

# NHS Highland



NHS  
Highland  
na Gàidhealtachd

**Meeting:**

**Meeting date:**

**Title:**

**Responsible Executive/Non-Executive:**

**Report Author:**

NHS Highland Board Meeting

27 May 2025

Finance Report – Month 12 2024/2025  
Draft Year End position

Heledd Cooper, Director of Finance

Elaine Ward, Deputy Director of Finance

**Report Recommendation:**

The Committee is asked to **Examine** and **Consider** the content of the report and take **Moderate Assurance**.

1 Purpose

This is presented to the Board for:

- Assurance

This report relates to a:

- Annual Operating Plan

This report will align to the following NHSScotland quality ambition(s):

Safe, Effective and Person Centred

This report relates to the following Strategic Outcome(s)

Start Well		Thrive Well		Stay Well		Anchor Well	
Grow Well		Listen Well		Nurture Well		Plan Well	
Care Well		Live Well		Respond Well		Treat Well	
Journey Well		Age Well		End Well		Value Well	
Perform well	X	Progress well		All Well Themes			

## **2 Report summary**

### **2.1 Situation**

This report is presented to enable discussion on the NHS Highland financial position at Month 12 (March) 2024/2025. This report represents a draft year end position and is subject to change pending any final adjustments and Audit Scotland scrutiny of the Annual Report & Accounts.

### **2.2 Background**

NHS Highland submitted a financial plan to Scottish Government for the 2024/2025 financial year in March 2024. This plan presented an initial budget gap of £112.491m. With a brokerage cap of £28.400m this meant cost reductions/ improvements of £84.091m were required. The Board received feedback on the draft Financial Plan 2024-27 on the 4 April 2024 which recognised that “the development of the implementation plans to support the above savings options is still ongoing” and therefore the plan was still considered to be draft at this point. The feedback also acknowledged “the significant progress that has been made in identifying savings options and establishing the appropriate oversight and governance arrangements”.

Following submission and feedback from the draft Financial Plan confirmation was received that the cost of CAR-T, included within the pressures, would be funded nationally.

There was also notification of an additional allocation of £50m nationally on a recurring basis, specifically to protect planned care performance. The NHS Highland share on an NRAC basis was £3.3 million. This funding was to enable NHS Highland to maintain planned care performance whilst reducing the distance from the brokerage limit in 2024/25.

Additionally, Argyll & Bute IJB confirmed its ability to deliver financial balance through the use of reserves.

A paper was taken to the NHS Highland Board on 28 May recommending that the Board agree a proposed budget with a £22.204m gap from the brokerage limit of £28.400m, totalling a £50.6m planned deficit – this was agreed and was reflected in monitoring reports presented to the Finance, Resources & Performance Committee and the NHS Highland Board.

Following the quarter 2 review with Scottish Government the Board was informed of a revision to the brokerage cap. For the 2024/2025 financial year £49.700m has been made available.

2.3 Assessment

At the end of March 2025 (Month 12) an underspend of £0.206m is reported. This position has been delivered following the application of £49.700m of brokerage and additional funding from the Highland Council Transformation Fund to support the Adult Social Care position.

2.4 Proposed level of Assurance

Substantial	<input type="checkbox"/>	Moderate	<input checked="" type="checkbox"/>
Limited	<input type="checkbox"/>	None	<input type="checkbox"/>

Comment on the level of assurance

It is only possible to give moderate assurance at this time. The position reported aligns with the Scottish Government Brokerage cap and was an improvement from the initial plan but still presents a position with is significantly adrift from financial balance.

3 Impact Analysis

3.1 Quality/ Patient Care

The impact of quality of care and delivery of services is assessed at an individual scheme level using a Quality Impact Assessment tool. All savings are assessed using a Quality Impact Assessment (QIA).

3.2 Workforce

There is both a direct and indirect link between the financial position and staff resourcing and health and wellbeing. Through utilisation of the QIA tool, where appropriate, the impact of savings on these areas is assessed.

3.3 Financial

Scottish Government has recognised the financial challenge on all Boards for 2024/2025 and beyond and are continuing to provide additional support to develop initiatives to reduce the cost base both nationally and within individual Boards. NHS Highland continues to be escalated at level 3 in respect of finance.

3.4 Risk Assessment/Management

There is a risk associated with the delivery of the Value & Efficiency programme. The Board are developing further plans to generate cost reductions/ improvements. There is an emerging risk associated with allocations – this has been reflected in the forecast year end position.

3.5 Data Protection

There are no Data Protection risks associated with this report.

**3.6 Equality and Diversity, including health inequalities**

An impact assessment has not been completed because it is not applicable

**3.7 Other impacts**

None

**3.8 Communication, involvement, engagement and consultation**

The Board has carried out its duties to involve and engage both internal and external stakeholders where appropriate through the following meetings:

- Executive Directors Group – via monthly updates and exception reporting
- Monthly financial reporting to Scottish Government

**3.9 Route to the Meeting**

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report.

