

NHS Highland



NHS
Highland
na Gàidhealtachd

Meeting:

NHS Highland Board Meeting

Meeting date:

25 November 2025

Title:

Finance Report – Month 6 2025/2026

Responsible Executive/Non-Executive:

Heledd Cooper, Director of Finance

Report Author:

Elaine Ward, Deputy Director of Finance

Report Recommendation:

The Board is asked to **Examine** and **Consider** the content of the report and take **Limited Assurance**.

1 Purpose

This is presented to the NHS Highland 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 6 (September) 2025/2026.

2.2 Background

NHS Highland submitted a financial plan to Scottish Government for the 2025/2026 financial year in March 2025. This plan presented an initial budget gap of £115.596m. When cost reductions/ improvements were factored in the net position was a gap of £55.723m. The Board received feedback on the draft Financial Plan which requested submission of a revised plan with a net deficit of no more that £40m. A revised plan was submitted in line with this request in June 2025 and this revised plan has been accepted by Scottish Government.

The Board continues to be escalated at level 3 within the NHS Scotland Escalation Framework. Work continues internally and with the support of SG to improve the financial position by identifying opportunities and implementing new ways of working which will support a move to financial balance.

2.3 Assessment

At the end of September 2025 (Month 6) an overspend of £34.584m is reported with this forecast to increase to £40.005m by the end of the financial year. The forecast position is predicated on the assumption that further work will enable delivery of a breakeven position within ASC by 31 March 2026. This currently presents a risk of £20.001m to the Board.

A review of delivery against targets for identified value and efficiency schemes has been undertaken. This together with the agreement of the Adult Social Care Financial plan presents additional challenge to the Board in delivering the ask of SG to be no more than £40m overspend at the end of the financial year. A Recovery Plan is being formulated to close the additional gap.

2.4 Proposed level of Assurance

Substantial		Moderate	
Limited	X	None	

Comment on the level of assurance

It is only possible to give limited assurance at this time. The position reported aligns with the Scottish Government expected position 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 increasing risk that no mitigations to address the Adult Social Care gap will be identified.

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

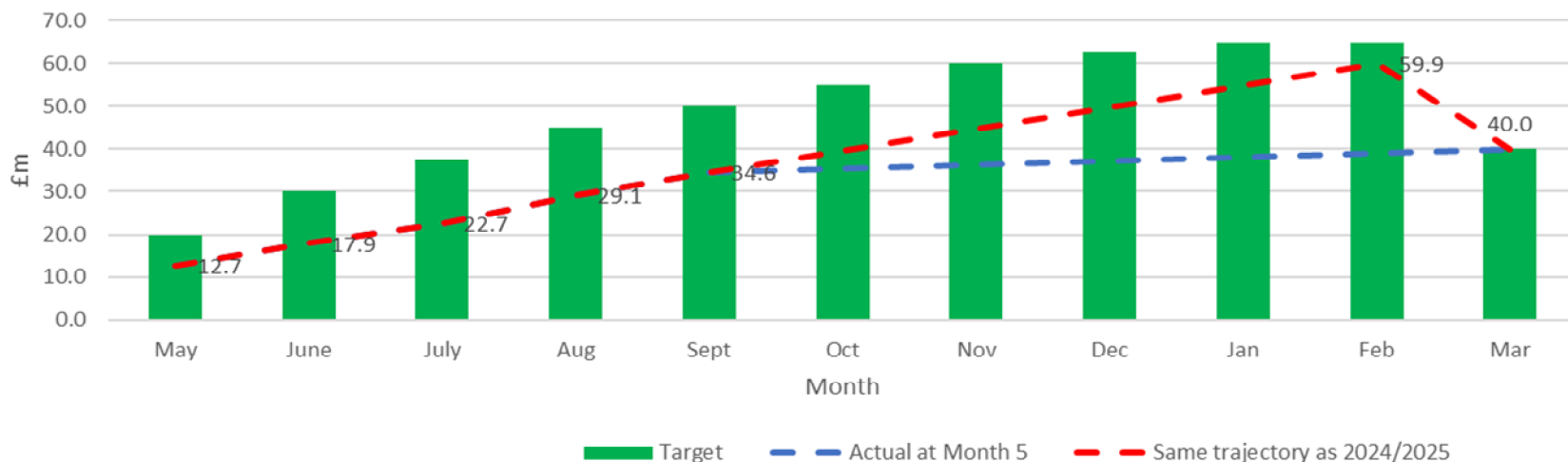
4.1 List of appendices

Finance Report – Month 6 (September) 2025/2026

Finance Report –Month 6 (September) 2025/2026

MONTH 6 2025/2026 – SEPTEMBER 2025

Actual v Planned Financial Performance



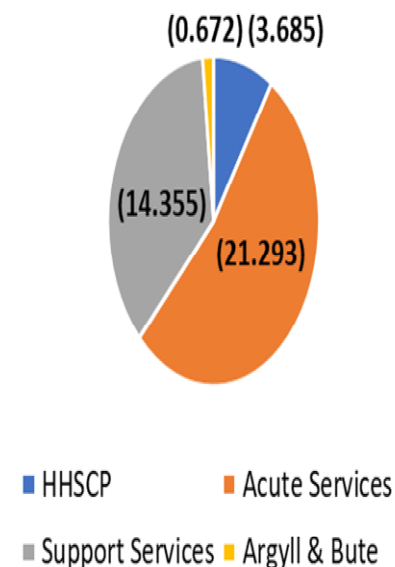
Target	YTD £m	YE Position £m
Delivery against Revenue Resource Limit (RRL) DEFICIT/SURPLUS	34.6	40.0
Deliver against plan DEFICIT/SURPLUS	15.4	0.0

- No brokerage available in 2025/2026
- SG requested plan with a deficit no greater than £40m
- SG have confirmed that an allocation of £40m (non-repayable) will be made to cover the planned overspend – if the actual position is higher that this no further funding will be made available
- Current forecast is £40m worse than RRL but in line with SG request and revised plan submitted to SG in June 2025

