.43m have been delivered as of the end of January 2024, representing 89% of the total target.
19. Six projects have now achieved or exceeded their target savings and have been closed. A further three projects, purchasing, hosted and set aside and spot purchasing, have also exceeded their targets, to the combined additional

total of £2m to date. It is anticipated that savings activity will continue to year-end for all three projects, with stretch targets identified.

20. Four projects (optimising SDS, prescribing, interim beds and one Edinburgh) are reporting that savings of 85% or more have been made to date. Confidence is therefore high that by year-end the target saving will have been delivered in full or nearly so. interim beds is projected to deliver to a maximum of 92%.
21. There are six projects where no savings or minor savings have been realised to date and it is now unlikely that delivery will be achievable by year end. Further details of these are outlined below:
  - Delivery of the community equipment saving has been impacted by a combination of rescoping and resource issues within the team. It is now unlikely that savings will be delivered in-year, however, scoping is underway to identify potential savings for 24/25 in this area.
  - The review and assessment project has completed 204 reviews and delivered an in-year saving of approximately £60k, with a projected full-year impact in 24/25 of £1.7 million. Implementation was delayed by a number of factors, including staffing issues, contract management concerns and system and process delays. Mitigating actions have been taken to improve delivery, such as increasing oversight and reporting, streamlining processes and making staffing changes. The learning from this project will inform major elements of the 24/25 savings and recovery programme and it will be monitored closely until year-end to maximise full-year savings for 24/25.
  - The implementation of the employability services saving relate to the decommissioning of The Works service. This has been on hold whilst internal HR processes are completed. This situation is ongoing and as a result, it is unlikely that the target saving can be delivered by the end of the financial year.
  - For the remaining three projects, commissioning, structural reorganisation and agency and overtime, substantial progress has been made in each

case, with analysis, action planning and implementation underway for all. This will lay the foundations for savings in the new financial year.

22. Although the individual projects outlined above may not deliver their savings in full, this will be offset by over-delivery of savings and underspends across the wider system. As such, we are continuing to project that the SRP will reach its target by the end of the financial year.

### **Achieving break even**

23. Members will recall that NHS Lothian undertook to work collaboratively with the 4 Lothian integration authorities to deliver a balanced outturn. On this basis, the IJB's financial plan assumed that set aside services would be fully funded. The Deputy Director of Finance has agreed that, at this point, it is reasonable to assume the NHS Lothian will make an additional payment to support the IJB to break even within health services. It has therefore been assumed the NHS Lothian will make an **additional payment to the IJB of £6.8m** to fulfil this commitment.
24. This therefore leaves the estimated £5.3m overspend on Council run services to be addressed. In mid December, when the initial updated projections were available, the Chief Officer immediately instructed a number of initial actions. Where appropriate these were referred to the IJB in February 2024 for agreement. Those which fell within the operational responsibility of the Chief Officer were implemented without delay. Where robust information on the financial consequences of these actions is available the forecast was been adjusted accordingly. The financial impact of 3 of the schemes (accelerating review, managing demand and housing based support) has not yet been fully reflected in the forecast as it not possible to do so with complete confidence. Whilst each is anticipated to make a financial contribution in year, thereby marginally improving the position, the major gains will be felt in 2024/25.
25. Given the stage of the financial year and potential impacts on people and performance, it is not anticipated that actions contained within the Board's recovery plan will be sufficient to achieve financial balance by the year-end. As the IJB holds no general reserves to address the overspend, the integration scheme sets out that the Chief Finance Officer and partners are required to

discuss and negotiate the position, recognising pressures and constraints on their respective budgets and services, and are expected to consider providing interim funding. Repayment of this interim funding in future years, based on a revised IJB recovery plan, can be considered. Exploratory discussions on activating this mechanism have been initiated. If an agreement cannot be reached, dispute resolution arrangements will apply.

## **Conclusion**

26. This paper sets out the financial forecast for 2023/24, based on the actual results for the first 10 months. Reflecting additional funding commitments from both partners and agreed mitigations leaves the board with a residual in year gap of **£5.3m**. Whilst every effort has been made to identify plans to recover this position, full implementation will still leave the IJB short of the required break-even position. The recovery plan incorporates service reductions which will inevitably lead to poorer outcomes for people, worsen performance and endanger delivery of the improvement plan. Associated risks have also been highlighted.
27. The Chief Officer and Chief Finance Officer are working with Council officers to consider the options for addressing the remaining budget shortfall, in line with the provisions set out in the integration scheme. On this basis the Chief Finance Officer can give **limited assurance** of in year financial balance.

