



**NOT PROTECTIVELY MARKED**

**Public Board Meeting**

**27 November 2024**

**Item 12**

**THIS PAPER IS FOR DISCUSSION**

**SUMMARY FINANCIAL PERFORMANCE TO 31 OCTOBER 2024**

<b>Lead Director Author</b>	Julie Carter, Director of Finance, Logistics and Strategy Maria McFeat, Deputy Director of Finance
<b>Action required</b>	The Board is asked to <b>discuss and note:</b> <ul style="list-style-type: none"> <li>• The financial position to the end of October 2024</li> <li>• The updated position on the funding position relating to post COVID/system pressures to the end of October 2024</li> <li>• More detailed analysis on overtime performance given the best value savings assumptions within the financial plan</li> <li>• The impact of the overall efficiency savings position to the end of October 2024</li> <li>• On the basis of the funding received a revised full year forecast has been completed and will be reviewed and presented on a monthly basis.</li> </ul>
<b>Key points</b>	<ol style="list-style-type: none"> <li>1. The financial position at the end of month 7 is reporting a deficit of £2.07 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.</li> <li>2. Impact of ongoing post COVID/system pressures of £4.86 million have been incurred over this period, and will be offset against the £9.0 million full year funding received.</li> <li>3. Overtime costs continue to increase slightly against 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.</li> <li>4. In relation to the £12.0 million efficiency savings target, to date £5.15 million has been delivered against a year to date target of £6.6 million. The full year trajectory has been assumed within the revised forecast and is updated within the paper.</li> <li>5. The revised full year forecast of £17.5 million deficit reported previously to month 7 is now reporting a break even position, enabled through receiving additional funding for the ongoing</li> </ol>

	<p>COVID/ System Pressures, a review of phasing of cost pressures and non-recurring slippage in the reduced working week implementation.</p> <p>6. The agenda for change reform funding received last month has been offset against the reduced working week additional costs</p>
<b>Timing</b>	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.
<b>Associated Corporate Risk Identification</b>	Risk ID 5602 – failure to achieve financial target
<b>Link to Corporate Ambitions</b>	<p>This paper relates to:</p> <p>We will</p> <ul style="list-style-type: none"> <li>• Work collaboratively with citizens and our partners to create healthier and safer communities</li> <li>• Innovate to continuously improve our care and enhance the resilience and sustainability of our services</li> <li>• Improve population health and tackle the impact of inequalities</li> <li>• Deliver our net zero climate targets</li> <li>• Provide the people of Scotland with compassionate, safe and effective care when and where they need it</li> <li>• Be a great place to work, focusing on staff experience, health and wellbeing</li> </ul>
<b>Benefit to Patients</b>	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.
<b>Climate Change Impact Identification</b>	This paper has identified no impacts on climate change.



## **NOT PROTECTIVELY MARKED**

### **SCOTTISH AMBULANCE SERVICE BOARD**

#### **FINANCIAL PERFORMANCE TO 31 OCTOBER 2024**

#### **JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY**

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This paper sets out the financial position as at 31 October 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 Board is asked to note the reporting against this plan:

- The overall financial position for the 7 months to October 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 and the £9.0 million for COVID/system pressures non-recurring funds received in October 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 £17.5 million deficit, which is now assuming a break even position.

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

- Income – this is reporting a breakeven position
- Core Expenditure – a deficit position of £2.07 million against a trajectory deficit of £12.0 million to October 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, and now also accounting for funding received for ongoing known pressures.
- The financial impact of post COVID-19 pressures represents expenditure of £4.86 million in the period against a full year pressure of £9.0 million. This is broadly in line with the

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financial plan. £9.0 million funding has now this month been received. 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, £5.15 million of savings has been achieved against a target to date of £6.6 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 £2.07 million as at 31 October 2024 (this includes both core and non-core expenditure, and income) against the original financial plan trajectory deficit of £12.0 million at the end of October 2024.
- This deficit position to October 2024 is driven by the following:
  - Surplus Pay position of £2.27 million, of which Overtime is £3.19 million over budget showing an increase of 3.62 % in costs from the same period last year.
  - Non-pay pressures of £0.29 million, this is after additional full year budget of £9.55 million
  - Underachievement of the Efficiency Savings Target to date by £1.45 million. This is against our efficiency savings target of £12.0 million, the target for the 7 months to October was £6.6 million of which £5.15 million was achieved. The trajectory has been phased recognising a generally slower start to the year.
  - Ongoing COVID legacy pressures of £4.86 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 however 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 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 continues in identifying new areas to bridge the gap 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 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 aim is to deliver the

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£12.0 million savings target, albeit there is a likely to be a higher than planned level of non recurring savings assumed.

In this period savings of £5.15 million have been achieved against a year to date trajectory of £6.6 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 board 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 the rising costs post COVID and an agreed reduction of £3.5 million was assumed to be delivered in this financial year, included within the £12 million efficiency savings. Whilst additional controls are in place, costs for the first 7 months of the year are slightly higher than the same period last year primarily driven by higher shift cover to meet higher demand pressures, recognising 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 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. The analysis of the overtime costs are focused on aiming to reduce the gap that generates the overtime. This 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, based upon demand, which to date has resulted in increased shift cover and costs to meet the increasing demand. The overtime dashboard that has been developed 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

- Understanding the operational impact of reduced shift cover scenarios with supporting guidance being developed

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- 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. 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 this month.

**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
- 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.

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- 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 are likely to 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**

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.

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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 £1.32 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.

### Action

The costing model had been shared with SG Finance and funding has now been received within our October 2024 allocation. The year to date costs estimated at £1.32 million, are now funded. Information is now being analysed to determine the likely full year forecast of costs in 2024/25, including any non recurring 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 2 finance submission to Scottish Government, and has been updated below:

Feedback from SG	Actions in Progress (updated at October 2024)
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"> <li>• Work on medical gases - a project brief has now been approved and being implemented</li> <li>• Health and safety in reducing claims - mandate and actions are now finalised</li> <li>• Occupational health review – actions will be progressed through the newly established Reducing Absence Oversight Board</li> <li>• Detailed Local efficiency plans - action plans are all in place and monitored on a monthly basis</li> <li>• Deep dive into contract management opportunities - new contract guidance was issued week of the 12<sup>th</sup> August and benefits will be monitored</li> <li>• 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</li> <li>• 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.</li> </ul>



