



NOT PROTECTIVELY MARKED

Public Board Meeting

26 March 2025

Item 09

THIS PAPER IS FOR DISCUSSION

SUMMARY FINANCIAL PERFORMANCE TO 28 FEBRUARY 2025

Lead Director Author	Julie Carter, Director of Finance, Logistics and Strategy Maria McFeat, Deputy Director of Finance
Action required	The Board is asked to discuss and note : <ul style="list-style-type: none">• The financial position to the end of February 2025• The updated position on the funding position relating to post COVID/system pressures to the end of February 2025• More detailed analysis on overtime performance given the best value savings assumptions within the financial plan• The impact of the overall efficiency savings position to the end of February 2025• On the basis of the funding received, a revised full year forecast has been completed and will be reviewed on a monthly basis.
Key points	<ol style="list-style-type: none">1. The financial position at the end of month 11 is reporting a deficit of £0.45 million, reflecting both the additional £5.0 million recurring funding received to offset operational commitments and £9.0 million non-recurring in respect of post COVID/system pressures.2. Impact of ongoing post COVID/system pressures of £8.41 million have been incurred over this period, and has been offset against the £9.0 million full year funding received.3. A detailed analysis of the key drivers of high overtime costs are included within the paper, drivers for these include higher shift cover to manage increased demand.4. In relation to the £12.0 million efficiency savings target, to date £9.75 million has been delivered against a year to date target of £10.5 million. The full year trajectory has been assumed within the revised forecast and is updated within the paper.5. The revised full year forecast of £17.5 million deficit reported previously up to month 8 was revised in month 9 and is now reporting a forecast break even position, enabled through receiving additional funding for the ongoing COVID/ System Pressures, a review of phasing of cost pressures and non-

	<p>recurring slippage in the reduced working week implementation, this break even position remains on track.</p> <p>6. The agenda for change reform funding received has been offset against the reduced working week additional costs.</p>
Timing	During the financial year the Board will be provided with monthly updates on the financial position and, the final year end forecast position will also be reported.
Associated Corporate Risk Identification	Risk ID 5602 – failure to achieve financial target
Link to Corporate Ambitions	<p>This paper relates to:</p> <p>We will</p> <ul style="list-style-type: none"> • Work collaboratively with citizens and our partners to create healthier and safer communities • Innovate to continuously improve our care and enhance the resilience and sustainability of our services • Improve population health and tackle the impact of inequalities • Deliver our net zero climate targets • Provide the people of Scotland with compassionate, safe and effective care when and where they need it • Be a great place to work, focusing on staff experience, health and wellbeing
Benefit to Patients	Efficient and effective use of resources enables the Service to provide the best level of safe and effective care to patients as it can within the resources available.



NOT PROTECTIVELY MARKED

SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 28 FEBRUARY 2025

JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY

This paper sets out the financial position as at 28 February 2025 for the Scottish Ambulance Service.

The financial plan projected a deficit position of £18.35 million for the year. As described within the plan this deficit includes post COVID related pressures of £9.0 million, ongoing unfunded operational commitments of £3.1 million, air ambulance contract extension costs of £4.2 million, with the balance of £2.0 million relating to non pay pressures, all offset by the delivery of £12.0 million efficiency savings.

The Board is asked to note the reporting against this plan:

- The overall financial position for the 11 months to February 2025
- The post-COVID and operational commitments, their financial impact and how the additional £5.0 million recurring funds received at the end of Q1 and the £9.0 million for COVID/system pressures non-recurring funds received during Q3, impacts on these ongoing pressures
- Progress against the delivery of the £12.0 million in-year savings target
- Specific reference to overtime costs in relation to the £3.5 million reduction assumed within the £12.0 million efficiency plans
- The additional costs of the AfC Reform, Reduced Working Week and note the funding now received
- An update on the revised full year forecast outturn of a breakeven financial position.

The financial position to February 2025, reporting a deficit position to date, consists of:

- Income – this is reporting a breakeven position
- Core Expenditure – a deficit position of £0.45 million against a trajectory deficit of £17.0 million to February 2025. Note that the trajectory assumed no additional funding would be received, phasing of savings implementation and cost pressures.
- The financial impact of post COVID-19 pressures represents expenditure of £8.41 million in the period against a full year pressure of £9.0 million. This is broadly in line with the

Doc: 2025-03-26 Financial Performance	Page 3	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

financial plan. £9.0 million funding was received during Q3. As in previous years this has been received on a non-recurring basis.

- Efficiency savings target for the financial year was £12.0 million. To date, £9.75 million of savings has been achieved against a target to date of £10.5 million. This now reflects the ongoing work in measuring the benefits of the delivery of the local efficiency plans and the best value programme. A number of actions have been progressed and the updated full year forecast scenario now reflects a revised position to aim to achieve the £12.0 million target.

Key messages

- A deficit position of £0.45 million as at 28 February 2025 (this includes both core and non-core expenditure, and income) against the original financial plan trajectory deficit of £17.0 million at the end of February 2025.
- This deficit position to February 2025 is driven by the following:
 - Surplus Pay position of £4.70 million, of which Overtime is £3.43 million over budget showing a reduction of 1.48% in costs from the same period last year.
 - Non-pay pressures of £3.42 million, this is after additional full year budget of £9.55 million
 - Underachievement of the Efficiency Savings Target to date by £0.75 million. This is against our efficiency savings target of £12.0 million, the target for the 11 months to February 2025 was £10.5 million of which £9.75 million was achieved. The trajectory has been phased recognising a generally slower start to the year.
 - Ongoing COVID legacy pressures of £8.41 million that have been identified to date. This is reporting broadly in line with the plan at this stage in the financial year
 - Continued overtime cost pressures. These are a key driver in the delivery of the £12.0 million efficiency plan. Although Overtime hours incurred YTD are lower than previous YTD hours by 5.61%, costs have reduced by only 1.48% reflecting the increased pay award. In addition, YTD shift coverage has been higher than last year., This is reflective of a number of improved control actions put in place, and the full year forecast scenarios assumes the impact of these actions.

Key actions agreed in this period

The key focus of the financial plan, throughout this year is the delivery of the Back to Balance action plan. This included the following 3 key areas:

1. Delivery of the efficiency savings and best value programme
2. Focus on reduction in overspend and high spend areas
3. Recognition through funding of wider system (post COVID and committed operational pressures).

1. Delivery of our Efficiency Savings Target and best value programmes

The challenging savings target for 2024/25 has been set at £12.0 million. Work is ongoing in identifying new areas to bridge the gap and to also feed into the 2025/26 financial plan. Whilst the focus continues to ensure actions and plans are in place to deliver the £12.0 million (3%) efficiency target, the forecast outturn balanced budget also ensures the focus is on measuring and reporting on the impact of these plans. As reported previously the forecast aims to fully

Doc: 2025-03-26 Financial Performance	Page 4	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

deliver the £12.0 million savings target, albeit there is a likely to be a higher than planned level of non recurring savings assumed and this is being closely monitored.

In this period savings of £9.75 million have been achieved against a year to date trajectory of £10.5 million.

ACTION: The Best Value Programme continues to operate effectively with project mandates completed for all of the programmes. These have been agreed by the Best Value Steering Group. The focus continues on delivering the actions defined in the plans. Budgets have been allocated and agreed with budget holders, with improved budget management guidance and detailed local efficiency plans continually being developed and reviewed on a monthly basis. An updated governance process has also been agreed by the Best Value Steering Group with clear escalation plans also in place.

In response to the slower start to the year in efficiency plans delivery, a weekly executive led oversight group and operational group has been established with the primary focus on overtime controls and operational impacts, acceleration of best value savings plans and reducing high spend areas. The weekly oversight group includes the executive team and the operational group is represented by senior operational managers. It is intended the focus of this group will continue on the delivery of the 2024/25 plans and the development and implementation of the 2025/26 plans.

2. Overtime Costs

Overtime costs are a key focus within the 2024/25 financial plan with rising costs post COVID and an agreed reduction of £3.5 million was assumed to be delivered in this financial year, and included within the £12 million efficiency savings. Whilst additional controls are in place and OT hours are down from last year by 5.61%, costs for the first 8 months of the year were slightly higher than previous year, primarily driven by higher shift cover to meet higher demand pressures and additional costs of pay awards, but in the last three months, overtime hours and costs have dropped enough for YTD costs be 1.48% lower than prior YTD costs. It is important to note that if, the additional controls had not been put in place the financial impact could be much more significant. In addition, significant work remains in progress to continue to critically review the other key drivers of overtime and to take corrective action.

ACTION: Detailed real time reports have been developed and being actively used by the budget holders on a weekly basis. The analysis of the overtime costs are focused on aiming to reduce the gap that generates the overtime. The overtime is generated by a range of issues including annual leave, sick leave, training and vacancies. The analysis is also used to then consider if the shift requires cover which based upon demand, has resulted to date, in increased shift cover and costs to meet the increasing demand. The overtime dashboard that has been developed which enables detailed scrutiny, decision making and provides assurance that actions being progressed effectively at a local level.

To support budget holders the weekly meeting with operational leads agrees common approaches, share best practice, agree variations and reduce unfunded shifts. In addition, the weekly Executive meetings reviews and approves outputs from the weekly meeting and works to put in place more sustainable solutions to deliver the plan. A number of specific actions have been agreed including

Doc: 2025-03-26 Financial Performance	Page 5	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

- Understanding the operational impact of reduced shift cover scenarios with supporting guidance been developed
- Areas of actions to support the reduction in sickness absence, as a key driver for gaps in the service and
- Actions to implement the new overtime policy that is being finalised

3. (a) Post COVID pressures

The impact of COVID-19 system pressures on our financial position has been reported since February 2020. Our financial plan estimates this impact for 2024/25 to be £9.0 million for the year. Very positive discussions had progressed with Scottish Government describing the positive impact of these actions across the wider system. Funding for these pressures in 2024/25 has now been received on a non-recurring basis in line with the full year forecast expenditure.

