

# **SCOTTISH AMBULANCE SERVICE BOARD**

**Annual Report and Accounts  
For the year ended 31 March 2025**

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SCOTTISH AMBULANCE SERVICE  
ANNUAL ACCOUNTS AND NOTES FOR YEAR ENDED 31 MARCH 2025

SECTION 1 - PERFORMANCE REPORT

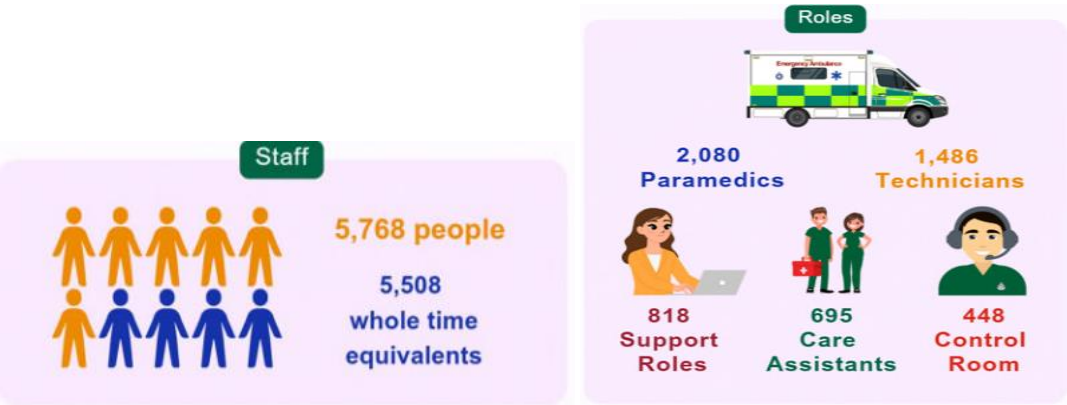
1. OVERVIEW

The purpose of the following overview is to provide a short summary providing sufficient information to gain an understanding of the Scottish Ambulance Service, its purpose, the key risks to the achievement of its objectives, and how it has performed throughout the year. More detailed information is provided in the Performance Report, the Accountability Report and the financial statements which form part of the Annual Report and Accounts.

1.1.1 WHO WE ARE

[Scottish Ambulance Service](#) was established in 1999 under The Scottish Ambulance Service Board Order 1999, which amended the National Health Service (Scotland) Act 1978.

As a frontline service of the NHS in Scotland and with over 5,700 members of staff, we provide an emergency ambulance service to a population of over five million four hundred thousand people serving all of the nation’s mainland and island communities. Our Patient Transport Service undertakes over 400,000 journeys every year and provides care for patients who need support to reach their healthcare appointments due to their medical and mobility needs, support for discharges and transfers.



We are therefore responsible for a range of services for the people of Scotland, from accident and emergency response, to delivering primary care, providing patient transport, dispatching rapid air ambulance and ScotSTAR (Scottish Specialist Transport and Retrieval Service) support for critical patients, to being a Category 1 responder for national emergencies.

The Chief Executive is supported by an Executive Team comprising; Director of Finance, Logistics and Strategy, Medical Director, Director of Care Quality and Professional Development, Director of Workforce, Chief Operating Officer – Deputy Chief Executive, National

Operations Director, North Operations Director, East Operations Director, West Operations Director and Director of Strategy, Planning and Programmes.

The Service's Board is supported in its governance responsibilities by the following Committees; Staff Governance Committee, Audit and Risk Committee, Remuneration Committee, Clinical Governance Committee and Integrated Governance Committee.

You can find key material on the Scottish Ambulance Service [website](#). The website includes the Board Members Handbook which explains how the system of governance works and gives pointers to other useful information about the Scottish Ambulance Service in your community.

This Performance Report summarises information about the Scottish Ambulance Service, it's key issues and how it has performed during 2024-25.

