



NOT PROTECTIVELY MARKED

SCOTTISH AMBULANCE SERVICE BOARD

25 September 2024

Item 09

THIS PAPER IS FOR DISCUSSION

SUMMARY FINANCIAL PERFORMANCE TO 31 AUGUST 2024

Lead Director Author	Julie Carter, Director of Finance, Logistics and Strategy Maria McFeat, Deputy Director of Finance
Action required	<p>The Board is asked to discuss and note:</p> <ul style="list-style-type: none"> • The financial position to the end of August 2024 • The financial impact of ongoing unfunded expenditure related to post COVID/system pressures to the end of August 2024 • 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 August 2024 • Given the very challenging financial position a revised full year forecast has been completed and is being reviewed and presented on a monthly basis. This is described as a best, likely and worst case scenarios.
Key points	<ol style="list-style-type: none"> 1. The financial position at the end of month 5 is reporting a deficit of £7.16 million, reflecting the additional £5 million recurring funding received to offset operational commitments 2. Impact of ongoing post COVID/system pressures of £3.53 million have been incurred over this period 3. Overtime costs continue to increase slightly compared with the same period last year with a detailed analysis of the key drivers of this included within the paper, these include increased shift cover to manage demand 4. In relation to the £12.0 million efficiency savings target, to date £1.73 million has been delivered against a year to date target of £2.2 million reflecting a normal slow start to the year. 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 in month 5 remains on track and is slightly lower than the £18.35 million deficit included within the financial plan.

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.
Climate Change Impact Identification	This paper has identified no impacts on climate change.



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SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 31 AUGUST 2024

JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY

This paper sets out the financial position as at 31 August 2024 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, offset by the delivery of £12.0 million efficiency savings. The key risks in the delivery of this are also described within the plan.

The Board is asked to note the reporting against:

- The overall financial position for the 5 months to August 2024
- The post-COVID and operational commitments, their financial impact and how the additional £5.0 million recurring funds received at the end of Q1 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 Reduced Working week and funding assumptions
- An update on the revised full year forecast outturn of £17.5 million deficit.

The financial position to August 2024, reporting a deficit position to date, consists of:

- Income – this is reporting a breakeven position
- Core Expenditure – a deficit position of £7.13 million against a trajectory deficit of £9.0 million to August 2024. Noting that the trajectory assumed a slower start to the financial year for delivery of savings with the deficit reducing as the year progresses and savings are realised.
- The financial impact of post COVID-19 pressures represents expenditure of £3.53 million in the period against a full year pressure of £9.0 million. This is broadly in line with the financial plan.

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- Efficiency savings target for the financial year was £12.0 million. To date, £1.73 million of savings has been achieved against a target to date of £2.2 million. This is a significantly slower start to the year than anticipated after 5 months. A number of actions are being progressed and the updated full year forecast scenarios reflect this revised position.

Key messages

- A deficit position of £7.13 million as at 31 August 2024 (this includes both core and non-core expenditure, and income), this in line with the financial plan trajectory deficit of £9.0 million at the end of August 2024 although noting the significantly challenging period ahead
- The deficit position to August 2024 is driven by the following:
 - Deficit Pay position of £3.05 million, of which Overtime is £4.38 million over budget showing an increase of 5.8% in costs from the same period last year.
 - Non-pay pressures of £1.04 million, this is after additional full year budget of £9.55 million
 - Underachievement of the Efficiency Savings Target to date by £0.47 million. This is against our efficiency savings target of £12.0 million, the target for the 5 months to August was £2.2 million of which £1.73 million was achieved. The trajectory has been phased recognising a generally slower start to the year.
 - Ongoing COVID legacy pressures of £3.53 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. Overtime hours and costs have increased from the same period last year. This relates to increased shift cover to meet demand pressures. A number of improved control actions and reporting is 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 will be 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. With £9.1 million plans having been agreed to date. Work continues in identifying new areas to bridge the gap. Whilst the focus continues to put actions and plans in place to deliver the £12 million (3%) efficiency target, the revised forecast has reduced this target to £8.8 million, under the likely scenario.

In this period savings of £1.73 million have been achieved against a year to date trajectory of £2.2 million.

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ACTION: The Best Value Programme is up and running 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. Budget have been allocated and agreed with budget holders, with improved budget management guidance and detailed local efficiency plans are 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 board includes the Executive Team and the operational group is represented by senior operational managers.

2. Overtime Costs

Overtime costs are a key focus within the 2024/25 financial plan with the rising costs post COVID and an agreed reduction of £3.5 million is assumed to be delivered in this financial year, included within the £12 million efficiency savings. Whilst additional controls are in place cost for the first five months of the year are higher than the same period last year primarily driven by higher shift cover to meet demand pressures. In addition, significant work is in progress to critically review the other key drivers of this 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. Even after excluding the key drivers of hospital turnaround times and shift overruns overtime, BAU (Business as Usual) usage is higher than anticipated and not reporting the planned reduction agreed within the best value programme. In response to demand pressures shift cover has also increased.

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 Oversight Board reviews and approves outputs from the weekly meeting and aims to put in place more sustainable solutions to deliver the plan. A number of specific actions have been agreed including:

- Understanding the operational impact of reduced shift cover scenarios
- 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

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. Discussions will be ongoing with Scottish Government to describe the positive impact of these actions across the wider system.

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. To date the costs are being contained within the £9.0 million forecast cost within the financial plan.

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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.
- Executive leads and finance support for each programme have been identified and agreed and included within Executive Director objectives
- Reporting Progress 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 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.
- 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 position through the Service, the issues coming up and the role that everyone has to play.
- A weekly Executive team meeting discussing and resolving challenges and issues supported by a weekly operational 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 an additional £9.0 million of expenditure relating to post COVID related pressures. 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.

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Post COVID pressures remain unfunded and whilst work is progressing internally to reduce these as much as possible, significant pressures remain in the system. 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.

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. Discussions will continue with Scottish Government throughout 2024/25 as the Service continue 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.

Reduction in the Working Week

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 estimated as £5.3 million.

This is being implemented through accrued hours and backfilled through overtime. The monitoring processes for this have been developed. Whilst there are minimal costs within this reporting period, estimated at £0.4 million, the full year costs have been estimated at £5.3 million. This detail was provided to Scottish Government with anticipated funding required for these costs - whilst Scottish Government have confirmed this will be funded, the allocation letter confirming award has not yet been received as at Month 5.

Action

A paper describing the operational and financial impact is being presented to the Reduced Working Week oversight group. The costing model, in the meantime has now been shared with SG Finance and funding to this level has been verbally confirmed and therefore assumed within the revised full year 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, incorporate in the formal quarter 1 update to the Scottish Government.

This update will be provided on a monthly basis including progress against the actions below.