ACTION: There are a range of actions being undertaken within the Service to continually review and monitor these costs, while balancing operational service impact. Specifically, this includes benchmarking, a further review of staffing against demand projections and an improvement programme supporting the timed admissions development. We will continue to monitor these costs, and have assumed within the full year forecast that the costs will be contained within the £9.0 million funding received.

Financial Risk considerations noted in the period.

The key financial risks are detailed below with mitigating actions also described.

Delivery of Efficiency Savings Target including Best Value

The requirement to ensure the delivery of efficiency savings remains a continued key focus for the Service. A well-established governance process is in place and has been updated for 2024/25. The financial plan identified a number of programmes and significant focus is currently on implementing, tracking and reporting on these. It is also recognised that delivery of financial savings, both recurring and non-recurring becomes a greater risk in each additional year, as the ability to deliver these becomes more challenging so the focus also remains on identifying medium to long-term opportunities.

Delivery of our financial targets continues to be highlighted as a very high risk in our corporate risk register and is monitored in line with this risk profile.

Action – A number of actions as noted below are in place:

- focussed Program Management Office (PMO) support aligned to the high impact high priority schemes to provide additional focus and capacity, this has been strengthened on specific efficiency programmes including Air Ambulance and Medical Gases
- Executive leads and finance support for each programme have been identified and agreed and included within Executive Director objectives, this also includes the implementation of a budget contract process in 2024/25

Doc: 2025-03-26 Financial Performance	Page 6	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

- Reporting of Progress and scrutiny through the Best Value Steering Group meeting every month, with regular reporting to Executive Team, Performance and Planning Steering Group and Audit and Risk Committee
- Updated Governance policies and procedures are in place with agreed with clear escalation plans identified.
- Linking our programmes to our 2030 strategy ambitions and our 5 portfolio boards for oversight, prioritisation and Board reporting.
- Monthly highlight reports completed to report on progress and project mandates completed for all programmes, with corrective action discussed at the weekly finance executive meeting and the best value steering group
- Implementation of our ideas box to ensure all staff can identify and contribute to new ideas, and then translated into project mandates
- Ongoing communication of the financial challenges through the Service, the issues coming up and the role that everyone has to play.
- A weekly Executive finance team meeting discussing and resolving challenges and issues supported by a weekly operational finance group
- A detailed performance measurement framework highlighting the progress and identifying quickly if further action is required.

Securing Funding in 2024/25 for post COVID pressures and recurring in future years

The 2024/25 financial plan assumed expenditure relating to post COVID related pressures and unfunded operational commitments. During the first quarter, an additional £5 million recurring funding was received by the Service, this will offset unfunded operational commitments as described in the financial plan.

Post COVID pressures remained unfunded in the first half of this financial year, and following positive discussions with Scottish Government the funding for the post COVID/system pressures was received this month in full. As in previous years this has been allocated on a non-recurring basis. Whilst work is progressing internally to reduce these costs as much as possible, significant pressures remain in the system recurringly. These include delays in hospital turnaround times with related knock-on cost pressures in addition to significant patient safety issues; increased staffing for call handlers due to the 999 demand and timed admission resources taking pressure off A&E ambulance resources. These remain a key feature of the 2025/26 financial plan.

Action

The back to balance plan aims to continue to describe the significant system impact on these service pressure areas across the wider NHS system and importantly the impact on patient care if these were to be ceased. In addition, the Service continues to review the costs and impact of these areas with specific work taking place on reviewing demand assumptions, action plans in place to reduce hospital turnaround times and an improvement plan for timed admissions.

Agenda for Change Reform - Reduction in the Working Week (RWW), Band 5 to Band 6 Nursing and Protected Learning

Doc: 2025-03-26 Financial Performance	Page 7	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

As part of the Agenda for Change pay deal in 2023/24, it was agreed that the working week would reduce from 37.5 hours to 36 hours, with the reduction from 37.5 hours to 37 hours from April 2024. The implementation of this has commenced and an assessment of the additional costs for 2024/25 has been presented to Scottish Government and funding received.

This RWW is being implemented through accrued hours and backfilled through overtime. The monitoring processes for this are in place. The costs within this reporting period are estimated at £3.75 million. The full year costs for the SAS agenda for change reform in 2024/25 have been estimated and Scottish Government confirmed provision of the funding in month 6. Noting that whilst this is received as non-recurring funding, Scottish Government have acknowledged that the additional posts required to be put in place will be recurring and it is likely the funding will be received on a recurring basis for financial year 2025/26.

Action

The costing model had been shared with SG Finance and funding has now been received. The year to date costs estimated at £3.75 million, are now been funded. Information is now being analysed to determine the likely full year forecast of costs in 2024/25, including any non-recurring timing benefit as posts are being filled. This has been estimated and included within the revised year end forecast.

Feedback from Scottish Government in response to the submission of our 2024-2027 Finance plan

As noted previously, the Service as part of the first quarter finance submission to Scottish Government has been requested to submit actions against the following asks, and to be incorporated into the formal quarter 2 update to the Scottish Government.

This update which is being reported on a monthly basis, was also included within the Quarter 3 finance submission to Scottish Government, and has been updated below:

Feedback from SG	Actions in Progress (updated at February 2025)
Develop options to meet any unidentified or high risk savings balances	<p>Accelerated work continues in identifying actions and savings for those efficiency plans that have not yet got a final plan in place and potentially new plans, including:</p> <ul style="list-style-type: none"> • Work on medical gases - a project brief has now been approved and being implemented • Health and safety in reducing claims - mandate and actions are now finalised • Occupational health review – actions will be progressed through the newly established Reducing Absence Oversight Board • Detailed Local efficiency plans - action plans are all in place and monitored on a monthly basis • Deep dive into contract management opportunities - new contract guidance was issued week of the 12th August and benefits will be monitored

	<ul style="list-style-type: none"> • Fuel use opportunities - data issued to budget holders and will be refreshed again in Q3. A dashboard has also been created and is being tested within the East region • Events guidance – to ensure the Service is not incurring addition cost for attendance at events without associated income. New guidance has been agreed and issued in Sept 2024, with monthly monitoring meetings now in place.
Continue to progress with the areas of focus set out in the 15 box grid to support the minimum 3% recurrent savings target.	- This is currently in place with reporting of progress on the actions to the Performance and Planning Steering Group. In addition the self assessment has been completed and presented to the October Audit and Risk Committee.
Engage and take proactive involvement in supporting national programmes as they develop in 2024/25.	The Director of Finance and the Deputy Director of Finance attending the relevant groups and feeding back actions to the monthly Best Value Steering Group.
Develop further measures to reduce the Board's residual financial gap.	<p>Specific additional actions in place are:</p> <ul style="list-style-type: none"> • Enhanced overtime reporting and scrutiny with tracking of savings and cost drivers in place • Enhanced Budget reporting with new budget 'contracts' in place and increasing grip and control and all signed by budget holders • Escalation plan approved and in place if required to be actioned • Weekly executive finance meetings to unblock challenges and accelerate actions • Absence Management oversight group established
Provide an update on the financial risks outlined within the financial plan to assess likelihood of these materialising and the impact these could have on the Board's outturn.	Actions updated on a monthly basis for the Board corporate risk register

Finance outturn position as at February 2025

Introduction

This section of the paper provides details of the financial results for the period ending February 2025.

For the purpose of understanding the financial data tabled within this report, the following guidelines are provided:

- All Income budget and actual figures are presented as credit values (in brackets), a positive variance value against income reflects an improved performance against income plan whereas a negative variance is reflective of an underperformance contrary to income plan.
- All Expenditure budget and actual values are shown as positive figures; a positive variance value against expenditure reflects a favourable under-spend against budget plan whereas a negative variance is reflected of an adverse performance on budget plan.

SUMMARY OF YEAR TO DATE POSITION

Table 1 reports that the revenue position for the financial year to the end of February 2025 is a deficit of £0.45 million, made up of the following:

- Income - breakeven
- Expenditure Pay – under budget by £4.70 million
- Expenditure Supplies and asset disposal – over budget by £3.42 million
- Savings – below target by £0.75 million
- Expenditure Non-core – break even
- This position includes now funded legacy COVID expenditure of £8.41 million

This position includes £3.42 million of new non pay pressures beyond the already budgeted increase of £9.55 million which is described further in the paper, after offsetting underspends in Training Costs £0.5 million and Vehicle Running (inc. Diesel) costs £0.91 million.