### **Statement from our Chief Executive, Michael Dickson OBE A Year of Achievements and Innovation**

This year brought its share of challenges, yet it also provided many opportunities for growth and transformation. Although we have experienced significant pressures not least of which was hospital handover delays, we continued our efforts with our health board colleagues to support improvement. What has stood out was the remarkable dedication of every team member at Scottish Ambulance Service from the frontline to our steadfast support staff. We celebrated numerous achievements and innovative successes at SAS, and we are proud of the outstanding work taking place across our entire organisation.

Every year, about 1.1 million people reach out to the Scottish Ambulance Service—roughly 3,000 calls each day—with an additional 410,000 calls handled by our Patient Transport Service. This is an insight to the breadth of service we offer and reinforces our commitment to those we care for and our evolving and excelling in the quality of care we deliver.

Our specialist teams have played a vital role in our response to the people of Scotland this year. The Special Operations Team (SORT) responded to 5,081 incidents, demonstrating exceptional skill in high-risk environments, while our base at Newbridge—opened in 2023—continues to offer dynamic training that elevates our service standards. Likewise, our ScotSTAR teams have successfully retrieved patients needing specialist care, including trauma patients and premature babies, ensuring they receive critical treatment sooner.

In Scotland's most remote areas, our Air Ambulance crews have provided a lifeline. Their swift, skilled responses continue to connect patients in distant regions with lifesaving care every day. We also applaud our partners at Scotland's Charity Air Ambulance (SCAA) and celebrate the award of the Air Ambulance Service contract to GAMA Aviation after an extensive Re-Procurement Project a significant milestone that demonstrates the Scottish Government's commitment to the future of our air service.

We also want to give a huge shout-out to the over 1,000 volunteers including our Community First Responders and Community Cardiac Responders. Their selfless work ensures immediate assistance in emergencies, directly empowering our ambulance response. We remain deeply grateful to all our volunteers and are continuously exploring new ways to support this indispensable group.

A key focus this year has been optimising our service efficiency, initiatives like our evolving Pathway Hub and Integrated Clinical Hub (ICH), we managed an impressive 156,144 calls and prevented 60,429 unnecessary ambulance journeys since April 2024. Adding senior managers on-site at hospital locations allowed us to directly channel valuable feedback and continuously enhance our operations.

Innovation has been at the heart of our progress. Our Enhanced Video Triage (EVT) Feasibility Study, for instance, has redefined how we assess suspected stroke patients via live video streaming—delivering faster, more accurate care long before our ambulances arrive. This breakthrough highlights our commitment to exploring new frontiers in pre-hospital stroke treatment.

Project CAELUS has kept its momentum by pushing the boundaries of medical logistics with drone technology. As a key partner in developing the UK's first drone-enabled medical logistics network, SAS conducted a simulation study examining the feasibility of delivering an automated external defibrillator (AED) via drone, this is an exciting glimpse into the future of emergency care.

Our commitment to community wellbeing also shone through with the expanded **TRUST** initiative; **T**ake it Seriously, **R**ing 999, **U**se first aid skills, **S**tay with them, **T**ell us what they've taken. Following a successful pilot, this program encourages young people to act decisively in drug-related emergencies. By breaking down fears and ensuring immediate support, TRUST is making a positive impact on community safety.

We extend our heartfelt thanks to everyone involved in the End-of-Life Care Project. Concluding after a transformative three-year partnership with Macmillan Cancer Support, this initiative enhanced palliative care across Scotland. By engaging with hospices and optimising care in patients' preferred settings, we successfully reduced hospital conveyances and elevated the quality of end-of-life care.

Our efforts in remote healthcare also progressed this year, as advanced paramedics continue to pioneer innovative roles between SAS and NHS Western Isles (NHSWI). This flexible approach treating patients in homes, care settings, and even on GP home visits ensures that even Scotland's most remote communities receive outstanding medical care.

Recognising the importance of holistic care, we have bolstered our commitment to mental health support. Through an enhanced partnership with NHS 24 and Police Scotland, our Mental Health Pathway now delivers immediate, appropriate support to those in urgent need ensuring that mental well-being is treated with the same unwavering dedication as physical health.