MONTH 6 2025/2026 – SEPTEMBER 2025

Current Plan £m	Summary Funding & Expenditure	Plan To Date £m	Actual To Date £m	Variance To Date £m	Forecast Outturn £m	Forecast Variance £m
1,343.066	Total Funding	639.116	639.116	-	1,343.066	-
	Expenditure					
503.090	HHSCP	248.142	269.050	(20.908)	526.776	(23.686)
	ASC Position to breakeven				(20.001)	20.001
	Revised HHSCP				506.775	(3.685)
341.986	Acute Services	170.427	182.606	(12.179)	363.278	(21.293)
192.682	Support Services	78.070	79.333	(1.263)	207.037	(14.355)
1,037.758	Sub Total	496.639	530.989	(34.350)	1,077.091	(39.333)
305.308	Argyll & Bute	142.477	142.712	(0.235)	305.980	(0.672)
1,343.066	Total Expenditure	639.116	673.700	(34.584)	1,383.071	(40.005)

Forecast Deficit by Operational Area



MONTH 6 2025/2026 SUMMARY

- Overspend of £34.584m reported with this forecast to increase to £40.005m by the end of the financial year
- This is in line with the revised financial plan submitted to Scottish Government at the beginning of June 2025
- High risk assumption that ASC will deliver a breakeven position at the end of the financial year
- Also assuming V&E programme will deliver in full – there is currently a risk adjusted gap of £16.068m between plans and the V&E target

MONTH 6 2025/2026 – SEPTEMBER 2025



KEY RISKS

- ASC – At this stage there is no agreed mitigation in place to deliver breakeven by the end of the financial year
- Delivery of the Value & Efficiency Cost Reduction/Improvement programme
- SLAs with NHS Lothian & NHS Greater Glasgow & Clyde
- Supplementary staffing – ongoing reliance due to system pressures and recruitment challenges
- ASC pressures – suppliers continuing to face sustainability challenges, NI impact on independent sector providers
- Health & Care staffing
- Financial impact of Agenda for Change pay award from 2023
- Price increases in excess of inflationary assumptions
- Potential impact associated with the cost of new drugs
- Financial impact of fragile services
- SLA Uplift
- Allocations less than anticipated



MITIGATIONS

- Ongoing robust governance structures around agency nursing utilisation
- Sustainability funding received from SG
- Additional funding for AfC non pay element of 2023/2024 pay award
- Funding anticipated from Highland Council in respect of NI rate increase – amount to be agreed
- SG have confirmed a £40m allocation will be available to enable delivery of a breakeven position at year end – based on delivery of a position in line with the financial plan

MONTH 6 2025/2026 – SEPTEMBER 2025



Summary Funding & Expenditure	Current Plan £m
RRL Funding - SGHSCD	
Baseline Funding	975.902
Baseline Funding GMS	5.291
FHS GMS Allocation	79.514
Supplemental Allocations	51.914
Non Core Funding	-
Total Confirmed SGHSCD Funding	1,112.621
Anticipated funding	
Non Core allocations	79.425
Core allocations	21.692
Total Anticipated Allocations	101.117
Total SGHSCD RRL Funding	1,213.738
Integrated Care Funding	
Adult Services Quantum from THC	141.522
Childrens Services Quantum to THC	(12.194)
Total Integrated care	129.328
Total NHS Highland Funding	1,343.066

FUNDING

- £1,343.066m of funding confirmed at end of Month 6
- GMS uplift received and NSD top slices for risk share have been actioned

MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	HHSCP					
295.773	NH Communities	147.477	154.734	(7.257)	309.313	(13.540)
62.517	Mental Health Services	30.996	31.974	(0.978)	63.682	(1.164)
168.267	Primary Care	84.475	85.165	(0.690)	169.415	(1.148)
(23.467)	ASC Other includes ASC Income	(14.805)	(2.823)	(11.982)	(15.634)	(7.833)
503.090	Total HHSCP	248.142	269.050	(20.908)	526.776	(23.686)
	HHSCP					
320.749	Health	159.895	162.935	(3.040)	324.434	(3.685)
182.341	Social Care	88.247	106.115	(17.867)	202.342	(20.001)
503.090	Total HHSCP	248.142	269.050	(20.908)	526.776	(23.686)

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	445	2,497
Agency (Nursing)	306	1,237
Bank	1,030	5,397
Agency (Non Med)	395	1,517
Total	2,175	10,647

HHSCP

- YTD overspend of £20.908m reported with this forecast to increase to £23.686m by the end of the financial year
- ASC overspend forecast at £20.001 – this assumes delivery of £6.192m of V&E cost reductions/improvements
- Drugs/ prescribing pressure forecast at £0.322m
- Locum costs of £0.937m contributing to overspend within Primary Care
- Supplementary staffing costs of £10.647m incurred to date
- High cost out of area placements continue to impact on the Mental Health position

MONTH 6 2025/2026 – ADULT SOCIAL CARE



Services Category	Annual Budget £000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Outturn £000's	YE Variance £000's
Total Older People - Residential/Non Residential Care	65.070	32.567	32.077	0.490	64.113	0.956
Total Older People - Care at Home	40.188	20.119	22.703	(2.584)	44.946	(4.758)
Total People with a Learning Disability	53.382	26.752	30.557	(3.806)	61.567	(8.185)
Total People with a Mental Illness	11.656	5.832	5.187	0.644	10.370	1.286
Total People with a Physical Disability	10.267	5.146	5.717	(0.571)	11.237	(0.970)
Total Other Community Care	13.727	6.863	6.163	0.700	12.991	0.737
Total Support Services	(11.949)	(9.032)	3.538	(12.570)	(3.484)	(8.465)
Care Home Support/Sustainability Payments	-	-	0.171	(0.171)	0.603	(0.603)
Total Adult Social Care Services	182.341	88.247	106.115	(17.867)	202.342	(20.001)