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Feedback from SG	Actions in Progress (updated at August 2024)
Develop options to meet any unidentified or high risk savings balances	<p>Rapid 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 been approved and being implemented • Health and safety in reducing claims - mandate and actions now finalised • Occupational health review - actions being progressed through the newly established reducing absence oversight board • Detailed Local efficiency plans - action plans in place and monitored on a monthly basis • Deep dive into contract management opportunities - new guidance issued week of the 12th August • Fuel use opportunities - data issued to budget holders • Events guidance – to ensure the Service is not incurring additional cost for attendance at events without associated income new guidance has been issued for review to reduce this risk
Continue to progress with the areas of focus set out in the 15 box grid to support the minimum 3% recurrent savings target.	<p>This is currently in place – areas being explored in partnership are</p> <ul style="list-style-type: none"> - Clear reduction in sickness absence in 2024/25. This will also be enhanced with the setup of the overtime weekly oversight Board - A detailed action plan is being finalised and will be agreed at the weekly executive team meeting
Engage and take proactive involvement in supporting national programmes as they develop in 2024/25.	<p>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.</p>
Develop further measures to reduce the Board's residual financial gap.	<ul style="list-style-type: none"> • Enhanced overtime reporting and scrutiny • Enhanced Budget reporting with new budget 'contracts' in place and increasing grip and control • Escalation plan approved and in place if required to be actioned
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.	<p>Actions updated on a monthly basis for the Board risk register</p>

Finance outturn position as at August 2024

Introduction

This section of the paper provides details of the financial results for the period ending August 2024

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 August 2024 is a deficit of £7.13 million, made up of the following:

- Income - breakeven
- Expenditure Pay – over budget by £3.05 million
- Expenditure Supplies and asset disposal – over budget by £1.04 million
- Savings – below target by £0.47 million
- Expenditure Non-core – break even
- This position includes unfunded legacy COVID expenditure of £3.53 million

This position includes £0.74 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 Office Running £0.09 million, Training £0.1 million and Diesel costs £0.65 million.

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Table 1 – Scottish Ambulance Service high-level overview

**SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
YEAR TO 31 AUG 2024**

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	435,915	188,686	188,686		32,802	32,802	
Health Board	6,316	3,356	3,356	0	926	926	0
Other Healthcare	626	249	249	0	35	37	2
Fleet	14	14	14	0	5	5	0
Staff Car Deductions	167	60	57	(3)	14	11	(3)
Other Operating	1,257	1,014	1,010	(4)	158	172	14
Total Income	444,295	193,379	193,372	(8)	33,940	33,953	12
Expenditure							
Accident & Emergency	287,622	120,637	124,947	(4,310)	24,223	24,957	(734)
Non Emergency Service	30,084	12,658	12,442	216	2,558	2,482	76
Air Ambulance	19,988	6,145	6,730	(585)	1,260	1,328	(68)
Overheads	81,586	28,924	31,398	(2,474)	5,899	5,794	105
Total Expenditure	419,280	168,364	175,517	(7,153)	33,940	34,561	(621)
Core Expenditure Variance				(7,161)			(609)

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.

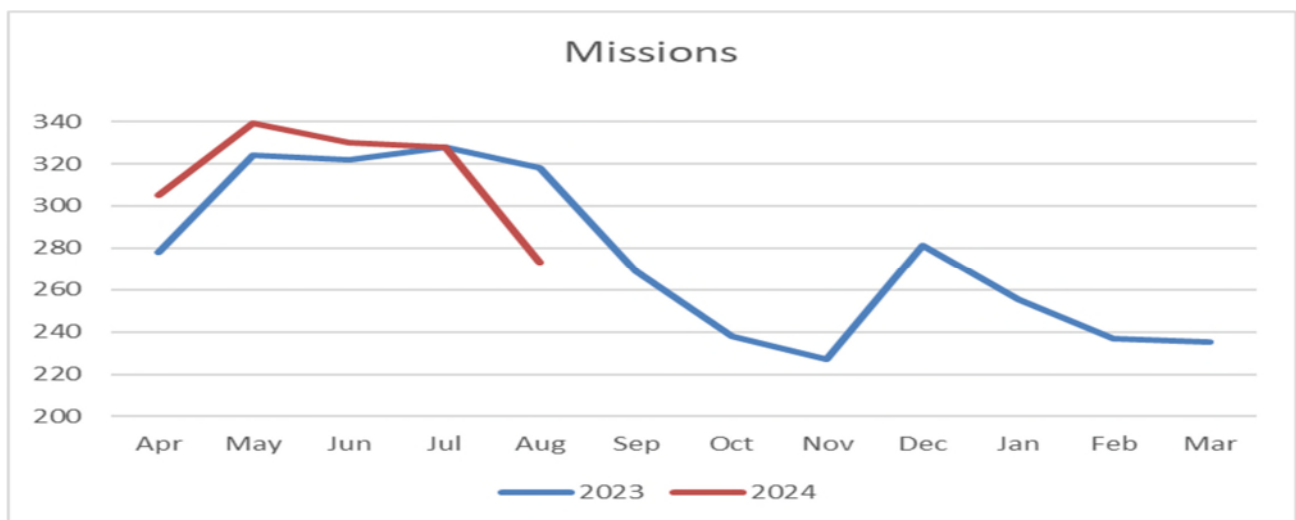
SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE SUMMARY
YEAR TO 31 AUG 2024

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(4,013)	(4,012)	(1)	0%	(1,056)	(1,055)	(1)	0%
	Salaries	129,695	132,098	(2,403)	2%	25,961	26,370	(409)	2%
	Supplies	15,642	16,557	(915)	6%	3,230	3,178	52	-2%
	Sav Target	(595)	0	(595)	0%	(82)	0	(82)	0%
	Sav Realised	373	0	373	0%	101	0	101	0%
					(3,541)			(339)	
Support Services Directorates	Income	(680)	(672)	(8)	-1%	(80)	(93)	13	16%
	Salaries	13,352	13,996	(644)	5%	2,720	2,805	(85)	3%
	Supplies	21,257	21,379	(122)	1%	3,861	3,851	10	0%
	Sav Target	(1,601)	0	(1,601)	0%	(218)	0	(218)	0%
	Sav Realised	1,358	0	1,358	0%	532	0	532	0%
	Reserves	(2,604)	0	(2,604)		(521)	0	(521)	
				(3,621)			(269)		
SCOTTISH AMBULANCE SERVICE	Income	(4,693)	(4,684)	(9)	0%	(1,136)	(1,148)	12	1%
	Salaries	143,047	146,094	(3,047)	-2%	28,681	29,175	(494)	-2%
	Supplies	36,899	37,936	(1,037)	-3%	7,091	7,029	62	1%
	Sav Target	(2,196)	0	(2,196)		(300)	0	(300)	
	Sav Realised	1,731	0	1,731		633	0	633	
	Reserves	(2,604)	0	(2,603)		(521)	0	(520)	
				(7,161)			(607)		

Table 3 – Service Delivery

Service delivery outturn is over budget by £3.54 million at 31 August 2024. Pay costs are reporting an overspend of £2.4 million over all service areas, however it should be noted that this includes, as previously reported, overtime as a result of HTAT pressures, Card 46 timed admission, and ambulance control centre unfunded costs

Air Ambulance Costs have reported a 0.32% increase in the number of air ambulance missions in these five months from the same period last year, a drop from the 4% increase reported for the first four month yearly comparison. Although there has been a continuing reduction in the chargeable MACA missions from last year, 15 missions (reduction of 6 reported to Month four), there is a pressure because of inflationary uplifts in the hourly rates charged by MCA. 77.5% of the chargeable MCA missions occurred because of weather conditions/ bariatric patients.



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 finishing at £1.46 in August 2024, we therefore are reporting a continuing underspend on Diesel costs of £0.55 million for the 5 months to August 2024. Regional review overall shows a reduction in usage from same period last year except West Region showing higher usage.