- EDG
- FRPC

**4.1 List of appendices**

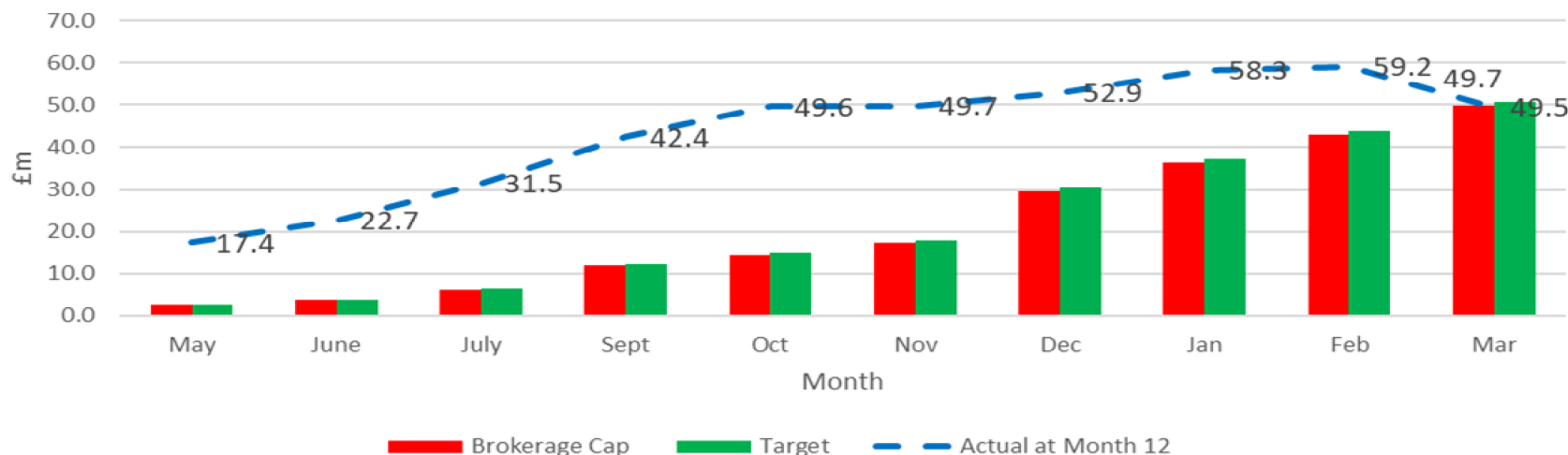
Month 12 Finance Presentation

# Finance Report –Month 12 (March) 2024/2025

## Draft – Subject to final adjustments & audit

# MONTH 12 2024/2025 –MARCH 2025

Actual v Planned Financial Performance



Target	YE Position £m
Delivery against Revenue Resource Limit (RRL) DEFICIT/ SURPLUS	49.5
Delivery against Brokerage Cap DEFICIT/ SURPLUS	0.2
Deliver against Target agreed with Board YTD DEFICIT/ SURPLUS	1.1

- Year end deficit of £49.5m before application of SG Brokerage
- £0.2m better than revised brokerage limit
- £1.1m better than target agreed with Board May 2024
- When brokerage applied reported year end position is a £0.21m underspend

# MONTH 12 2024/2025 – MARCH 2025



Summary Funding & Expenditure	FY Plan £m	FY Actual £m	FY Variance £m
<b>Total Funding</b>	1,305.241	1,305.241	-
<b><u>Expenditure</u></b>			
HHSCP	478.608	492.256	(13.648)
Acute Services	327.438	343.843	(16.405)
Support Services	217.944	187.686	30.258
<b>Sub Total</b>	<b>1,023.990</b>	<b>1,023.784</b>	<b>0.206</b>
Argyll & Bute	281.252	281.252	-
<b>Total Expenditure</b>	<b>1,305.241</b>	<b>1,305.036</b>	<b>0.206</b>

## MONTH 12 2024/2025 SUMMARY

- Underspend of £0.206m reported following application of £49.700m brokerage received from Scottish Government
- Position without brokerage would be an overspend of £49.494
- Adult Social Care position has been offset via funding from Highland Council Transformation fund and application of brokerage

# MONTH 12 2024/2025 – MARCH 2025

## KEY RISKS



- ASC – breakeven position confirmed for 2024/2025 but overall position continues to be a risk into 2025/2026

### ***Generic risks which will continue into 2025/2026:***

- Supplementary staffing – spend continues to fluctuate but overall less than 2023/2024
- Prescribing & drugs costs – increases in both volume and cost.
- Increasing ASC pressures – suppliers continuing to face sustainability challenges
- Health & Care staffing
- Ability to delivery Value & Efficiency Cost Reduction/ Improvement Targets
- SLA Uplift
- Allocations less than anticipated