ADULT SOCIAL CARE

- YTD an overspend of £17.867m is reported with this forecast to increase to £20.001m by the end of the financial
- Forecast assumes delivery of £6.192m of V&E cost reductions/ improvements
- The overall financial position for the Board assumes that ASC will deliver a breakeven position by the end of the financial year
- £2.659m of supplementary staffing costs within in-house care homes are included within the year to date position

MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £000	Division	Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Forecast Variance £000
92.798	Medical Division	46.060	53.692	(7.632)	105.771	(12.973)
26.923	Cancer Services	12.883	13.543	(0.660)	28.015	(1.091)
78.097	Surgical Specialties	39.482	42.159	(2.676)	83.104	(5.008)
41.839	Woman and Child	21.395	21.161	0.234	42.233	(0.394)
49.655	Clinical Support Division	24.669	25.890	(1.222)	50.680	(1.024)
(8.636)	Raigmore Senior Mgt & Central Cost	(4.648)	(4.648)	-	(8.550)	(0.085)
29.713	NTC Highland	14.753	14.066	0.687	28.815	0.898
310.390	Sub Total - Raigmore	154.594	165.864	(11.269)	330.067	(19.677)
15.271	Belford	7.643	7.848	(0.204)	15.812	(0.541)
16.325	CGH	8.190	8.895	(0.705)	17.399	(1.075)
341.986	Total for Acute	170.427	182.606	(12.179)	363.278	(21.293)

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	1,083	6,396
Agency (Nursing)	-31	433
Bank	744	4,707
Agency (Non Med)	136	770
Total	1,932	12,306

ACUTE

- £12.179m overspend reported year to date
- Forecast that this will increase to £21.293m by the end of the financial year
- Main drivers for overspend continue to be supplementary staffing costs
- £0.293m built into forecast in respect of non compliant resident doctor rotas with a further £0.668m of a pressure now materialising from resident doctor expansion posts
- £12.306m ytd spend on supplementary staffing

MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	Support Services					
9.554	Central Services	8.081	9.266	(1.185)	8.717	0.837
36.692	Central Reserves	-	-	-	51.547	(14.855)
45.832	Corporate Services	22.288	20.757	1.530	43.477	2.355
54.100	Estates Facilities & Capital Planning	24.376	23.799	0.577	53.806	0.294
16.953	eHealth	8.549	9.207	(0.658)	18.250	(1.297)
29.551	Tertiary	14.775	16.303	(1.527)	31.240	(1.690)
192.682	Total	78.070	79.333	(1.263)	207.037	(14.355)

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	3	17
Agency (Nursing)	-	(55)
Bank	358	1,441
Agency (Non Med)	26	121
Total	387	1,524

SUPPORT SERVICES

- YTD overspend of £1.263m reported with this forecast to increase to £14.355m by the end of the financial year
- With Estates, Facilities and Capital Planning the cost of provisions continues to be ahead of budget. This is being mitigated due to vacancies in a number for the estates and facilities teams.
- Within eHealth further increases in the costs of service contracts is the main driver for the overspend. These increases relate to above inflationary uplifts and increasing activity.
- Out of Area Forensic Psychiatry costs, TAVI procedures, rheumatology drugs continue to drive the overspend within Tertiary

MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	Argyll & Bute - Health					
160.578	Hospital & Community Services	80.519	81.626	(1.107)	162.521	(1.943)
21.008	Acute & Complex Care	10.476	10.664	(0.188)	21.348	(0.340)
12.719	Children & Families	6.395	6.560	(0.165)	12.719	-
42.763	Primary Care inc NCL	22.223	21.984	0.239	43.464	(0.701)
25.805	Prescribing	12.251	11.846	0.405	25.588	0.217
12.763	Estates	6.823	6.799	0.024	12.763	-
7.603	Management Services	3.674	3.435	0.240	7.460	0.143
24.047	Central/Public health	1.106	(0.200)	1.306	21.117	2.930
(1.978)	Central Held Savings	(0.989)	-	(0.989)	(1.000)	(0.978)
305.308	Total Argyll & Bute	142.477	142.712	(0.235)	305.980	(0.672)

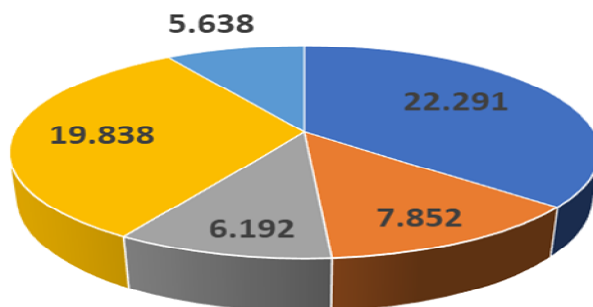
Locum/ Agency &	In Month	YTD
Bank Spend	£'000	£'000
Locum	721	3,428
Agency (Nursing)	176	678
Bank	279	1,775
Agency (Non Med)	(3)	243
Total	1,172	6,124

ARGYLL & BUTE

- Year to date overspend of £0.235m reported with this forecast to increase to £0.672m by the end of the financial year
- Supplementary staff continues to be a significant driver for the position – ytd spend £6.124m
- Out of Board cost per case charges and out of area long stay patient treatments continue to impact on the position
- Vacancies within a number of areas is mitigating slippage against cost reductions/ improvements of £1.555m and other areas of overspend

MONTH 6 2025/2026 – SEPTEMBER 2025

**Cost Reduction/ Improvement Target
£m**



■ NH Value & Efficiency ■ A&B Value & Efficiency ■ ASC Value & Efficiency
■ ASC Transformation ■ Other Action

COST REDUCTON/ IMPROVEMENT

- NHS Highland submitted a financial plan to Scottish Government in March 2025 detailing a cost reduction/improvement programme of £54.235m
- Whilst a further submission was made in June with a revised net financial gap of £40.005m the savings programme within the March submission remained unchanged