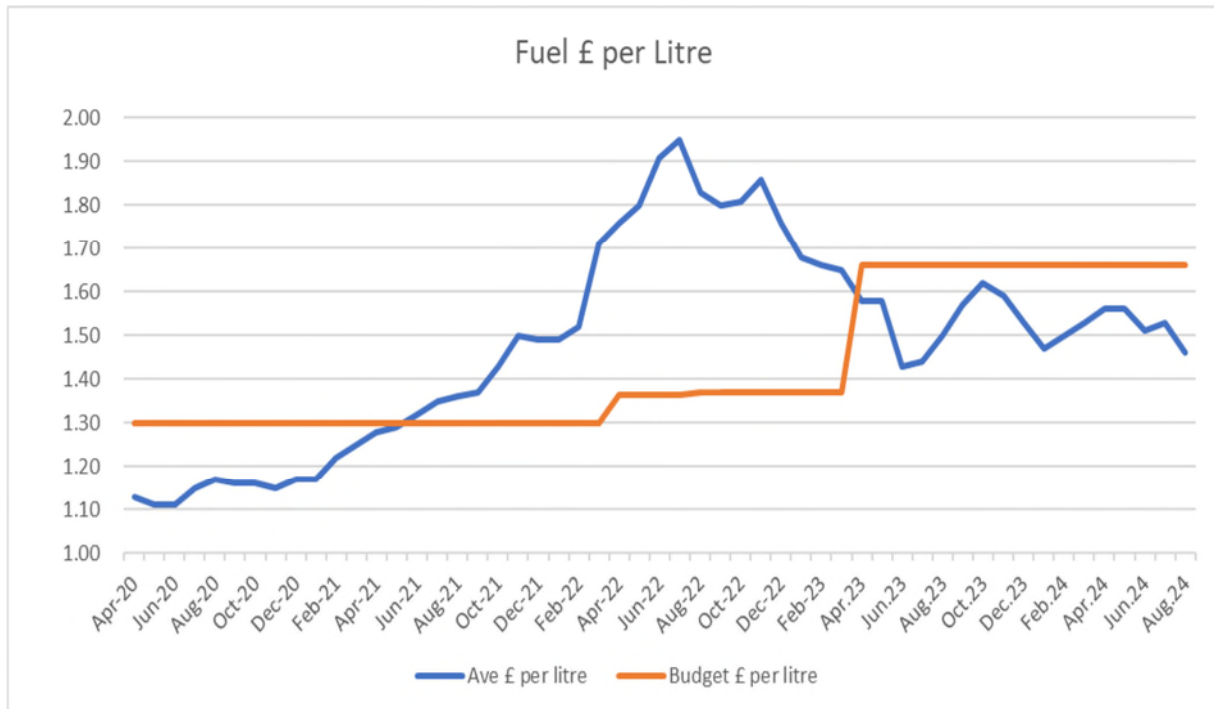


Table 3

**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 31 AUG 2024**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(548)	(548)	0	0%	(112)	(112)	0	0%
	Salaries	22,343	22,869	(526)	2%	4,481	4,571	(89)	2%
	Supplies	1,654	1,731	(77)	5%	341	317	23	-7%
	Sav Target	(54)	0	(54)		(8)	0	(8)	
	Sav Realised	0	0	0		0	0	0	
				(657)			(74)		
EAST REGION	Income	(974)	(974)	0	0%	(419)	(419)	0	0%
	Salaries	35,858	35,937	(79)	0%	7,174	7,151	23	0%
	Supplies	2,562	2,655	(93)	4%	552	509	43	-8%
	Sav Target	(135)	0	(135)		(18)	0	(18)	
	Sav Realised	135	0	135		18	0	18	
				(172)			67		
WEST REGION	Income	(1,886)	(1,886)	0	0%	(382)	(382)	0	0%
	Salaries	48,443	49,358	(915)	2%	9,694	9,846	(153)	2%
	Supplies	3,214	3,926	(712)	22%	683	750	(67)	10%
	Sav Target	(181)	0	(181)		(25)	0	(25)	
	Sav Realised	178	0	178		23	0	23	
				(1,630)			(222)		
NATIONAL OPS	Income	(605)	(604)	(1)	0%	(143)	(142)	(1)	-1%
	Salaries	22,601	23,498	(897)	4%	4,522	4,717	(195)	4%
	Supplies	8,181	8,223	(42)	1%	1,647	1,594	53	-3%
	Sav Target	(218)	0	(218)		(30)	0	(30)	
	Sav Realised	60	0	60		60	0	60	
				(1,098)			(114)		
BUSINESS INTELLIGENCE	Salaries	450	436	14	-3%	90	85	5	-6%
	Supplies	31	22	10	-32%	7	8	0	0%
	Sav Target	(7)	0	(7)		(1)	0	(1)	
	Sav Realised	0	0	0		0	0	0	
				17			4		
TOTAL SERVICE DELIVERY	Income	(4,013)	(4,012)	(1)	0%	(1,056)	(1,055)	(1)	0%
	Salaries	129,695	132,098	(2,403)	2%	25,961	26,370	(409)	2%
	Supplies	15,642	16,557	(915)	6%	3,230	3,178	52	-2%
	Sav Target	(595)	0	(595)		(82)	0	(82)	
	Sav Realised	373	0	373		101	0	101	
				(3,541)			(339)		

Table 4 – Support Services Directorates

Support services are being reported as £3.62 million under budget. The Finance, Logistics and Strategy savings target includes all Best Value Programme targets.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 31 AUG 2024

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
BOARD AND CHIEF EXECUTIVE	Income	(5)	(5)	0	0%	(2)	(1)	(1)	
	Salaries	930	980	(50)	5%	190	211	(21)	11%
	Supplies	52	68	(16)	31%	11	24	(13)	118%
	Sav Target	(10)	0	(10)		(1)	0	(1)	
	Sav Realised	0	0	0		0	0	0	
				(76)					(36)
FINANCE AND LOGISTICS	Income	(513)	(506)	(7)	-1%	(41)	(57)	16	39%
	Salaries	6,913	7,335	(422)	6%	1,501	1,474	27	-2%
	Supplies	20,144	20,300	(156)	1%	3,643	3,548	95	-3%
	Sav Target	(1,542)		(1,542)		(210)	0	(210)	
	Sav Realised	1,340		1,340		514	0	514	
Reserves	(2,604)		(2,604)		(521)	0	(521)		
				(3,391)					(79)
HUMAN RESOURCES	Income	(12)	(12)	0	0%	(2)	(2)	0	
	Salaries	1,198	1,186	12	-1%	240	234	6	-3%
	Supplies	367	308	59	-16%	75	79	(4)	5%
	Sav Target	(20)	0	(20)		(3)	0	(3)	
	Sav Realised	0	0	0		0	0	0	
				51					(1)
MEDICAL	Income	(122)	(121)	(1)	-1%	(13)	(12)	(1)	
	Salaries	1,751	1,794	(43)	2%	309	365	(56)	18%
	Supplies	436	453	(17)	4%	85	92	(7)	8%
	Sav Target	(13)	0	(13)		(2)	0	(2)	
	Sav Realised	18	0	18		18	0	18	
				(56)					(48)
CARE QUALITY AND PROF DEVELOPMENT	Income	(28)	(28)	0	0%	(22)	(21)	(1)	
	Salaries	2,560	2,701	(141)	6%	480	521	(42)	9%
	Supplies	258	250	8	-3%	47	108	(62)	132%
	Sav Target	(16)	0	(16)		(2)	0	(2)	
	Sav Realised	0	0	0		0	0	0	
				(149)					(107)
TOTAL SUPPORT SERVICES	Income	(680)	(672)	(8)	-1%	(80)	(93)	13	16%
	Salaries	13,352	13,996	(644)	5%	2,720	2,805	(85)	3%
	Supplies	21,257	21,379	(122)	1%	3,861	3,851	10	0%
	Sav Target	(1,601)	0	(1,601)		(218)	0	(218)	
	Sav Realised	1,358	0	1,358		532	0	532	
Reserves	(2,604)	0	(2,604)		(521)	0	(521)		
				(3,621)					(269)

