



**Meeting:** Highland Health & Social Care Committee

**Meeting date:** 5 March 2025

**Title:** Finance Report – Month 9 2024/2025

**Responsible Executive/Non-Executive:** Pamela Stott, Chief Officer

**Report Author:** Elaine Ward, Deputy Director of Finance

**1 Purpose**

This is presented to the Committee for:

- Discussion

This report relates to a:

- Annual Operation Plan

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

Safe, Effective and Person Centred

This report relates to the following Strategic Outcome(s)

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

**2 Report summary**

**2.1 Situation**

This report is presented to enable discussion on the summary NHS Highland financial position at Month 9 (December) 2024/2025 with further detail presented on the HHSCP position.

**2.2 Background**

NHS Highland submitted a financial plan to Scottish Government for the 2024/2025 financial year in March 2023. This plan presented an initial budget

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

Since the submission and feedback from the draft Financial Plan confirmation has been received that the cost of CAR-T, included within the pressures, will be funded nationally.

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

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

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

Following the quarter 2 review with Scottish Government the Board was informed of a revision to the brokerage cap. For the 2024/2025 financial year £49.700m of brokerage will now be made available. Based on current forecasts this will enable delivery of a breakeven position at financial year end – assuming ASC breaks even.

The position presented reflects current and forecast performance against this revised brokerage cap.

**2.3 Assessment**

For the period to end December 2024 (Month 9) an overspend of £52.920m is reported with an overspend of £45.105m forecast for the full financial year. The movement from ytd to year end forecast reflects the assumption that ASC will deliver a breakeven position by the end of the financial year.

The HHSCP is reporting a year to date overspend of £19.963m with this forecast to reduce to £4.586m by the end of the financial year based on the assumption that further actions will enable delivery of a breakeven position within ASC. This position assumes delivery of £2.319m of costs reductions/ improvements within Adult Social Care Value and Efficiency schemes.

**2.4 Proposed level of Assurance**

This report proposes the following level of assurance:

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

**Comment on the level of assurance**

It is only possible to give limited assurance at this time due to current progress on cost reduction/ improvement delivery and the ongoing utilisation of locums and agency staff. The increased brokerage limit will support delivery of a balanced position this financial year but the proposed level of assurance remains at limited due to the underlying position.

**3 Impact Analysis**

**3.1 Quality/ Patient Care**

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

**3.2 Workforce**

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

**3.3 Financial**

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

**3.4 Risk Assessment/Management**

There is a risk associated with the delivery of the Value & Efficiency programme. The Board are developing further plans to generate cost reductions/ improvements

**3.5 Data Protection**  
N/A

**3.6 Equality and Diversity, including health inequalities**  
An impact assessment has not been completed because it is not applicable

**3.7 Other impacts**  
None

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

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

- Executive Directors Group – via monthly updates and exception reporting
- FRPC
- Value & Efficiency Assurance Group
- Monthly financial reporting to Scottish Government

