

# NHS Highland



**Meeting:** NHS Highland Board  
**Meeting date:** 26 November 2024  
**Title:** Finance Report – Month 6 2024/2025  
**Responsible Executive/Non-Executive:** Heledd Cooper, Director of Finance  
**Report Author:** Elaine Ward, Deputy Director of Finance

## 1 Purpose

This is presented to the NHS Highland Board for:

- Discussion

This report relates to a:

- Annual Operation Plan

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

Effective

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					

## 2 Report summary

### 2.1 Situation

This report is presented to enable discussion on the NHS Highland financial position at Month 6 (September) 2024/2025.

### 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 has 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 will be reflected in monitoring reports presented to the Finance, Resources & Performance Committee and the NHS Highland Board.

## 2.3 Assessment

For the period to end September 2024 (Month 6) an overspend of £42.418m is reported with this forecast to increase to £51.980m by the end of the financial year. The current forecast assumes that those cost reductions/ improvements identified through value and efficiency workstreams will be achieved and that further action will be taken to deliver a breakeven ASC position. This forecast is £23.580m worse than the brokerage limit set by Scottish Government.

## 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"/>

It is only possible to give limited assurance at this time due to the gap from Scottish Government expectations.

### **3 Impact Analysis**

#### **3.1 Quality/ Patient Care**

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

#### **3.2 Workforce**

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

#### **3.3 Financial**

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

#### **3.4 Risk Assessment/Management**

There is a risk associated with the delivery of the Value & Efficiency programme. The Board are developing further plans to generate cost reductions/ improvements. There is an emerging risk associated with allocations – this has been reflected in the forecast year end position.

#### **3.5 Equality and Diversity, including health inequalities**

An impact assessment has not been completed because it is not applicable

#### **3.6 Other impacts**

None

#### **3.7 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
- Efficiency Transformation Group
- Monthly financial reporting to Scottish Government