<p>Continue to progress with the areas of focus set out in the 15 box grid to support the minimum 3% recurrent savings target.</p>	<ul style="list-style-type: none"> <li>- 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.</li> </ul>
<p>Engage and take proactive involvement in supporting national programmes as they develop in 2024/25.</p>	<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>
<p>Develop further measures to reduce the Board's residual financial gap.</p>	<p>Specific additional actions in place are:</p> <ul style="list-style-type: none"> <li>• Enhanced overtime reporting and scrutiny with tracking of savings and cost drivers in place</li> <li>• Enhanced Budget reporting with new budget 'contracts' in place and increasing grip and control and all signed by budget holders</li> <li>• Escalation plan approved and in place if required to be actioned</li> <li>• Weekly executive finance meetings to unblock challenges and accelerate actions</li> <li>• Absence Management oversight group established</li> </ul>
<p>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>	<p>Actions updated on a monthly basis for the Board corporate risk register</p>

# Finance outturn position as at October 2024

## Introduction

This section of the paper provides details of the financial results for the period ending October 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 October 2024 is a deficit of £2.07 million, made up of the following:

- Income - breakeven
- Expenditure Pay – under budget by £2.27 million
- Expenditure Supplies and asset disposal – over budget by £0.29 million
- Savings – below target by £1.45 million
- Expenditure Non-core – break even
- This position includes now funded legacy COVID expenditure of £4.86 million

This position includes £(0.05) 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 £0.11 million, Rent and Rates £0.18 million and Vehicle Running (incl Diesel) costs £0.66 million. Air Ambulance now reflects an underspend due to recognising the benefit of slippage on the Air Ambulance extension costs which are now coming through in Month 7, noting that this cost has now been passed to the 2025/26 financial position.

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**Table 1 – Scottish Ambulance Service high-level overview**

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

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
<b>Income</b>							
Revenue Allocation	466,870	266,406	266,406		45,478	45,478	
Health Board	6,794	4,680	4,680	0	735	732	(3)
Other Healthcare	642	362	364	2	50	45	(5)
Fleet	18	18	18	0	1	1	0
Staff Car Deductions	161	85	79	(6)	13	10	(3)
Other Operating	2,049	1,836	1,777	(59)	515	459	(56)
<b>Total Income</b>	<b>476,534</b>	<b>273,387</b>	<b>273,324</b>	<b>(64)</b>	<b>46,792</b>	<b>46,725</b>	<b>(68)</b>
<b>Expenditure</b>							
Accident & Emergency	307,464	174,385	175,760	(1,375)	29,059	26,171	2,888
Non Emergency Service	33,276	19,386	17,366	2,020	4,224	2,550	1,674
Air Ambulance	20,374	12,278	11,933	345	4,963	3,905	1,058
Overheads	90,405	42,323	45,318	(2,995)	8,546	7,556	990
<b>Total Expenditure</b>	<b>451,519</b>	<b>248,372</b>	<b>250,377</b>	<b>(2,005)</b>	<b>46,792</b>	<b>40,182</b>	<b>6,610</b>
<b>Core Expenditure Variance</b>				<b>(2,069)</b>			<b>6,542</b>
<b>Non Core Expenditure</b>							
Depreciation (DEL)	24,200	11,915	11,915	0	3,428	3,428	0
Depreciation (Donated)	65	34	34	0	10	10	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
<b>Total Non Core Expenditure</b>	<b>25,015</b>	<b>11,949</b>	<b>11,949</b>	<b>0</b>	<b>3,438</b>	<b>3,438</b>	<b>0</b>
<b>Surplus / (Deficit)</b>				<b>(2,069)</b>			<b>6,542</b>

## 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.

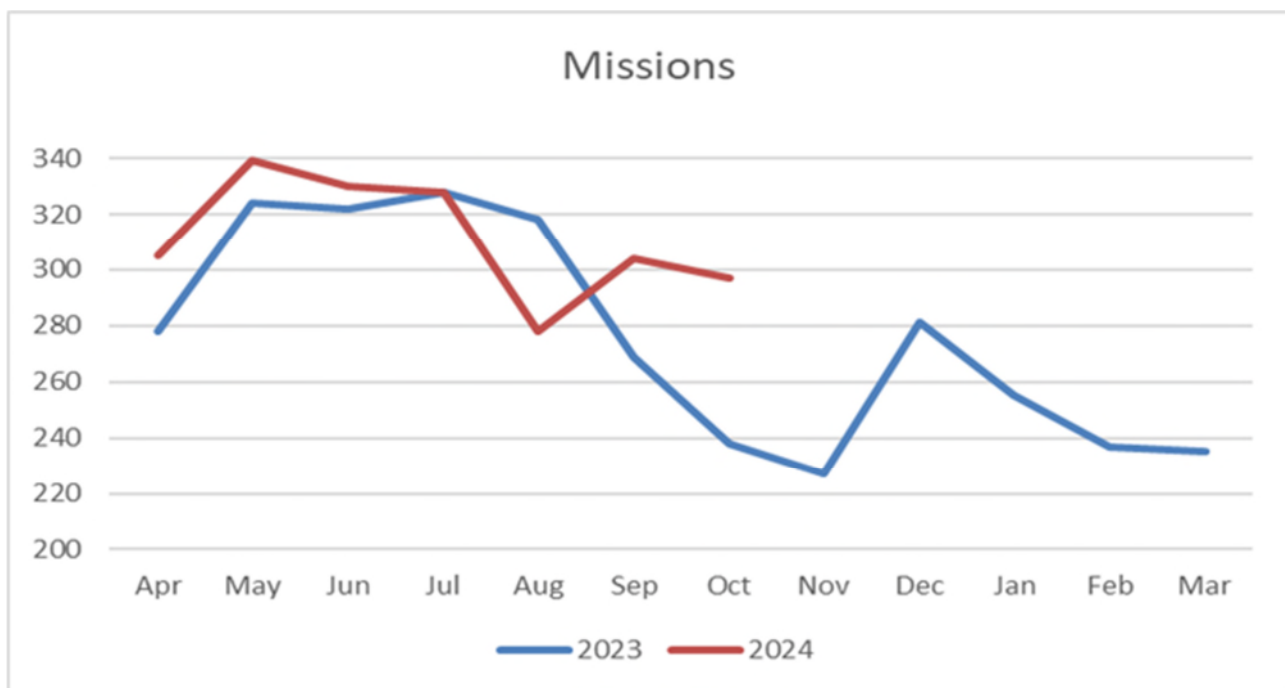
**SCOTTISH AMBULANCE SERVICE BOARD**  
**INCOME AND EXPENDITURE SUMMARY**  
**YEAR TO 31 OCT 2024**