## MITIGATIONS



- Funding position agreed to balance Adult Social Care
- Adult Social Care funding from SG confirmed as higher than anticipated
- Development of robust governance structures around agency nursing utilisation
- Additional New Medicines funding
- Financial flexibility / balance sheet adjustments
- MDT funding reinstated following positive discussion with SG
- Increase to the initial brokerage limit
- Reduction in CNORIS contribution
- Additional funding for AfC non pay element of 2023/2024 pay award



# MONTH 12 2024/2025 – MARCH 2025



Summary Funding & Expenditure	Current Plan £m
<b>RRL Funding - SGHSCD</b>	
Baseline Funding	909.542
Baseline Funding GMS	5.291
FHS GMS Allocation	73.949
Supplemental Allocations	100.517
Non Core Funding	37.94
<b>Total Confirmed SGHSCD Funding</b>	<b>1,127.241</b>
<b>Anticipated funding</b>	
Non Core allocations	48.673
Core allocations	0.000
Total Anticipated Allocations	48.673
<b>Total SGHSCD RRL Funding</b>	<b>1,175.914</b>
<b>Integrated Care Funding</b>	
Adult Services Quantum from THC	141.522
Childrens Services Quantum to THC	(12.194)
Total Integrated care	129.328
<b>Total NHS Highland Funding</b>	<b>1,305.241</b>

## FUNDING

- Full year funding of £1,305.241m received
- Final adjustments still in progress with SG.
- This includes £49.700m of brokerage

# MONTH 12 2024/2025 – MARCH 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>HHSCP</b>			
272.451	NH Communities	272.451	278.733	(6.282)
58.317	Mental Health Services	58.317	60.040	(1.723)
164.066	Primary Care	164.066	165.698	(1.632)
(16.227)	ASC Other includes ASC Income	(16.227)	(12.215)	(4.011)
<b>478.608</b>	<b>Total HHSCP</b>	<b>478.608</b>	<b>492.256</b>	<b>(13.648)</b>
	<b>HHSCP</b>			
302.964	Health	302.964	305.698	(2.733)
175.643	Social Care	175.643	186.558	(10.915)
<b>478.608</b>	<b>Total HHSCP</b>	<b>478.608</b>	<b>492.256</b>	<b>(13.648)</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	782	6,168
Agency (Nursing)	451	3,310
Bank	780	9,441
Agency (exclu Med & Nurs)	171	2,009
<b>Total</b>	<b>2,184</b>	<b>20,928</b>

## HHSCP

- Full year overspend of £13.648m reported
- The overspend within ASC has been offset with slippage on health funding and the application of brokerage and THC transformation funding
- Prescribing & Drugs contributed £2.249m to the overspend
- £2.519m of ASC V&E cost reductions/ improvements delivered
- Supplementary staffing costs of £20.928m within overall position
- £1.750m incurred in unbudgeted out of area placement costs

# MONTH 12 2024/2025 – ADULT SOCIAL CARE



Services Category	Annual Budget £000's	Actual £000's	Variance £000's
<b>Total Older People - Residential/Non Residential Care</b>	<b>60,227</b>	<b>58,610</b>	<b>1,617</b>
<b>Total Older People - Care at Home</b>	<b>38,008</b>	<b>41,151</b>	<b>(3,143)</b>
<b>Total People with a Learning Disability</b>	<b>49,969</b>	<b>54,222</b>	<b>(4,253)</b>
<b>Total People with a Mental Illness</b>	<b>10,370</b>	<b>9,360</b>	<b>1,009</b>
<b>Total People with a Physical Disability</b>	<b>9,352</b>	<b>10,226</b>	<b>(874)</b>
<b>Total Other Community Care</b>	<b>13,165</b>	<b>13,197</b>	<b>(32)</b>
<b>Total Support Services</b>	<b>(4,917)</b>	<b>(847)</b>	<b>(4,070)</b>
<b>Care Home Support/Sustainability Payments</b>	<b>0</b>	<b>1,349</b>	<b>(1,349)</b>
<b>Total Adult Social Care Services</b>	<b>176,173</b>	<b>187,268</b>	<b>(11,095)</b>
<b>Less ASC Estates</b>	<b>530</b>	<b>710</b>	<b>(180)</b>
<b>Total Adult Social Care Services - Revised</b>	<b>175,643</b>	<b>186,558</b>	<b>(10,915)</b>

## ADULT SOCIAL CARE

- The reported position for ASC is an overspend of £10.915m. This overspend has been covered by a combination of slippage on health funding and the application of brokerage.
- £2.161m was drawn down from THC transformation fund with a further contribution of £5.6m from the Transformation Fund to in support of the reported position
- £4.052m of supplementary staffing costs within in-house care homes are included within the year to date position