**3.9 Route to the Meeting**

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

- EDG
- HHSCP SLT

**4 Recommendation**

**Discussion** – Examine and consider the implications of the matter.

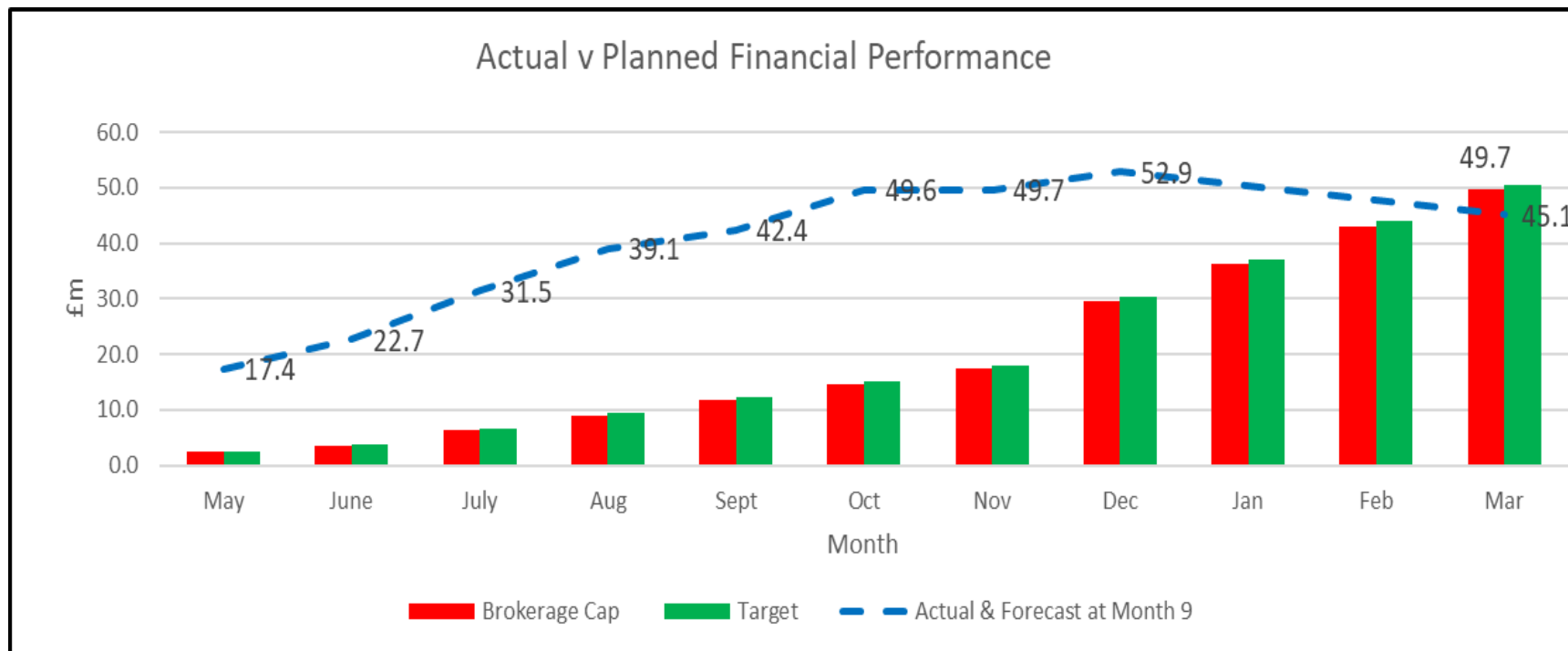
**4.1 List of appendices**

No appendices accompany this report.

# HHSCP Finance Report – 2024/2025 Month 9 (December 2024)

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# MONTH 9 2024/2025 – DECEMBER 2024



Target	YTD £m	YE Position £m
Delivery against Revenue Resource Limit (RRL) DEFICIT/ SURPLUS	52.9	45.1
Delivery against Brokerage Cap DEFICIT/ SURPLUS	23.3	4.6
Deliver against Target agreed with Board YTD DEFICIT/ SURPLUS	31.7	5.5

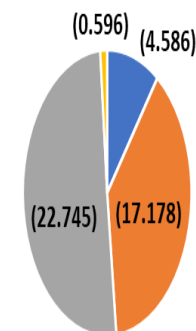
- Forecast year end deficit £45.1m – assuming additional action is taken to deliver breakeven ASC position
- £4.6m better than revised brokerage limit
- £5.5m better than target agreed with Board May 2024