		Cumulative to Date				Current Period			
		Budget	Actual	Variance	Variance	Budget	Actual	Variance	Variance
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
Service Delivery Directorate	Income	(5,655)	(5,655)	0	0%	(840)	(840)	0	0%
	Salaries	188,883	186,056	2,827	-1%	32,478	27,922	4,556	-14%
	Supplies	23,967	24,466	(499)	2%	5,419	4,794	625	-12%
	Sav Target	(1,786)	0	(1,786)	0%	(542)	0	(542)	0%
	Sav Realised	1,074	0	1,074	0%	241	0	241	0%
					1,616			4,880	
Support Services Directorates	Income	(1,327)	(1,262)	(65)	-5%	(472)	(404)	(68)	-14%
	Salaries	19,380	19,936	(556)	3%	3,038	3,031	7	0%
	Supplies	32,082	31,869	213	-1%	6,704	6,137	567	-8%
	Sav Target	(4,814)	0	(4,814)	0%	(1,464)	0	(1,464)	0%
	Sav Realised	4,074	0	4,074	0%	2,034	0	2,034	0%
	Reserves	(2,538)	0	(2,538)		587	0	587	
				(3,686)			1,663		
SCOTTISH AMBULANCE SERVICE	Income	(6,982)	(6,917)	(65)	-1%	(1,312)	(1,244)	(68)	-5%
	Salaries	208,263	205,992	2,271	1%	35,516	30,953	4,563	13%
	Supplies	56,049	56,335	(286)	-1%	12,123	10,931	1,192	10%
	Sav Target	(6,600)	0	(6,600)		(2,006)	0	(2,006)	
	Sav Realised	5,148	0	5,148		2,275	0	2,275	
	Reserves	(2,538)	0	(2,537)		587	0	588	
				(2,069)			6,544		

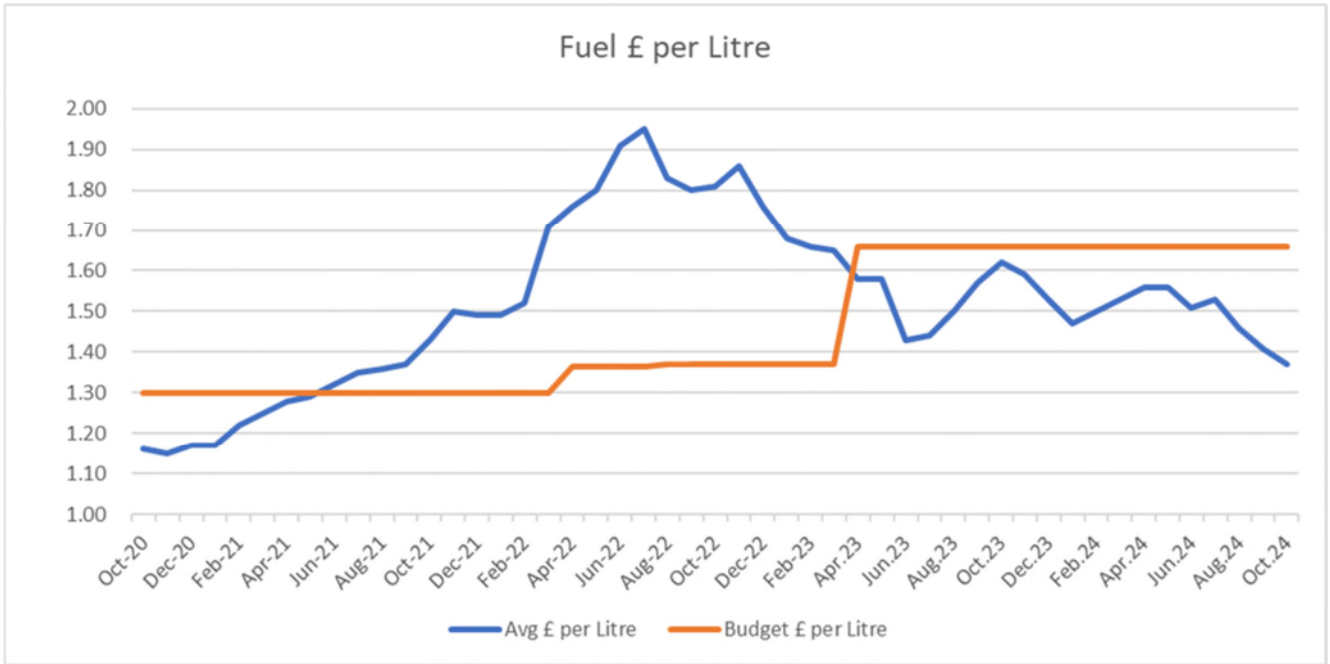
### Table 3 – Service Delivery

Service delivery outturn is under budget by £1.62 million at 31 October 2024. Pay costs are reporting an underspend of £2.83 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. This much improved position on Pay from last month is being reported due to RWW pressures of £1.3 million and COVID/System pressures of £4.53 million now being funded.

Air Ambulance Costs have reported a 5.01% increase in the number of GAMA air ambulance missions in these 7 months from the same period last year, up from the reduction reported for the first five months yearly comparison. Although importantly there has been a continuing reduction in the chargeable MACA missions from last year, 21 missions (15 reported from last month), there is however a pressure because of inflationary uplifts in the hourly rates charged by MCA. 76.5% of the chargeable MCA missions occurred because of weather conditions and/or bariatric patients. The ongoing pressure within BAU Air Ambulance overspend has been offset by release of slippage on the Air Ambulance Extension program, with the timing extended to 2025/26 and a greater cost impact in that year.



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 £1.37 in October 2024, we reported a continuing underspend on Diesel costs of £0.53 million for the 7 months to October 2024. This benefit is now being reported as a non recurring efficiency saving.