# MONTH 12 2024/2025 – ADULT SOCIAL CARE



## NHSH Care Homes Supplementary Staffing

Care Home	Month 12		
	Agency £000's	Bank £000's	Total YTD £000's
Ach an Eas	-	28	237
An Acarsaid	-	14	133
Bayview House	-	16	218
Caladh Sona	-	-	8
Dail Mhor House	-	1	3
Grant House	25	16	284
Home Farm	118	8	1,240
Invernevis	12	13	202
Lochbroom	-	14	206
Mackintosh Centre	-	3	9
Mains House	46	8	631
Melvich	-	4	63
Pulteney	-	24	290
Seaforth	-	26	287
Strathburn	-	-	70
Telford	1	11	58
Wade Centre	-	11	114
<b>Total</b>	<b>202</b>	<b>196</b>	<b>4,052</b>

- Ongoing reliance on agency/ bank staffing within Home Farm and Mains House

# MONTH 12 2024/2025 – MARCH 2025



Current Plan £000	Division	Plan to Date £000	Actual to Date £000	Variance to Date £000
88.916	Medical Division	88.916	100.113	(11.196)
23.678	Cancer Services	23.678	24.881	(1.203)
74.758	Surgical Specialties	74.758	78.732	(3.974)
40.858	Woman and Child	40.858	40.657	0.201
49.072	Clinical Support Division	49.072	48.784	0.288
(8.379)	Raigmore Senior Mgt & Central Cost	(8.379)	(7.778)	(0.601)
27.874	NTC Highland	27.874	26.459	1.414
<b>296.778</b>	<b>Sub Total - Raigmore</b>	<b>296.778</b>	<b>311.849</b>	<b>(15.071)</b>
15.008	Belford	15.008	15.273	(0.264)
15.652	CGH	15.652	16.721	(1.069)
<b>327.438</b>	<b>Total for Acute</b>	<b>327.438</b>	<b>343.843</b>	<b>(16.405)</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	1,098	11,765
Agency (Nursing)	313	3,641
Bank	632	8,097
Agency (exclu Med & M)	127	1,364
<b>Total</b>	<b>2,170</b>	<b>24,867</b>

## ACUTE

- £16.405m overspend reported
- Main drivers for overspend were supplementary staffing and drug costs
- Non compliant junior doctor rotas contributed £1.078m to this position
- £3.756m of costs incurred on unfunded services
- Estimate of costs associated with patients being in the wrong care setting of £6.098m included outturn

# MONTH 12 2024/2025 – MARCH 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Support Services</b>			
12.022	Central Services	12.022	34.784	(22.762)
52.531	Central Reserves	52.531	-	52.531
51.504	Corporate Services	51.504	49.515	1.988
55.174	Estates Facilities & Capital Planning	55.174	54.545	0.629
17.206	eHealth	17.206	17.728	(0.522)
29.507	Tertiary	29.507	31.113	(1.606)
<b>217.944</b>	<b>Total</b>	<b>217.944</b>	<b>187.686</b>	<b>30.258</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	-	2,187
Agency (Nursing)	55	59
Bank	616	4,092
Agency (exclu Med & Nurs)	246	572
<b>Total</b>	<b>917</b>	<b>6,910</b>

## SUPPORT SERVICES

- YTD underspend of £30.258m – this is due to £49.700m of Brokerage received from SG
- Vacancies within the Estates and Facilities teams and income / rebates in respect of the New Craigs PFI have mitigated pressures in provisions, leases, postage and additional cleaning costs.
- Within eHealth significant increases in the costs of service contracts and IT contractor usage were the main drivers for the overspend
- Out of Area Forensic Psychiatry costs, TAVI procedures, rheumatology drugs continue have contributed
- towards the overspend within Tertiary. Increased SLA costs brought forward from previous years have also impacted

# MONTH 12 2024/2025 – MARCH 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Argyll &amp; Bute - Health</b>			
134.523	Hospital & Community Services	134.523	136.064	(1.542)
42.454	Acute & Complex Care	42.454	44.344	(1.890)
11.419	Children & Families	11.419	11.479	(0.060)
42.779	Primary Care inc NCL	42.779	42.864	(0.085)
24.877	Prescribing	24.877	25.040	(0.164)
13.310	Estates	13.310	13.469	(0.160)
7.864	Management Services	7.864	7.507	0.358
4.027	Central/Public health	4.027	0.484	3.543
<b>281.252</b>	<b>Total Argyll &amp; Bute</b>	<b>281.252</b>	<b>281.252</b>	<b>-</b>

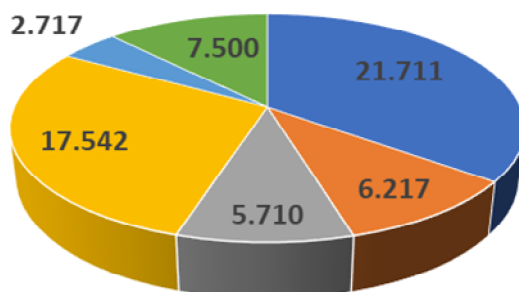
Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	584	6,963
Agency (Nursing)	119	2,109
Bank	251	3,163
Agency (exclu Med & Nurs)	92	671
<b>Total</b>	<b>1,045</b>	<b>12,906</b>