# MONTH 9 2024/2025 – DECEMBER 2024



Current Plan £m	Summary Funding & Expenditure	FY Plan £m	FY Actual £m	FY Variance £m	Forecast Outturn £m	Forecast Variance £m
1,243.879	<b>Total Funding</b>	882.015	882.015	-	1,243.879	-
	<b>Expenditure</b>					
473.755	HHSCP	353.587	373.550	(19.963)	496.665	(22.911)
	ASC Position to breakeven				(18.325)	18.325
	Revised HHSCP				478.341	(4.586)
318.449	Acute Services	237.044	250.163	(13.119)	335.627	(17.178)
174.383	Support Services	91.543	110.980	(19.437)	197.128	(22.745)
<b>966.586</b>	<b>Sub Total</b>	<b>682.174</b>	<b>734.693</b>	<b>(52.519)</b>	<b>1,011.095</b>	<b>(44.509)</b>
277.293	Argyll & Bute	199.841	200.242	(0.401)	277.889	(0.596)
<b>1,243.879</b>	<b>Total Expenditure</b>	<b>882.015</b>	<b>934.935</b>	<b>(52.920)</b>	<b>1,288.985</b>	<b>(45.105)</b>

Forecast Deficit by Operational Area



■ HHSCP ■ Acute Services ■ Support Services ■ Argyll & Bute

## MONTH 9 2024/2025 SUMMARY

- Overspend of £52.920m reported at end of Month 9
- Overspend forecast at £45.105m by the end of the financial year – assuming further action will deliver a breakeven ASC position
- Forecast is £4.6m better than the revised brokerage limit set by Scottish Government and £5.5m better than the target agreed with the Board in May 2024

# MONTH 9 2024/2025 – DECEMBER 2024



Summary Funding & Expenditure	Current Plan £m
<b>RRL Funding - SGHSCD</b>	
Baseline Funding	902.236
Baseline Funding GMS	5.291
FHS GMS Allocation	73.949
Supplemental Allocations	44.488
Non Core Funding	-
<b>Total Confirmed SGHSCD Funding</b>	<b>1,025.964</b>
<b>Anticipated funding</b>	
Non Core allocations	79.402
Core allocations	7.974
Total Anticipated Allocations	87.376
<b>Total SGHSCD RRL Funding</b>	<b>1,113.340</b>
<b>Integrated Care Funding</b>	
Adult Services Quantum from THC	141.522
Childrens Services Quantum to THC	(10.983)
Total Integrated care	130.539
<b>Total NHS Highland Funding</b>	<b>1,243.879</b>

## FUNDING

- £1.102m of funding confirmed in Month 9 – an adjustment to the Mental Health Outcome Framework funding and Tranche 2 of ADP funding making up the bulk of this



## KEY RISKS



- ASC– work ongoing to deliver a breakeven position but not yet confirmed
- Supplementary staffing – potential that spend could increase over winter period
- Prescribing & drugs costs – increases in both volume and cost
- Increasing ASC pressures – suppliers continuing to face sustainability challenges
- Health & Care staffing
- Ability to delivery Value & Efficiency Cost Reduction/ Improvement Targets
- SLA Uplift
- Allocations less than anticipated

## MITIGATIONS



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

# MONTH 9 2024/2025 – DECEMBER 2024



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	<b>HHSCP</b>					
271.801	NH Communities	204.471	209.521	(5.051)	280.515	(8.714)
57.149	Mental Health Services	42.721	44.191	(1.470)	58.782	(1.633)
160.906	Primary Care	119.479	123.043	(3.564)	164.520	(3.614)
(16.102)	ASC Other includes ASC Income	(13.084)	(3.206)	(9.878)	(7.151)	(8.951)
<b>473.755</b>	<b>Total HHSCP</b>	<b>353.587</b>	<b>373.550</b>	<b>(19.963)</b>	<b>496.665</b>	<b>(22.911)</b>
	<b>HHSCP</b>					
297.978	Health	221.778	226.747	(4.970)	302.709	(4.731)
175.777	Social Care	131.809	146.802	(14.993)	193.957	(18.180)
<b>473.755</b>	<b>Total HHSCP</b>	<b>353.587</b>	<b>373.550</b>	<b>(19.963)</b>	<b>496.665</b>	<b>(22.911)</b>
	<b>Delivering ASC to Breakeven</b>				<b>(18.325)</b>	<b>18.325</b>
<b>473.755</b>	<b>Revised Total HHSCP</b>	<b>353.587</b>	<b>373.550</b>	<b>(19.963)</b>	<b>478.341</b>	<b>(4.586)</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	421	4,620
Agency (Nursing)	292	2,130
Bank	729	7,175
Agency (exclu Med & Nurs)	95	1,653
<b>Total</b>	<b>1,536</b>	<b>15,578</b>