#### **3.8 Route to the Meeting**

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

- EDG
- FRPC

## 4 Recommendation

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

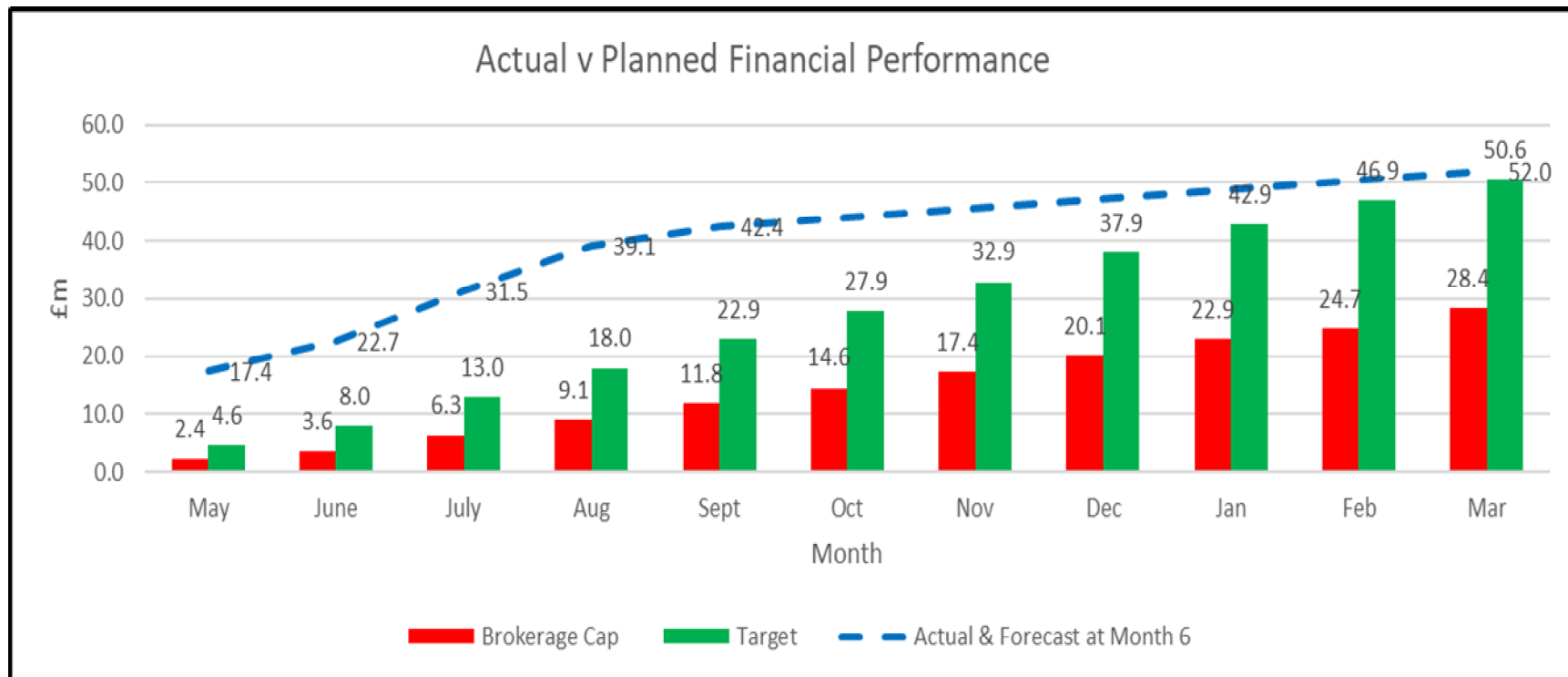
### 4.1 List of appendices

The following appendices are included with this report:

No appendices accompany this report

# Finance Report –Month 6 (September) 2024/2025

# MONTH 6 2024/2025 – SEPTEMBER 2024



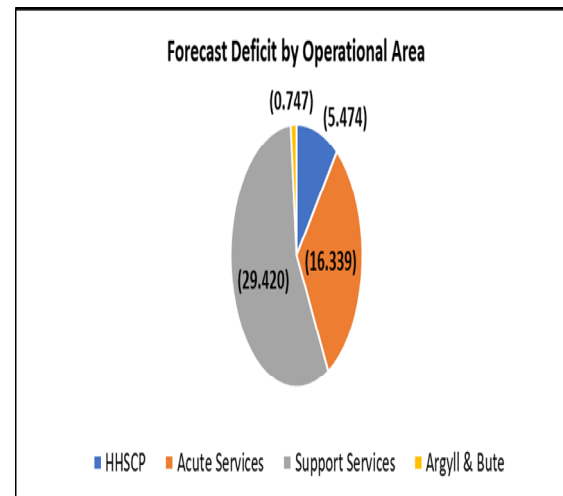
Target	YTD £m	YE Position £m
Delivery against Revenue Resource Limit (RRL) <span style="color: red;">DEFICIT</span> / <span style="color: green;">SURPLUS</span>	42.4	52.0
Delivery against Brokerage Cap <span style="color: red;">DEFICIT</span> / <span style="color: green;">SURPLUS</span>	30.6	23.6
Deliver against Target agreed with Board YTD <span style="color: red;">DEFICIT</span> / <span style="color: green;">SURPLUS</span>	19.5	1.4

- Forecast year end deficit £52.0m – assuming additional action is taken to deliver breakeven ASC position
- £23.6m adrift from brokerage limit
- £1.4m adrift from target agreed with Board May 2024

# MONTH 6 2024/2025 – SEPTEMBER 2024



Current Plan £m	Summary Funding & Expenditure	FY Plan £m	FY Actual £m	FY Variance £m	Forecast Outturn £m	Forecast Variance £m
1,195.747	<b>Total Funding</b>	559.951	559.951	-	1,195.747	-
	<b>Expenditure</b>					
461.859	HHSCP	227.830	242.622	(14.792)	482.657	(20.798)
	ASC Position to breakeven				(15.325)	15.325
	Revised HHSCP				467.333	(5.474)
307.292	Acute Services	153.261	161.065	(7.804)	323.631	(16.339)
156.976	Support Services	49.848	69.275	(19.427)	186.396	(29.420)
<b>926.126</b>	<b>Sub Total</b>	<b>430.939</b>	<b>472.962</b>	<b>(42.023)</b>	<b>977.359</b>	<b>(51.233)</b>
269.621	Argyll & Bute	129.012	129.408	(0.396)	270.368	(0.747)
<b>1,195.747</b>	<b>Total Expenditure</b>	<b>559.951</b>	<b>602.369</b>	<b>(42.418)</b>	<b>1,247.727</b>	<b>(51.980)</b>



## MONTH 6 2024/2025 SUMMARY

- Overspend of £42.418m reported at end of Month 6
- Overspend forecast to increase to £51.980m by the end of the financial year – assuming further action will deliver a breakeven ASC position
- The forecast has deteriorated by £2.283m from Month 5 due to notification of a reduced allocation in respect of multidisciplinary teams – discussions are ongoing with SG in relation to this
- At this point it is forecast that only those cost reductions/ improvements identified through value and efficiency workstreams will be achieved
- Forecast is £23.580m worse than the brokerage limit set by Scottish Government and £1.376m worse than the target agreed with the Board in May 2024