In conclusion, I want to express my deepest gratitude to all our staff and volunteers for their passion, perseverance, and commitment during this dynamic year. Their unwavering dedication is the true heartbeat of the Scottish Ambulance Service, and together, we continue to make a lasting difference.

The detailed annual accounts below not only summarise our remarkable work but also offer a comprehensive view of our financial performance during 2024-25—a testament to our resilience, innovation, and collective drive for excellence.

**PERFORMANCE REPORT****1.2. PERFORMANCE ANALYSIS**

The Board monitors its performance against a range of quality and performance measures, some of which are set nationally. The Board receives a performance report, focused on day-to-day delivery, performance and risks at every Board meeting. In addition, the Board also receives, at every Board meeting, a 2030 strategy update paper focusing on performance against SAS strategic programmes. These both contain more detailed information and all Board papers are published on the Scottish Ambulance Service website.

This Performance Analysis includes some further detail on how the Board has performed in 2024-25.

**1.2.2 OUR 2030 STRATEGY**

Scotland and its services have changed as a result of the COVID-19 Pandemic. As a national Emergency Service and NHS Board, we have adapted how we deliver our services, providing more support, care and treatment to people in their homes and for those patients requiring very specialist support, conveying them to those hospitals. Our strategy capitalised on the positive whole system changes made throughout our response to the pandemic, ultimately benefitting patients and the wider Health and Social Care system.

Our strategy builds on all our learning and the enthusiasm of our people to make further changes to improve our response to patients, to help patients get the best care and to support communities across the country to be healthy, safe and resilient. The strategy was developed through consultation with citizens, staff, partner organisations, volunteers, local and national government, educational institutions, community groups, charities and voluntary organisations and builds on the success of delivering our 2020 strategy "Taking Care to the Patient". A copy of the strategy can be downloaded using the link [Our 2030 Strategy](#).

Our strategy describes how we will play a vital role in:

- Saving more lives, improving clinical outcomes and healthy life expectancy
- Improving the Health and Wellbeing of our staff and citizens
- Continuing to shift the balance of care away from acute hospitals into people's homes and local communities, improving patient experience and avoiding unnecessary hospital admissions
- Improving our care by anticipating needs and responding quickly and safely as possible, delivering the right care in the right place at the right time
- Tackling the root cause of health issues and addressing the inequalities that the COVID-19 pandemic has exacerbated



The delivery of our strategy is reported through five portfolio Boards each with clear actions and deliverables aligned to the Board Assurance Framework and the Corporate Risk Register.