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 31 AUG 2024

	Full Year Budget £'000	Year to Date		
		Budget £'000	Actual £'000	Variance £'000
Income				
Revenue Allocation	435,915			
Baseline Allocations	426,734			
Recurring Allocations	958			
Non-Recurring Allocations	8,223			
Fleet Income	14	14	14	0
Health Board	6,316	3,356	3,356	0
Other Healthcare	626	249	249	0
Other Operating	1,257	1,014	1,010	(4)
Staff Car Deductions	167	60	57	(3)
Total Income	444,295	4,693	4,686	(8)

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 plus the £5.0 million additional pressures funding. 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.

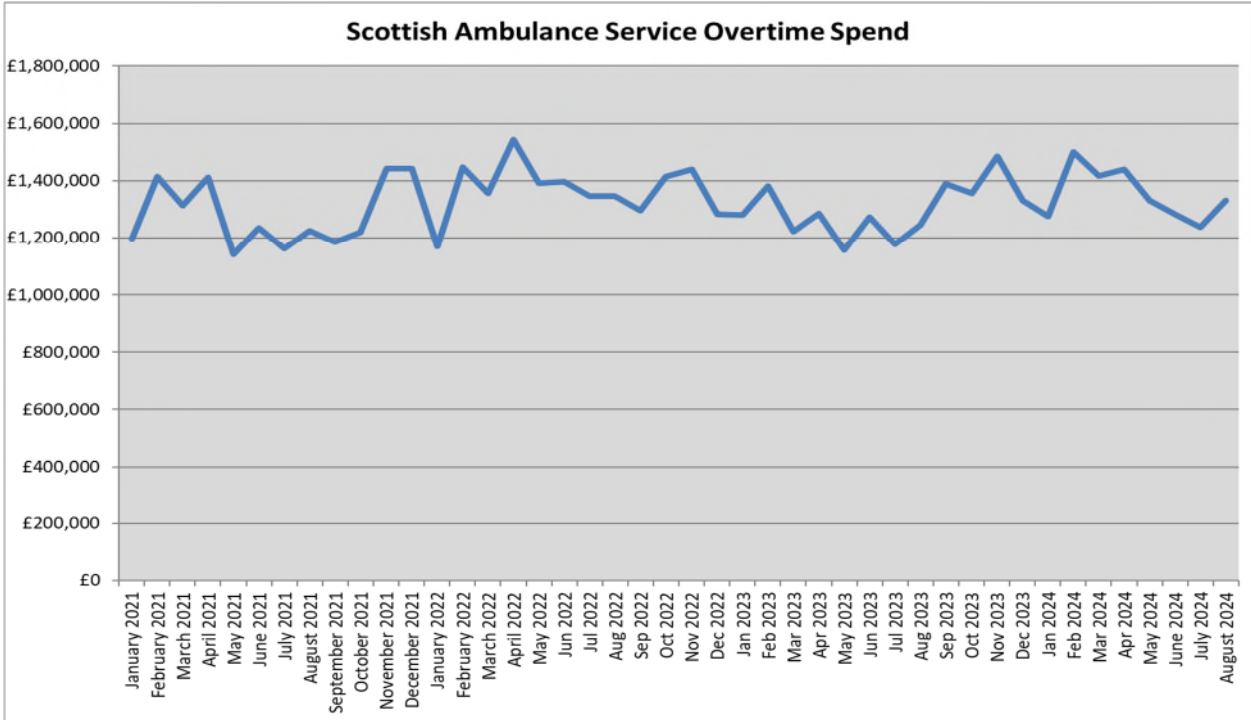
Detailed Pay analysis

The pay overspend of £3.05 million is made up primarily from Overtime costs of £4.38 million.

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 5.44% of the pay bill for the five months compared to 5.24% for the same period last year, reflecting both an increase on hours and cost.

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 months from January 2021 and with peaks during 2022 reflecting the ongoing pressures on the Service in response to the increased hospital turnaround times.

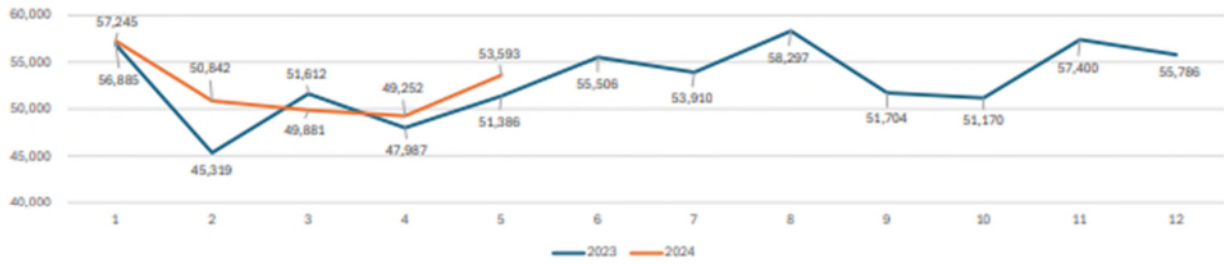
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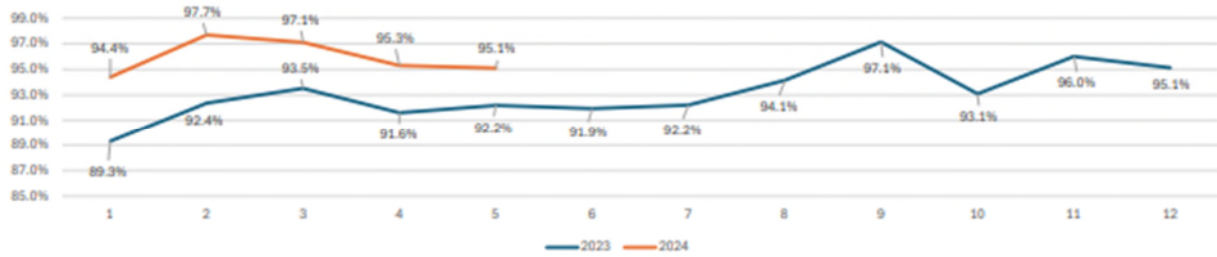
The high level report below shows the month by month overtime hours, for the whole service, against the month by month shift cover %, abstraction % and hours not filled %.

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 we are 3% higher than we were at the same point last year. Shift cover monthly average has increased by 3.3%, meaning in turn hours not filled have reduced by 3.3%. Abstractions monthly average has decreased by 2.8% (mostly due to reduction in training). Vacancies monthly average of 83 last year now sits at 126 average this year which is a 50% increase, the corresponding underspend for this will be sitting under basic pay but the spend incurred to fill the vacant shifts will be processed as overtime.