Doc: 2025-03-26 Financial Performance	Page 10	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

Table 1 – Scottish Ambulance Service high-level overview

**SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
YEAR TO 28 FEB 2025**

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	463,015	421,282	421,282		38,214	38,214	
Health Board	7,823	7,400	7,400	0	680	680	0
Other Healthcare	673	585	575	(10)	54	49	(5)
Fleet	28	28	28	0	3	3	0
Staff Car Deductions	149	133	123	(10)	12	11	(1)
Other Operating	3,831	3,680	3,700	20	603	636	33
Total Income	475,519	433,108	433,108	0	39,566	39,593	26
Expenditure							
Accident & Emergency	313,702	288,292	288,831	(539)	26,621	27,009	(388)
Non Emergency Service	34,601	31,976	28,427	3,549	2,934	2,653	281
Air Ambulance	20,354	18,651	19,027	(376)	1,396	1,338	58
Overheads	85,347	72,674	75,762	(3,088)	8,415	8,064	351
Total Expenditure	454,004	411,593	412,047	(454)	39,366	39,064	302
Core Expenditure Variance				(454)			328
Non Core Expenditure							
Depreciation (DEL)	20,700	19,229	19,229	0	1,848	1,848	0
Depreciation (Donated)	65	49	49	0	3	3	0
AME Provision	0	0	0	0	0	0	0
AME Impairments	750	0	0	0	0	0	0
Non Cash (DEL)	0	0	0	0	0	0	0
Total Non Core Expenditure	21,515	19,278	19,278	0	1,851	1,851	0
Surplus / (Deficit)				(454)			328

Table 2 – Income and Expenditure

Table 2 provides the year-to-date position between service and support directorates. COVID-19 expenditure and unfunded operational commitments are included within these figures.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE SUMMARY
YEAR TO 28 FEB 2025

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(8,918)	(8,959)	41	0%	(758)	(758)	0	0%
	Salaries	313,462	305,956	7,506	-2%	28,982	28,609	373	-1%
	Supplies	35,925	36,529	(604)	2%	3,235	3,184	51	-2%
	Sav Target	(2,843)	0	(2,843)	0%	(188)	0	(188)	0%
	Sav Realised	1,267	0	1,267	0%	38	0	38	0%
				5,367					274
Support Services Directorates	Income	(2,910)	(2,869)	(41)	-1%	(594)	(621)	27	5%
	Salaries	30,464	33,268	(2,804)	9%	2,985	3,151	(166)	6%
	Supplies	52,760	55,571	(2,811)	5%	4,824	5,970	(1,146)	24%
	Sav Target	(7,658)	0	(7,658)	0%	(508)	0	(508)	0%
	Sav Realised	8,488	0	8,488	0%	941	0	941	0%
	Reserves	(996)	0	(996)		907	0	907	
				(5,822)					55
SCOTTISH AMBULANCE SERVICE	Income	(11,828)	(11,828)	0	0%	(1,352)	(1,379)	27	2%
	Salaries	343,926	339,224	4,702	1%	31,967	31,760	207	1%
	Supplies	88,685	92,100	(3,415)	-4%	8,059	9,154	(1,095)	-14%
	Sav Target	(10,501)	0	(10,501)		(696)	0	(696)	
	Sav Realised	9,755	0	9,755		979	0	979	
	Reserves	(996)	0	(995)		907	0	908	
				(454)					330

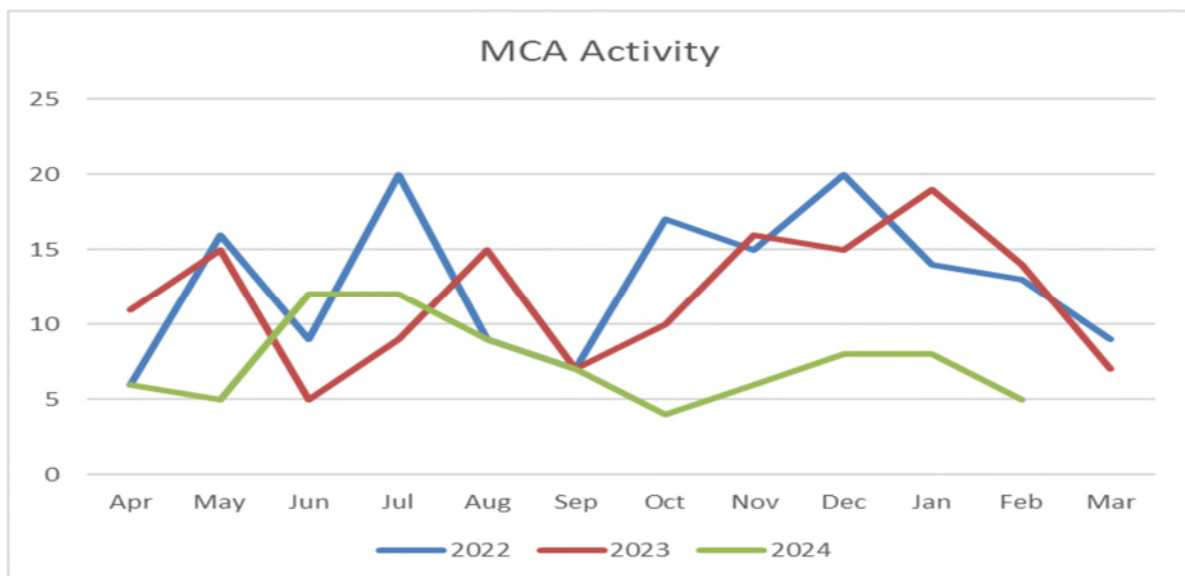
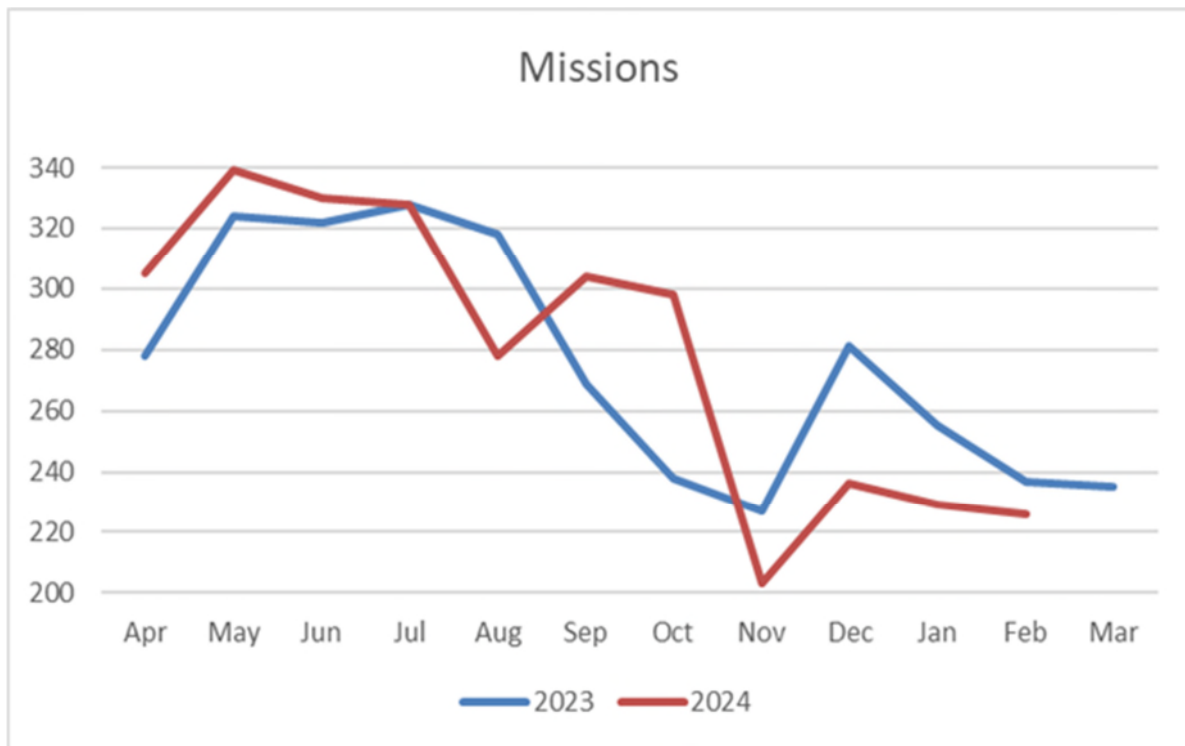
Table 3 – Service Delivery

Service delivery outturn is under budget by £5.4 million at 28 February 2025. Pay costs are reporting an underspend of £7.51 million over all service areas, the main driver of this being a skill mix variation against a historical budget, and vacancies, including RWW pressures of £3.75 million and COVID/System pressures of £8.41 million now being funded. However, it should be noted that this is offset by, as previously reported, Overtime costs as a result of Hospital turnaround times (HTAT) pressures, shift cover, abstractions and sickness.

Doc: 2025-03-26 Financial Performance	Page 12	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

Air Ambulance Costs have reported a 0.03% increase YTD in the number of GAMA air ambulance missions in these 11 months from the same period last year, up from the reduction reported for the first five months yearly comparison, and as we went into the winter months, February saw an increase in the GAMA missions, however not as much of an increase as previous year, hence the lower YTD % - see graph below. Importantly, although there has also been a continuing reduction in the chargeable Military and Coastguard Agency (MCA) Search and Rescue (SAR) missions from last year, 58 fewer this YTD, there is however a pressure because of inflationary uplifts in the hourly rates charged by MCA. 75.6% of the chargeable MCA missions occurred because of weather conditions and/or bariatric patients.

The graphs below chart the GAMA missions and MCA activity over the 11 months to date.



For Diesel, which assumes £1.66 per litre, fuel prices have reduced continually since the highest point last summer, and with the average price per litre peaking at £1.62 in October 2023, and dropping again to finish at £1.45 in February 2025, we reported a continuing underspend on Diesel costs of £0.74 million for the 11 months to February 2025. Some of this benefit has now been taken as non-recurring savings supporting the continued use of electric vehicles.