## KEY RISKS



- ASC– no plan in place to deliver breakeven
- 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
- AfC non pay impact – funding package may not cover all costs
- Availability of capital funding for backlog maintenance
- 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



# MONTH 6 2024/2025 – SEPTEMBER 2024



Summary Funding & Expenditure	Current Plan £m
<b>RRL Funding - SGHSCD</b>	
Baseline Funding	854.419
Baseline Funding GMS	5.291
FHS GMS Allocation	73.949
Supplemental Allocations	45.159
Non Core Funding	-
<b>Total Confirmed SGHSCD Funding</b>	<b>978.818</b>
<b>Anticipated funding</b>	
Non Core allocations	77.914
Core allocations	12.297
Total Anticipated Allocations	90.211
<b>Total SGHSCD RRL Funding</b>	<b>1,069.029</b>
<b>Integrated Care Funding</b>	
Adult Services Quantum from THC	137.701
Childrens Services Quantum to THC	(10.983)
Total Integrated care	126.718
<b>Total NHS Highland Funding</b>	<b>1,195.747</b>

## FUNDING

- Overall funding has increased by £4.509m in Month 6
- No funding received for pay award at this time – allocation expected in October

# MONTH 6 2024/2025 – SEPTEMBER 2024



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
264.714	<b>HHSCP</b>					
	NH Communities	131.982	136.492	(4.510)	274.082	(9.368)
55.197	Mental Health Services	28.061	28.352	(0.291)	56.537	(1.339)
157.220	Primary Care	78.552	80.107	(1.555)	160.655	(3.435)
(15.273)	ASC Other includes ASC Income	(10.765)	(2.329)	(8.436)	(8.617)	(6.656)
<b>461.859</b>	<b>Total HHSCP</b>	<b>227.830</b>	<b>242.622</b>	<b>(14.792)</b>	<b>482.657</b>	<b>(20.798)</b>
287.750	<b>HHSCP</b>					
	Health	143.450	146.656	(3.206)	293.311	(5.560)
174.108	Social Care	84.380	95.965	(11.586)	189.346	(15.238)
<b>461.859</b>	<b>Total HHSCP</b>	<b>227.830</b>	<b>242.622</b>	<b>(14.792)</b>	<b>482.657</b>	<b>(20.798)</b>
	<b>Delivering ASC to Breakeven</b>				<b>(15.325)</b>	<b>15.325</b>
<b>461.859</b>	<b>Revised Total HHSCP</b>	<b>227.830</b>	<b>242.622</b>	<b>(14.792)</b>	<b>467.333</b>	<b>(5.474)</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	510	3,135
Agency (Nursing)	268	1,568
Bank	667	4,871
Agency (exclu Med & Nurs)	165	854
<b>Total</b>	<b>1,611</b>	<b>10,428</b>

## HHSCP

- Year to date overspend of £14.792m reported
- Forecast that this will decrease to £5.474m 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 £3.096m 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 – £2.749m pressure within the forecast
- £1.500m has been built into the forecast in respect of out of area placements

# MONTH 6 2024/2025 – ADULT SOCIAL CARE



Services Category (HHSCP - less ASC Estates)	Annual Budget £000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	YTD Outturn £000's	YE Variance £000's
Total Older People - Residential/Non Residential	58,517	29,617	28,422	1,195	54,079	4,438
Total Older People - Care at Home	37,208	18,499	20,188	(1,690)	40,120	(2,911)
Total People with a Learning Disability	49,926	25,019	27,052	(2,033)	55,737	(5,811)
Total People with a Mental Illness	10,340	5,175	4,787	389	9,587	754
Total People with a Physical Disability	9,331	4,677	5,020	(343)	10,328	(997)
Total Other Community Care	12,690	6,351	6,701	(350)	12,387	302
Total Support Services	(3,904)	(4,958)	2,949	(7,907)	6,040	(9,944)
Care Home Support/Sustainability Payments	-	-	846	(846)	1,068	(1,068)
<b>Total Adult Social Care Services</b>	<b>174,108</b>	<b>84,380</b>	<b>95,965</b>	<b>(11,586)</b>	<b>189,346</b>	<b>(15,238)</b>

## NHSH Care Homes Supplementary Staffing

Care Home	Month 6		Total YTD £000's
	Bank £000's	Agency £000's	
Ach an Eas	13	-	97
An Acarsaid	6	-	54
Bayview House	16	-	103
Caladh Sona	-	-	8
Dail Mhor House			1
Grant House	19	3	107
Home Farm	11	106	616
Invernevis	9		66
Lochbroom	17		106
Mackintosh Centre			2
Mains House	2	52	330
Melvich	6		33
Pulteney	29		152
Seaforth	23		137
Strathburn			69
Telford	1		11
Wade Centre	6		48
<b>Total</b>	<b>158</b>	<b>161</b>	<b>1,941</b>