## Implications for Edinburgh Integration Joint Board

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### Financial

28. Outlined elsewhere in this report.

### Legal/risk implications

29. The key risk associated with this paper is the impact of the recovery plan on the people we support. Whilst every attempt has been made to mitigate this it is not going to be entirely possible to do so.

30. Like any year end projection, the IJB's relies on a number of assumptions and estimates each of which introduces a degree of risk. These assumptions are being closely monitored as the year progresses, in particular in those areas which present the highest risk. These include:

- Delivery of the agreed savings and recovery programme. This is governed via the EHSCP change board with further scrutiny undertaken by P&D;
- External purchasing costs, with a particular focus on the built in level of growth;
- Prescribing where we continue to see demographically driven increases in volumes and volatile pricing.

### Equality and integrated impact assessment

31. As described elsewhere in this report, the actions included in the recovery plan will have a negative impact on the people we support.

### Environment and sustainability impacts

32. There is no direct additional impact of the report's contents.

### Quality of care

33. As described elsewhere in this report, the actions included in the recovery plan will have a negative impact on the people we support.

## Consultation

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34. There is no direct additional impact of the report's contents.

## Report Author

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## Appendices

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Appendix 1	Financial position for NHS delegated services
Appendix 2	Financial position for Council delegated services
Appendix 3	23/24 savings programme - project status including progress and saving RAG evaluation

## FINANCIAL POSITION FOR NHS DELEGATED SERVICES

	Annual Budget £k	To January 2024				Year end forecast £k
		Budget £k	Actual £k	Variance £k	%	
<b>Core services</b>						
Community equipment	2,040	2,026	2,012	14	1%	16
Community hospitals	14,664	12,227	11,647	580	5%	600
District nursing	15,922	13,331	12,279	1,052	8%	1,279
Geriatric medicine	3,705	3,094	3,005	89	3%	126
GMS	100,837	83,057	84,424	(1,367)	-2%	(1,316)
Learning disabilities	1,455	1,212	1,060	151	13%	183
Mental health	10,339	8,678	7,979	699	8%	834
PC Services	17,551	15,018	14,701	317	2%	428
Pharmacy	6,557	5,450	4,979	470	9%	630
Prescribing	86,539	71,799	73,416	(1,618)	-2%	(2,651)
Resource transfer and reserves	64,404	54,370	54,169	201	0%	17
Substance misuse	4,856	4,015	3,750	265	7%	422
Therapy services	16,466	15,069	14,461	608	4%	792
Other	2,168	1,911	2,587	(675)	-35%	(909)
<b>Sub total core</b>	<b>347,504</b>	<b>291,256</b>	<b>290,469</b>	<b>787</b>	<b>0%</b>	<b>450</b>
<b>Hosted services</b>						
GMS	6,570	6,030	5,985	45	1%	(18)
Hospices & Palliative Care	2,971	2,475	2,490	(15)	-1%	(10)
Learning Disabilities	8,383	6,674	6,674	0	0%	23
LUCS	7,771	6,265	6,265	0	0%	(0)
Mental Health	36,917	30,576	31,016	(440)	-1%	(418)
Oral Health Services	5,677	3,853	3,580	273	7%	235
Primary Care Services	3,319	2,768	3,016	(248)	-9%	(295)
Psychology Services	6,919	5,352	5,527	(175)	-3%	(140)
Public Health	1,107	710	709	0	0%	(16)
Rehabilitation Medicine	5,767	4,710	4,089	622	13%	698
Sexual Health	5,211	3,805	3,800	5	0%	9
Substance Misuse	3,568	2,801	2,657	144	5%	62
Therapy Services	10,124	8,533	8,316	217	3%	257
UNPAC	3,775	2,889	2,191	698	24%	712
Other	583	1,711	1,485	226	13%	159
<b>Sub total hosted</b>	<b>108,660</b>	<b>89,153</b>	<b>87,800</b>	<b>1,354</b>	<b>2%</b>	<b>1,258</b>
<b>Set aside services</b>						
Acute management	4,076	3,542	3,405	137	4%	333
Cardiology	4,470	3,723	3,768	(45)	-1%	15
Diabetes & endocrinology	2,988	2,185	2,601	(416)	-19%	(716)
ED & minor injuries	12,625	10,480	11,511	(1,031)	-10%	(1,474)
Gastroenterology	10,057	8,330	9,772	(1,442)	-17%	(1,923)
General medicine	32,520	27,086	28,560	(1,474)	-5%	(2,178)
Geriatric medicine	21,578	17,985	18,681	(696)	-4%	(1,001)
Infectious disease	4,450	3,148	3,046	102	3%	119
Junior medical	3,387	2,829	3,171	(341)	-12%	8
Other	848	697	621	76	11%	(2)
Rehabilitation medicine	1,971	1,637	1,785	(148)	-9%	(228)
Respiratory medicine	8,854	7,712	7,940	(227)	-3%	(575)
Therapy services	11,092	9,789	10,441	(651)	-7%	(849)
<b>Sub total set aside</b>	<b>118,917</b>	<b>99,143</b>	<b>105,300</b>	<b>(6,157)</b>	<b>-6%</b>	<b>(8,469)</b>
<b>Pay award funding</b>	<b>2,423</b>	<b>2,423</b>	<b>2,427</b>	<b>(4)</b>	<b>0%</b>	<b>(4)</b>
<b>Total</b>	<b>577,504</b>	<b>481,976</b>	<b>485,996</b>	<b>(4,020)</b>	<b>-1%</b>	<b>(6,765)</b>