## HHSCP

- Year to date overspend of £19.963m reported
- Forecast that this will decrease to £4.586m by FYE based on the assumption that further action will enable delivery of a breakeven ASC position
- Prescribing & Drugs continuing to be a pressure with £3.042m overspend built into forecast.
- Assuming delivery of £2.319m of ASC V&E cost reductions/ improvements in forecast – high risk
- Supplementary staffing costs continue to drive an overspend position – £2.547m pressure within the forecast
- £1.500m has been built into the forecast in respect of out of area placements

# NORTH HIGHLAND COMMUNITIES - MONTH 9 2024/2025 – DECEMBER 2024



Current Plan £000	Detail	Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Var from Curr Plan £000
79.320	Inverness & Nairn	59.650	62.242	(2.593)	83.714	(4.395)
57.327	Ross-shire & B&S	43.125	45.692	(2.567)	60.885	(3.558)
49.768	Caithness & Sutherland	37.901	38.228	(0.327)	51.089	(1.321)
57.948	Lochaber, SL & WR	43.691	43.725	(0.033)	58.629	(0.681)
12.305	Management	8.840	8.660	0.180	11.507	0.798
7.798	Community Other AHP	5.718	5.117	0.601	6.847	0.952
7.335	Hosted Services	5.546	5.857	(0.311)	7.844	(0.509)
<b>271.801</b>	<b>Total NH Communities</b>	<b>204.471</b>	<b>209.521</b>	<b>(5.051)</b>	<b>280.515</b>	<b>(8.714)</b>
93.588	Health	69.830	68.809	1.021	91.849	1.739
178.213	ASC	134.641	140.712	(6.072)	188.666	(10.453)

## NORTH HIGHLAND COMMUNITIES

- £5.051m ytd overspend reported which is forecast to increase to £8.714m by the end of the financial year
- Within Health ongoing vacancies, particularly within Community AHPs, are mitigating cost pressures within Enhanced Community Services, Chronic Pain, community equipment and agency staffing
- Within ASC the main pressure areas continue to be within independent sector provision particularly in Inverness & Nairn and Ross-shire & Caithness & Sutherland
- The year end forecast assumes delivery of ASC Value & Efficiency Cost Reductions/ Improvements of £2.319m

# MENTAL HEALTH SERVICES - MONTH 9 2024/2025 – DECEMBER 2024



Current Plan £m's	Summary Funding & Expendit	Plan to Date £m's	Actual to Date £m's	Variance to Date £m's	Forecast Outturn £m's	Var from Curr Plan £m's
	<b>Mental Health Services</b>					
42.959	Adult Mental Health	32.201	32.810	(0.610)	43.636	(0.678)
8.773	CMHT	6.583	6.370	0.213	8.461	0.311
2.487	LD	1.712	2.794	(1.082)	3.725	(1.238)
2.931	D&A	2.226	2.217	0.008	2.959	(0.028)
<b>57.149</b>	<b>Total Mental Health Services</b>	<b>42.721</b>	<b>44.191</b>	<b>(1.470)</b>	<b>58.782</b>	<b>(1.633)</b>
<b>43.484</b>	<b>Health</b>	<b>32.469</b>	<b>34.895</b>	<b>(2.426)</b>	<b>46.340</b>	<b>(2.856)</b>
<b>13.666</b>	<b>ASC</b>	<b>10.252</b>	<b>9.296</b>	<b>0.956</b>	<b>12.443</b>	<b>1.223</b>