Area of Cost Reduction/ Improvement	Target £000s
NH Value & Efficiency	22.291
A&B Value & Efficiency	7.852
ASC Value & Efficiency	6.192
ASC Transformation	19.838
Other Action	5.638
Follow up actions post March Fin Plan Submission	10.180
Total Cost Reduction/ Improvement Target	71.991

2025/2026 FINANCIAL PLAN – Initial Savings Targets

	Target £000s
Acute	9.688
HHSCP	7.020
Deputy Chief Exec (excluding eHealth)	0.037
People & culture	0.476
Public Health	0.349
Finance	0.389
Medical	0.141
Nursing	0.130
Tertiar	1.094
Estates & Facilities	2.201
eHealth	0.639
Strategy & Transformation	0.127
TOTAL	22.291

- Targets based on combination of budget and type of V&E scheme
- Allocated on a matrix basis
- Original targets adjusted to reflect:
 - Additional target in Acute due to Cath lab and Private Patient pressure which cannot be mitigated at this time
 - Transfer of responsibility for service delivery – eg Vaccination Service transfer from Public Health to HHSCP

MONTH 6 2025/2026 – VALUE & EFFICIENCY

In the 2025–26 financial year, savings are reported on a risk-adjusted basis. This approach factors in the probability of risks impacting the achievement of the financial plan. The framework categorises risks into five types: Idea, Opportunity, Plans in Progress, Fully Developed, and Moved to Delivery.

2025-26 Value & Efficiency Plan (£'000)

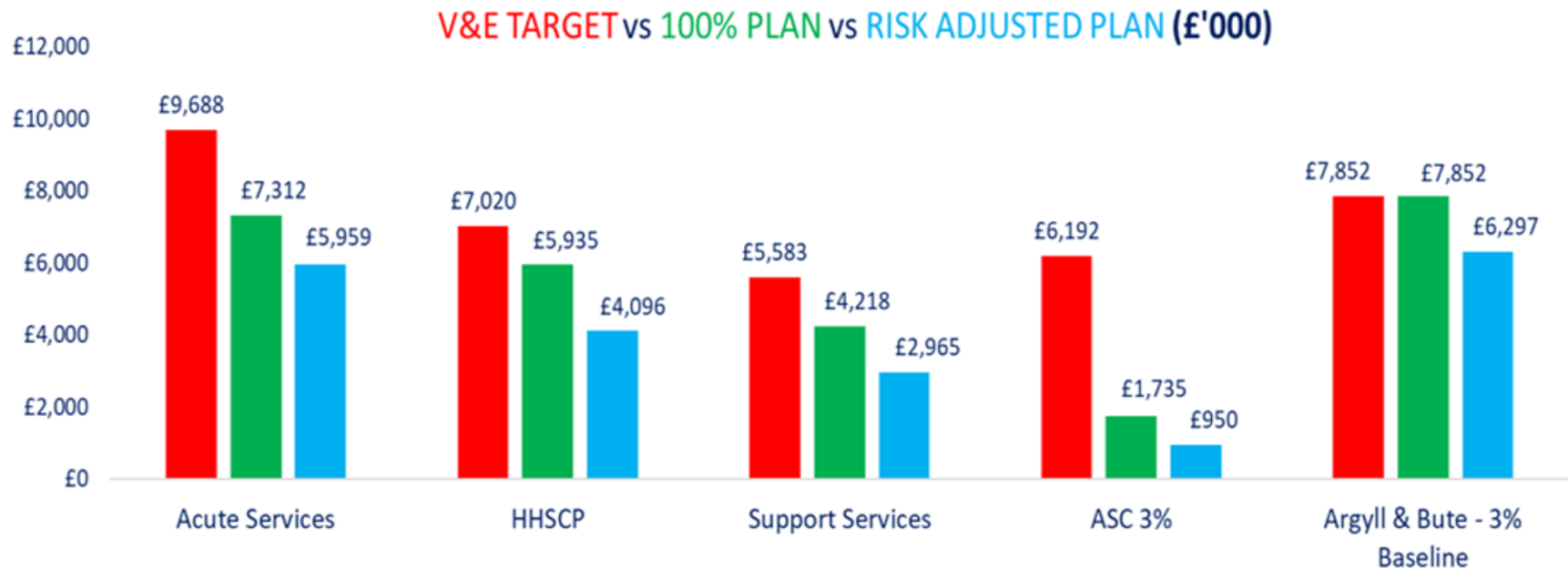
Reduction Programmes	100%			Risk Adjusted Forecast (RAF)			Savings Achieved			
	Allocated Target	Current Plan	Plan GAP	Allocated Target	Risk Adjusted Forecast (RAF)	Risk Adjusted Plan GAP	Allocated Target	Budget Savings Achieved	Cost Reductions Achieved	Current Savings GAP
Value & Efficiency - North Highland	22,291	17,465	-4,826	22,291	13,020	-9,271	22,291	3,733	3,029	-15,528
Value & Efficiency - Argyll & Bute	7,852	7,852	0	7,852	6,297	-1,555	7,852	3,937	0	-3,915
Total Value & Efficiency	30,143	25,317	-4,826	30,143	19,317	-10,826	30,143	7,670	3,029	-19,443
Value & Efficiency - ASC	6,192	1,735	-4,457	6,192	950	-5,242	6,192	0	275	-5,917
Total Value & Efficiency incl ASC	36,335	27,052	-9,283	36,335	20,267	-16,068	36,335	7,670	3,304	-25,360

The financial plan submitted to the Scottish Government includes a target of achieving 3% efficiency savings across both North Highland and Argyll & Bute.

This equates to a total Value & Efficiency savings goal of **£36.335m** for the FY 2025–26

There is currently a shortfall of **£9.283m (11.472m in M5)** between the 2025–26 savings target and current delivery plan at its 100% value.