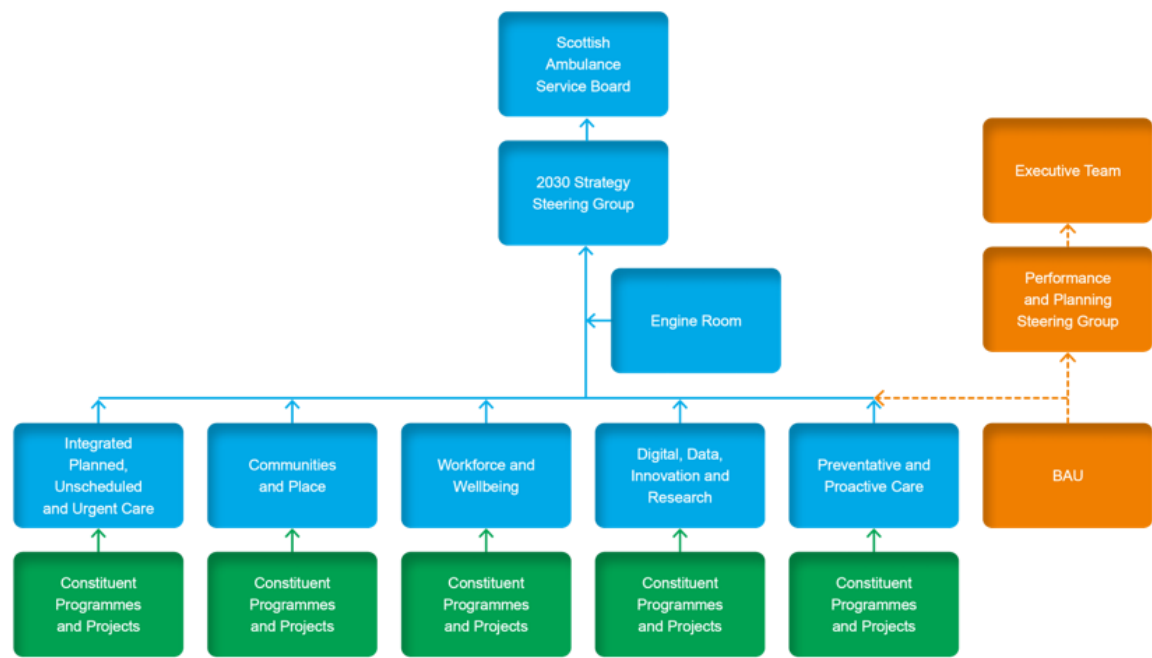
The Board receives updates at each Board meeting on progress against each of the deliverables, key milestones and how this aligns to reducing the Service's greatest risks.

<b>Our Ambitions</b>	<b>Delivery Portfolios</b>
We will provide the people of Scotland with compassionate, safe and effective care where and when they need it	<ul style="list-style-type: none"> <li>• Integrated Planned, Unscheduled and Urgent Care</li> <li>• Preventative and Proactive Care</li> <li>• Communities and Place</li> </ul>
We will be a great place to work, focusing on staff experience, health and wellbeing	<ul style="list-style-type: none"> <li>• Workforce and Wellbeing</li> </ul>
We will innovate to continually improve our care and enhance the resilience and sustainability of services	<ul style="list-style-type: none"> <li>• Digital, Data Innovation and Research</li> </ul>
We will work collaboratively with citizens and our partners to create healthier and safer communities	<ul style="list-style-type: none"> <li>• Communities and Place</li> <li>• Integrated Planned, Unscheduled and Urgent Care</li> </ul>
We will improve population health and tackle the impact of inequalities	<ul style="list-style-type: none"> <li>• Preventative and Proactive Care</li> <li>• Communities and Place</li> </ul>
We will deliver our net-zero climate targets	<ul style="list-style-type: none"> <li>• Communities and Place</li> </ul>

The governance structure below is supported by our Annual Delivery Plan, our Workforce Plan and Financial Plan. In line with Scottish Government timelines, a three year delivery plan was developed in January 2023.



2030 Governance Structure



Group	Description
2030 Strategy Steering Group	The governance group for 2030 Strategy – reports into the Board.
Engine Room	The Engine Room will oversee change, commission new work and help manage interdependencies and escalations, reporting recommendations to 2030 Strategy Steering Group
Portfolio Boards	Portfolio Boards will be led by a nominated member of the Executive Team. They will report to the 2030 Strategy Steering Group on the portfolio's progress.

Our Annual Delivery Plan focused on deliverables that maximised performance and yielded improvements for our people, patients, and communities during the 2024-25 period. In addition to enhancing sustainability and maintaining financial balance, we ensured that the care provided to the citizens of Scotland was person-centred, safe, effective and met the highest quality standards. This was all supported by our focus on continuous quality improvement.

The plan built upon our achievements from 2023-24, centring on priority areas highlighted by the Scottish Government that we could influence and aligned to national priorities, objectives and desired outcomes. This allowed us to reduce pressures on the wider Health & Social Care system, showcasing the resilience and adaptability of the Service and supporting the stabilisation of wider system services and provide the most benefit to patients and staff.