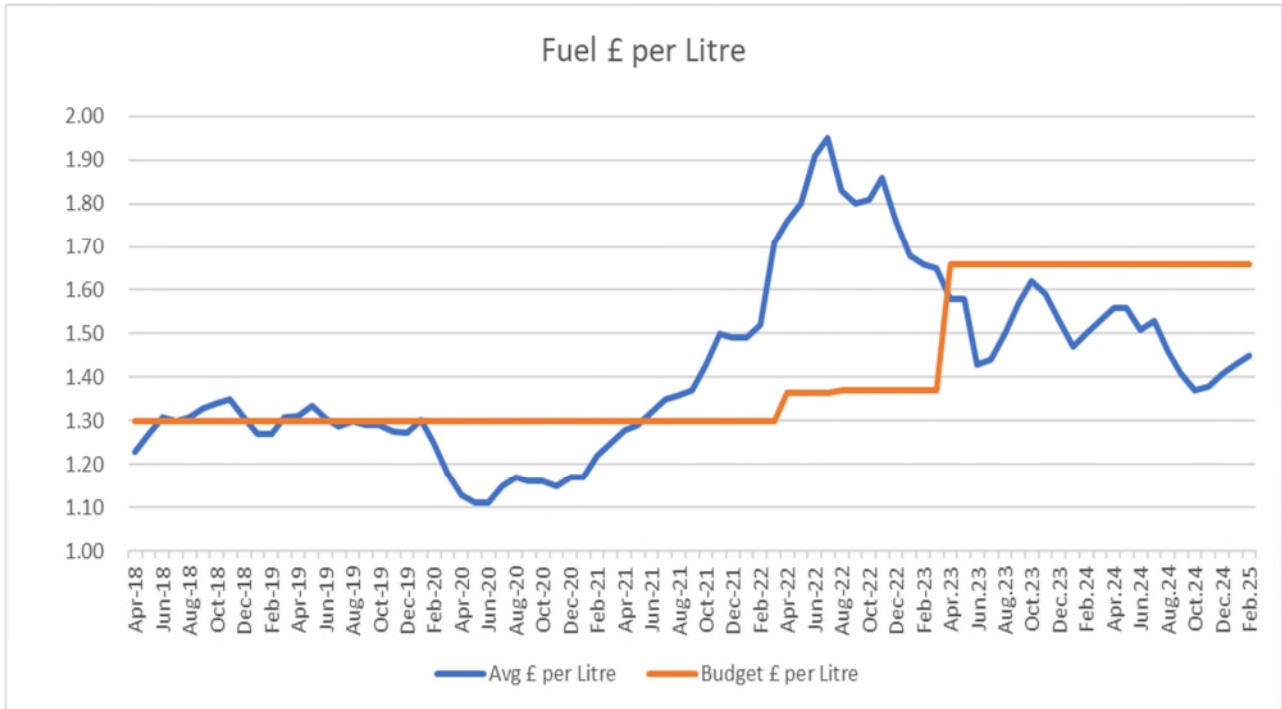


Table 3

**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 28 FEB 2025**

		Cumulative to Date				Current Period			
		Budget	Actual	Variance	Variance	Budget	Actual	Variance	Variance
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
NORTH REGION	Income	(1,385)	(1,385)	0	0%	(143)	(143)	0	0%
	Salaries	54,092	52,976	1,116	-2%	4,985	4,948	38	-1%
	Supplies	3,537	3,685	(148)	4%	315	263	51	-16%
	Sav Target	(257)	0	(257)		(17)	0	(17)	
	Sav Realised	117	0	117		9	0	9	
				828			81		
EAST REGION	Income	(1,867)	(1,867)	0	0%	(134)	(134)	0	0%
	Salaries	86,382	82,791	3,591	-4%	7,961	7,653	308	-4%
	Supplies	5,628	5,847	(219)	4%	504	526	(22)	4%
	Sav Target	(646)	0	(646)		(43)	0	(43)	
	Sav Realised	579	0	579		14	0	14	
				3,305			258		
WEST REGION	Income	(4,249)	(4,249)	0	0%	(361)	(361)	0	0%
	Salaries	117,313	114,540	2,773	-2%	10,807	10,748	58	-1%
	Supplies	7,311	8,167	(856)	12%	614	696	(82)	13%
	Sav Target	(864)	0	(864)		(57)	0	(57)	
	Sav Realised	391	0	391		15	0	15	
				1,444			(66)		
NATIONAL OPS	Income	(1,417)	(1,458)	41	3%	(120)	(120)	0	0%
	Salaries	54,630	54,652	(22)	0%	5,134	5,169	(35)	1%
	Supplies	19,381	18,814	567	-3%	1,796	1,700	96	-5%
	Sav Target	(1,041)	0	(1,041)		(69)	0	(69)	
	Sav Realised	180	0	180		0	0	0	
				(275)			(9)		
BUSINESS INTELLIGENCE	Salaries	1,045	997	48	-5%	95	91	4	-4%
	Supplies	68	16	53	-78%	6	(1)	8	-133%
	Sav Target	(35)	0	(35)		(2)	0	(2)	
	Sav Realised	0	0	0		0	0	0	
				66			10		
TOTAL SERVICE DELIVERY	Income	(8,918)	(8,959)	41	0%	(758)	(758)	0	0%
	Salaries	313,462	305,956	7,506	-2%	28,982	28,609	373	-1%
	Supplies	35,925	36,529	(604)	2%	3,235	3,184	51	-2%
	Sav Target	(2,843)	0	(2,843)		(188)	0	(188)	
	Sav Realised	1,267	0	1,267		38	0	38	
				5,367			274		

Table 4 – Support Services Directorates

Support services are being reported as £5.82 million over budget. The main driver of this is the Finance, Logistics and Strategy savings targets – this includes all Best Value Programme targets, which are behind target by £0.19 million. This also includes a top level realignment of budgets as we move towards our year end position amid detailed budgeting for 2025/26.

Doc: 2025-03-26 Financial Performance	Page 16	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 28 FEB 2025

		Cumulative to Date				Current Period			
		Budget	Actual	Variance	Variance	Budget	Actual	Variance	Variance
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
BOARD AND CHIEF EXECUTIVE	Income	(90)	(90)	0	0%	3	3	0	
	Salaries	2,309	2,333	(24)	1%	209	213	(4)	2%
	Supplies	106	132	(26)	25%	2	(2)	4	-200%
	Sav Target	(48)	0	(48)		(3)	0	(3)	
	Sav Realised	0	0	0		0	0	0	
				(98)			(3)		
FINANCE AND LOGISTICS	Income	(2,434)	(2,396)	(38)	-2%	(583)	(608)	25	4%
	Salaries	15,020	17,731	(2,711)	18%	1,586	1,721	(135)	9%
	Supplies	50,126	52,786	(2,660)	5%	4,486	5,605	(1,119)	25%
	Sav Target	(7,375)		(7,375)		(489)	0	(489)	
	Sav Realised	8,350		8,350		933	0	933	
Reserves	(996)		(996)		907	0	907		
				(5,430)			122		
HUMAN RESOURCES	Income	(29)	(26)	(3)	-10%	(2)	(2)	0	
	Salaries	2,752	2,711	41	-1%	264	251	13	-5%
	Supplies	772	820	(48)	6%	71	115	(44)	62%
	Sav Target	(96)	0	(96)		(6)	0	(6)	
	Sav Realised	33	0	33		0	0	0	
				(73)			(37)		
MEDICAL	Income	(287)	(289)	2	1%	(7)	(9)	2	
	Salaries	4,099	4,121	(22)	1%	347	356	(9)	3%
	Supplies	1,033	1,040	(7)	1%	162	183	(21)	13%
	Sav Target	(63)	0	(63)		(5)	0	(5)	
	Sav Realised	70	0	70		7	0	7	
				(20)			(26)		
CARE QUALITY AND PROF DEVELOPMENT	Income	(70)	(68)	(2)	-3%	(5)	(5)	0	
	Salaries	6,284	6,372	(88)	1%	579	610	(32)	6%
	Supplies	723	793	(70)	10%	103	69	33	-32%
	Sav Target	(76)	0	(76)		(5)	0	(5)	
	Sav Realised	35	0	35		1	0	1	
				(201)			(3)		
TOTAL SUPPORT SERVICES	Income	(2,910)	(2,869)	(41)	-1%	(594)	(621)	27	5%
	Salaries	30,464	33,268	(2,804)	9%	2,985	3,151	(166)	6%
	Supplies	52,760	55,571	(2,811)	5%	4,824	5,970	(1,146)	24%
	Sav Target	(7,658)	0	(7,658)		(508)	0	(508)	
	Sav Realised	8,488	0	8,488		941	0	941	
Reserves	(996)	0	(996)		907	0	907		
				(5,822)			55		

Table 5 – Detailed Income Analysis

Details of the financial performance analysed into specific income and funding sources are noted in the table below. This includes scrutiny of the key movements and pressure areas.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME INCLUDING ALLOCATIONS
YEAR TO 28 FEB 2025

Full Year Budget £'000	Year to Date		
	Budget £'000	Actual £'000	Variance £'000

Income

	Full Year Budget £'000	Year to Date Budget £'000	Year to Date Actual £'000	Year to Date Variance £'000
Revenue Allocation	463,015			
Baseline Allocations	438,353			
Recurring Allocations	590			
Non-Recurring Allocations	24,072			
Fleet Income	28	28	28	0
Health Board	7,823	7,400	7,400	0
Other Healthcare	673	585	575	(10)
Other Operating	3,831	3,680	3,700	20
Staff Car Deductions	149	133	123	(10)
Total Income	475,519	11,826	11,826	0

Total income (including funding) to date is breakeven against budget.

The original financial plan assumed revenue funding allocations of £423 million. The above reflects funding for Mobile Vaccination Units, £5.0 million additional pressures, £6.8 million for AfC Reform funding and £9.0 million for ongoing COVID/System pressures. Recurring funding for AfC, ESM and Consultant Pay awards are reflected here. Adjustments are made on a monthly basis to the budget to include any additional allocations as these are notified to the Boards from Scottish Government and other NHS Boards.