## ADULT SOCIAL CARE

- A forecast overspend of £15.238m is reported. At this stage it is assumed that additional activity will enable delivery of a breakeven position at FYE. £15.325m of additional cost reductions/improvements will be required when ASC related property costs are included
- Assuming delivery £2.319m of cost reductions/ improvements against the target of £5.710m
- £1.941m of supplementary staffing costs within in-house care homes are included within the year to date position

# MONTH 6 2024/2025 – ADULT SOCIAL CARE



ASC Funding Movements			
	£m		£m
Initial ASC Gap	23.252	V&E Target	5.710
		Balance	17.542
Additional Funding	6.472		
Revised ASC Gap	16.780	V&E Target	5.710
		Balance	11.070

- Additional funding of £6.472m identified to reduce gap to £16.780m
- Revised forecast for delivery against V&E target of £2.319 – reduction due to ongoing system pressures and a push to increase the number of available Care Home beds and reduce delayed hospital discharges
- Deterioration in operational spend of £0.864m
- Further action required to deliver ASC breakeven position at FYE

## Reconciliation to Month 6 ASC Position

	£m
Identified Funding Gap	16.780
Forecast delivery against V&E Target	2.319
Revised Funding Gap	14.461
Deterioration in ASC operational spend	0.864
<b>Cost Reductions/ Cost Improvements/ Additional Funding required to deliver a breakend ASC position</b>	<b>15.325</b>

# MONTH 6 2024/2025 – SEPTEMBER 2024



Current Plan £000	Division	Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Forecast Variance £000
83.556	Medical Division	41.635	47.160	(5.524)	93.625	(10.068)
22.419	Cancer Services	11.227	11.722	(0.495)	23.722	(1.303)
68.801	Surgical Specialties	35.282	36.858	(1.576)	73.043	(4.243)
38.047	Woman and Child	19.253	18.749	0.504	37.740	0.307
44.805	Clinical Support Division	22.277	22.406	(0.129)	44.716	0.089
(6.509)	Raigmore Senior Mgt & Central Cost	(4.127)	(3.817)	(0.310)	(5.925)	(0.585)
25.665	NTC Highland	12.425	11.779	0.646	24.542	1.123
<b>276.784</b>	<b>Sub Total - Raigmore</b>	<b>137.973</b>	<b>144.857</b>	<b>(6.884)</b>	<b>291.463</b>	<b>(14.680)</b>
14.616	Belford	7.350	7.692	(0.342)	15.245	(0.628)
15.891	CGH	7.939	8.516	(0.577)	16.923	(1.031)
<b>307.292</b>	<b>Total for Acute</b>	<b>153.261</b>	<b>161.065</b>	<b>(7.804)</b>	<b>323.631</b>	<b>(16.339)</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	871	5,554
Agency (Nursing)	340	1,928
Bank	714	4,004
Agency (exclu Med & Nurs)	76	708
<b>Total</b>	<b>2,001</b>	<b>12,194</b>

## ACUTE

- £7.804m ytd overspend reported with this forecast to increase to £16.339m by the end of the financial year
- Main drivers for overspend continue to be supplementary staffing and drug costs
- Non compliant junior doctor rotas estimated to costs £0.786m through to year end
- The cost of patients within the wrong care setting is estimated at £7.144m by FYE
- £4.593m of pressure within the forecast in respect of unfunded services/ costs. £0.991m of this pressure relates to the 24 hour cath lab – longer term this will be funded from reduction of an existing SLA

# MONTH 6 2024/2025 – SEPTEMBER 2024



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m	Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
	<b>Support Services</b>								
(34.430)	Central Services	(20.079)	(0.159)	(19.920)	(8.575)	(25.856)	Locum	11	28
45.478	Central Reserves	-	-	-	47.873	(2.395)	Agency (Nursing)	-	4
47.695	Corporate Services	23.142	21.358	1.784	46.643	1.052	Bank	292	1,203
54.676	Estates Facilities & Capital Planning	25.234	25.368	(0.134)	55.134	(0.458)	Agency (exclu Med & Nurs)	30	212
15.887	eHealth	7.717	7.779	(0.062)	16.269	(0.382)			
27.670	Tertiary	13.835	14.930	(1.095)	29.052	(1.382)			
<b>156.976</b>	<b>Total</b>	<b>49.848</b>	<b>69.275</b>	<b>(19.427)</b>	<b>186.396</b>	<b>(29.420)</b>	<b>Total</b>	<b>333</b>	<b>1,447</b>