## ARGYLL & BUTE

- Argyll & Bute have delivered a breakeven position through flexibly utilising reserves
- The use of supplementary staffing continued to adversely impact on the financial position but was mitigated by a significant number of ongoing vacancies
- Out of Board cost per case charges and out of area long stay patient treatments have also impacted on the position

# MONTH 12 2024/2025 – MARCH 2025

## Cost Reduction/ Improvement Target (£m)



■ NH Value & Efficiency ■ A&B Value & Efficiency ■ ASC Value & Efficiency  
■ ASC Transformation ■ A&B Choices ■ Financial Flexibility

## COST REDUCTON/ IMPROVEMENT

- At the NHS Highland Board Meeting on 28 May the Board agreed to a proposed budget with a £22.204m gap from the brokerage cap – subsequently the brokerage cap has been increased to £49.7m but this has not impacted on the cost reduction/ improvement target
- Overall savings of £43.129m have been recorded. This includes benefits from actions taken to mitigate slippage against the V&E programme

Board agreed plan	
	Target £000s
<b>Opening Gap</b>	<b>112.001</b>
<b>Closing the Gap</b>	
NH Value & Efficiency	21.711
A&B Value & Efficiency	6.217
ASC Value & Efficiency	5.710
ASC Transformation	17.542
A&B Choices	2.717
Financial Flexibility	7.500
<b>GAP after improvement activity</b>	<b>50.604</b>
<b>GAP from Brokerage limit</b>	<b>22.204</b>



# MONTH 12 2024/2025 – MARCH 2025

## V&E Reduction Programmes as per Area

Value & Efficiency M12	V&E Original Plan				V&E Current Plan Fy 2024-25			
	2024-25 Original Target (£'000)	Total Achieved & Forecasted (£'000)	GAP (£'000)	% of In Delivery vs Original Target	2024-25 Current Target/Plan (£'000)	2024-25 Plan Achieved (£'000)	2024-25 Plan Forecasted (£'000)	GAP
Value & Efficiency - North Highland	21,711	10,256	-11,455	47%	10,256	10,256	0	-0
Value & Efficiency - Argyll & Bute	6,217	5,610	-607	90%	5,610	5,610	0	-0
<b>Total Value &amp; Efficiency</b>	<b>27,928</b>	<b>15,866</b>	<b>-12,062</b>	<b>57%</b>	<b>15,866</b>	<b>15,866</b>	<b>0</b>	<b>-0</b>
Value & Efficiency - ASC	23,252	14,522	-8,730	62%	14,522	14,522	0	0
<b>Total Value &amp; Efficiency incl ASC</b>	<b>51,180</b>	<b>30,388</b>	<b>-20,792</b>	<b>59%</b>	<b>30,388</b>	<b>30,388</b>	<b>0</b>	<b>-0</b>

- 2024-25 Value & Efficiency target is set for £51.180m
- Current GAP in meeting this target is £20,792m
- Total value of savings delivered at the end of the FY 2024-25 is £ 30,388m of which:

- 1). 34% (£ 10,256m) was delivered by North Highland
- 2). 18% (£ 5,610m) was delivered by Argyll & Bute
- 3). 48% (£ 14,522m) was delivered by ASC

Value & Efficiency – ASC includes £5.6m of additional funding provided by Highland Council