**Table 3**

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

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(759)	(759)	0	0%	(106)	(106)	0	0%
	Salaries	32,520	32,234	286	-1%	5,566	4,814	753	-14%
	Supplies	2,252	2,276	(24)	1%	335	217	117	-35%
	Sav Target	(161)	0	(161)		(49)	0	(49)	
	Sav Realised	77	0	77		9	0	9	
				178			830		
EAST REGION	Income	(1,275)	(1,275)	0	0%	(112)	(112)	0	0%
	Salaries	52,193	50,488	1,705	-3%	8,923	7,500	1,423	-16%
	Supplies	3,550	3,645	(95)	3%	559	517	42	-8%
	Sav Target	(406)	0	(406)		(123)	0	(123)	
	Sav Realised	522	0	522		154	0	154	
				1,726			1,497		
WEST REGION	Income	(2,692)	(2,692)	0	0%	(420)	(420)	0	0%
	Salaries	70,819	69,712	1,107	-2%	12,378	10,524	1,853	-15%
	Supplies	4,728	5,229	(501)	11%	962	638	324	-34%
	Sav Target	(543)	0	(543)		(165)	0	(165)	
	Sav Realised	332	0	332		15	0	15	
				395			2,027		
NATIONAL OPS	Income	(929)	(929)	0	0%	(202)	(202)	0	0%
	Salaries	32,716	33,012	(296)	1%	5,516	4,994	522	-9%
	Supplies	13,394	13,292	102	-1%	3,557	3,422	135	-4%
	Sav Target	(654)	0	(654)		(198)	0	(198)	
	Sav Realised	143	0	143		63	0	63	
				(705)			521		
BUSINESS INTELLIGENCE	Salaries	635	610	25	-4%	95	90	5	-5%
	Supplies	43	24	20	-47%	6	0	7	-117%
	Sav Target	(22)	0	(22)		(7)	0	(7)	
	Sav Realised	0	0	0		0	0	0	
				23			5		
TOTAL SERVICE DELIVERY	Income	(5,655)	(5,655)	0	0%	(840)	(840)	0	0%
	Salaries	188,883	186,056	2,827	-1%	32,478	27,922	4,556	-14%
	Supplies	23,967	24,466	(499)	2%	5,419	4,794	625	-12%
	Sav Target	(1,786)	0	(1,786)		(542)	0	(542)	
	Sav Realised	1,074	0	1,074		241	0	241	
				1,616			4,880		

**Table 4 – Support Services Directorates**

Support services are being reported as £3.69 million over budget. The main driver of this is the Finance, Logistics and Strategy savings target including all Best Value Programme targets.

**SCOTTISH AMBULANCE SERVICE BOARD  
INCOME AND EXPENDITURE BY DIRECTORATE  
YEAR TO 30 SEP 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	(74)	(74)	0	0%	(68)	(68)	0	
	Salaries	1,379	1,392	(13)	1%	260	208	52	-20%
	Supplies	73	86	(13)	18%	11	5	6	-55%
	Sav Target	(30)	0	(30)		(9)	0	(9)	
	Sav Realised	0	0	0		0	0	0	
				(56)					49
FINANCE AND LOGISTICS	Income	(1,023)	(961)	(62)	-6%	(373)	(307)	(66)	-18%
	Salaries	10,087	10,543	(456)	5%	1,640	1,636	4	0%
	Supplies	30,546	30,222	324	-1%	6,457	5,871	586	-9%
	Sav Target	(4,636)		(4,636)		(1,408)	0	(1,408)	
	Sav Realised	3,990		3,990		2,032	0	2,032	
Reserves	(2,538)		(2,538)		587	0	587		
				(3,378)					1,735
HUMAN RESOURCES	Income	(18)	(17)	(1)	-6%	(4)	(3)	(1)	
	Salaries	1,678	1,669	9	-1%	246	251	(5)	2%
	Supplies	480	484	(4)	1%	74	102	(28)	38%
	Sav Target	(61)	0	(61)		(20)	0	(20)	
	Sav Realised	33	0	33		1	0	1	
				(24)					(53)
MEDICAL	Income	(171)	(170)	(1)	-1%	(25)	(25)	0	
	Salaries	2,483	2,475	8	0%	370	350	20	-5%
	Supplies	619	634	(15)	2%	89	84	5	-6%
	Sav Target	(39)	0	(39)		(12)	0	(12)	
	Sav Realised	18	0	18		0	0	0	
				(29)					13
CARE QUALITY AND PROF DEVELOPMENT	Income	(41)	(40)	(1)	-2%	(2)	(1)	(1)	
	Salaries	3,753	3,857	(104)	3%	522	586	(65)	12%
	Supplies	364	443	(79)	22%	73	75	(3)	4%
	Sav Target	(48)	0	(48)		(15)	0	(15)	
	Sav Realised	33	0	33		1	0	1	
				(199)					(83)
TOTAL SUPPORT SERVICES	Income	(1,327)	(1,262)	(65)	-5%	(472)	(404)	(68)	-14%
	Salaries	19,380	19,936	(556)	3%	3,038	3,031	7	0%
	Supplies	32,082	31,869	213	-1%	6,704	6,137	567	-8%
	Sav Target	(4,814)	0	(4,814)		(1,464)	0	(1,464)	
	Sav Realised	4,074	0	4,074		2,034	0	2,034	
	Reserves	(2,538)	0	(2,538)		587	0	587	
				(3,686)					1,663



## 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 OCT 2024**

	Full Year Budget £'000	Year to Date		
		Budget £'000	Actual £'000	Variance £'000
<b>Income</b>				
Revenue Allocation	466,868			
Baseline Allocations	441,349			
Recurring Allocations	590			
Non-Recurring Allocations	24,929			
Fleet Income	18	18	18	0
Health Board	6,794	4,680	4,680	0
Other Healthcare	642	362	364	2
Other Operating	2,049	1,837	1,777	(60)
Staff Car Deductions	161	85	79	(6)
<b>Total Income</b>	<b>476,532</b>	<b>6,982</b>	<b>6,918</b>	<b>(65)</b>

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. 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.