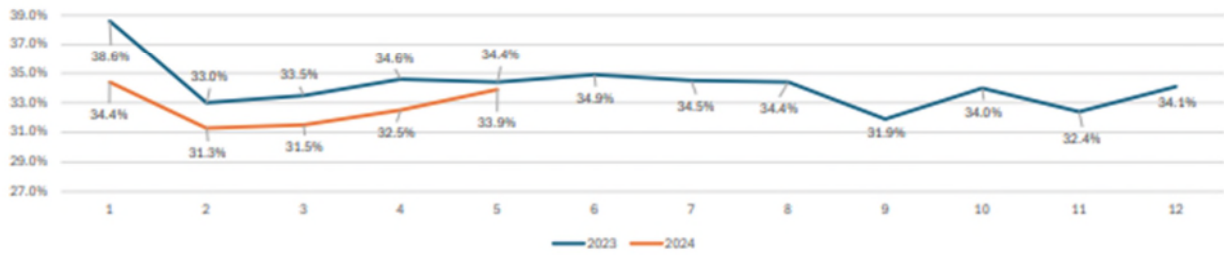
Total OT Hours



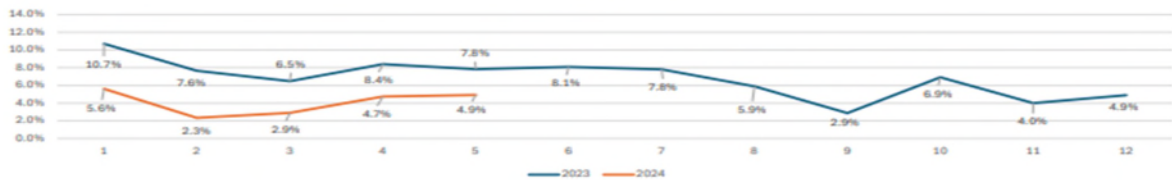
Shift Cover %



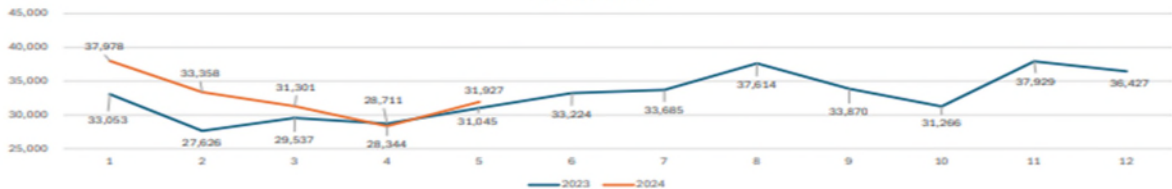
Abstraction %



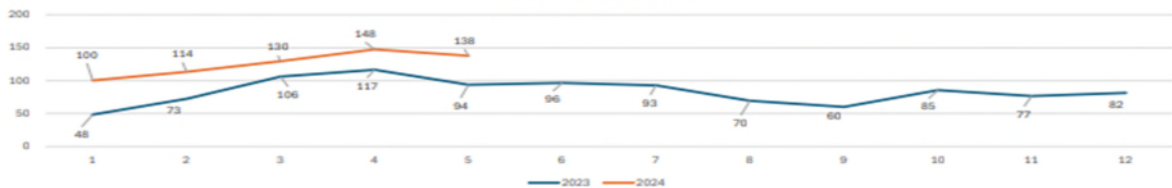
Hours Not Filled %



BAU OT Hours



Vacancies - A&E & PTS



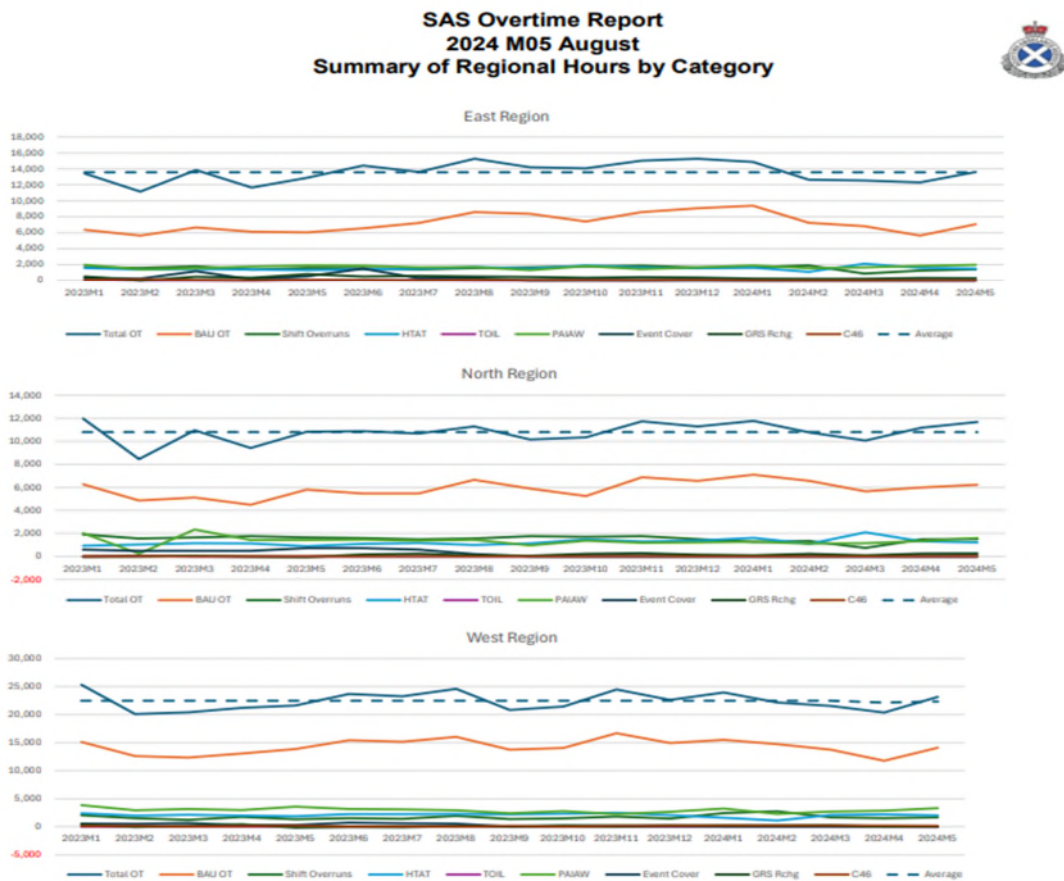
Hospital turnaround times (HTAT) are currently still creating a cost pressure post COVID and are being picked up within the legacy COVID costs as an unfunded cost pressure.

The graphs below also provides all factors driving the OT pressure, such as Shift overruns, PAIAW, TOIL. Abstractions and Team Leaders who assist the HALOs in the hospitals at periods of peak HTAT. Abstraction OT also covers Maternity relief, sickness and Training delivery. and shown for each region.

The key messages from this analysis are:

- the 'Business as Usual' overtime hours have excluded all of the HTAT, Events and other income areas and aim to show the positive impact of the increased controls in the management of abstractions, noting however these are currently being offset by sickness absence increase and maternity leave increase

While seasonal trends can show that overtime trend is broadly stable, this still remains higher than the same period last year, recognising primarily both the increased demand and the increased shift cover



- This is therefore showing that total overtime cost from Month 1 to Month 5 is £7.625 million (previous year £7.212 million). This is reporting therefore a total increase in costs of £0.413 million in the first five months against the same period last year, and

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compared to an anticipated decrease of £1.458 million, the latter reflecting the £3.5 million efficiency target.