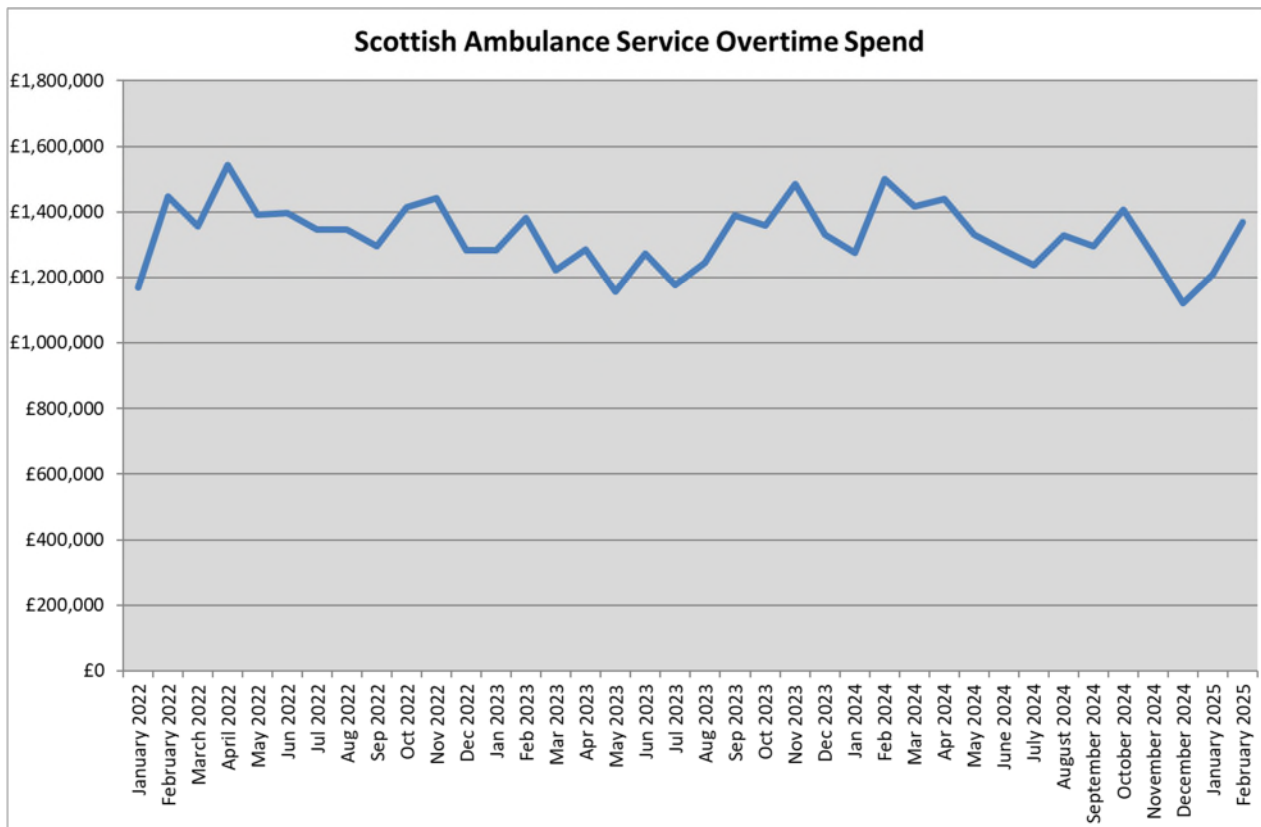
Detailed Pay analysis

The pay underspend of £4.70 million is driven primarily from Basic Pay underspend of £7.65 million, offset by Overtime cost overspend of £3.43 million. The main driver of this being an underlying lower than budgeted for skill mix plus vacancies, along with RWW pressures of £3.75 million and COVID/System pressures of £8.41 million now being funded. A workforce dashboard is currently being developed to provide supporting data behind the basic pay underspend – this will be rolled out in due course. However, it should be noted that this is offset by, as previously reported, Overtime as a result of HTAT pressures, shift cover, abstractions and Sickness.

Doc: 2025-03-26 Financial Performance	Page 18	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

As referenced previously, reducing overtime is one of the areas contributing towards achieving the £12.0 million savings. Overtime costs in this current year is averaging 5.0% of the pay bill for the 11 months compared to 5.3% for the same period last year, reflecting a reduction in hours. The cost also reflecting the pay award for 2024/25.

The graph below shows a trend analysis of overtime costs in the last three years. The impact of COVID on the Service can be seen in the early months of 2022 and with peaks during 2023 and 2024 reflecting the ongoing pressures on the Service in response to the increased hospital turnaround times.



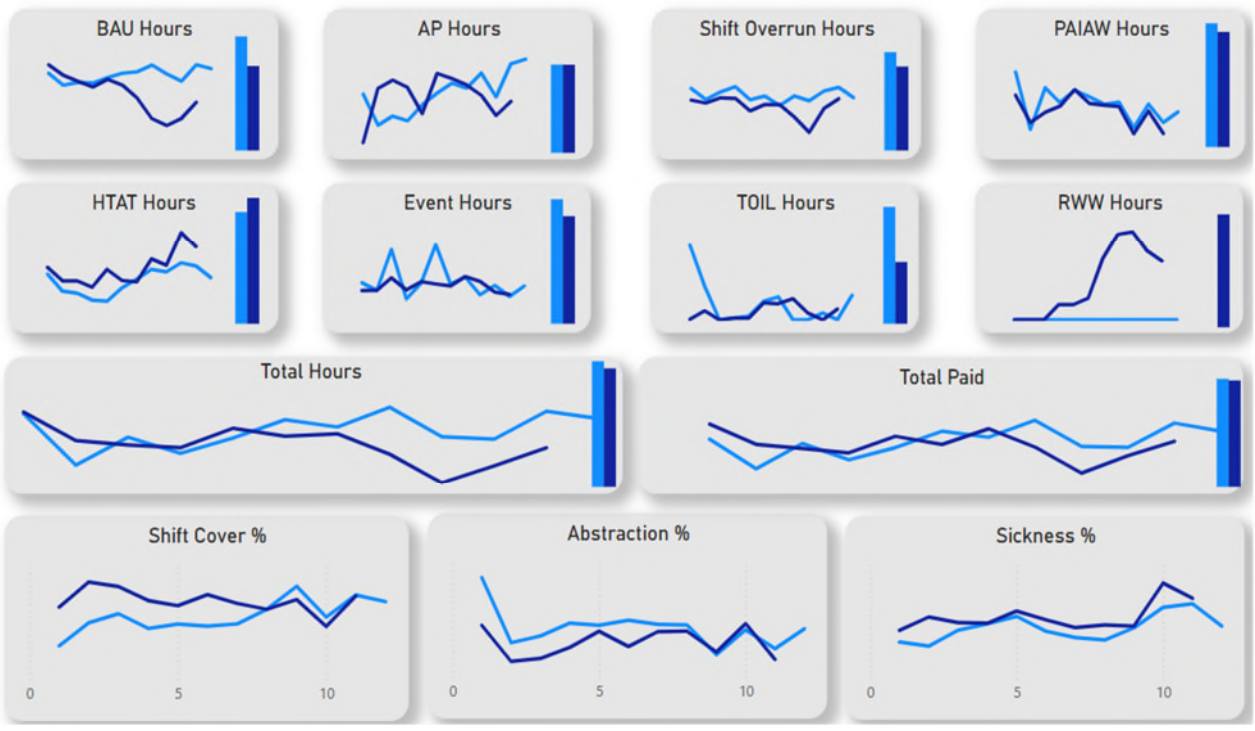
The high level reports below show the monthly trend year on year comparison for the whole service, which breaks down the OT hours into the different drivers., plus shift cover %, abstraction % and sickness %.

These reports are available on the newly developed Overtime Dashboard that is being used by budget holders.

This high-level data shows the trends for Total OT hours, shift cover, abstractions, hours not filled, BAU OT and vacancies. From this data we can see that from a YTD position:

- the OT hours paid are 5.61% lower than the same period last year.
- Shift cover monthly average has increased by 2.17%,
- Abstractions YTD average has decreased by 1.3%

Doc: 2025-03-26 Financial Performance	Page 19	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025



HTAT continue to create a cost pressure post COVID and are being picked up within the legacy COVID costs with now associated funding.