## SUPPORT SERVICES

- YTD overspend of £19.427m reported with this forecast to increase to £29.420m by the end of the financial year – this area carries the risk associated with not achieving the cost reduction/ improvement target.
- Continuing vacancies within a number of teams within Corporate Services are driving both the year to date and forecast position. Underspends associated with these vacancies are masking pressure in respect of international recruitment with specific funding no longer available in 2024/2025.
- Estates are seeing pressures within soft FM pay related costs and building lease costs. The most significant pressure is within provisions (£0.675m) with increases significantly in excess of inflation playing through. Increasing postage costs are also impacting on the position with this identified as an area for review as part of value and efficiency work. These pressures are being mitigated by vacancies within linen and decontamination services
- Previously identified pressures relating to the SLA uplift and specific issues relating to forensic psychiatry, TAVI and rheumatology drugs continue to account for the overspend within Tertiary

# MONTH 6 2024/2025 – SEPTEMBER 2024



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	<b>Argyll &amp; Bute - Health</b>					
126.474	Hospital & Community Services	63.439	63.584	(0.145)	126.787	(0.313)
39.601	Acute & Complex Care	19.977	21.074	(1.097)	41.685	(2.084)
10.175	Children & Families	5.108	5.134	(0.026)	10.175	-
40.403	Primary Care inc NCL	19.762	19.594	0.168	40.519	(0.116)
24.728	Prescribing	12.266	12.426	(0.160)	25.000	(0.272)
11.137	Estates	5.425	5.530	(0.105)	11.287	(0.150)
5.725	Management Services	2.301	2.219	0.082	5.632	0.093
11.380	Central/Public health	0.733	(0.153)	0.886	9.285	2.095
<b>269.621</b>	<b>Total Argyll &amp; Bute</b>	<b>129.012</b>	<b>129.408</b>	<b>(0.396)</b>	<b>270.368</b>	<b>(0.747)</b>

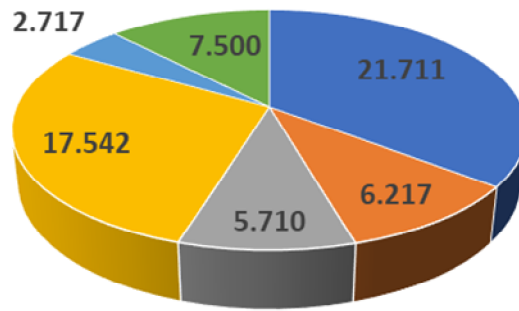
Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	474	3,258
Agency (Nursing)	129	1,250
Bank	282	1,511
Agency (exclu Med & Nurs)	52	396
<b>Total</b>	<b>937</b>	<b>6,416</b>

## ARGYLL & BUTE

- YTD overspend of £0.396m reported
- An overspend of £0.747m – a deterioration of £0.147m from the M5 position
- The use of supplementary staffing continues to adversely impact on the financial position
- Significant vacancies and slippage within reserves are mitigating existing cost pressures
- The YTD position is masking slippage on cost reductions/improvements of £0.467m

# MONTH 6 2024/2025 – SEPTEMBER 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
- Current forecasts suggest that year end out-turn will be £0.907m better than previously presented
- It should be noted that there is a high risk around delivery of this position as plans continue to be developed to support delivery of V&E targets
- In addition there is an assumption that further activity will enable delivery of a breakeven position within ASC

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 6 2024/2025 – SEPTEMBER 2024



Planned Value of 24-25 Efficiency of **£20.583m** (03/10/2024 £17.200m), 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**

	17/10/2024	03/10/2024
<b>Target:</b>	<b>£51.180m</b>	<b>£51,180m</b>
Currently achieved:	£10.485m	(£8.252m)
Forecast still to be delivered:	£10.097m	(£7,734m)
<b>GAP (incl forecast):</b>	<b>£30.597m</b>	<b>(£35.194m)</b>
Movement: £4.5m		

Reduction Programmes	V&E Plan			Next Year
	2024-25 Original Target (£'000)	Total Achieved & Forecasted	GAP	2025-26 Plan Achieved (£'000)
Value & Efficiency - North Highland	21,711	6,416	-15,295	3,416
Value & Efficiency - Argyll & Bute	6,217	5,535	-682	0
<b>Total Value &amp; Efficiency</b>	27,928	11,951	-15,977	3,416
Value & Efficiency - ASC	23,252	8,631	-14,621	150
<b>Total Value &amp; Efficiency incl ASC</b>	51,180	20,583	-30,597	3,566