## FINANCIAL POSITION FOR CITY OF EDINBURGH COUNCIL DELEGATED SERVICES

	Annual Budget £k	To January 2024				Year end forecast £k
		Budget £k	Actual £k	Variance £k	%	
Employee costs	104,747	87,289	84,509	2,780	3%	3,336
Premises costs	1,400	1,167	1,536	(369)	-32%	(443)
Transport costs	2,836	2,363	3,391	(1,027)	-43%	(1,233)
Supplies, services and transfer payments	11,215	9,346	10,327	(981)	-11%	(1,178)
Purchasing - residential and FPNC	89,234	74,361	76,270	(1,909)	-3%	(2,290)
Purchasing - day care and care at home	124,785	103,987	111,568	(7,581)	-7%	(9,097)
Purchasing - direct payments and ISF	49,844	41,537	41,628	(91)	0%	(109)
Purchasing - grants and block contracts	32,967	27,472	27,065	407	1%	488
Purchasing - other	8,986	7,488	7,788	(300)	-4%	(360)
Grants funding and cost recovery	(89,498)	(74,582)	(76,591)	2,009	-3%	2,411
Income	(23,973)	(19,978)	(22,597)	2,619	-13%	3,143
<b>Sub total</b>	<b>312,542</b>	<b>260,452</b>	<b>264,896</b>	<b>(4,444)</b>	<b>-2%</b>	<b>(5,333)</b>
Budget gap	(14,136)	(11,780)	(11,780)	0		0
<b>Net position</b>	<b>298,407</b>	<b>248,672</b>	<b>253,116</b>	<b>(4,444)</b>	<b>-2%</b>	<b>(5,333)</b>