MONTH 6 2025/2026 – VALUE & EFFICIENCY – TARGET, PLAN & RISK ADJUSTED PLAN BY AREA



- North Highland is driving most of the positive movement in both planned and forecasted savings
- Argyll & Bute remains static across both periods with the additional efficiencies achieved of £300k in M6
- ASC shows a small improvement in the risk adjusted plan but no change in the current plan
- The total movement from M5 to M6 in the risk adjusted plan is £2,784

MONTH 6 2025/2026 – VALUE & EFFICIENCY RECURRING/ NON-RECURRING BREAKDOWN



2025-26 Value & Efficiency Plan (£'000)										
Reduction Programmes as per Area and Recurrence	100%			Risk Adjusted Forecast (RAF)			Savings Achieved			
	Current Plan	Recurrent	Non-Recurrent	Risk Adjusted Forecast (RAF)	Recurrent	Non-Recurrent	Allocated Target	Recurrent	Non-Recurrent	Current Savings GAP
% of the Plan/Target	70%	30%		74%	26%		24%	7%		
Value & Efficiency - North Highland	17,465	14,606	2,859	13,020	11,798	1,222	22,291	6,319	443	-15,528
Value & Efficiency - Argyll & Bute	7,852	3,124	4,728	6,297	2,547	3,750	7,852	2,037	1,900	-3,915
Value & Efficiency (North Highland)	25,317	17,730	7,587	19,317	14,345	4,972	30,143	8,356	2,343	-19,443
Value & Efficiency - ASC	1,735	1,135	600	950	607	343	6,192	189	86	-5,917
Total Value & Efficiency incl ASC	27,052	18,865	8,187	20,267	14,952	5,315	36,335	8,546	2,429	-25,360

The total planned savings (100% plan) are £27,052m with £18,865m expected to be recurrent.

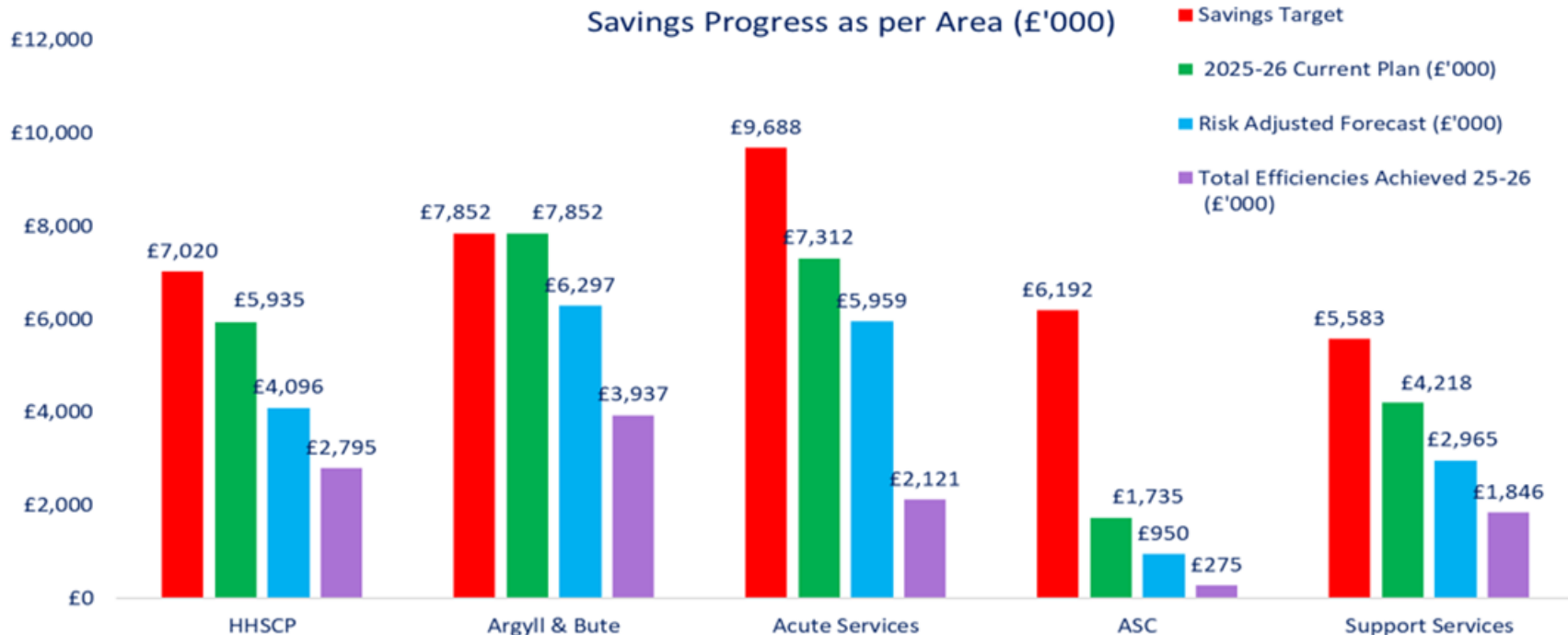
After adjusting for risk, the total expected savings drop to £20,267m with £14,952m being recurrent.

The savings plans from North Highland currently make up the largest contribution across all areas.

MONTH 6 2025/2026 – VALUE & EFFICIENCY PLAN PROGRESS BY AREA



Area	Savings Target	Original Plan @ 100%	2025-26 Current Plan (£'000)	Risk Adjusted Forecast (£'000)	Total Efficiencies Achieved 25-26 (£'000)
HHSCP	£7,020	£6,075	£5,935	£4,096	£2,795
Argyll & Bute	£7,852	£8,052	£7,852	£6,297	£3,937
Acute Services	£9,688	£6,821	£7,312	£5,959	£2,121
ASC	£6,192	£1,735	£1,735	£950	£275
Support Services	£5,583	£4,328	£4,218	£2,965	£1,846
Total	£36,335	£27,011	£27,052	£20,267	£10,975



MONTH 6 2025/2026 – POTENTIAL MITIGATIONS



Adjusted Forecast	48.239
Slippage from reserves	7.196
Mitigated position	41.044

- Slippage in reserves reflects potential underspends on allocations received in year which have not been built into operational forecasts
- Element of A/L accrual already released to forecast position. Potential for further release if carry forward of leave is restricted
- Potential additional benefits:
 - AfC non pay element of 2023/2024 pay award – dependent upon progress with band 5-6 uplift
 - Confirmation of IR35 position could release further benefit
- £1.004m additional mitigations or VEAG scheme delivery required to close gap
- Requires continued focus to further develop 'in plan' schemes to deliver and no acceleration of operational spend.

MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Expenditure by Subjective spend			
697.837	Pay	343.488	340.017	3.472
140.349	Drugs and prescribing	69.205	69.762	(0.557)
57.421	Property Costs	26.899	27.268	(0.369)
43.300	General Non Pay	22.124	22.937	(0.813)
57.371	Clinical Non pay	28.631	32.540	(3.908)
161.633	Health care - SLA and out of area	85.954	90.339	(4.385)
140.393	Social Care ISC	70.380	78.047	(7.667)
121.719	FHS	61.732	61.063	0.669

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Drugs and prescribing			
56.486	Hospital drugs	27.747	28.644	(0.898)
83.862	Prescribing	41.458	41.117	0.340
140.349	Total	69.205	69.762	(0.557)

SUBJECTIVE ANALYSIS

- Pressures continue to be seen within a number of spend categories
- Vacancies across all staff groups are mitigating the high level of spend on supplementary staffing
- The Drugs & Prescribing position is being reviewed – there is a concern that information is missing from prescribing data received by the Board

MONTH 6 2025/2026 – SEPTEMBER 2025

SUPPLEMENTARY STAFFING



	2025/2026 YTD £'000	2024/2025 YTD £'000	Inc/ (Dec) YTD £'000
HHSCP	10,568	10,428	140
Estates & Facilities	776	845	(69)
E Health	2	7.08	(5)
Corporate	333	411	(78)
Central	493	183	310
Acute	12,306	12,194	112
Tertiary	-	-	-
Argyll & Bute	6,124	6,415	(291)
TOTAL	30,601	30,484	118

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Pay			
140.126	Medical & Dental	70.408	73.370	(2.962)
7.891	Medical & Dental Support	3.802	4.728	(0.926)
242.145	Nursing & Midwifery	120.897	120.082	0.815
46.379	Allied Health Professionals	23.029	21.416	1.613
18.672	Healthcare Sciences	9.233	9.177	0.057
26.112	Other Therapeutic	12.953	12.555	0.398
53.416	Support Services	26.175	24.752	1.423
94.387	Admin & Clerical	46.827	44.619	2.209
3.490	Senior Managers	1.766	1.646	0.120
66.512	Social Care	33.172	30.212	2.960
(1.291)	Vacancy factor/pay savings	(4.774)	(2.540)	(2.234)
697.837	Total Pay	343.488	340.017	3.472

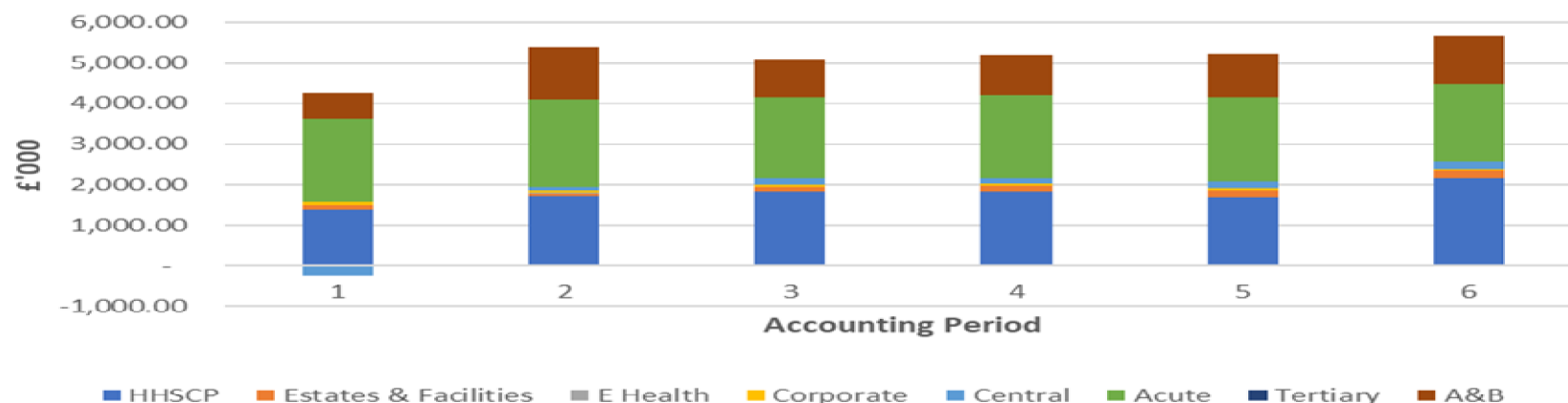
SUPPLEMENTARY STAFFING

- Recorded spend at end of Month 6 is £0.118m higher than at same point in 2024/2025
- Pay underspend of £3.472m reported at the end of Month 6