# MONTH 6 2024/2025 – SEPTEMBER 2024



	PLAN		POSITION AT M6	
	£m	£m	£m	£m
<b>Financial Gap</b>		112.000		112.000
Maximum Brokerage		28.400		28.400
<b>COST REDUCTIONS/ IMPROVEMENTS TO BE IDENTIFIED</b>		<b>83.600</b>		<b>83.600</b>
<b>Delivered through:</b>				
Value & Efficiency 3%		21.711		6.416
A&B Savings - identified		8.934		5.535
ASC		23.252		23.252
Financial Flexibility		7.500		7.500
Gap from brokerage cap agreed with NHS Highland Board (May 2024)		22.204		22.204
		<b>83.600</b>		<b>64.907</b>
Slippage		-		<b>18.693</b>
<b>Actions to mitigate slippage</b>				
Balance Sheet Actions				7.261
Allocation Slippage				5.800
Argyll & Bute actions to deliver breakeven				3.399
Improvement in operational forecasts/ additional delivery against V&E target				2.233
				<b>18.693</b>

## MITIGATING SLIPPAGE ON V&E TARGET

- Recovery plan developed to mitigate against V&E target slippage
- Review of balance sheet for potential technical accounting adjustments
- Ongoing review of slippage on allocations
- Additional actions in A&B to deliver balance at FYE
- Anticipating improvement in operational forecasts
- Potential increase in delivery against V&E targets

# MONTH 6 2024/2025 – SEPTEMBER 2024



2024-25 Efficiency Plan vs In Delivery & Forecast					
Cost Improvement Programme	Original Financial Plan 2024-25	Value of Efficiency in Delivery	Forecasted Value Still to be Delivered	In Delivery + Forecast	GAP
Accommodation staff/Agency	300	0	0	0	-300
Bed Capacity Planning	0	0	0	0	0
Corporate Teams Consolidation	100	166	49	215	115
Delayed Discharge and Length of Stay	0	0	0	0	0
Diagnostics	0	0	0	0	0
District Redesign	100	0	0	0	-100
External Room Hire	300	0	0	0	-300
Income Generation	1,500	67	0	67	-1,433
Integrated Service Planning	0	0	0	0	0
Leases & Agile Working	200	55	0	55	-145
Morse & TEC	0	0	0	0	0
On Call Rotas and Jnr Dr Compliance	600	0	0	0	-600
OOH	1,000	0	0	0	-1,000
Operational Digitisation Project	0	0	0	0	0
Oxygen Service	0	0	0	0	0
Patient Hub	0	0	0	0	0
Pelvic Health Pathway	0	0	0	0	0
People Review	0	0	0	0	0
Police Custody and SARC	200	0	0	0	-200
Prescribing	6,500	1,751	291	2,042	-4,458
Printing Devices	0	0	0	0	0
Procurement Consolidation and Efficiency	100	507	0	507	407
Rates Review Rebates (Historic)	0	620	0	620	620
Remote Outpatients & Virtual Capacity	0	25	0	25	25
Service Level Agreements	310	0	0	0	-310
Shared Services	0	0	0	0	0
Stock Management Review	0	0	0	0	0
Stores, Logistics and Fleet	0	0	0	0	0
Supplementary Staffing	8,500	1,861	1,024	2,885	-5,615
Telephony	0	0	0	0	0
Theatre Optimisation & PLCV	0	0	0	0	0
Transformation and Resilience of Admin	1,000	0	0	0	-1,000
Travel	1,000	0	0	0	-1,000
Vacancy Panel	0	0	0	0	0
Vaccination Service	0	0	0	0	0
Waste Management / Infection Prevention & Control	0	0	0	0	0
<b>Total North Highland</b>	<b>21,710</b>	<b>5,052</b>	<b>1,364</b>	<b>6,416</b>	<b>-15,294</b>
Argyll & Bute Schemes	6,218	5,283	252	5,535	-683
<b>Total North Highland &amp; Argyll &amp; Bute</b>	<b>27,928</b>	<b>10,335</b>	<b>1,616</b>	<b>11,951</b>	<b>-15,977</b>
Adult Social Care Schemes	23,252	150	8,481	8,631	-14,621
<b>Total North Highland, Argyll &amp; Bute &amp; ASC</b>	<b>51,180</b>	<b>10,485</b>	<b>10,097</b>	<b>20,583</b>	<b>-30,597</b>