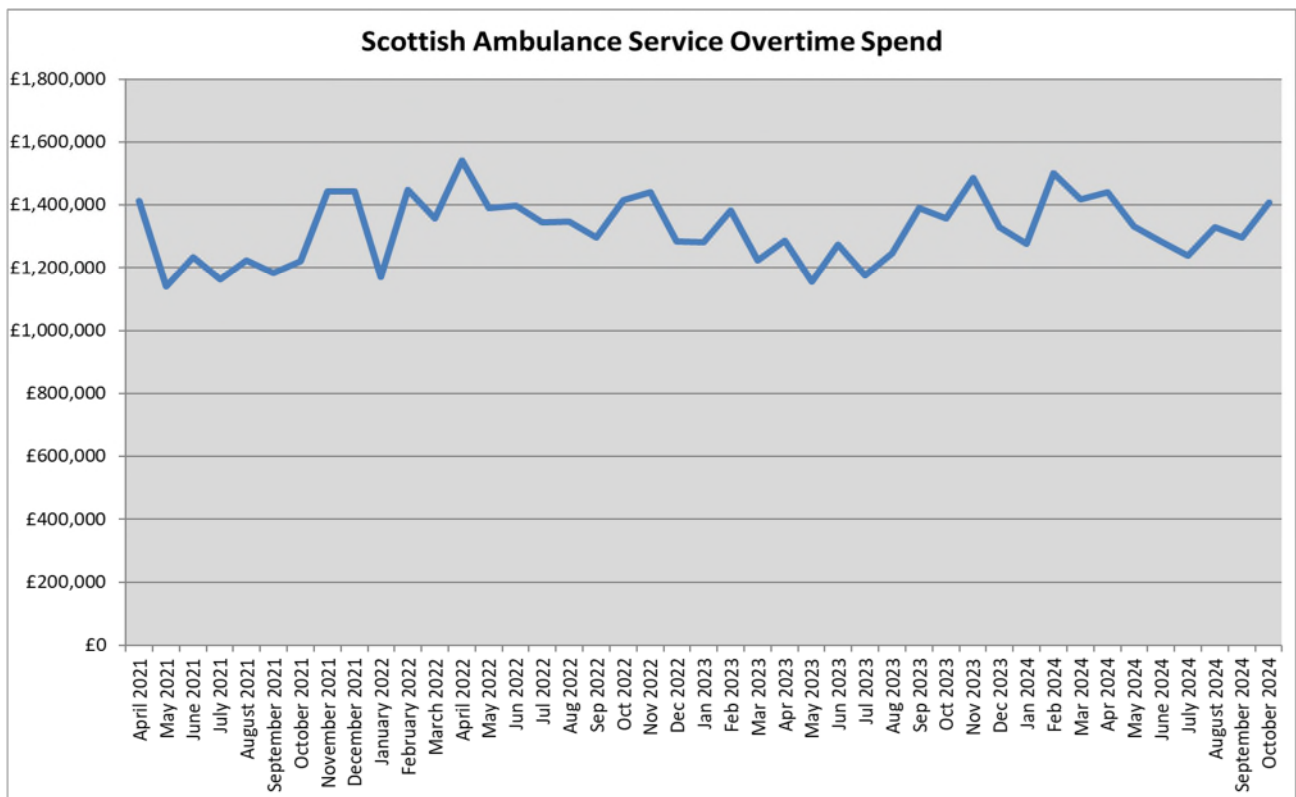
### Detailed Pay analysis

The pay underspend of £2.27 million is driven primarily from Basic Pay underspend of £5.15 million, offset by Overtime cost overspend of £3.19 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 5.30% of the pay bill for the 7 months compared to 5.14% for the same period last year, reflecting both an increase on hours and cost. The cost relating to the pay award.

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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.

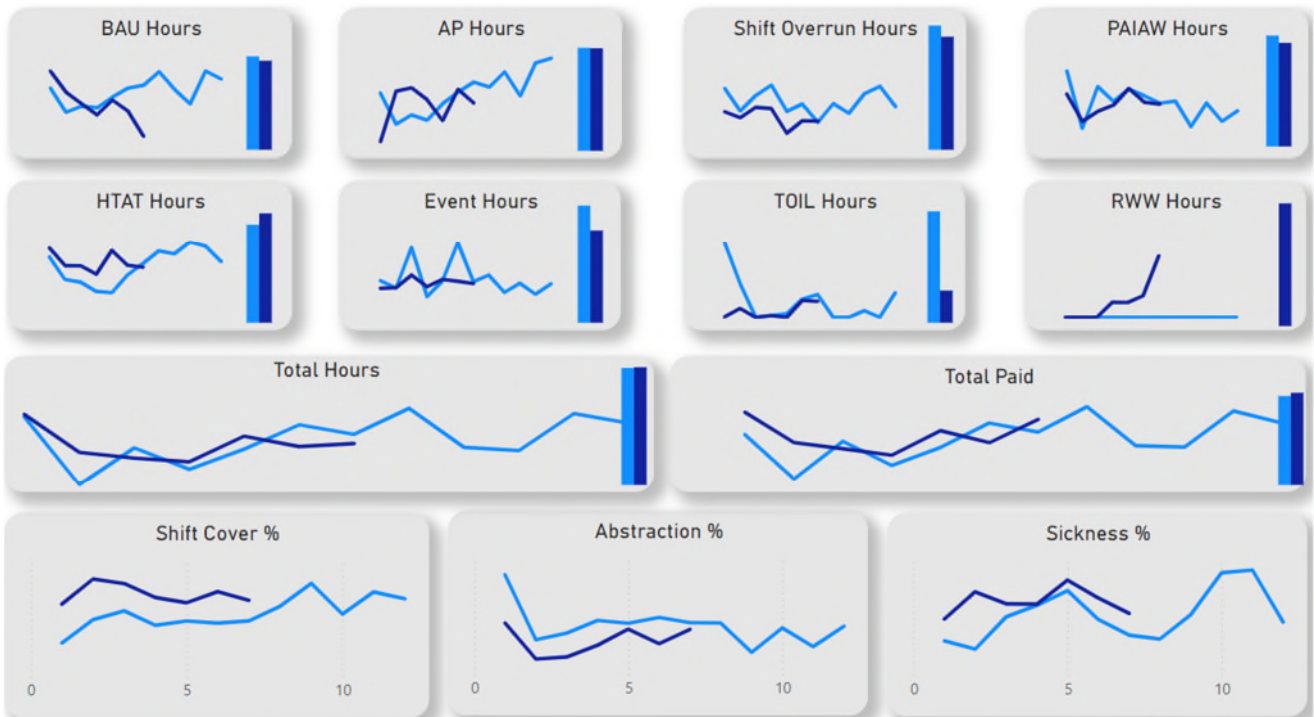


The high level reports below show the monthly trend year on year comparison for the whole service, which breaks down the OT hours into the different drivers., plus shift cover %, abstraction % and sickness %.

These reports are available on the newly developed Overtime Dashboard, and each graph provides the number detail as an interactive pop out rather than annotated within the graphs.

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 0.7% higher than the same period last year.
- Shift cover monthly average has increased by 2.7%,
- hours not filled reduced by 3.9%.
- Abstractions monthly average has decreased by 1.3%



Hospital turnaround times (HTAT) are currently still creating 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