## MENTAL HEALTH SERVICES

- £1.470m overspend reported ytd with this forecast to increase to £1.633m by financial year end
- Within this service area Health is the driver of the overspend position
- The main drivers for the overspend continue to be agency nursing and medical locums
- Buvidal and Clozapine drug costs account for a further pressure of £0.249m
- A forecast of £1.500m has been built in for out of area costs and continues to contribute to the forecast overspend

## PRIMARY CARE - MONTH 9 2024/2025 – DECEMBER 2024



Current Plan £m's	Detail	Plan to Date £m's	Actual to Date £m's	Variance to Date £m's	Forecast Outturn £m's	Var from Curr Plan £m's
	<b>Primary Care</b>					
58.857	GMS	44.221	45.948	(1.728)	60.612	(1.755)
67.305	GPS	51.223	53.525	(2.302)	71.193	(3.888)
24.990	GDS	18.736	17.215	1.521	23.338	1.653
5.621	GOS	4.276	4.282	(0.006)	5.627	(0.006)
4.133	PC Management	1.023	2.073	(1.049)	3.750	0.383
<b>160.906</b>	<b>Total Primary Care</b>	<b>119.479</b>	<b>123.043</b>	<b>(3.564)</b>	<b>164.520</b>	<b>(3.614)</b>

### PRIMARY CARE

- £3.564m overspend reported ytd with this forecast to increase to £3.614m by financial year end
- £3.042m overspend of prescribing has been built into the year end forecast – both cost and volume are contributing to this position
- £2.506m has been built in to the forecast in respect of locums in 2C practices – this is a significant increase from the month 8 position
- Vacancies in primary care management and GDS are mitigating overspends in other areas
- Prescribing and 2C practices will continue to be a focus for the 2025/2026 cost improvement/ reduction programme

# MONTH 9 2024/2025 – ADULT SOCIAL CARE



Services Category	Annual Budget £000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Outturn £000's	YE Variance £000's
Total Older People - Residential/Non Residential Care	59.659	45.336	43.154	2.182	57.398	2.261
Total Older People - Care at Home	38.091	28.565	31.139	(2.574)	41.433	(3.343)
Total People with a Learning Disability	49.969	37.621	41.074	(3.452)	55.973	(6.005)
Total People with a Mental Illness	10.370	7.790	7.136	0.654	9.565	0.804
Total People with a Physical Disability	9.352	7.046	7.647	(0.601)	10.524	(1.172)
Total Other Community Care	13.099	9.828	10.006	(0.178)	13.602	(0.502)
Total Support Services	(4.763)	(4.376)	5.493	(9.870)	3.877	(8.641)
Care Home Support/Sustainability Payments	-	-	1.154	(1.154)	1.582	(1.582)
<b>Total Adult Social Care Services</b>	<b>175.777</b>	<b>131.810</b>	<b>146.803</b>	<b>(14.993)</b>	<b>193.956</b>	<b>(18.180)</b>
<b>Estates</b>	<b>0.530</b>	<b>0.397</b>	<b>0.459</b>	<b>(0.062)</b>	<b>0.675</b>	<b>(0.145)</b>
<b>Support to Bring ASC Position to Breakeven</b>					<b>(18.325)</b>	<b>18.325</b>
<b>Total Adult Social Care Services - Revised</b>	<b>176.307</b>	<b>132.207</b>	<b>147.262</b>	<b>(15.055)</b>	<b>194.631</b>	<b>-</b>

## ADULT SOCIAL CARE

- A forecast overspend of £18.180m is reported. At this stage it is assumed that a position will be reached which will enable delivery of a breakeven position at FYE.
- Further action is required to close the ASC gap of £18.325m (when ASC related property costs are included) and deliver a breakeven position with ASC at financial year end
- The position has deteriorated due to further support payments and ongoing review of income projections
- Assuming delivery £2.319m of cost reductions/ improvements against the target of £5.710m
- £2.987m of supplementary staffing costs within in-house care homes are included within the year to date position