# MONTH 12 2024/2025 – MARCH 2025



T&F Workstream/Value & Efficiency Area	V&A Plan			V&A Current Plan			GAP
	2024-25 Original Target (£'000)	2024-25 Current Target/Plan (£'000)	Plan Gap	Value of Efficiency in Delivery	Forecasted Value Still to be Delivered	Total Achieved & Forecasted	Original Target less (Achieved + Forecasted Efficiencies)
Accommodation staff/Agency	300	0	-300	0	0	0	-300
Bed Capacity Planning	0	0	0	0	0	0	0
Corporate Teams Consolidation	100	838	738	838	0	838	738
Delayed Discharge and Length of Stay	0	0	0	0	0	0	0
Diagnostics	0	0	0	0	0	0	0
District Redesign	100	0	-100	0	0	0	-100
External Room Hire	300	0	-300	0	0	0	-300
Income Generation	1,500	67	-1,433	67	0	67	-1,433
Integrated Service Planning	0	0	0	0	0	0	0
Leases & Agile Working	200	97	-103	97	0	97	-103
Management Restructure	0	280	280	280	0	280	280
Morse & TEC	0	0	0	0	0	0	0
On Call Rotas and Jnr Dr Compliance	600	0	-600	0	0	0	-600
OOH	1,000	0	-1,000	0	0	0	-1,000
Operational Digitisation Project	0	0	0	0	0	0	0
Oxygen Service	0	0	0	0	0	0	0
Patient Hub	0	0	0	0	0	0	0
Pelvic Health Pathway	0	0	0	0	0	0	0
People Review	0	0	0	0	0	0	0
Police Custody and SARC	200	221	21	221	0	221	21
Prescribing	6,500	3,174	-3,326	3,174	0	3,174	-3,326
Printing Devices	0	0	0	0	0	0	0
Procurement Consolidation and Efficiency	100	639	539	639	0	639	539
Rates Review Rebates (Historic)/VAT Recove	0	1,235	1,235	1,235	0	1,235	1,235
Remote Outpatients & Virtual Capacity	0	28	28	28	0	28	28
Service Level Agreements	310	305	-5	305	0	305	-5
Shared Services	0	0	0	0	0	0	0
Stock Management Review	0	0	0	0	0	0	0
Stores, Logistics and Fleet	0	19	19	19	0	19	19
Supplementary Staffing	8,500	3,299	-5,201	3,299	0	3,299	-5,201
Telephony	0	55	55	55	0	55	55
Theatre Optimisation & PLCV	0	0	0	0	0	0	0
Transformation and Resilience of Admin	1,000	0	-1,000	0	0	0	-1,000
Travel	1,000	0	-1,000	0	0	0	-1,000
Vacancy Panel	0	0	0	0	0	0	0
Vaccination Service	0	0	0	0	0	0	0
Waste Management / Infection Prevention &	0	0	0	0	0	0	0
<b>Total North Highland</b>	<b>21,710</b>	<b>10,256</b>	<b>-11,454</b>	<b>10,256</b>	<b>0</b>	<b>10,256</b>	<b>-11,454</b>
<b>Argyll &amp; Bute Schemes</b>	<b>6,218</b>	<b>5,610</b>	<b>-608</b>	<b>5,610</b>	<b>0</b>	<b>5,610</b>	<b>-608</b>
<b>Total North Highland &amp; Argyll &amp; Bute</b>	<b>27,928</b>	<b>15,866</b>	<b>-12,062</b>	<b>15,866</b>	<b>0</b>	<b>15,866</b>	<b>-608</b>
<b>ASC Schemes</b>	<b>23,252</b>	<b>14,522</b>	<b>-8,730</b>	<b>14,522</b>	<b>0</b>	<b>14,522</b>	<b>-8,730</b>
<b>Total North Highland, Argyll &amp; Bute and ASC</b>	<b>51,180</b>	<b>30,388</b>	<b>-20,792</b>	<b>30,388</b>	<b>0</b>	<b>30,388</b>	<b>-20,792</b>

## NHS Highland efficiency schemes for FY 2024-25.

This summary highlights the differences between the original and current year plans and shows the performance of the efficiency schemes against the original targets.

# MONTH 12 2024/2025 – MARCH 2025

## SUPPLEMENTARY STAFFING



	2024/2025 YTD £'000	2023/2024 YTD £'000	Inc/ (Dec) YTD £'000	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
HHSCP	20,928	24,378	(3,451)	Pay	135.123	142.033	(6.910)
Estates & Facilities	1,684	1,680	4	Medical & Dental	7.046	8.898	(1.853)
E Health	10	13.94	(4)	Medical & Dental Support	220.672	221.564	(0.891)
Corporate	943	1,275	(332)	Nursing & Midwifery	43.063	40.063	3.000
Central	4,272	584	3,688	Allied Health Professionals	16.914	17.188	(0.274)
Acute	24,867	27,867	(3,001)	Healthcare Sciences	23.774	23.328	0.446
Tertiary	-	1.08	-	Other Therapeutic	47.981	46.181	1.800
Argyll & Bute	12,905	13,139	(233)	Support Services	87.683	84.743	2.940
				Admin & Clerical	3.544	3.139	0.405
				Senior Managers	59.846	56.943	2.903
				Social Care	3.743	3.568	0.175
				Vacancy factor/pay savings			
<b>TOTAL</b>	<b>65,609</b>	<b>68,939</b>	<b>(3,329)</b>	<b>Total Pay</b>	<b>649.390</b>	<b>647.649</b>	<b>1.741</b>