Position at 17/10/2024

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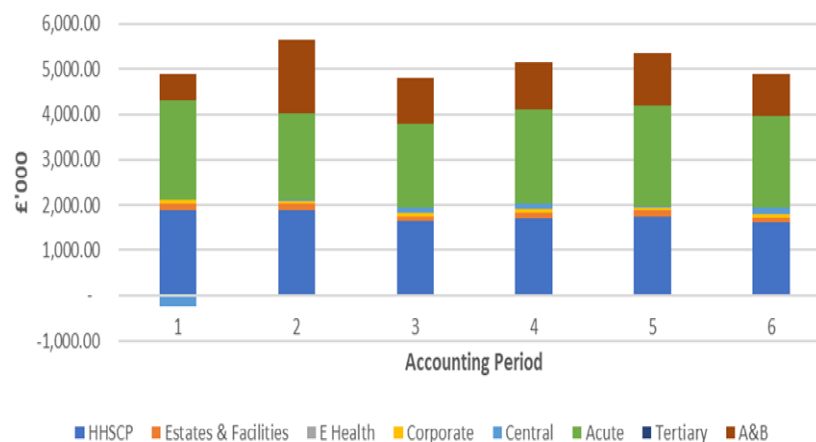
	2024/2025 YTD £'000	2023/2024 YTD £'000	Inc/ (Dec) YTD £'000
HHSCP	10,428	12,171	(1,744)
Estates & Facilities	845	837	9
E Health	7	7.71	(1)
Corporate	411	548	(137)
Central	183	(5)	188
Acute	12,194	14,750	(2,556)
Tertiary	0	1	-
Argyll & Bute	6,415	6,322	93
<b>TOTAL</b>	<b>30,484</b>	<b>34,632</b>	<b>(4,147)</b>

## SUPPLEMENTARY STAFFING

- Total spend on Supplementary Staffing at end of Month 6 is £4.147m lower than at the same point in 2023/2024.
- There is an overspend of £3.067m on pay related costs at the end of Month 6

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Pay</b>			
119.844	Medical & Dental	58.601	63.816	(5.214)
6.637	Medical & Dental Support	3.322	4.195	(0.873)
207.028	Nursing & Midwifery	99.551	100.886	(1.335)
40.254	Allied Health Professionals	20.024	18.863	1.161
16.637	Healthcare Sciences	7.978	8.165	(0.187)
22.405	Other Therapeutic	10.738	10.826	(0.088)
45.233	Support Services	22.482	22.011	0.471
82.759	Admin & Clerical	40.717	39.849	0.868
3.270	Senior Managers	1.646	1.437	0.208
58.198	Social Care	28.773	27.297	1.476
11.233	Vacancy factor/pay savings	(0.287)	(0.731)	0.445
<b>613.497</b>	<b>Total Pay</b>	<b>293.547</b>	<b>296.614</b>	<b>(3.067)</b>

