

LTC LES 25/26 – Practice Mitigation Guidance

Following the circulation of end-of-year projection letters and reports to practices in February, the ICB has confirmed the payment and reconciliation arrangements for the **LTC LES 25/26**. Payments will be based on activity delivered against individual practice targets for **Domain 2**.

Payment structure

As outlined at the start of the 2025/26 contract year, practices receive **80% of their annual contract value in advance**, paid in monthly instalments.

This commenced with a two-month upfront payment made in mid-April 2025, covering April and May, issued under separate invoice references (P1 and P2). Thereafter, payments have continued monthly in advance (for example, June's payment issued in May, July's in June, and so on).

The final advance payment will be made in **February 2026**, covering March 2026. As a result, **no payment will be issued in March 2026**. The remaining **20% of the contract value** will be paid as a reconciliation payment in **June 2026**, subject to practice achievement.

Practice achievement against capped activity targets will be reconciled at year end, and a final percentage payment will be calculated based on actual activity delivered and coded during the financial year.

- Any payment received under the initial 80% that is not supported by delivery will be **recouped in the June 2026 payment run**.
- Practices that deliver **between 80% and up to 100%** of their target will receive a reconciliation payment in the **June 2026 payment run**.
- Activity delivered above the capped **100% target** will not attract additional payment.

Where a recoupment is required, practices will be able to discuss and agree a payment plan with the ICB finance team, where appropriate.

Coding and In-Year Performance Monitoring

All LTC LES activity must:

- Be delivered by **31 March 2026**
- Be recorded with an activity date on or before **31 March 2026**

To support timely reconciliation, all eligible activity must be fully coded by **10 April 2026**. Activity coded after this date will remain contractually valid; however, **late submission will delay confirmation of the final position and may impact the timing of associated payments**.

Accurate coding by 10 April 2026 will enable eligible practices to receive reconciliation payments within the June 2026 payment run, where applicable.

Practices have been provided with monthly Business Intelligence (BI) performance reports via the intranet to support ongoing monitoring. Practices are expected to review their data routinely, identify discrepancies in-year, and take timely corrective action.

Practices are responsible for ensuring appropriate BI access is in place. Any access issues should be raised promptly with the local Primary Care Team.

Where activity is subcontracted (e.g. federation or third-party provider), the registered practice remains responsible for ensuring activity is accurately coded and reflected in its data in line with the service specification and agreed timescales.

Data discrepancies should be raised with the Data Quality Team via the MLCSU IT Service Desk ([Sostenuto self-service portal](#) / [AVA Chatbot](#) / 0300 555 0212) and resolved in-year wherever possible.

End-of-Year Performance Confirmation

Following completion of the year-end data extract in April 2026, practices will be issued with a **final end-of-year performance letter** by **30 April 2026**, confirming their recorded achievement and indicative reconciliation position.

Mitigation Requests

Where activity falls below practice targets, any mitigation request must demonstrate **exceptional, evidenced circumstances beyond the practice's control** that could not reasonably have been mitigated.

Mitigation will **not** be considered as a mechanism to retrospectively correct data or address coding omissions outside the agreed timescales.

The mitigation submission form will open on **30 April 2026**, once final reconciliation and end-of-year data reports have been circulated to practices by the ICB. If these reports are issued earlier, the mitigation submission process will open sooner.

Mitigation requests must be submitted via the Microsoft Forms link by **8 May 2026**.

[LTC LES 2025/26 - Mitigation Evidence Submission – Fill in form](#)

When considering mitigation, the following will **not** be regarded as exceptional circumstances, as they should already be accounted for through business continuity, operational resilience, and in-year performance management:

- **Routine staff absences** (e.g. annual leave, short-term sickness)
- **Expected seasonal variations in demand**
- **Known recruitment challenges within primary care**
- **Patient declines**
- **Standard operational pressures**
- **Planned IT system downtimes or software transitions where workarounds are available**
- **Data recording or coding issues**
- **BI Report access issues**, including lack of access to reports or delayed resolution of access problems, where these were not raised and addressed in-year via local Primary Care Teams

This list is not exhaustive. Each submission will be considered on its individual merits; however, mitigation will only be approved where genuinely exceptional and evidenced circumstances beyond the practice's control are clearly demonstrated.

Practices are expected to proactively plan for foreseeable operational challenges and manage data quality throughout the contract year.

Mitigation Review and Outcomes

Mitigation submissions will be reviewed by a mitigation panel comprising representatives from the ICB commissioning, finance, and the LMC during the week commencing **11 May 2026**.

Practices will be notified of the panel's decision by **29 May 2026**.

Please note that the panel's decision will be **final**, and there will be **no appeals process**.

Donna Roberts	Associate Director – Primary Care
Lindsey Dickinson	Associate Medical Director - Primary Care
Clare Moss	Head of Medicines Optimisation
Carole Walmsley	Finance Manager
Leanne l'Anson	Primary Care Business & Projects Partner
LMC Rep	Abigail Askew
Data Quality Team rep	Alicia Speller