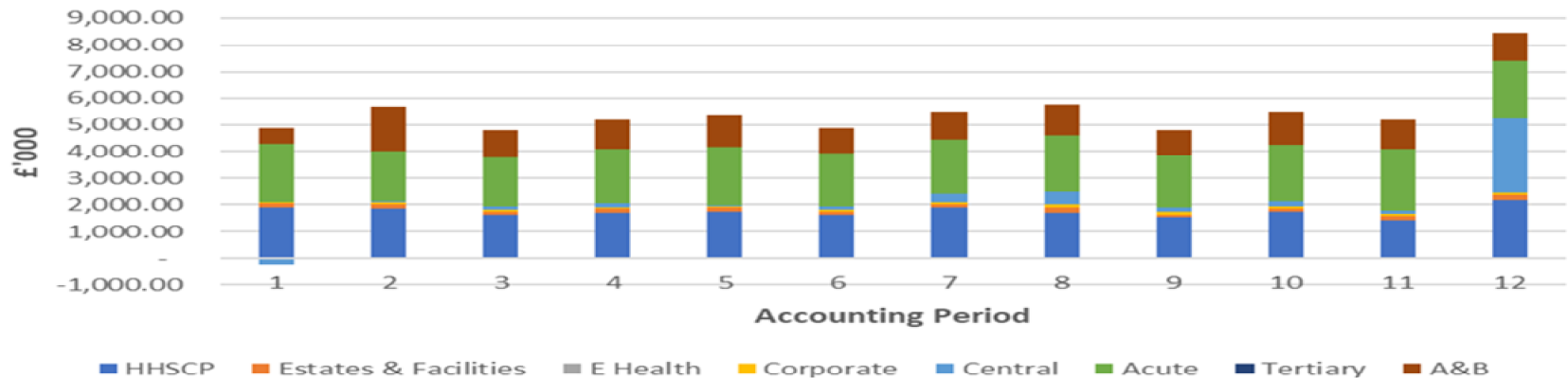
### SUPPLEMENTARY STAFFING

- Recorded spend at end of Month 12 is £3.329m lower than at same point in 2023/2024.
- Underspend of £1.741m on pay costs at end of Month 12
- Position includes backdated costs associated with IR35 of £2.267m
- Spend in year is actually £5.596m less than 2023/2024 when the impact of the IR35 adjustment is removed.

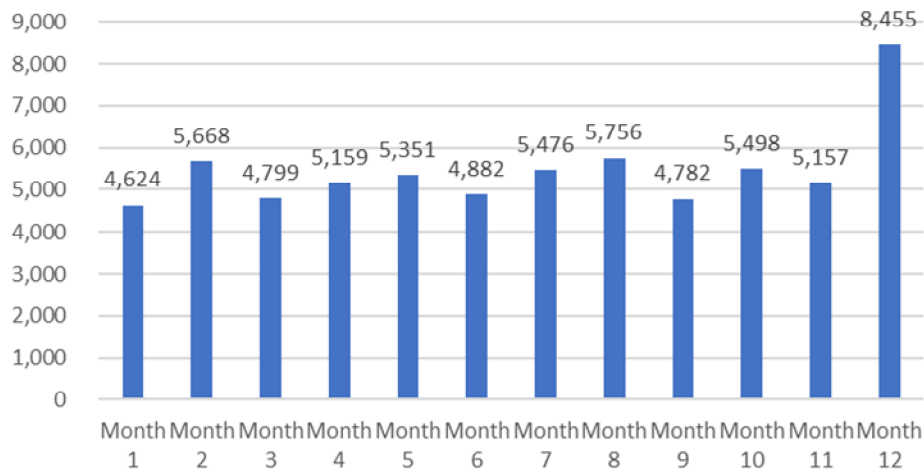
# MONTH 12 2024/2025 – MARCH 2025

## SUPPLEMENTARY STAFFING

Supplementary Staffing Apr 24 - Mar 25



Supplementary Staffing Total Spend 2024/2025

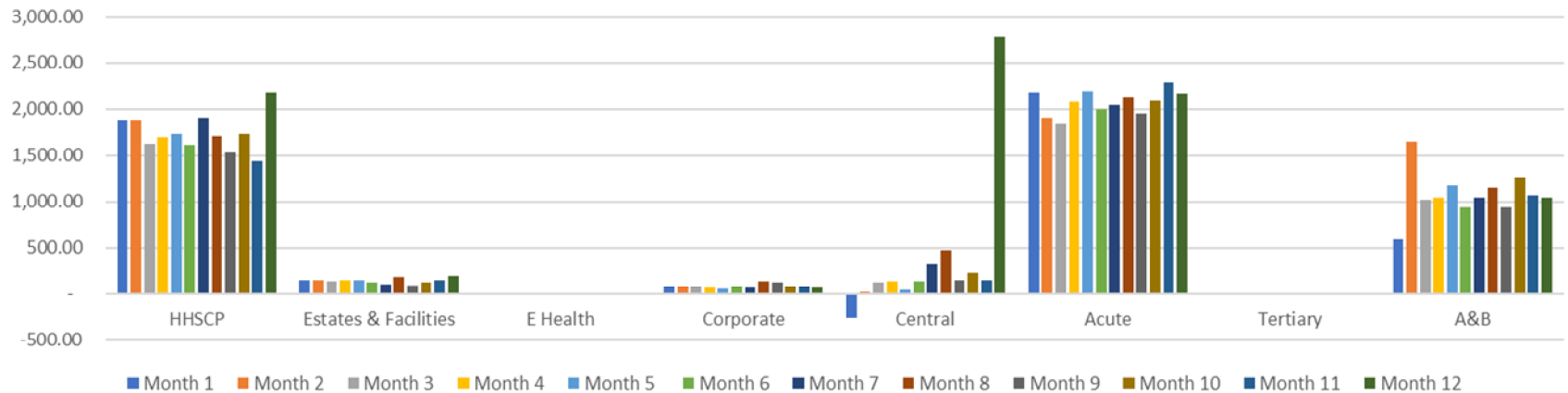


- Month 12 spend is £3.298m higher than Month 11
- £2.267m of this movement relates to the accrual for IR35 and is included within Central
- There has also been a significant increase within HHSCP relating to cost from earlier months which had not been captured