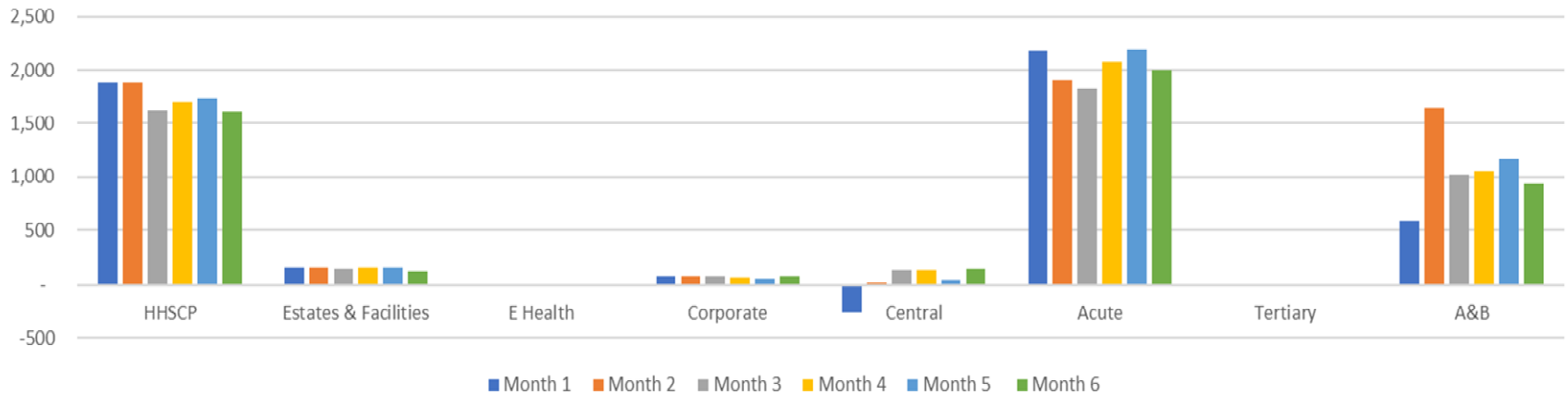
Supplementary Staffing Apr 24 - Mar 25



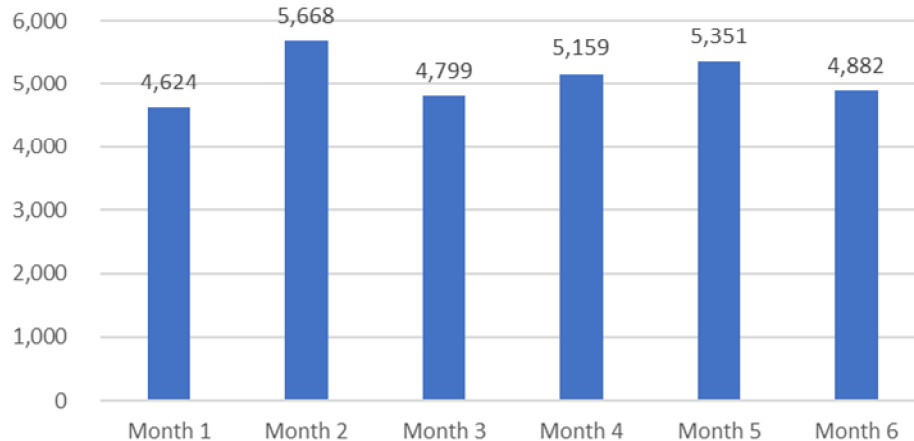
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Supplementary Staffing - Monthly Run Rate



Supplementary Staffing Total Spend 2023/2024



- Month 6 spend is £0.469m lower than month 5
- Reductions across most areas

# MONTH 6 2024/2025 – SEPTEMBER 2024



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Expenditure by Subjective spend			
613.497	Pay	293.547	296.614	(3.067)
129.974	Drugs and prescribing	65.020	66.569	(1.550)
62.331	Property Costs	29.298	29.944	(0.646)
42.273	General Non Pay	20.630	21.937	(1.307)
52.806	Clinical Non pay	25.949	30.471	(4.522)
141.204	Health care - SLA and out of area	72.834	75.371	(2.537)
134.020	Social Care ISC	67.342	72.530	(5.188)
112.616	FHS	57.476	55.762	1.714

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Drugs and prescribing</b>			
51.255	Hospital drugs	25.919	25.741	0.177
78.719	Prescribing	39.101	40.828	(1.727)
129.974	<b>Total</b>	65.020	66.569	(1.550)

## SUBJECTIVE ANALYSIS

- Pressures continued within all expenditure categories
- Supplementary staffing costs are driving the overspend within Pay
- Drugs and prescribing expenditure is currently overspent by £1.550m

# MONTH 6 2024/2025 – SEPTEMBER 2024



BUDGET	SCHEME	ACTUALS	BALANCE TO SPEND
	<b>FORMULARY ALLOCATION</b>		
-	HISTORIC COSTS	624	624
1,819	EPAG	279	1,540
1,207	eHEALTH	102	1,105
2,504	ESTATES	143	2,361
417	CONTINGENCY	61	356
500	ERPCC LIFE CYCLE ADDITIONS	163	337
500	MID ARGYLL PFI	203	297
-	OTHER	-	-
<b>6,947</b>	<b>FORMULA TOTAL</b>	<b>1,574</b>	<b>5,373</b>
	<b>PROJECT SPECIFIC FUNDING</b>		
TBC	ACT ACCOMMODATION PROJECT	-	-
500	GRANTOWN HEALTH CENTRE REFURB	47	547
777	EV CHARGERS	193	584
80	BELFORD DISTRIBUTION BOARDS REPLACEMENT	-	80
100	SSD STERILISER REPLACEMENT	-	100
<b>1,457</b>	<b>PROJECT TOTAL</b>	<b>146</b>	<b>1,311</b>
<b>8,404</b>	<b>Total</b>	<b>1,720</b>	<b>6,685</b>

## CAPITAL

- Funding of £6.947m confirmed for this financial year
- Allocations anticipated in respect of ongoing PFI costs & funding confirmed for the Belford distribution board and the SSD steriliser replacement
- Spend continues to remain low and is being monitored via Capital Asset Management Group

# TIMETABLE FOR 2025/2026 – 2027/2028 FINANCIAL PLAN SUBMISSION



Event	Week commencing
Draft Template to Tester Boards	28/10/2024
Financial Planning Commission issued	25/11/2024
2025-26 Scottish Budget announced	04/12/2024
Confirmation of financial assumptions	5/12/2024
Planning Support Workshops	Early January 2025
Draft Plans Submission Deadline	27/01/2025
Final Plans Submission Deadline	17/03/2025