- The overall YTD position at month 5 against last YTD is that the total OT paid has increased by 5.72%. Within this, we have an increase on HTAT of 7.7%, shift overrun reduction of 5.0%, PAIAW reduced by 7.9%, and event cover has reduced by 11.8%.

These graphs are extracts from very detailed overtime and abstraction reports that have been developed and shared with the Regions on a 'real time' basis and also provided part of the finance pack, this allows budget holders to scrutinise this at the lowest level and make operational decisions on overtime usage. In addition, an overtime dashboard has been created and issued to budget holders.

Given the already significant deviation from plan it is necessary to take corrective action with immediate effect. On that basis a weekly overtime meeting with the Regional leads to agree common approaches, share best practice, agree variations, reduce unfunded shifts, has been established supported by the weekly executive Oversight Board

These have been operational from week commencing the 10th June and will be reviewed on a weekly basis. Once the plan is back on track these can be stepped down.

Current actions being progressed by these working groups include

- Shift cover scenario modelling
- Absence line implementation
- Sickness absence deep dive and
- 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

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Table 6

SCOTTISH AMBULANCE SERVICE BOARD
STAFF AND OVERTIME SUMMARY
YEAR TO 31 AUG 2024

		East Region	North Region	West Region	National Ops	Service Delivery
Current Year	Average WTE	1,404	833	1,930	870	5,037
	Overtime Hours	55,748	48,021	95,362	24,942	224,073
	Overtime Cost (£'000)	1,880	1,607	3,137	899	7,523
Prior Year	Average WTE	1,424	834	1,968	845	5,071
	Overtime Hours	52,128	44,061	91,062	24,784	212,035
	Overtime Cost (£'000)	1,717	1,472	3,026	851	7,066
Variance	Average WTE	(20)	(1)	(38)	25	(34)
	Overtime Hours	3,620	3,960	4,300	158	12,038
	Overtime Cost (£'000)	163	135	111	48	457

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

Non-pay

The non-pay overspend at £1.1 million represents an overspend beyond the £9.55 million of anticipated pressures and budget allocated. These pressures after offsetting the £12 million efficiency savings drive the £18.35 million deficit as reported in the financial plan.

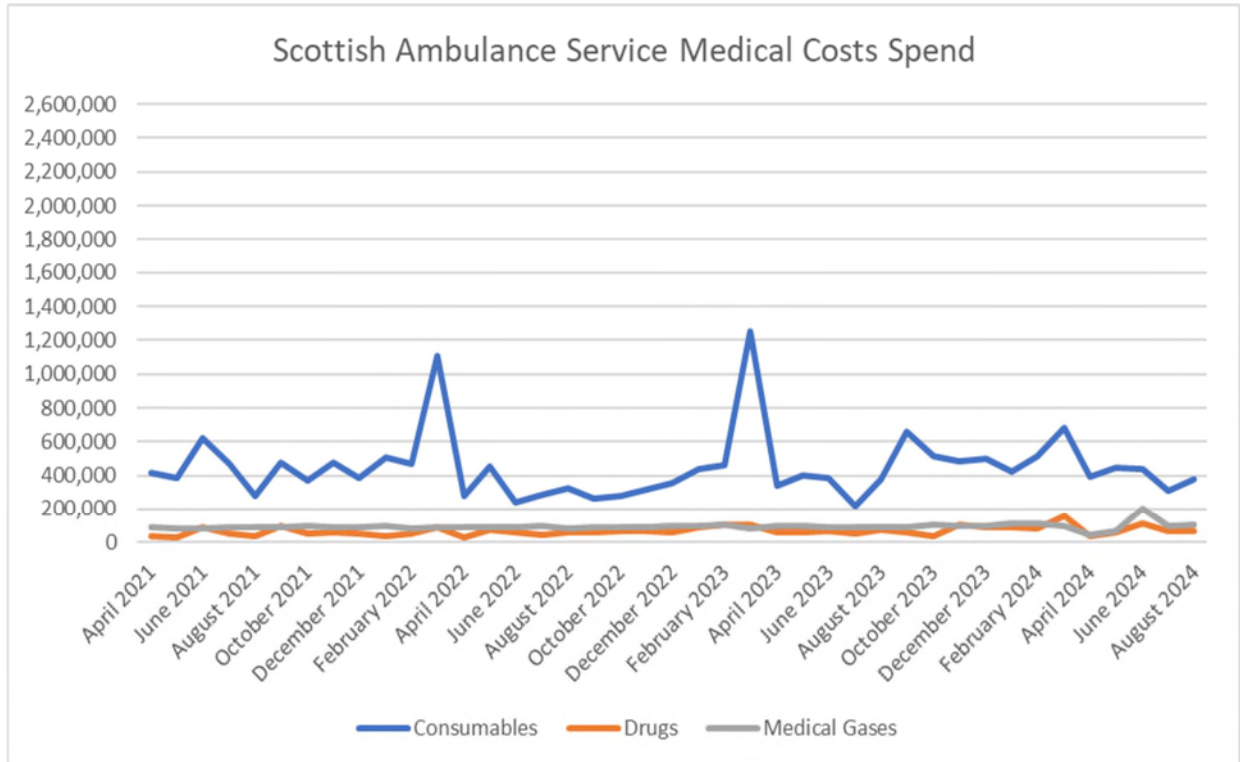
There are, up to month 5, additional costs pressures beyond anticipated expenditure levels. These are also now reflected within the full year forecast.

These include Air Ambulance £0.51 million, Medical Costs £0.151 million, Other Operation costs £0.297 million and property maintenance costs £0.335 million.

- Air Ambulance Costs have reported a 0.32% increase in the number of air ambulance missions in these five months from the same period last year, a drop from the 4% increase reported for the first four month yearly comparison. Although there has been a continuing reduction in the chargeable MACA missions from last year, 15 missions (reduction of 6 reported to Month four), there is a pressure because of inflationary

uplifts in the hourly rates charged by MCA. 77.5% of the chargeable MCA missions occurred because of weather conditions/ bariatric patients.

- Medical costs. In addition to the budget increase there remains an overspend of £0.151 million in the five months of this financial year, and with medical gases contributing £0.144 million to this overspend increase, there is a specific programme of work on medical gases taking place during 2024/25 to reduce these costs.



Efficiency Savings

As described within the financial plan, the savings target for 2024/25 is £12.0 million. The 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 > than 3% target. This would be extremely challenging, if not impossible, without impacting on patient care.

Reference is also made to the 15 box grid which sets out 15 areas of focus 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 already 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 5, Savings achieved are £0.47 million behind the Month 5 target of £2.2 million - the savings of £1.73 million achieved to date, is made up of £1.04 million within local efficiencies and £0.69 million within BV schemes. To date a total full year savings of £2.85 million have been recognised, which will be realised over the course of the financial year. Progress on achieved savings was always anticipated to be challenging, 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.

Given the slower than anticipated performance to date a detailed revised trajectory has been completed that informs the revised forecast, this has reduced the £12 million target to a likely scenario of £8.8 million recognising the focus will continue to be on delivering up to the £12 million.