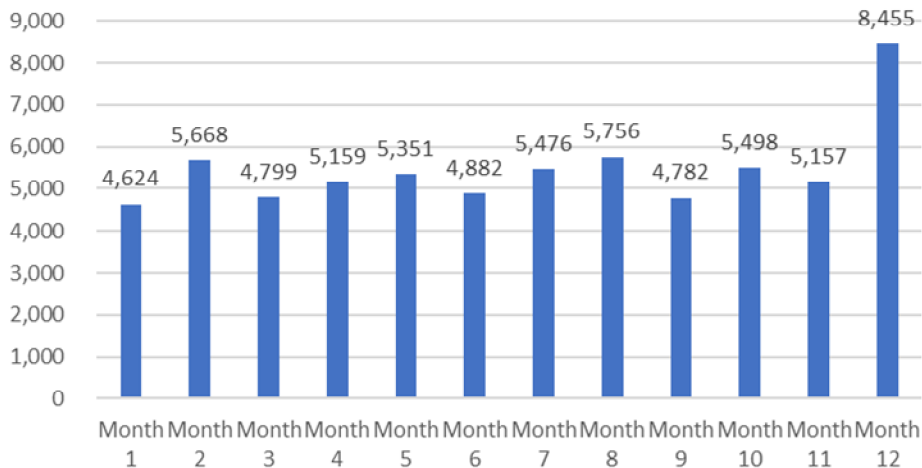
# MONTH 12 2024/2025 – MARCH 2025

## SUPPLEMENTARY STAFFING

Supplementary Staffing - Monthly Run Rate



Supplementary Staffing Total Spend 2024/2025



- Month 12 spend is £3.298m higher than Month 11
- £2.267m of this movement relates to the accrual for IR35 and is included within Central
- There has also been a significant increase within HHSCP relating to costs relating to earlier months that had not been captured

# MONTH 12 2024/2025 – MARCH 2025



Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
Expenditure by Subjective spend			
Pay	649.390	647.649	1.741
Drugs and prescribing	133.718	137.367	(3.649)
Property Costs	65.902	67.020	(1.118)
General Non Pay	61.605	63.429	(1.825)
Clinical Non pay	56.268	63.767	(7.499)
Health care - SLA and out of area	454.894	462.205	(7.311)
Social Care ISC	134.439	145.076	(10.637)
FHS	119.775	118.448	1.327

Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
Drugs and prescribing			
Hospital drugs	55.009	55.937	(0.929)
Prescribing	78.710	81.430	(2.720)
<b>Total</b>	<b>133.718</b>	<b>137.367</b>	<b>(3.649)</b>

## SUBJECTIVE ANALYSIS

- Pressures have continued through the year within all expenditure categories
- Despite significant supplementary staffing costs pay is underspent due to the number of vacancies across the system
- Drugs and prescribing expenditure was overspent by £3.649m

# MONTH 12 2024/2025 – MARCH 2025



BUDGET (£000)	SCHEME	ACTUALS (£000)	VARIANCE (£000)
	<b>FORMULARY ALLOCATION</b>		
-	HISTORIC COSTS	698	(698)
2,860	EPAG	2,860	-
1,930	eHEALTH	1,930	-
2,504	ESTATES	2,691	(187)
417	CONTINGENCY	312	105
500	ERPCC LIFE CYCLE ADDITIONS	326	174
500	MID ARGYLL PFI	405	95
-	OTHER	(85)	85
8,711	FORMULA TOTAL	9,137	
	<b>PROJECT SPECIFIC FUNDING</b>		
284	ACT ACCOMMODATION PROJECT	284	-
659	GRANTOWN HEALTH CENTRE REFURB	659	-
584	EV CHARGERS	584	-
80	BELFORD DISTRIBUTION BOARDS REPLACEMENT	98	(18)
100	SSD STERILISER REPLACEMENT	631	(531)
1,788	ADDITIONAL CAPITAL	813	975
747	RADIOTHERAPY PROGRAMME	747	-
6	NSD RINGFENCED FUNDING	6	-
4,248	PROJECT TOTAL	3,822	426
<b>12,960</b>	<b>TOTAL</b>	<b>12,959</b>	

## CAPITAL

- The Board has worked with SG to maximise use of available funding to deliver an on target position at financial year end
- Detailed monitoring is in place via the Capital Asset Management Group