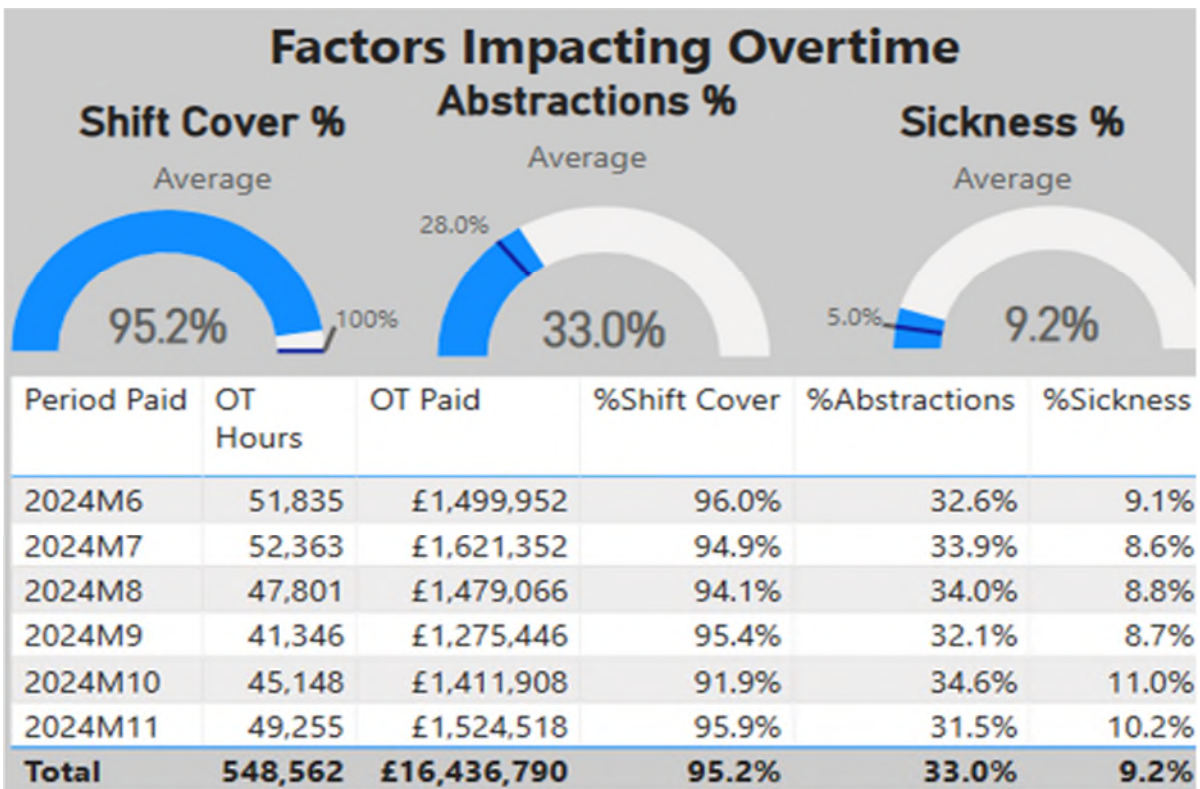
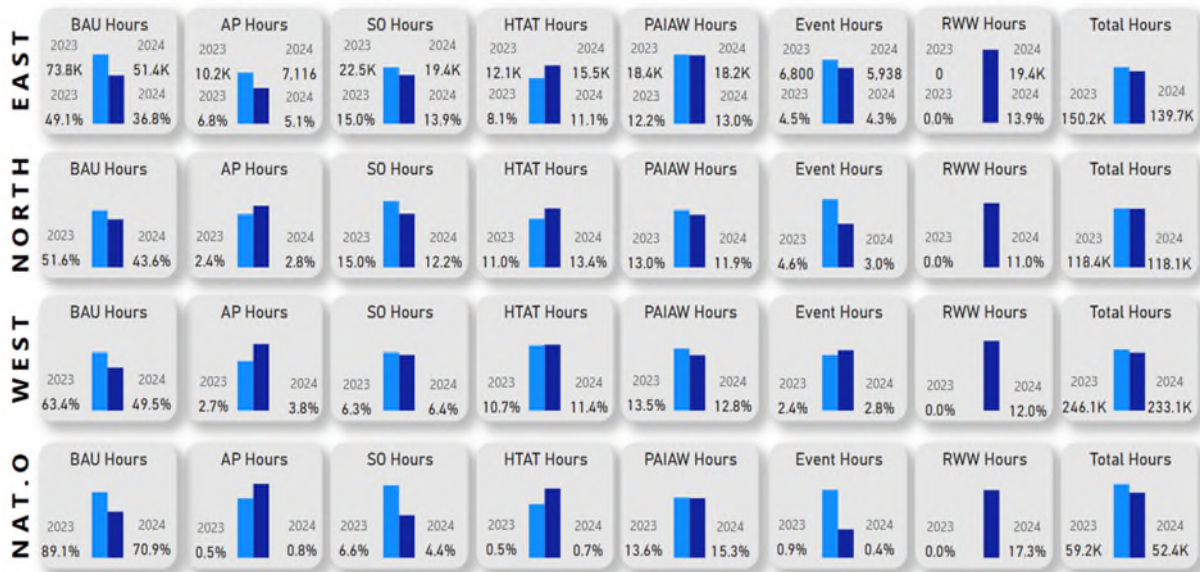
The charts below show at a glance, for each region, all factors driving the OT pressure, such as Shift overruns (SO), PAIAW. Abstraction OT also covers Maternity relief, sickness and Training delivery

The graphs below show the year on year percentages for each of the regional divisions,

In addition a snapshot of the summary dashboard summarises the key factors driving the overtime costs

- shift cover increase
- abstractions and
- sickness absence.

Noting that the additional controls put in place are having an impact through the BAU hours reduction. Given the fragility of this, and acknowledging the continued operational pressures, the scrutiny on the improved controls will continue.



Given the scrutiny on this, a weekly operational overtime meeting with the Regional leads to agree common approaches, share best practice, agree variations and reduce unfunded shifts, has been put in place. This group reports to the weekly executive oversight meetings.

Current actions being progressed by these working groups include

- Shift cover scenario modelling with guidance developed
- Absence line implementation
- Sickness absence deep dive
- Management and workforce planning guidance for the updated overtime policy
- A detailed absence management action plan that incorporates a range of best practice ideas from other public bodies

Table 6

**SCOTTISH AMBULANCE SERVICE BOARD
STAFF AND OVERTIME SUMMARY
YEAR TO 28 FEB 2025**

		East Region	North Region	West Region	National Ops	Service Delivery
Current Year	Average WTE	1,396	832	1,933	882	5,043
	Overtime Hours	118,593	101,216	202,161	49,513	471,483
	Overtime Cost (£'000)	4,084	3,496	6,784	1,825	16,189
Prior Year	Average WTE	1,427	832	1,963	862	5,084
	Overtime Hours	126,036	100,229	211,931	58,137	496,333
	Overtime Cost (£'000)	4,110	3,347	6,927	1,984	16,368
Variance	Average WTE	(31)	0	(30)	20	(41)
	Overtime Hours	(7,443)	987	(9,770)	(8,624)	(24,850)
	Overtime Cost (£'000)	(26)	149	(143)	(159)	(179)

The above table also illustrates an overall decrease in overtime hours compared to the equivalent prior year period.

Non-pay

Doc: 2025-03-26 Financial Performance	Page 22	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

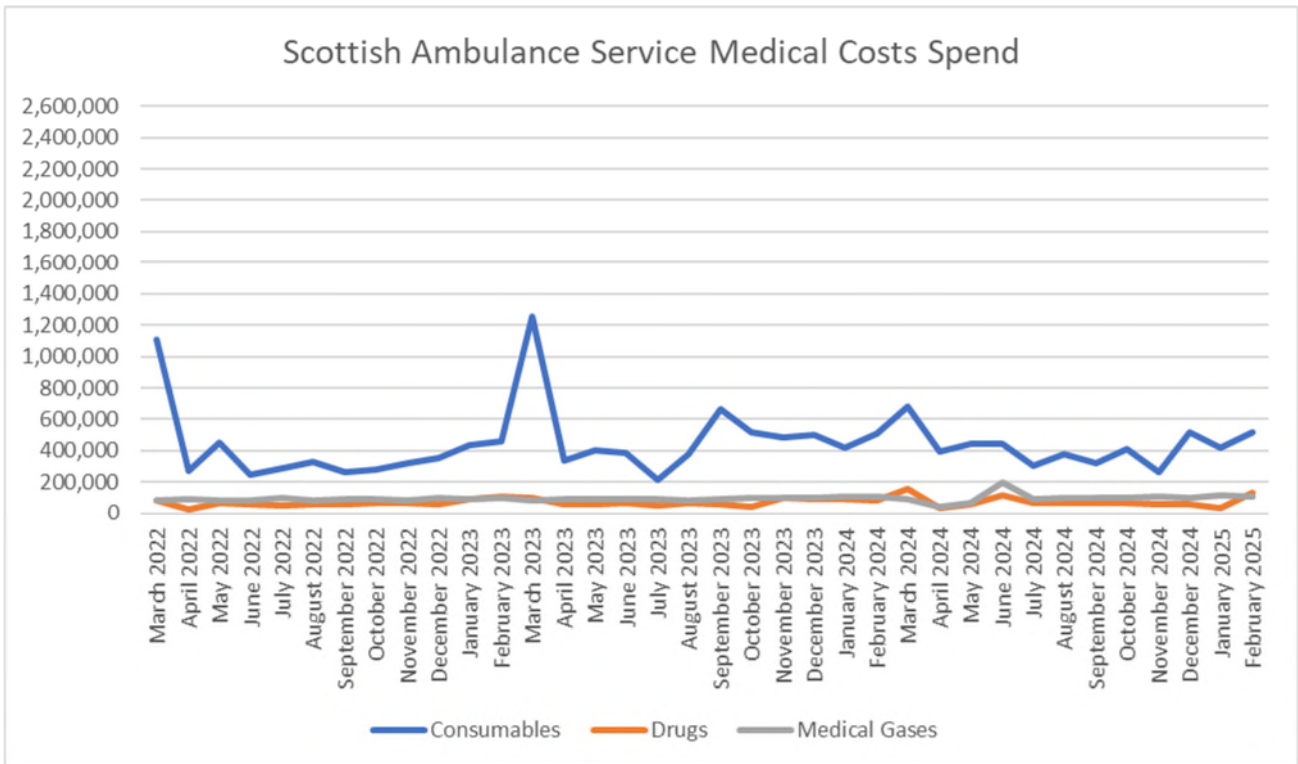
The non-pay overspend at £3.42 million which includes costs of asset disposal pressure of £0.04 million, is in addition to the known costs pressures beyond the £9.55 million of anticipated pressures and budget allocated.

Areas of known cost pressures include Air Ambulance £0.04 million, Comms, Computer Maintenance & Purchases £0.81 million, Medical Costs £0.26 million, Other Operational costs £0.46 million and Property Running costs £0.99 million.