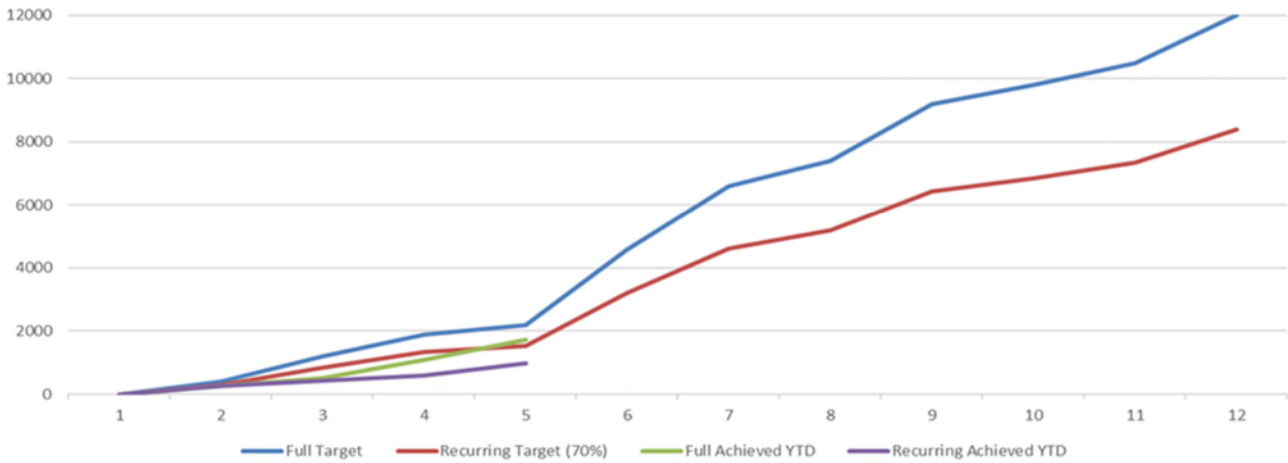
The following schedule tracks each of these schemes and how each is progressing to date:

This financial plan identified total savings of £9.1 million (approx. 76% of the £12 million target). Work is in place to agree local plans working to a 0.5-1.5% recurring efficiency target, which has typically driven £3-£4 million per annum, although assumed 50% achievement at this stage.

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

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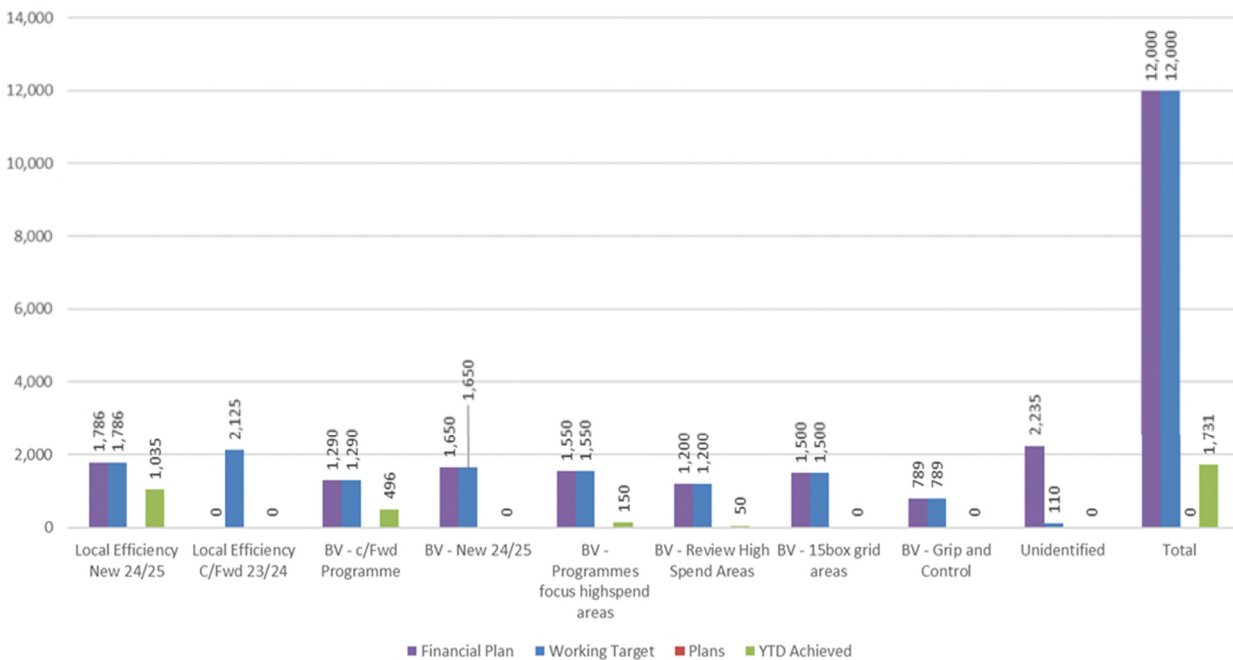
Savings Trajectory v YTD Achieved



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 5 savings of £1.73 million has been achieved to date, with £1.04 million within local efficiencies and £0.69 million within BV schemes, as detailed in the graph below. To date a total full year savings of £2.85 million have been recognised, which will be realised over the course of the financial year.

Efficiency Savings



The full year forecast describes in the paper assumes a best, likely and worst case position in relation to the efficiency savings target, as noted previously the delivery of £12 million efficiency targets has been revised to £8.8 million under the likely forecast of £17.5 million deficit.

Progress against the likely forecast at month 5 is as detailed

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Table 7

Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 5		
		2024/25 Likely Forecast	FY Efficiencies Delivered	Actions update
		£m	£m	
Local Efficiency Schemes	4.0	2.5	1.8	Budget holders are working through local expenditure plans, looking to ensure all expenditure is truly essential and unavoidable.
Best Value Programmes- Overtime Reduction	3.5	3.0	0.0	Whilst there has been no recognition of overtime savings to date 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 and this work is currently being quantified and will be reported as efficiency savings from month 6 onwards. Currently this work is being masked by the increase in shift cover to meet demand pressures.
Best Value Programmes- ICT, PTS & Estates	2.0	2.0	1.0	<ul style="list-style-type: none"> - The ICT savings have been realised. - Contracts with 3rd party support to PTS has been withdrawn from 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	0.00	-Medical gases pilot is under way and an action plan is in place for other medicine/equipment redesigns
Unidentified	1.6			
Non-recurring efficiencies		1.0		An ongoing detailed review of our forecast expenditure is underway.
	12.0	8.8	2.8	

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 has assumed a cost pressure of £9.0 million for ongoing COVID activity, and this will be monitored on a monthly basis as a pressure, whilst funding discussions continue with the Scottish Government, noting to date these have been funded on a non recurring basis.

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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 5 Updated Planning assumption 2024/25	Actual Month 5 2024/25	Notes
Overtime including 0.5% sickness	4.200	1.750	1.562	This is primarily driven by shift overruns relating to hospital turnaround times
PPE	0.400	0.167	0.000	No additional spend has been reported to date, this will cover PPE hood replacement, and face fitting is under review.
999 call handlers	1.500	0.625	0.420	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	1.208	1.551	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	3.750	3.533	Overall this is broadly in line with plan, but specific actions in place to review and monitor these

Mobile Vaccination Units

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 31 August 2024) is as follows:

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	Costs
Pay	£242,000
Non Pay	£62,000
Total	£304,000

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 and expenditure plans will be reviewed against this funding level.