Collaboration Work Across Emergency Services

The three emergency services have been collaborating for many years. In 2018, the Reform Collaboration Group was established, with the National Collaboration Group attended by the Chief Officers and Chairs meeting quarterly considering areas where closer collaboration will benefit the population of Scotland. Strategic priorities have been aligned to Strategic Change, Corporate Change; Innovation and Prevention.

In addition, a strategic intent has been agreed as noted below with the key aim of “Through stronger collaboration we will improve our services and the safety and wellbeing of the people of Scotland”.



In 2024-25, SAS continued to work collaboratively with Police and Fire to

- Build and share data analysis and insights into our shared demand and capacity challenges
- Explore corporate collaboration opportunities
- Address the Climate Emergency and decarbonising of our organisations
- Implement a public health approach to support Community Safety and prevention
- Deliver service improvements

Our Role as an Anchor Institution

Anchor Institutions are large organisations that using their sizeable assets to support local community health and wellbeing and tackle inequalities.

Scottish Ambulance Service is already recognised as an Anchor Institution, through our role in supporting anticipatory and preventative health care and providing a vital social and economic role in the communities we proudly serve.

The Scottish Ambulance Service submitted their Anchor Strategic Plan to Scottish Government in October 2023.

Our strategic plan outlines our role to help support and address health inequalities and socio-economic challenges through a public health approach. It focusses on health literacy, community involvement and partnerships in procurement, employment and asset management. It sets out strategic priorities and clear action plans delivering the priorities of:

- Procurement of goods and services
- Fair work opportunities
- Partnership arrangement

## **Board Risk Register**

Our Board risk register describes the greatest risks to the delivery of our Board objectives, defined through the annual delivery plan and our 2030 strategy implementation. These risks are reported to every Board meeting and Performance and Planning Steering Group, with detailed actions to mitigate and reduce the risk levels to within tolerance.

Our very high risks during 2024-25 continue to be: challenges in handing over patients timeously at emergency departments because of wider health and care system pressures. To mitigate this risk the Service has implemented a detailed plan to improve workforce capacity, create more operational capacity, manage demand and progress joint turnaround improvement plans with hospitals. The risk of the Board failing to achieve its financial targets through our 3 year financial plan remained a very high risk, this was matched with significant mitigation including a focus on efficiency savings and managing increasing costs, operational and whole system pressures, with the aim of ensuring Financial Sustainability and Improve Value.

Other high risks reported during 2024-25 were; the Service response to a cyber incident, business continuity, health and wellbeing of staff, organisational culture, workforce planning, workforce sustainability, environmental sustainability and collaborative working.

The Corporate Risk Register describes the actions required to mitigate impact of these risks through reducing the risk level to within tolerance, describe the effect this action will have on the risk, its expected delivery date and the committees and groups owning the actions and providing the assurance to the Board the actions have been completed.

The following summary relates to work undertaken and achieved in 2024-25.

## **Health and Well-being**

The health and wellbeing of the people who work for our Service is a key priority that is underpinned by our Health & Wellbeing Strategy 2024-27 “Staying Well” and supporting delivery plan. We strive to deliver a culture rooted in the NHS Scotland values of: Care and compassion; dignity and respect; openness honesty and responsibility; quality and teamwork. The implementation of our Health & Wellbeing Strategy supports, nurtures, develops and empowers our staff, recognising that this will also have a positive impact on the quality of care we provide to our patients.

Our Health and Wellbeing Strategy focuses on the two themes of creating a great place to work and being well and we have recruited dedicated organisational development and staff wellbeing teams to support staff welfare.

### **Young Minds Saves Lives (YMSL)**

The Young Minds Saves Lives (YMSL) programme is an innovative 'early intervention' initiative designed to equip young people with essential emergency and urgent care skills by promoting greater awareness and preparedness within their communities. Initially funded by Charities Together, this has been successfully rolled out across schools in Glasgow. Since its inception, YMSL has successfully engaged approximately over 1,100 S3 students across two pilot schools (now expanded to 5 schools). The project is unique in that it is delivered by frontline staff, is co-designed by young people and reflects their local community needs. The results are outstanding, and the successful evaluation has been undertaken by the University of Glasgow, which delivers hands on training and valuable insights into healthcare careers.