Other points to note are:

- Air Ambulance Costs have reported a 0.03% increase YTD in the number of GAMA air ambulance missions in these 11 months from the same period last year, Importantly, although there has also been a continuing reduction in the chargeable MACA (SAR) missions from last year, 58 fewer this YTD, there is however a pressure because of inflationary uplifts in the hourly rates charged by MCA. 75.6% of the chargeable MCA missions occurred because of weather conditions and/or bariatric patients.
- Computer Maintenance costs are being driven by higher than anticipated increases in O365 and Terrafix – further information will be provided in future months as we look at the detail behind these pressures.
- Medical costs. Despite an ongoing budget increase in relation to funding for PPE costs, there remains an overspend of £0.26 million in the 11 months of this financial year. The main driver, Medical Gases, are contributing £0.33 million to this overspend increase, there is a specific programme of work on medical gases taking place during 2024/25 to reduce these costs.
- Other operational costs reflect stock issue items, coded via national PECOS, which should be against Medical costs, a total of £0.44 million unfunded.
- Property running costs overspend is mainly driven by Heat, Light and power pressures of £0.59 million, which includes the new use of EV chargers – discussions are ongoing on how this is managed going forward. Disposable hand towels, cleaning and building maintenance contribute to the rest of the overspend – again, reviews are underway to assess the ongoing impact.

Doc: 2025-03-26 Financial Performance	Page 23	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025



As referenced above, we are starting to see the expenditure associated with Winter pressure period coming through, reflected in the uplift in Medical costs as well as purchases of general supplies for frontline staff.

Efficiency Savings

As described within the financial plan, the savings target for 2024/25 is £12.0 million. The financial plan assumes the delivery of the 3% efficiency savings target and recognises that if COVID/system pressures cannot be mitigated or funded then the Service may need to deliver a greater than 3% target. This would have been extremely challenging, if not impossible, without impacting on patient care.

Focus is also on the 15 box grid which sets out 15 areas for Boards to progress, with national programmes of work supporting these areas to be implemented at a local level. Details of our progress against these are being reviewed by the weekly executive meeting. These areas have also been incorporated within the Best Value Programme.

The finance plan reports that the £12 million efficiency target will be delivered through the Back to Balance action plan. Up to month 11, Savings achieved are £0.75 million behind the Month 11 target of £10.5 million with savings of £9.75 million achieved to date. These are made up of £2.87 million within local efficiencies and £6.88 million within BV schemes.

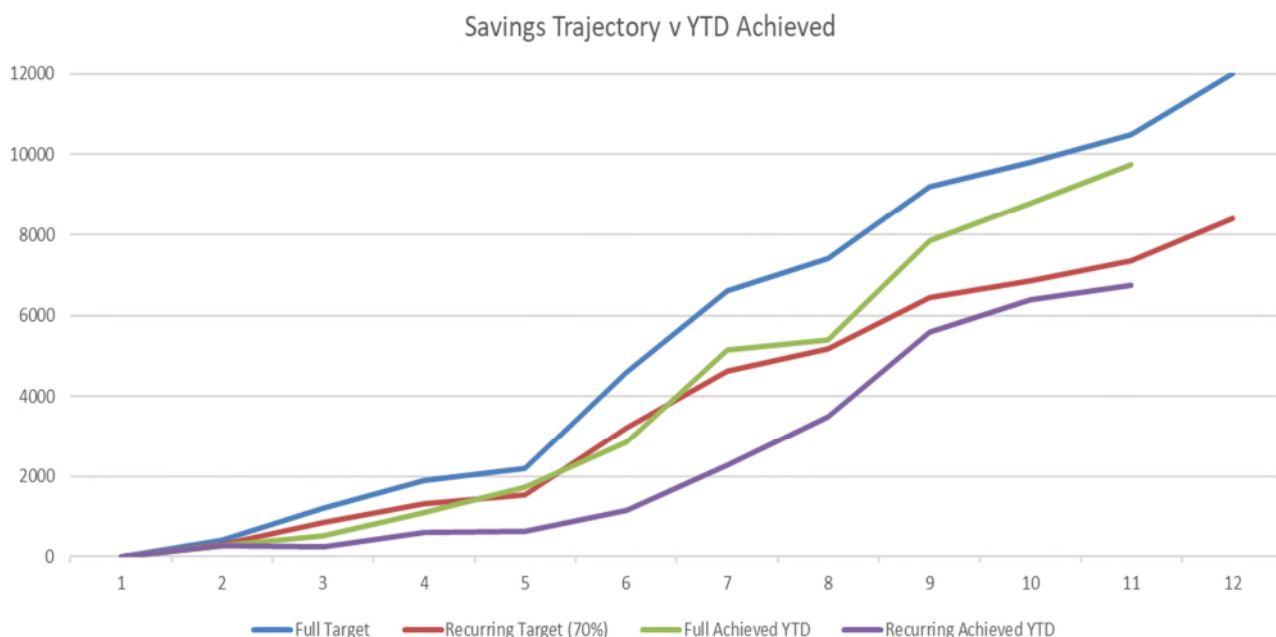
To date a total full year savings of £9.97 million have been recognised, which will be realised over the course of the financial year. Progress on achieved savings continues and significant scrutiny and review is in place with all budget holders.

A detailed tracking of efficiency savings plans and delivery is presented to the Best Value Steering Group, the Performance and Planning Steering Group and the Audit and Risk Committee.

Doc: 2025-03-26 Financial Performance	Page 24	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

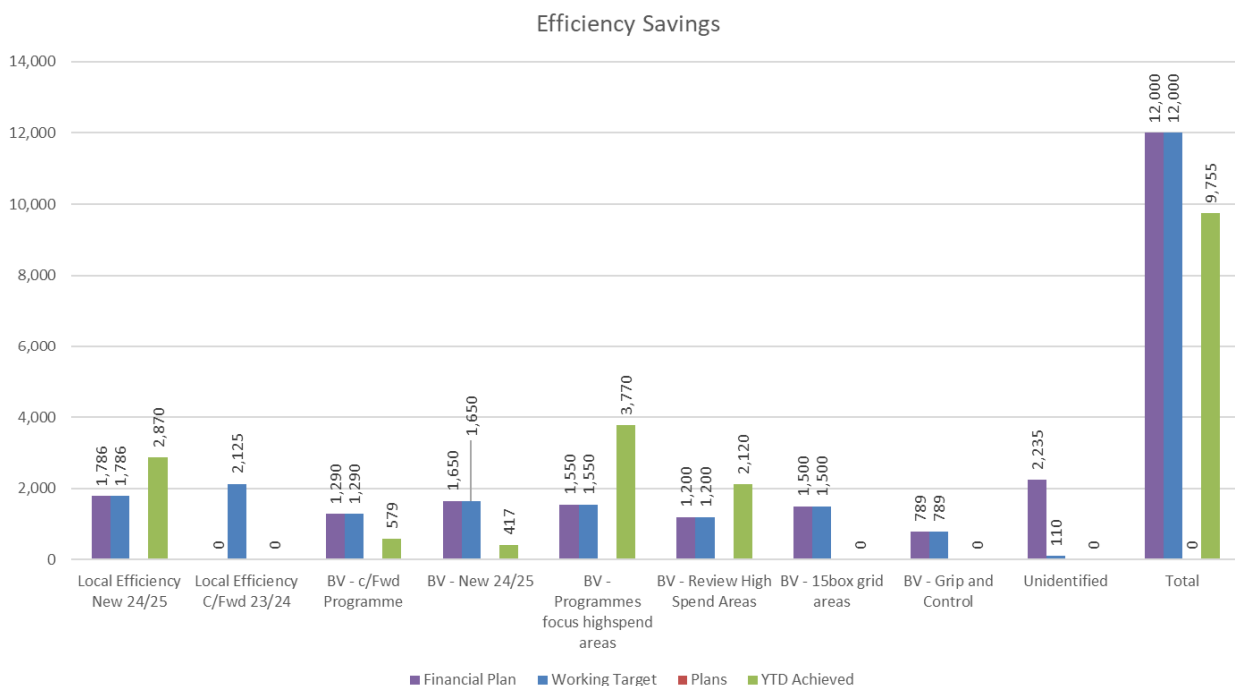
The following schedule tracks each of these schemes and how each is progressing to date:

The chart below shows the revised savings trajectory over the financial year, which accommodates a more consistent pace as the year progresses.



Recognising this challenge the delivery of our financial targets is also highlighted as a very high risk in our corporate risk register and is monitored in line with this risk profile.

Up to month 11, savings of £9.75 million has been achieved to date, with £2.87 million within local efficiencies and £6.88 million within BV schemes, as detailed in the graph below. As mentioned earlier, a total full year savings of £9.97 million has been recognised, which will be realised over the remainder of the financial year.



Doc: 2025-03-26 Financial Performance	Page 25	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

The full year forecast described in the paper now assumes full delivery of the efficiency savings target, albeit it is recognised this will be supported by a likely higher element of non-recurring savings in year.

Progress against the likely forecast at month 11 is as detailed in the table below

Table 7

Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 11		
		2024/25 Likely Forecast	FY Efficiencies Delivered	Actions update
		£m	£m	
Local Efficiency Schemes	4.0	3.1	2.94	Budget holders are working through local expenditure plans to identify all other efficiency gains including productivity and cost avoidance
Best Value Programmes- Overtime Reduction	3.5	3.0	5.22	there is very detailed scrutiny of all overtime shifts and regions are undertaking risk assessments for each shift. This has resulted in a number of shifts being managed more effectively which. currently this work is being masked by the increase in shift cover to meet demand pressures. In stripping out these pressures we can demonstrate a positive impact of the increased scrutiny and this has been recognised in the reporting
Best Value Programmes- ICT, PTS & Estates	2.0	2.0	1.81	<ul style="list-style-type: none"> - The ICT savings have been realised. - Contracts with 3rd party support to PTS has been withdrawn on a decreasing scale over the year. - Estates expenditure has been centralised and robust scrutiny of expenditure in line with our estates plans with trends to date reporting a reduction in spend from previous years
Best Value Programmes- Medicines & Equipment	0.9	0.3	0.0	-Medical gases pilot is under way and an action plan is in place for other medicine/equipment redesigns
Unidentified	1.6	0	0	
Non-recurring efficiencies		3.6		An ongoing detailed review of our forecast expenditure is underway including an

				assessment of the agenda for change reform funding.
	12.0	12.0	9.97	

Post COVID-19 Financial Implications

Members are aware of the funding risk to support expenditure due to post COVID-19 pandemic and system pressures. Our 2024/25 financial plan assumed a cost pressure of £9.0 million for ongoing COVID activity, and this was monitored on a monthly basis as a pressure. Although funding has now been allocated to support the ongoing costs, we will continue to report on them through the remainder of this financial year.