# MONTH 9 2024/2025 – ADULT SOCIAL CARE



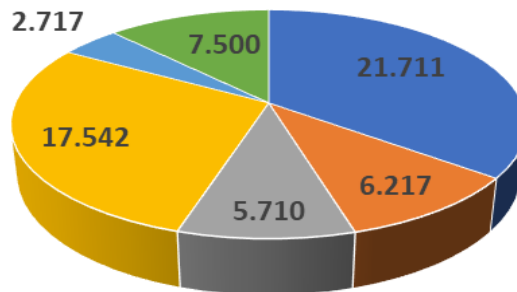
## NHSH Care Homes Supplementary Staffing

Care Home	Month 9		
	Agency £000's	Bank £000's	Total YTD £000's
Ach an Eas	-	8	152
An Acarsaid	-	10	85
Bayview House	-	16	157
Caladh Sona	-	-	8
Dail Mhor House	-	-	1
Grant House	14	10	177
Home Farm	103	13	996
Invernevis	13	15	119
Lochbroom		11	155
Mackintosh Centre		1	3
Mains House	51	2	487
Melvich		4	52
Pulteney		15	207
Seaforth		24	216
Strathburn		-	70
Telford	-	1	28
Wade Centre		9	74
<b>Total</b>	<b>181</b>	<b>139</b>	<b>2,987</b>

- Ongoing reliance on agency/ bank staffing within Home Farm and Mains House
- Extensive recruitment underway in most areas

# MONTH 9 2024/2025 – DECEMBER 2024

## Cost Reduction/ Improvement Target (£m)



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

## COST REDUCTON/ IMPROVEMENT

- At the NHS Highland Board Meeting on 28 May the Board agreed to a proposed budget with a £22.204m gap from the brokerage cap – subsequently the brokerage cap has been increased to £49.7m but this has not impacted on the cost reduction/improvement target
- Current forecasts suggest that year end out-turn will be £0.907m better than previously presented
- It should be noted that there is a risk around delivery of this position and recovery plan actions previously presented to FRPC will mitigate this position
- In addition there is an assumption that further activity will enable delivery of a breakeven position within ASC – this is a high risk assumption and we are working with Highland Council to progress.

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



# MONTH 9 2024/2025 – DECEMBER 2024



Planned Value of 24-25 Efficiency of **£23.935** (12/12/2024 £22.846m), is the value of the schemes currently listed on the Savings Tracker and is part of the total savings goal for the NH and A&B of **£51.180m**

	M9	M8
<b>Target:</b>	<b>£51.180m</b>	<b>£51.180m</b>
Currently achieved:	£18.945m	(£18.231m)
Forecast still to be delivered:	£3.572m	(£3.189m)
<b>Total achieved &amp; forecasted :</b>	<b>£22.517m</b>	<b>£21.419m</b>
<b>GAP:</b>	<b>£28.663m</b>	<b>(£29.761m)</b>
<b>Change in GAP:</b>	<b>£1.098m</b>	

50% of efficiencies are currently forecasted to be delivered via Value & Efficiency Programme. This excludes ASC.