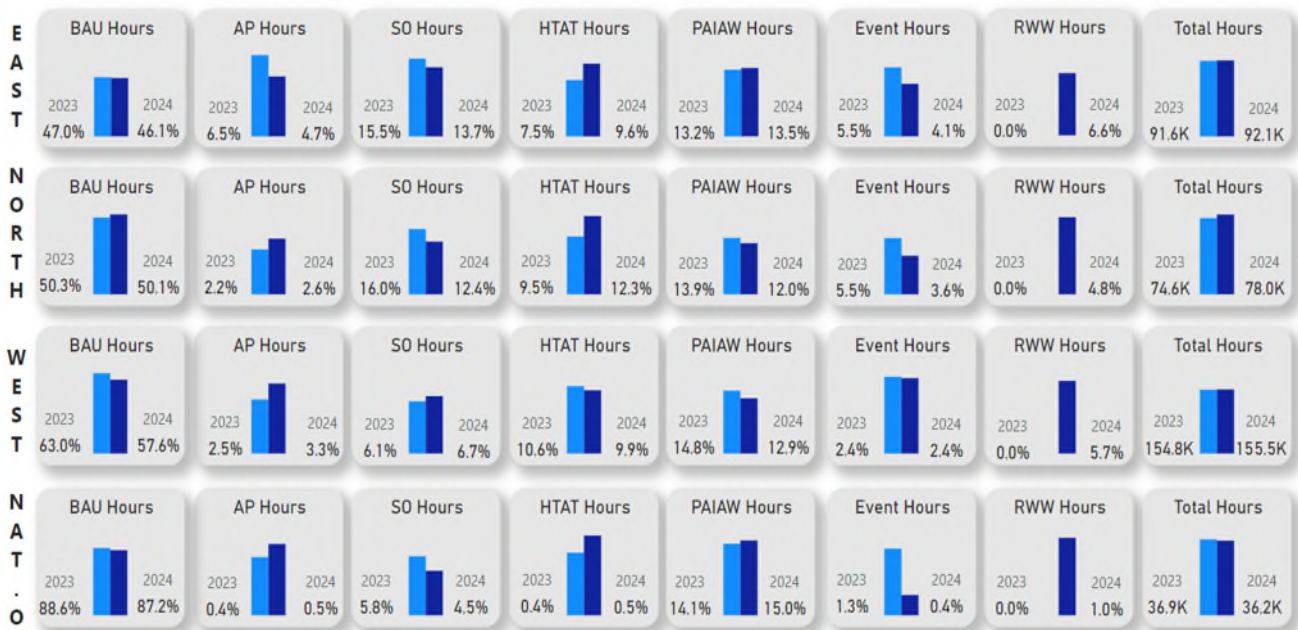
The graphs below show the year on year percentages for each of the regional divisions,

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 coming into the winter months, the scrutiny on the improved controls will continue.

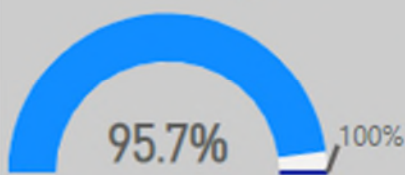
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## Factors Impacting Overtime

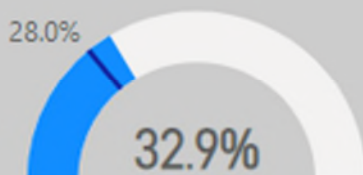
### Shift Cover %

Average



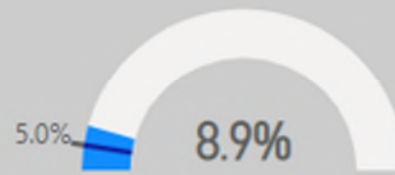
### Abstractions %

Average



### Sickness %

Average



Period Paid	OT Hours	OT Paid	%Shift Cover	%Abstractions	%Sickness
2024M2	50,842	£1,500,411	97.7%	31.3%	9.2%
2024M3	49,881	£1,468,295	97.1%	31.5%	8.9%
2024M4	49,252	£1,434,183	95.3%	32.5%	8.9%
2024M5	53,589	£1,562,807	94.6%	33.9%	9.5%
2024M6	51,835	£1,499,952	96.0%	32.6%	9.0%
2024M7	52,363	£1,621,352	94.9%	33.9%	8.6%
<b>Total</b>	<b>365,008</b>	<b>£10,745,742</b>	<b>95.7%</b>	<b>32.9%</b>	<b>8.9%</b>

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, this also supports the overtime dashboard that has been issued to budget holders.

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 being 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 31 OCT 2024**

		East Region	North Region	West Region	National Ops	Service Delivery
Current Year	Average WTE	1,399	830	1,931	872	5,032
	Overtime Hours	78,012	66,917	134,392	34,085	313,406
	Overtime Cost (£'000)	2,655	2,266	4,448	1,234	10,603
Prior Year	Average WTE	1,424	832	1,966	849	5,071
	Overtime Hours	75,467	62,361	131,782	35,913	305,523
	Overtime Cost (£'000)	2,487	2,090	4,360	1,228	10,165
Variance	Average WTE	(25)	(2)	(35)	23	(39)
	Overtime Hours	2,545	4,556	2,610	(1,828)	7,883
	Overtime Cost (£'000)	168	176	88	6	438

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

## Non-pay

The non-pay overspend at £0.29 million is mainly driven by Costs of asset disposal £0.31 million. This is in addition to the known costs pressures beyond the £9.55 million of anticipated pressures and budget allocated.

Air Ambulance now reflects an underspend due to release of benefit of a prepayment on the Air Ambulance extension costs which are now coming through in Month 7 and absorbs costs pressures within MCA activity.

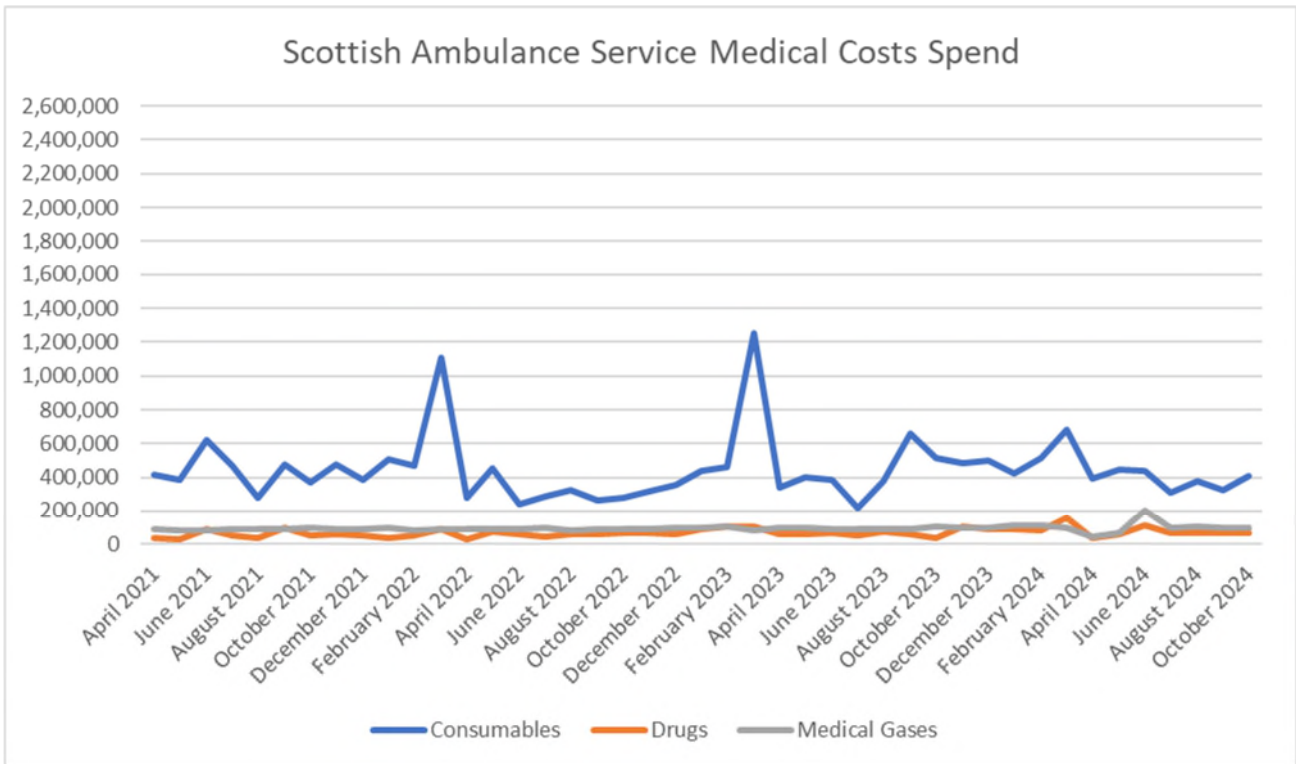
Lines of cost pressures include Computer Maintenance £0.37 million, Medical Costs £0.21 million, Other Operational costs £0.125 million and Property Running costs £0.637 million.