Included in the revised estimated full year pressures were:

- Overtime £4.2 million - an ongoing pressure on ED in line with prior years relating to hospital turnaround times
- PPE £0.4 million – maintenance of hoods still being used and face fit testing also being incurred
- 999 Call handlers £1.5 million – additional wte requirement for Call handlers beyond 120 wte, plus costs in meeting the peaks and troughs of the staffing requirements for the 3 call centres due to rising demand.
- Card 46 (timed admissions) £2.9 million - relating to unfunded posts, this also includes the provision of Taxis and British Red Cross resources to cover resources transferring patients to accident and emergency following the appropriate clinical risk assessment.

£ million	Planning assumptions for 2024/25	Month 11 Updated Planning assumption 2024/25	Actual Month 11 2024/25	Notes
Overtime including 0.5% sickness	4.200	3.850	3.850	This is primarily driven by shift overruns relating to hospital turnaround times
PPE	0.400	0.367	0.094	These initial costs include portacount calibration. and FFP3 masks have been purchased.
999 call handlers	1.500	1.375	1.098	This is in line with plan, with the increase in costs being planned for winter and is driven by increased demand
Card 46 (timed admissions)	2.900	2.658	3.591	This showed higher costs than anticipated with the inclusion of British Red Cross and use of taxis. This avoids A&E conveyance.
Total Covid	9.000	8.250	8.406	Overall this is in line with plan, and specific actions are in place to review and monitor these

Mobile Vaccination Units

Doc: 2025-03-26 Financial Performance	Page 27	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

The Service is currently delivering Mobile Vaccination Units (MVUs) across Scotland to support an inclusive vaccination programme delivering vaccinations to population groups who can face barriers to mainstream vaccination pathways.

The year-to-date expenditure (at 28 February 2025) is as follows:

	Costs
Pay	£566,163
Non Pay	£276,221
Total	£842,384

Funding of £1.1 million was assumed in our Finance Plan however the Scottish Government confirmed an allocation of £0.94 million in our Month 3 Allocation letter for 2024/25. Expenditure plans were reviewed against this funding level and is currently forecasting a break-even position.

Updated Full year Forecast

A full year financial forecast has been reviewed against the financial plan from quarter one and monitored thereafter. Best, Likely and Worst-case outturn scenarios have reported to this point against the 2024/25 financial plan.

Following receipt of the £9.0 million funding to support the COVID related system pressures, the reduced working week funding and a review of phasing, the current forecast was updated to a break even position. This is also working to the likely scenario of the full £12.0 million efficiency savings target being delivered, noting however there may be a higher than anticipated non recurring impact. An update has been provided in table 7 within the efficiency savings update within this report.

Table 8

Forecast Summary	Financial Plan £m	Updated Forecast	
		at month 3	Current
		£m	£m
Brought forward deficit	8.00	8.00	8.00
Pressures – Pay	7.70	7.70	7.70
Emerging Pay Pressure – PTS recruitment		0.70	0.10
Pressures – Non pay & Operational Commitments	12.65	12.90	11.50
Baseline Funding Uplift	(7.00)	(7.00)	(7.00)
Gap before Efficiencies	21.35	22.30	20.30
3% Efficiency Savings	(12.00)	(8.80)	(12.00)
Covid and related system pressures	9.00	9.00	9.00
24/25 Net Gap	18.35	22.50	17.30
Additional funding received		(5.00)	(5.00)

Doc: 2025-03-26 Financial Performance	Page 28	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

Additional funding received – Covid/System Pressures			(9.00)
Afc Reform non-rec slippage			(1.80)
Additional non-rec slippage			(1.50)
24/25 Outturn	18.35	17.50	Break even

This has been closely monitored over the winter months and the non recurring benefit in-year is included within the carry forward deficit position in the 2025/26 financial planning.

2024/25 YTD CAPITAL POSITION AS AT MONTH 11 (28/02/2025)

2024/25 Capital Budget

The Service's has received a full year capital budget of £26.770 million made up of the following elements:

- | | |
|--------------------------------------|-----------------------|
| • Formula Capital | £1.794 million |
| • Earmarked Allocations | £24.975 million |
| • Transport Scotland Switch on Fleet | <u>£0.866 million</u> |
| Total Capital Funding | £26.770 million |

The Service is provided with formula capital to fund all capital projects that are not subject to approval by the SG Capital Investment Group (CIG) or has not received a separate earmarked allocation. This will primarily be utilised to fund Vehicle Accidents, ICT and Property projects during 2024/25. This allocation has been received.

The Service received earmarked allocations for Business Cases that have been approved by the CIG in 2024/25 the following earmarked allocations were received:

- | | |
|----------------------------------|-----------------|
| • Fleet Replacement Programme | £23.640 million |
| • ScotSTAR Equipment Replacement | £0.250 million |
| • Digital Spend | £0.220 million |

In addition, the Service has been successful in applying for funding from Transport Scotland to fund electric vehicle infrastructure at £0.866 million.

YTD Capital Position as at Month 11

The YTD capital position is shown in the table below. Year to date expenditure totals £9.841 million. Most capital expenditure occurs in Quarter 3 and 4 of the financial year

The unallocated budget excluding anticipated projects of £0.667 million is expected to be fully utilised during 2024/25.

On disposal of assets, the Service can receive a capital receipt which it can utilise as additional funding during the year. Year to date capital receipts total £0.483 million which has resulted from the disposal of vehicles.

It is anticipated that the Capital Budget will break-even at year-end.

Doc: 2025-03-26 Financial Performance	Page 30	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025

**SCOTTISH AMBULANCE SERVICE
CAPITAL REPORT 2024-25
As at 28th February 2025**

PROJECT	Approved Budget £	YTD Actuals £	Notes
Formula Capital Projects			
eHealth and ICT	489,798	96,733	Vat Credits
Property and Special Projects	563,273	88,798	
Vehicle Accidents	638,858	588,858	
	1,691,929	774,389	
Earmarked Allocations			
Scotstar	77,079	23,880	
Vehicles including Transport Scotland	24,506,000	9,042,687	
	24,583,079	9,066,567	
Unallocated Budget	666,965		
Capital Receipts	483,314	0	Gain on sale of vehicles & property
TOTAL	27,425,287	9,840,956	

Approved and Anticipated Projects

The following table shows details of all projects that have had a mini business case approved and funding allocated.

**SCOTTISH AMBULANCE SERVICE
CAPITAL PLAN 2024-25
As at 28th February 2025**

ALLOCATION

Received

Core Allocation	1,794,000
ScotSTAR project	250,000
Fleet Replacement - Core	18,640,000
Fleet Replacement - Deferred from 2023/24	5,000,000
Digital Spend	220,000

Total Capital Allocation	<u>25,904,000</u>
Add: Transport Scotland Budget Transfer -	866,000
Add: Rev to Cap Budget Transfer -	<u>171,973</u>
Total Available Capital Budget	<u>26,941,973</u>
EXPENDITURE	
<u>Approved Projects</u>	
Property	
Estates - Purchase of Maybole Land	20,000
Estates - Physical Condition Works	<u>383,300</u>
Total - Property	403,300
ICT	
ICT - SWAN2	217,523
ICT - Avaya Border Controller	20,228
ICT - Corpuls Defib Data Server	15,247
ICT - C3 - User Status Dashboard	12,000
ICT - Scheduled Care Capacity Management	<u>4,800</u>
Total - ICT	269,798
Operations	
Vehicles including Transport Scotland	24,506,000
Vehicle Accidents	588,858
Scotstar - T1 Ventilator Replacement	30,879
Scotstar - Siemens EPOC	46,200
CCRP - MFC Double Cell Decontamination Unit	65,511
Mobile Vaccination Units	70,000
NRRD - iSimulate Training Defibs	<u>24,462</u>
Total - Operations	25,331,910
	<u>26,005,008</u>
Unallocated Budget	936,965
<u>Anticipated Projects</u>	
Vehicle Accidents	50,000
Additional Digital Spend	<u>220,000</u>
Total - Anticipated Projects	270,000
Revised Unallocated Budget	<u>666,965</u>

CONCLUSION

For the 11 months to February 2025, the Service reports a deficit of £0.45 million. This reflects a number of ongoing cost pressures and the delivery of the efficiency savings being behind schedule. However, we are seeing a catch up in our savings plan, as focus continues on cost containment and delivering identifying efficiency savings against the £12 million target. The forecast remains to deliver a balanced year end budget position.

The draft 3 year financial plan was submitted to Scottish Government following Board approval in January 2025, this plan has been updated following initial feedback and will be resubmitted to Scottish Government for final approval on 17th March 2025.

Julie Carter
Director of Finance, Strategy and Logistics
March 2025

Doc: 2025-03-26 Financial Performance	Page 33	Author: Deputy Director of Finance
Date 2025-03-26	Version 1.0	Review Date: April 2025