The programme is now focussed on establishing sustainable funding strategies to support its wider deployment across Scotland. Work from this is also in place to develop career pathways for young people interested in joining the Scottish Ambulance Service, alongside a dedicated volunteer programme that empowers youth through meaningful engagement in healthcare.

### **Scheduled Care**

We are committed to helping address the important issues brought up in the Transport to Health and Social Care report in Scotland. We understand that well-coordinated transportation can positively impact people who require assistance travelling to hospital appointments and services such as day centre. Unforeseen delays and confusion regarding transport arrangements can cause distress and anxiety, leading to individuals not receiving the full benefits of the care services provided. We have initiated a Scheduled care improvement plan which will continue to explore ways to enhance co-operation on the key findings.

We will continue collaborating with other organisations, including the Scottish Government, Regional Transport Partnerships, Councils, NHS Boards and the Community Transport Association to effectively provide health and social care transport and improve planning, delivery and impact of transport for health and social care through a joined-up, consistent approach.

### **Stabilising and Improving Urgent and Unscheduled Care**

The Service acknowledges that Urgent and Unscheduled Care Services continues to experience pressures through increases in demand and critically unwell patients, as well as challenges in handing over patients timeously at Emergency Departments because of wider health and care system pressures. One of the key priorities for SAS is to reduce delays in handing patients over from ambulance clinicians to emergency department teams and we remain dedicated to collaborating with boards to alleviate this pressure.

We continue to increase the numbers of people who avoid unnecessary hospital attendance with a focus on the principles of Realistic Medicine. This has been achieved through the continued strengthening of our Integrated Clinical Hub and knowledge and skills of our

frontline ambulance clinicians in managing patients on-scene, supported by a broad range of pathways and senior decision support in the community.

### **Integrated Clinical Hub & Pathway Navigation**

Our Integrated Clinical Hub has evolved since its inception into a multi-disciplinary team of clinicians (Paramedics, Nurses, Advanced Practitioners and GP Advisors) within our Integrated Clinical Hub who continue to provide enhanced clinical decisions, using the principles of realistic medicine to ensure that patients receive timely and appropriate care that meets their needs. Our GPs traditionally manage over 60% of their calls over the telephone without ambulance attendance.

The pathway hub supports Scottish Ambulance staff in dealing with around 23% of all calls that are managed in a way that does not require an ambulance response by providing self-care advice or signposting patients to a more appropriate care pathway that meets their needs, thereby avoiding unnecessary ambulance and hospital attendance.

The development and optimisation of our Integrated Clinical Hub remains a key priority within our annual plan due to the benefits it can bring to patients and the wider healthcare system. We will continue to work within the current agreed funding levels to optimise our model to ensure that patients receive the right care in the right place at the right time, to reduce unnecessary hospital attendance.

### **Reducing Drug Deaths**

SAS was funded in 2020/21 as part of the initial program to reduce drug related mortality. The initial focussed intervention was to augment the SAS response to life saving emergencies by introducing a preventative safety initiative in the provision of naloxone to vulnerable groups. Through this programme we have continued to improve and develop our capabilities to enhance the contribution of SAS in reducing harm from drugs. Our actions to date have helped to save lives through the distribution of Naloxone, referrals of patients to Alcohol and Drug services and the utilisation of the national near fatal overdose sharing pathway. The Drug Harm Reduction Team continue to work closely with Public Health Scotland and area specific partners; this will remain a key focus in 2025/26.