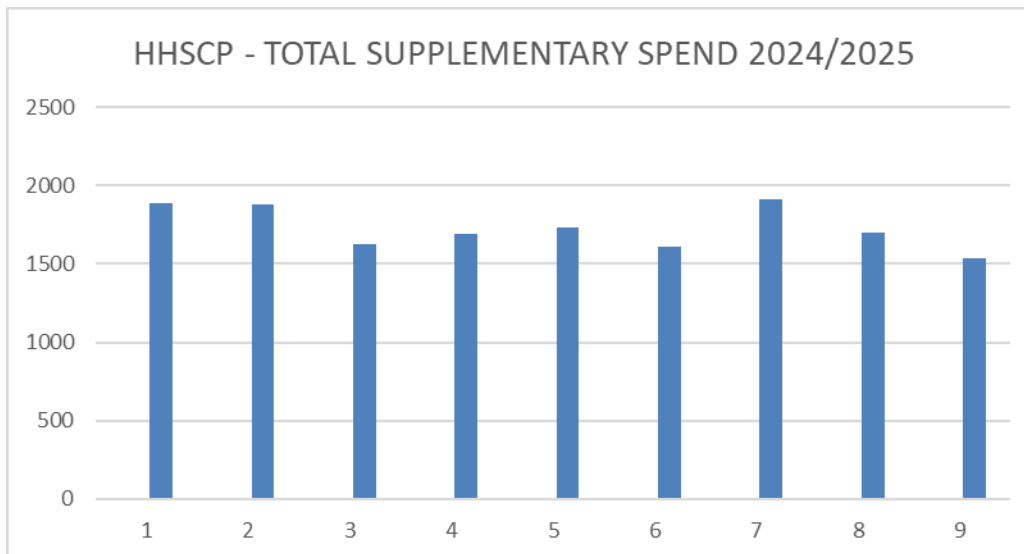
44% of efficiencies are currently forecasted to be delivered inclusive of ASC target and savings plan.

Reduction Programmes	V&E Original Plan				V&E Current Plan Fy 2024-25				Next Year
	2024-25 Original Target (£'000)	Total Achieved & Forecasted	GAP	% of In Delivery vs Original Target	2024-25 Current Target/Plan (£'000)	2024-25 Plan Achieved (£'000)	2024-25 Plan Forecasted (£'000)	GAP	2025-26 Plan Achieved (£'000)
Value & Efficiency - North Highland	21,711	8,396	-13,315	39%	9,619	6,937	1,459	-1,223	2,005
Value & Efficiency - Argyll & Bute	6,217	5,490	-727	88%	5,685	5,386	104	-195	0
<b>Total Value &amp; Efficiency</b>	<b>27,928</b>	<b>13,886</b>	<b>-14,042</b>	<b>50%</b>	<b>15,304</b>	<b>12,323</b>	<b>1,563</b>	<b>-1,418</b>	<b>2,005</b>
Value & Efficiency - ASC	23,252	8,631	-14,621	37%	8,631	6,622	2,009	0	6,622
<b>Total Value &amp; Efficiency incl ASC</b>	<b>51,180</b>	<b>22,517</b>	<b>-28,663</b>	<b>44%</b>	<b>23,935</b>	<b>18,945</b>	<b>3,572</b>	<b>-1,418</b>	<b>8,627</b>

# MONTH 9 2024/2025 – DECEMBER 2024



	2024/2025	2023/20	Inc/ (Dec)
	YTD £'000	YTD £'000	YTD £'000
HHSCP	15,578	18,454	(2,876)