Other points to note are:

- Air Ambulance Costs have reported a 5.01% increase in the number of GAMA air ambulance missions in these 7 months from the same period last year, up from the reduction reported for the first five months yearly comparison. Although importantly there has been a continuing reduction in the chargeable MACA missions from last year, 21 missions (15 reported from last month), there is a pressure because of inflationary uplifts in the hourly rates charged by MCA. 76.5% of the chargeable MCA missions occurred because of weather conditions/ bariatric patients.
- Computer Maintenance costs are being driven by higher than anticipated increase in O365 £156k and Terrafix £161k – further information will be provided in future months as we look at the detail behind these pressures.
- Medical costs. Despite a budget increase, there remains an overspend of £0.121 million in the 7 months of this financial year, and with medical gases contributing £0.192 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 operation costs reflects stock issue items, coded via PECOS, which should be against Medical costs £221k. Previously, we reported on BRC pressures £285k which are now funded from the £9.0 million ongoing COVID pressures allocation.
- Property running costs overspend is mainly driven by Heat, Light and power pressures of £0.392 million, which includes the new use of EV chargers – discussions are ongoing on how this is managed going forward. Cleaning and building maintenance contribute to the rest of the overspend – again, reviews are underway to assess the ongoing impact.

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## 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 > than 3% target. This would be 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 7, Savings achieved are £1.45 million behind the Month 7 target of £6.6 million with savings of £5.15 million achieved to date. These are made up of £2.13 million within local efficiencies and £3.02 million within BV schemes.

To date a total full year savings of £6.21 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.

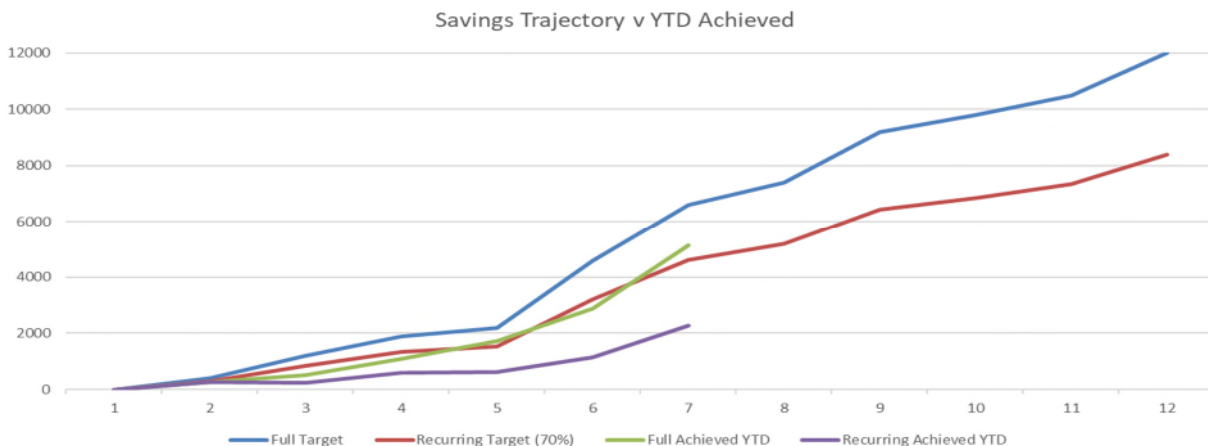
Given the slower than anticipated performance to date a detailed revised trajectory had been completed that informs the revised forecast, this had reduced the £12 million target to a likely

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scenario of £8.8 million however the aim is to deliver the £12 million efficiency target recognising that some of these plans may be non recurring.

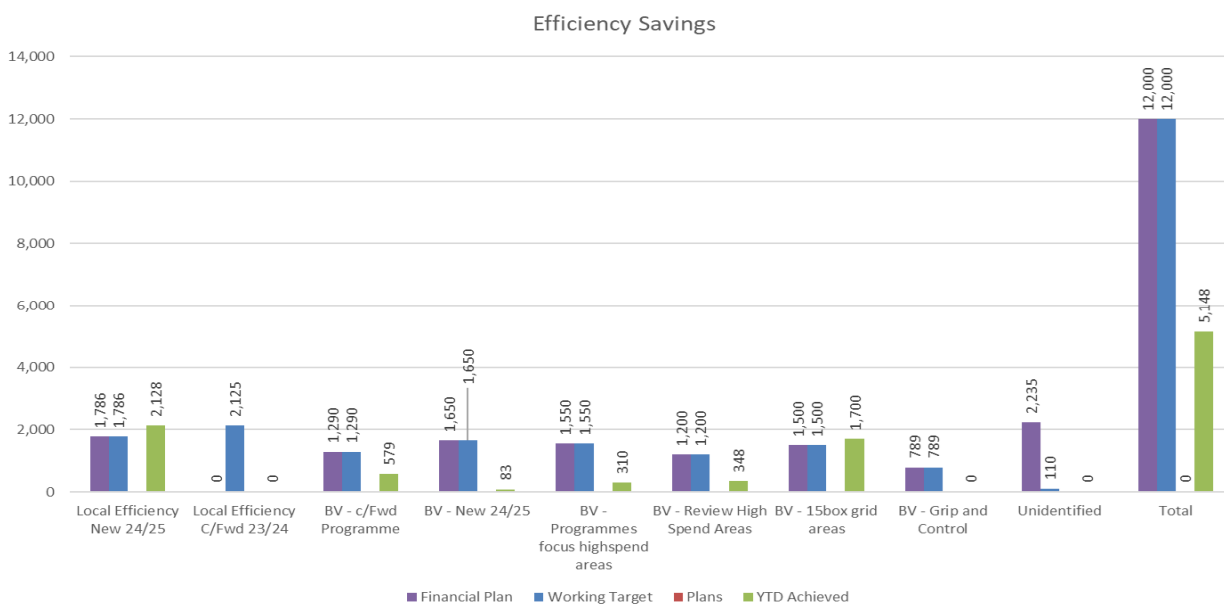
The following schedule tracks each of these schemes and how each is progressing to date:

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 7 savings of £5.15 million has been achieved to date, with £2.13 million within local efficiencies and £3.02 million within BV schemes, as detailed in the graph below. To date a total full year savings of £6.21 million have been recognised, which will be realised over the remainder of the financial year.



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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 7 is as detailed in the table below

Table 7

Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 7		
		2024/25 Likely Forecast	FY Efficiencies Delivered	Actions update
		£m	£m	
Local Efficiency Schemes	4.0	3.1	2.47	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	2.0	Up until month 6 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 month 6 reporting and will be developed further over the next few months.
Best Value Programmes- ICT, PTS & Estates	2.0	2.0	1.74	<ul style="list-style-type: none"> <li>- The ICT savings have been realised.</li> <li>- Contracts with 3<sup>rd</sup> party support to PTS has been withdrawn from on a decreasing scale over the year.</li> <li>- 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</li> </ul>
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	6.21	

## 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 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 7 Updated Planning assumption 2024/25	Actual Month 7 2024/25	Notes
Overtime including 0.5% sickness	4.200	2.450	2.162	This is primarily driven by shift overruns relating to hospital turnaround times
PPE	0.400	0.233	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	0.875	0.600	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	1.692	2.100	This showed higher costs than anticipated with the inclusion of British Red Cross and use of taxis. This avoids A&E conveyance.
<b>Total Covid</b>	<b>9.000</b>	<b>5.250</b>	<b>4.862</b>	<b>Overall this is broadly in line with plan, but specific actions in place to review and monitor these</b>

## 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 October 2024) is as follows:

	<b>Costs</b>
Pay	£336,000
Non Pay	£90,000
<b>Total</b>	<b>£426,000</b>

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.

## 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.

From month 3, the likely position was a £17.5 million deficit, assuming £8.8 million of efficiency savings delivery against the £12.0 million 3% target.

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 has now been updated to a break even position. This is also working to the likely and best case scenario of the full £12.0 million efficiency savings target will be delivered, noting however there maybe 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
<b>24/25 Net Gap</b>	<b>18.35</b>	<b>22.50</b>	<b>17.30</b>
Additional funding received		(5.00)	(5.00)
Additional funding received – Covid/System Pressures			(9.00)
Afc Reform non-rec slippage			(1.80)
Additional non-rec slippage			(1.50)
<b>24/25 Outturn</b>	<b>18.35</b>	<b>17.50</b>	<b>Break even</b>

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

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## 2024/25 YTD CAPITAL POSITION AS AT MONTH 7 (31/10/2024)

### 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 7

The YTD capital position is shown in the table below. Year to date expenditure totals £7.741 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 £0.483 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 31th October 2024**

<b>PROJECT</b>	<b>Approved Budget £</b>	<b>YTD Actuals £</b>	<b>Notes</b>
<b>Formula Capital Projects</b>			
eHealth and ICT	264,998	80,510	Vat Credits
Property	403,300	30,601	

Vehicle Accidents	750,000	308,941	
	<b>1,418,298</b>	<b>420,052</b>	
<b>Earmarked Allocations</b>			
Scotstar	250,000	0	
Vehicles including Transport Scotland	24,505,000	7,320,568	
	<b>24,755,000</b>	<b>7,320,568</b>	
Unallocated Budget	387,702		
Capital Receipts	483,314	0	Gain on sale of
Fleet Contingency	1,863,344		vehicles & property
<b>TOTAL</b>	<b>28,907,658</b>	<b>7,740,620</b>	

## Approved and Anticipated Projects

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

<b>SCOTTISH AMBULANCE SERVICE</b>	
<b>CAPITAL PLAN 2024-25</b>	
<b>As at 31st October 2024</b>	
<b>ALLOCATION</b>	
<b><u>Received</u></b>	
Core Allocation	1,794,000
<b><u>Anticipated</u></b>	
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
<b>Total Capital Allocation</b>	<b><u>27,548,000</u></b>
<b>Add: Transport Scotland Budget Transfer -</b>	<b>865,000</b>
<b>Add: Rev to Cap Budget Transfer -</b>	<b>12,000</b>
<b>Total Available Capital Budget</b>	<b><u>28,425,000</u></b>

<b>EXPENDITURE</b>	
<b><u>Approved Projects</u></b>	
<b>Property</b>	
Estates - Purchase of Maybole Land	20,000
Estates - Physical Condition Works	384,300
<b>Total - Property</b>	<b>404,300</b>
<b>ICT</b>	
ICT - SWAN2	217,523
ICT - Avaya Border Controller	20,228
ICT - Corpuls Defib Data Server	15,247
ICT - C3 - User Status Dashboard	12,000
<b>Total - ICT</b>	<b>264,998</b>
<b>Operations</b>	
Vehicles plus Contingency & Transport Scotland	26,369,000
Vehicle Accidents	308,941
Scotstar - T1 Ventilator Replacement	30,879
<b>Total - Operations</b>	<b>26,708,820</b>
<b>Total Approved Projects</b>	<b>27,378,118</b>
<b>Unallocated Budget</b>	<b>1,046,882</b>
<b><u>Anticipated Projects</u></b>	
Scotstar Equipment	219,121
Vehicle Accidents	441,059
<b>Total - Anticipated Projects</b>	<b>660,180</b>
<b>Revised Unallocated Budget</b>	<b>386,702</b>

## CONCLUSION

For the 7 months to October 2024, the Service reports a deficit of £2.07 million. This reflects receipt of funding for our system pressures of £9.0 million. This has been reflected in the updated year end position with the focus continuing on cost containment and delivering identifying efficiency savings against the £12 million target. Work has also commenced on the 2025/26 financial planning position.

**Julie Carter**  
**Director of Finance, Strategy and Logistics**  
**October 2024**

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