### **Mental Health**

In 2022, we launched our Mental Health Strategy, reinforcing our commitments to improving the care and management of individuals experiencing new or ongoing mental health challenges. Since then, we have been working in close collaboration with key partners, including NHS24, Police Scotland and Public Health Scotland (PHS), to enhance pathways for mental health support. Our collective efforts aim to ensure that patients receive timely and appropriate care from their first point of contact, directing them to the most suitable services based on their needs. The Mental Health Pathway allows us to directly transfer non-emergency callers to mental health trained clinicians in the NHS 24 mental health hub, ensuring those in crisis receive the right care at the right time. The mental health pathway is a welcome addition to existing services such as local care pathways and the Mental Health Paramedic Response Units in Glasgow, Dundee and Inverness. By strengthening these partnerships, we aim to provide a more coordinated, patient-

centred approach that reduces pressure on emergency services while improving health outcomes across Scotland.

### 1.2.3 Performance summary – Indicators

While overall performance has been broadly stable, key areas such as increased survival at 30 days, linked to the clinical work on improving cardiac arrest outcomes has shown notable improvement.

*\*Since autumn 2024, the Scottish Ambulance Service has been rolling out new software in our vehicles which is anticipated to continue into the summer of 2025. The purpose of this software is to capture clinical observations and interventions by crews on scene. While this rollout is ongoing any figures relating to clinical measures should be treated as provisional. On completion of the rollout, the data will be revisited to produce final figures for these measures.*

Performance Indicator	2023-24	2024-25	2024-25 Recovery Aim
<b>People</b>			
Sickness Absence – Total	8.9%	9.6%	<8.0%
A&E Shift Coverage	94.0%	95.3%	>94%
<b>Ambulance Control Centre</b>			
999 Call Handling Pickup in 10 seconds	94.1%	87.0%	>90%
<b>Critically Unwell Patients</b>			
Critically unwell patients – survival at 30 days	67.6%	*68.4% to Dec 24	>57%
Worked arrests – all rhythms – survival at 30 days	11.7%	*9.6% to Dec 24	>11%
Worked arrests – VF/VT Rhythms (Ustein Comparator) – survival at 30 days	32.2%	*29.0% to Dec 24	>28%
Worked arrests – all rhythms – ROSC	30.7%	*30.4%	>31%
Worked arrests – VF/VT Rhythms (Ustein Comparator) – ROSC	58.5%	*54.9%	>55%
Bystander CPR rates	68.6%	*69.2%	>71%
Pre SAS arrival PAD use	11.7%	*14.2%	>13%
Median Time Purple incidents responded to from identification and dispatch	00:07:07	00:07:09	<00:07:00
95 <sup>th</sup> centile time Purple incidents responded to from identification and dispatch	00:20:08	00:20:41	<00:20:00
<b>Patients with a High Risk of Acute Deterioration</b>			
Median time Red incidents responded to from identification and dispatch	00:08:26	00:08:40	<00:08:00
95 <sup>th</sup> centile time Red incidents responded to from identification and dispatch	00:24:13	00:24:59	<00:25:00
<b>Patients Requiring Further Specialist Intervention</b>			
Stroke – Call to Treatment (thrombolysis)	02:05:48	*02:08:38 to Dec 2024	TBC
Median Time Amber incidents responded to from identification and dispatch	00:16:38	00:18:04	<00:16:00
95 <sup>th</sup> centile Amber incidents responded to from identification and dispatch	00:51:15	01:02:32	<00:50:00
<b>Emergency Incidents with Highest Potential for Non-Emergency Dept. Management</b>			
Emergency patients managed at point of call or on scene	47.3%	49.3%	>48%
Median time Yellow incidents responded to from identification and dispatch	00:32:28	00:39:14	<00:31:00
95 <sup>th</sup> centile time Yellow incidents responded to from identification and dispatch	04:16:46	05:44:02	<03:30:00
<b>HCP Scheduled</b>			
% within target HCP Schedule – 1 hour	44.1%	37.6%	>45%
% within target HCP Schedule – 2 hour	63.8%	56.6%	>70%
% within target HCP Schedule – 4 hour	75.8%	69.2%	>80%
<b>Single Crewing</b>			
A&E resourcing – Single Crewing	1.6%	1.7%	<1.5%
<b>Turnaround Time</b>			
Average Turnaround Time as Hospital – Emergency Patients	00:54:33	00:59:33	<00:40:00