## 23/24 SAVINGS PROGRAMME - PROJECT STATUS INCLUDING PROGRESS AND SAVING RAG EVALUATION

Project Number	SAVINGS PROJECT: Project Name	23/24 Savings Target (£M)	YTD Total	Progress RAG	Savings RAG	Progress update to end January 2024
1	Optimising SDS	£2.00	£1.70	9	7	85% of savings have been delivered and confidence is very high that the saving will be realised in full by year-end.
2	Purchasing (gross funding)	£0.40	£1.70	9	9	This project has delivered well over the target (425%) and is projected to deliver further savings over the final months of the year, to an estimated £2 million.
3	Employability services (The Works)	£0.25	£0	ON HOLD		This project is on hold whilst internal HR processes are completed. It is unlikely that target savings can be delivered in full by the end of the financial year.
4	Hosted and set aside	£2.80	£2.88	9	9	The savings are a combination of drug switches, grip and control actions and improvements around the use of agency. 102% of savings have been delivered to date, and it is estimated that the project will achieve approximately £3.2m by year-end.
5	Community equipment	£0.28	£0	2	0	Work has been delayed on this project due to a combination of rescoping and workforce issues. It is now unlikely that savings will be delivered in-year, however, scoping is underway to identify potential savings for 24/25 in the area.
6	2C Practices	£0.05	£0.058	9	9	Successful recruitment over last month has resulted in a reduction of locum use. The savings target has now been achieved and the project will be closed at the next meeting of the Savings Governance Board in March.
7	Prescribing	£2.60	£2.30	7	8	This project has delivered 88% of savings to date across all workstreams. Confidence is high that the saving will be delivered on target by end March, however, increased drug tariffs may result in pressures within the wider Prescribing budget.
8	Community Transport	£0.50	£0.5	7	8	This saving has been delivered in full and scoping is underway to identify further savings in this area for 24/25. The project will be closed at the next meeting of the Savings Governance Board in March 2024.
9	Housing support	£0.45	£0.47	9	9	This project has exceeded its original target and a close report is being prepared for sign-off at the next meeting of the Savings Governance Board in March 2024.

## 23/24 SAVINGS PROGRAMME - PROJECT STATUS INCLUDING PROGRESS AND SAVING RAG EVALUATION

Project Number	SAVINGS PROJECT: Project Name	23/24 Savings Target (£M)	YTD Total	Progress RAG	Savings RAG	Progress update to end January 2024
10	Temporary Review Team	£1.22	£0.06	2	1	The Review and Assessment project suffered from a number of delays to implementation. Progress has been underway since October 23. The team have delivered an in-year net saving of £0.054m to date, albeit with a full-year impact for 24/25 of £1.7m. It is unlikely that significant further savings will be realised in 23/24 and mitigating actions have been instigated.
11	Commissioning	£1.00	£0	4	0	Substantial analysis has been carried out in the commissioning sphere and a number of inter-linked programmes have been identified which are anticipated to realise savings as an important plank of the 24/25 programme. However, it is unlikely that these savings will be delivered by the end of this financial year.
12	Spot Purchase Grip and Control	£1.00	£1.60	9	9	This project has overdelivered by £600k through successful reclaim of unspent ISF funding. It is projected to deliver small amounts of further savings over the remaining months of the financial year.
13	Decommissioning Interim Beds	£3.2	£2.76	7	8	All interim bed contracts ended on 30th September. Full savings will not be realised in-year as 3 individuals remain on spot contracts due to difficulties in securing appropriate onward destinations. Work continues on this and full year saving may increase slightly once this has been resolved. 86% has been delivered to date.
14	One Edinburgh	£0.5	£0.48	8	8	96% of savings have been delivered to date. Confidence is high that the target will be achieved. A timeline has been drafted for activities required for January and beyond.
15	Structural re-organisation	£0.13	£0	6	0	Significant progress has been made to review the structure of the EHSCP, however, it is now very unlikely that savings will be delivered in 23/24. However this will be mitigated by underspend from unfilled posts in year.
16	Agency and overtime	£0.6	£0	4	0	Work is ongoing to manage agency use within high impact services, with tighter security on approving agency use and overtime. However confidence in delivery of savings target within this financial year is low and it is unlikely remedial actions will achieve the savings target in year.
17	Contract uplifts	£0.20	£0.20	10	10	Saving delivered in full and project closed.

## 23/24 SAVINGS PROGRAMME - PROJECT STATUS INCLUDING PROGRESS AND SAVING RAG EVALUATION

Project Number	SAVINGS PROJECT: Project Name	23/24 Savings Target (£M)	YTD Total	Progress RAG	Savings RAG	Progress update to end January 2024
18	Pentland ward investment	£1.10	£1.1	10	10	Saving delivered in full and project closed.
29	Community investment fund	£1.00	£1.00	10	10	Savings delivered in full and project closed.
20	Blood borne virus investment	£0.20	£0.20	10	10	Savings delivered in full and project closed.
21	Continance	£0.05	£0.10	10	10	Savings delivered in full, and project closed.
22	Overnight Support	£1.15	£1.34	10	10	Savings delivered in full and project closed.
	<b>TOTAL</b>	<b>£20.68</b>	<b>£18.43</b>			