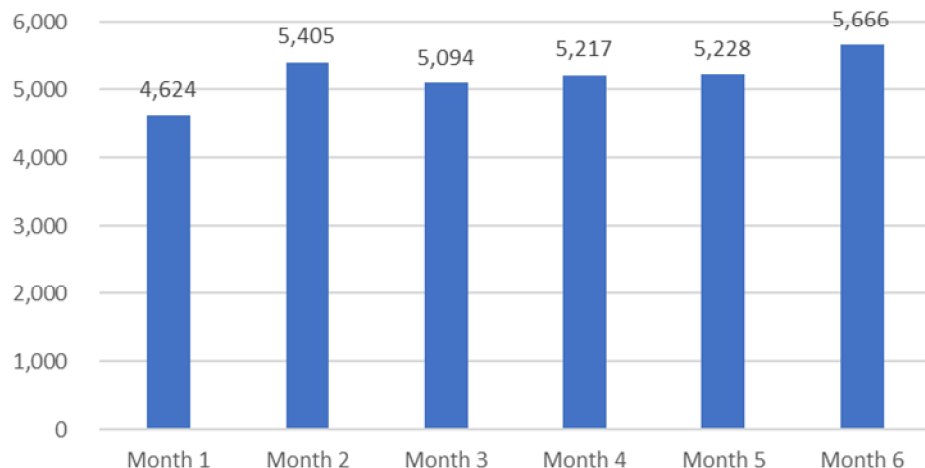
MONTH 6 2025/2026 – SEPTEMBER 2025

SUPPLEMENTARY STAFFING

Supplementary Staffing Apr 25 - Sept 25



Supplementary Staffing Total Spend 2025/2026

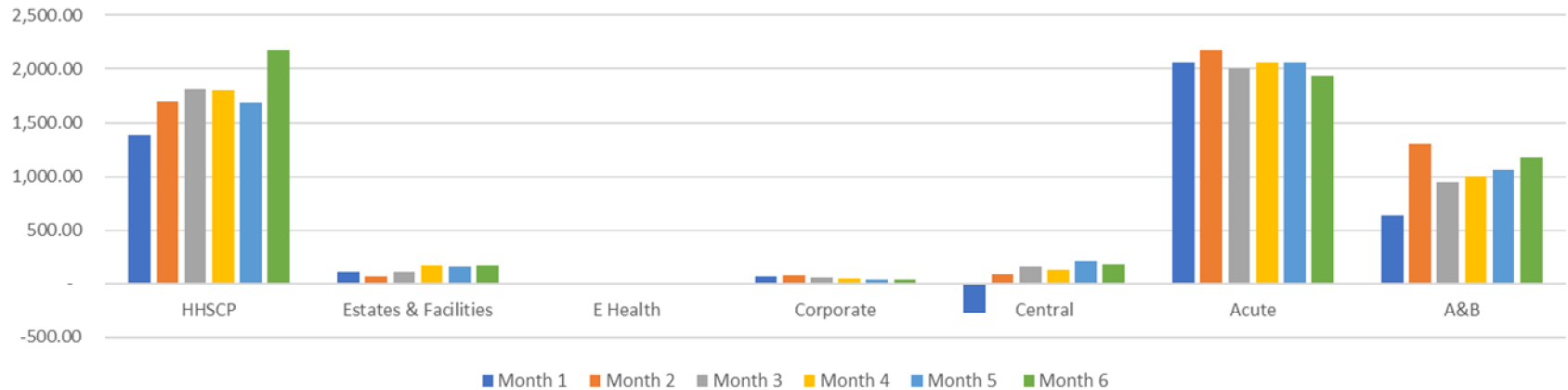


- Month 6 spend is £0.437m higher than Month 5
- HHSCP has increased spend by £0.485m