Draft Full year Forecast

Given the significant financial challenges within the first quarter of the financial year, a full year financial forecast has been reviewed against the financial plan based on the year-to-date position and updated assumptions on cost pressures and the delivery of efficiency savings, as known at this stage in the financial year. This assumes:

- ❖ Using quarter one expenditure run rate, and updated for month 5, and adding in reasonable assumptions, what do we anticipate our total expenditure to be by year end and a list of key assumptions.
- ❖ Forecast assumptions on efficiency savings at this stage in the financial year
- ❖ Making reasonable assumptions on our funding projections primarily for the RWW (recurring)
- ❖ Forecast spend assumptions on our cost pressures and financial plan assumptions
- ❖ Forecast spend assumptions on our COVID pressures and operational commitments
- ❖ The net financial position on a best likely and worst case basis
- ❖ An assumption that any pay awards agreed will be fully funded.

A comparison of the forecast modelling against our financial plan assumptions is included to show what has changed from our financial plan position.

The recently received £5 million additional recurring income from SG has been shown separately and included within the forecast.

The impact of these updates are summarised below with revised Best, Likely and Worst-case outturn scenarios are compared to the 2024/25 financial plan.

The key drivers in this forecast are:

- An increase in non pay pressures above assumptions made within the financial plan (this is shown in table 7 below)
- A reasonable estimate of efficiency savings outturn (this is shown in table 8 below)
- The additional £5 million recurring funding to support operational pressures

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The updated likely forecast scenario assumes £8.8 million of efficiency savings are delivered against the £12.0 million 3% target. This is as a result of the year-to-date achievement being behind target and work is ongoing to identify further savings schemes.

Table 8

In summary the overall Best, Likely and Worst case position is noted below, this remains consistent with the month 3 reported position. This is compared against the financial plan.

The efficiency savings plan, under a likely scenario assumes the actions in place to reduce the overtime costs will have an impact and this is reflected below. In addition, an assessment is made for non recurring opportunities.

The likely position reduces the efficiency savings to £8.8 million with a best case scenario being back on track with the financial plan and a worst case scenario not reflecting impact from the overtime work. 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 5		
		Best	Likely	Worst
		£m	£m	£m
Brought forward deficit	8.00	8.00	8.00	8.00
Pressures – Pay	7.70	7.70	7.70	7.70
Emerging Pay Pressure – PTS recruitment		0.70	0.70	0.70
Pressures – Non pay	9.55	7.95	9.80	10.90
Baseline Funding Uplift	(7.00)	(7.00)	(7.00)	(7.00)
Gap before Efficiencies	18.25	17.35	19.20	20.30
3% Efficiency Savings	(12.00)	(12.00)	(8.80)	(5.20)
Operational Commitments unfunded gap	3.10	3.10	3.10	3.10
Covid and related system pressures	9.00	9.00	9.00	9.00
24/25 Net Gap	18.35	17.45	22.50	27.20
Additional funding received		(5.00)	(5.00)	(5.00)
24/25 Outturn	18.35	12.45	17.50	22.20

The likely forecast position now assumes a likely scenario of £17.5 million deficit. The best case scenario assuming full delivery of the efficiency savings would be reporting a £12.45 million deficit and the worst case, with further risks on the efficiency savings delivery particularly in the overtime cost reduction, forecasting a deficit of £22.2 million. This is all against a financial plan reporting a £18.35 million deficit.

There have been no significant movements from the month 5 position to anticipate any change to the full year forecast and the continued focus remains on trying to work to the best case scenario.

2024/25 YTD CAPITAL POSITION AS AT MONTH 5 (31/08/2024)

2024/25 Capital Budget

The Service's is anticipating a full year capital budget of £28.413 million made up of the following elements:

• Formula Capital	£1.794 million
• Earmarked Allocations	£25.754 million
• Transport Scotland Switch on Fleet	<u>£0.865 million</u>
Total Capital Funding	£28.413 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 receives earmarked allocations for Business Cases that have been approved by the CIG. In 2024/25 the following earmarked allocations are anticipated:

▪ Fleet Replacement Programme	£25.505 million
▪ ScotSTAR Equipment Replacement	£0.250 million

In addition, the Service has been successful in applying for funding from Transport Scotland to fund electric vehicle infrastructure and £0.865 million is anticipated for 2024/25.

YTD Capital Position as at Month 5

The YTD capital position is shown in the table below. Year to date expenditure totals £3.75 million. Most capital expenditure occurs in Quarter 3 and 4 of the financial year

The unallocated budget excluding anticipated projects of £0.388 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 £0.369 million which has resulted from the disposal of vehicles.

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

SCOTTISH AMBULANCE SERVICE			
CAPITAL REPORT 2024-25			
As at 31 August 2024			
PROJECT	Approved Budget £	YTD Actuals £	Notes
Formula Capital Projects			
eHealth and ICT	252,998	93,653	Vat Credits
Property	403,300	35,350	
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Vehicle Accidents	750,000	207,205	
	1,406,298	336,208	
Earmarked Allocations			
ScotSTAR	250,000	0	
Vehicles including Transport Scotland	24,505,000	3,417,407	
	24,755,000	3,417,407	
Unallocated Budget	387,702		
Capital Receipts	368,544	0	Gain on sale of
Fleet Contingency	1,863,344		vehicles & property
TOTAL	28,780,888	3,753,615	

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 31st August 2024	
ALLOCATION	
<u>Received</u>	
Core Allocation	1,794,000
<u>Anticipated</u>	
ScotSTAR project	250,000
Fleet Replacement - Core	18,640,000
Fleet Replacement - Contingency	1,864,000
Fleet Replacement - Deferred from 2023/24	5,000,000
-	
Total Capital Allocation	<u>27,548,000</u>
Add: Transport Scotland Budget Transfer -	865,000
Total Available Capital Budget	<u>28,413,000</u>
EXPENDITURE	
<u>Approved Projects</u>	

Property	
Estates - Purchase of Maybole Land	20,000
Estates - Physical Condition Works	383,300
Total - Property	403,300
ICT	
ICT - SWAN2	217,523
ICT - Avaya Border Controller	20,228
ICT - Corpuls Defib Data Server	15,247
Total - ICT	252,998
Operations	
Vehicles plus Contingency & Transport Scotland	26,369,000
Vehicle Accidents	207,205
Total - Operations	26,576,205
Total Approved Projects	27,232,503
Unallocated Budget	1,180,497
<u>Anticipated Projects</u>	
ScotSTAR Equipment	250,000
Vehicle Accidents	542,795
Total - Anticipated Projects	792,795
Revised Unallocated Budget	387,702

CONCLUSION

For the 5 months to August 2024, the Service reports a deficit of £7.13 million. Whilst this was an improvement against our RRL trajectory deficit of £9.0 million which reflects the anticipated slower start to the financial year in terms of efficiency savings, there remains significant concern in the full year progression of the efficiency plans and the paper describes a number of immediate corrective actions that are being taken.

Recognising the significant financial challenges, a revised full year forecast has been completed with a likely scenario of £17.5 million deficit. This was undertaken at month 3 and there are no significant issues to identify at month 5 to change this forecast position.

Focus will remain on the delivery of the £12 million savings target in line with the best case scenario.

The financial risks remain as described within the financial plan and reflected within the updated forecast.

Julie Carter
Director of Finance, Strategy and Logistics
September 2024

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