## SUPPLEMENTARY STAFFING

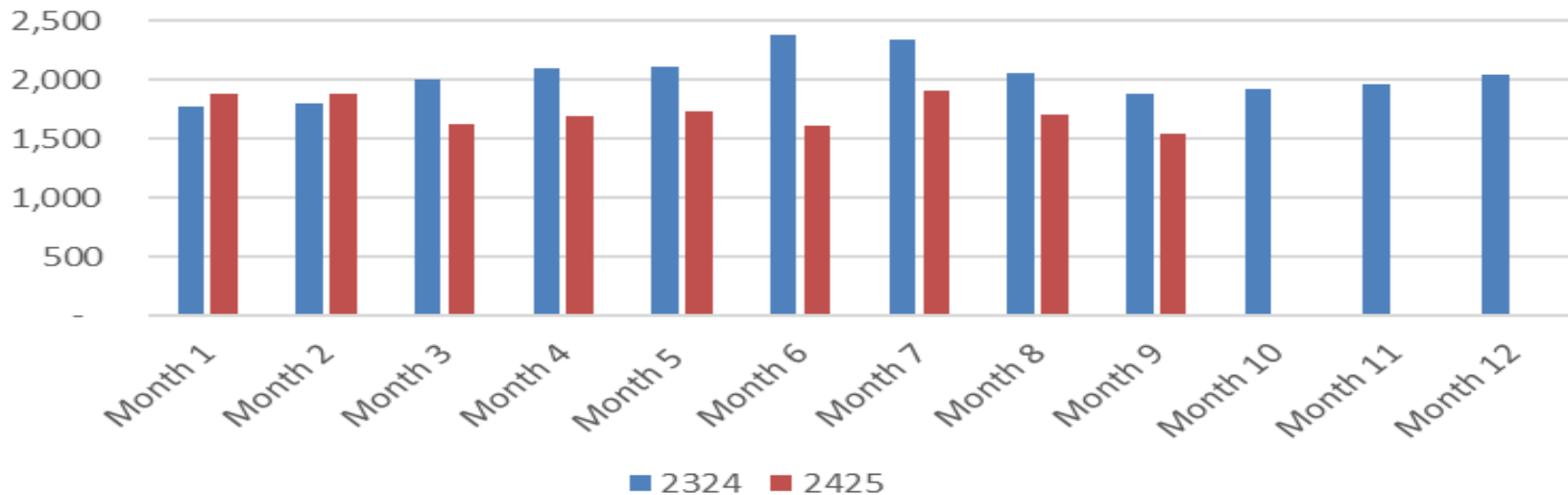
- Total spend on Supplementary Staffing at end of Month 9 is £2.876m lower than at the same point in 2023/2024.
- There is an underspend of £1.918m on pay related costs at the end of Month 9

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Pay</b>			
27.122	Medical & Dental	19.725	20.273	(0.548)
4.412	Medical & Dental Support	3.303	3.332	(0.029)
69.407	Nursing & Midwifery	51.603	51.140	0.463
17.490	Allied Health Professionals	13.109	12.023	1.086
0.074	Healthcare Sciences	0.055	0.031	0.024
9.249	Other Therapeutic	6.954	7.403	(0.449)
6.983	Support Services	5.244	4.766	0.478
22.194	Admin & Clerical	16.110	16.205	(0.095)
0.396	Senior Managers	0.297	0.111	0.186
53.847	Social Care	40.380	37.656	2.724
0.424	Ambulance Services	0.318	0.349	(0.031)
(2.591)	Vacancy factor/pay savings	(1.904)	(0.013)	(1.891)
<b>209.007</b>	<b>Total Pay</b>	<b>155.194</b>	<b>153.276</b>	<b>1.918</b>

# MONTH 9 2024/2025 – DECEMBER 2024



## HHSCP - SUPPLEMENTARY STAFFING - MONTHLY RUN RATE



- Month 9 spend is £0.168m lower than month 8
- YTD Reduction of £2.876m compared to 2023/2024

# MONTH 9 2024/2025 – DECEMBER 2024



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
209.007	Expenditure by Subjective spend	155.194	153.276	1.918
57.382	Pay	47.796	50.640	(2.845)
3.409	Drugs and prescribing	2.766	3.393	(0.627)
19.938	Property Costs	34.171	29.182	4.989
5.562	General Non Pay	4.591	5.900	(1.309)
7.174	Clinical Non pay	6.056	6.261	(0.205)
115.828	Health care - SLA and out of area	96.843	104.777	(7.934)
83.954	Social Care ISC	69.010	69.748	(0.738)
	FHS			

## SUBJECTIVE ANALYSIS

- Pressures continued within all expenditure categories – with significant overspends within a number of areas
- The most significant overspends are within prescribing, clinical non pay and payments to independent sector providers
- Pay is underspent by £1.918m – with vacancies mitigating the high level of spend on supplementary staffing
- Drugs and prescribing expenditure is currently overspent by £2.845m