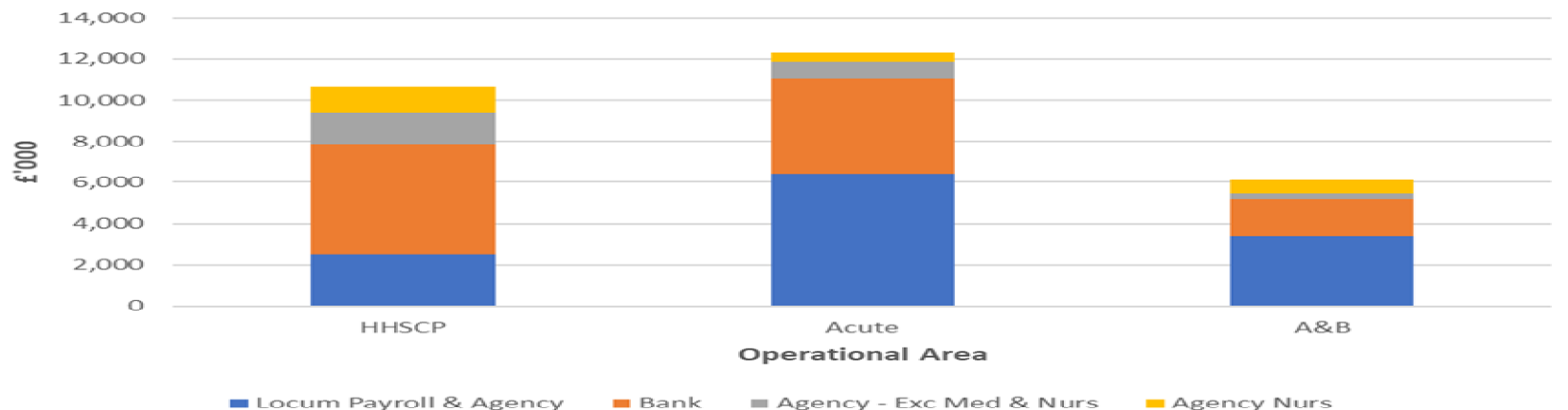
MONTH 6 2025/2026 – SEPTEMBER 2025

SUPPLEMENTARY STAFFING

Supplementary Staffing - Monthly Run Rate



Operational Area Supplementary Staffing Spend by Type
Month 6 - September 2025



MONTH 6 2025/2026 – ADULT SOCIAL CARE



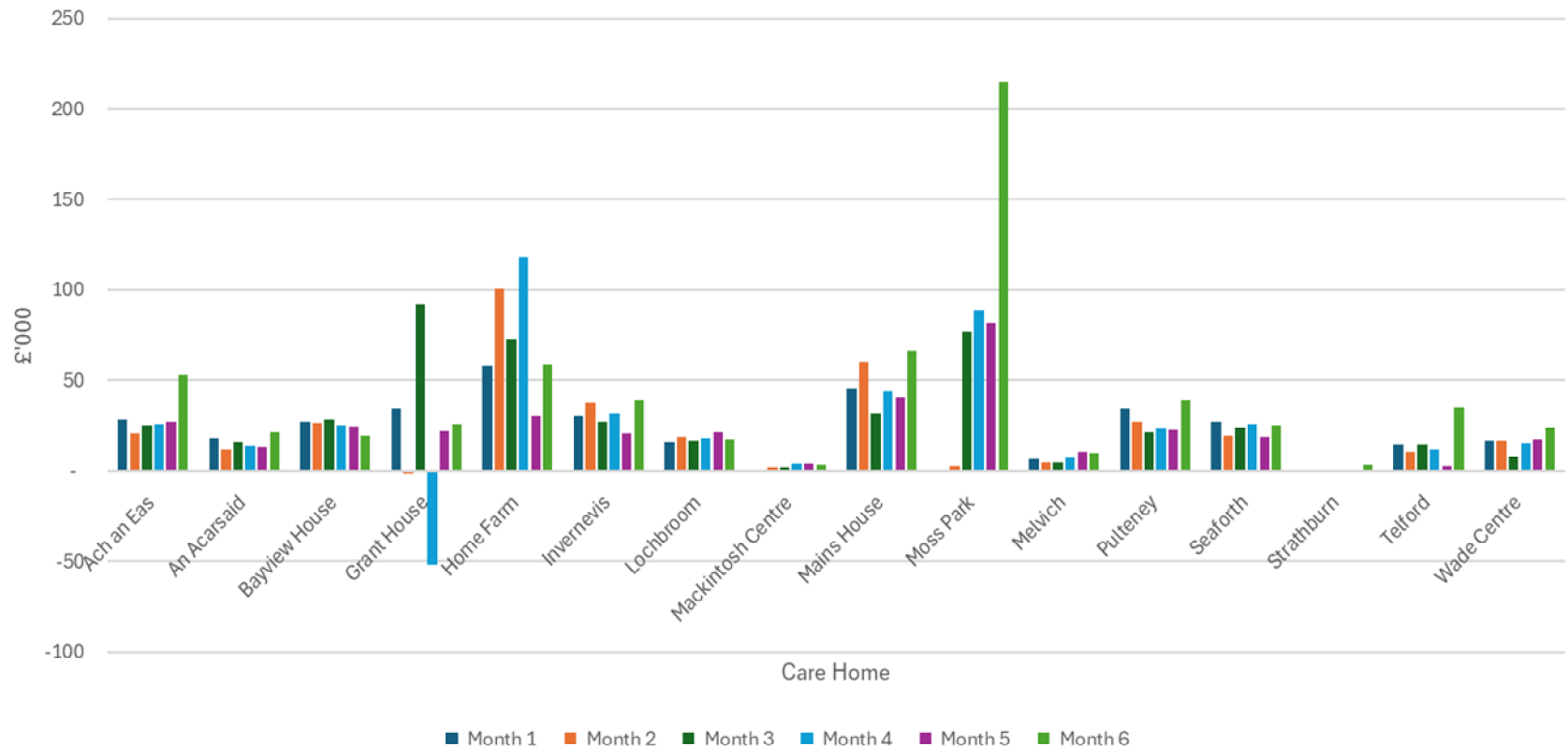
NHSH Care Homes Supplementary Staffing

Care Home	Month 6		Total YTD £000's
	Agency £000's	Bank £000's	
Ach an Eas	10	43	179
An Acarsaid	5	16	94
Bayview House	-	19	149
Caladh Sona	-	-	-
Dail Mhor House	-	-	-
Grant House	15	11	120
Home Farm	45	14	439
Invernevis	18	21	186
Lochbroom	-	17	106
Mackintosh Centre	-	3	15
Mains House	60	6	288
Moss Park	204	12	543
Melvich	6	4	43
Pulteney	-	39	167
Seaforth	-	25	140
Strathburn	-	3	3
Telford	6	29	90
Wade Centre	2	22	97
Total	370	284	2,659

- Significant increase in spend in Month 6
- Highest spend is within those Care Homes that have come under NHS Highland operational delivery since 2020
- £7.697m forecast spend on 3 homes which have come under NHS Highland operational control. Estimate that this is £3.849m higher that if homes had remained in the independent sector. No additional funding has been provided in respect of this additional cost

MONTH 6 2025/2026 – ADULT SOCIAL CARE

Care Home Supplementary Staffing Spend 2025/2026



- Increasing reliance on supplementary staffing to maintain staffing levels within in-house care homes
- Ongoing usage is impacting on ability to deliver Value and Efficiency target

MONTH 6 2025/2026 – CAPITAL

Budget (£000)	Scheme	Actual (£000)	Variance (£000)
	FORMULA		
500	Contingency	(20)	520
1,036	eHealth	38	998
1,786	EPAG	907	879
1,972	Estates	219	1,752
1,000	Fire Compliance	16	984
500	PFI - Mid Argyll	196	304
500	PFI - Easter Ross	175	325
7,294	Total	1,531	5,763
	PROJECT SPECIFIC FUNDING		
2,000	Esates - Lochaber	1,059	941
1,291	EPAG - NIB	-	1,291
888	EV Chargers	-	888
400	Raigmore LV infrastructure	-	400
400	CGH Internal Drainage	-	400
80	CGH electrical Infrastructure	1	79
1,700	Raigmore Fire Compliance	2	1,698
400	LIDGH Fire Compliance	-	400
80	Islay Fire Compliance	10	70
-	CGH Cladding	-	-
-	ACT Accommodation	24	(24)
3,000	New Craigs Buy Back	3,000	-
10,239	Total	4,096	6,143
17,533	Total	5,628	11,906

CAPITAL

- Formula Capital of £7.294m received in Month 6
- Following submission of the BCP further funding has also been confirmed (but not yet received) by SG
- Expenditure remains low but this does not give cause for concern at this stage of the FY
- Main areas of spend are on equipment and the Lochaber Redesign project
- Transfer of New Craigs reflected in position