	Performance Indicator	2023-24	2024-25	2024-25 Recovery Aim
<b>Scheduled Care</b>				
	PTS Punctuality for Inward Journey	72.9%	73.4%	>74%
	PTS Punctuality for Outward Journey	82.3%	82.0%	>80%
	PTS cancelled by SAS No Resource	1.5%	1.3%	<0.7%
<b>Complaints Handling</b>				
	Stage 1 Complaints Compliance	96.7%	*94.7% to Jan 2025	>90%
	Stage 2 Complaints Compliance	93.2%	*90.9% to Jan 2025	>70%

As with previous years, the Service continues to experience pressures through increases in demand of our most critically unwell patients and challenges in handing over patients timeously at Emergency Departments due in part to significant pressures. One of the key priorities for SAS is to reduce delays in handing patients over from ambulance clinicians to emergency department teams, this includes both time to handover patient and time for crew clearing.

In particularly challenged hospital sites, patients continue to be cared for in the back of ambulances managed by ambulance staff for prolonged periods of time, delaying access to required care and increasing the potential for harm. Hospital Ambulance Liaison Officers (HALOs) are established at the busiest sites to ensure we are fully integrated in support of whole system hospital flow.

The agreed 'Principles for Safe Transfer to Hospital', outlines the targets to achieve a safe handover of patient at hospital within 15 minutes. The Service's three regions continue to undertake improvement work in collaboration with their respective Health Boards, including:

- Regular executive level meetings at the most challenging sites
- Increased use of Flow Navigation Centre and Call Before You Convey (CBYC) to explore all options for alternatives to the emergency department
- Increased use of 'safe to sit' practice to avoid patients waiting in ambulances where they can safely wait in waiting areas; and
- Review of joint improvement plans in place with acute sites.

The proportion of emergency patients managed without conveyance to the Emergency Department has remained around the mean during 2024-25. This work involves close collaboration with a range of health board partners and other stakeholders and or objectives aligned to our Annual Delivery Plan for 2025-26 include:

- NHS 24 with the aim of improving patient experience and optimising flow
- Delivering Care Closer to Home – increase the number of patients managed in their own home/homely setting through the availability of senior decision support via Flow Navigation Centres, community pathways and primary care in and out of hours.
- Understand patient experience and outcomes including the use of patient feedback
- Improve the health and wellbeing of our frontline clinicians
- Optimise the care provided as part of our Proactive and Preventative portfolio including improving population health.

### 1.2.4 Financial Performance

The Scottish Government Health and Social Care Directorate (SGHSCD) sets three financial targets at NHS Board level on an annual basis. These limits and results are set out below:

What we said we will do	What we have achieved
<p>Deliver financial performance as detailed:</p> <ul style="list-style-type: none"> <li>Revenue Resource limit: a break even resource budget for ongoing operations</li> <li>Capital Resource limit: a break even resource budget for new capital investment</li> <li>Cash requirement: a financial requirement to fund the cash consequences of the ongoing operations and the new capital investment, internally generated target of £60k held at end of month as at 31 March 2025</li> <li>Efficiency Target: Deliver the full quantum of savings required at £12 million</li> </ul> <p>NHS Boards are expected to contain their net expenditure within these limits, and to report on any variation from the limits set.</p>	<p>The Service achieved each of the targets set, as at 31 March 2025, the financial performance against each target as detailed below:</p> <ul style="list-style-type: none"> <li>Revenue Resource Limit : £5k underspend <ul style="list-style-type: none"> <li>Core - £5k underspend</li> <li>Non Core - Breakeven</li> </ul> </li> <li>Capital Resource limit: Breakeven</li> <li>Cash of £58k held at end of March 2025</li> <li>Efficiency Target: Delivered the full quantum of savings required £12 million</li> </ul> <p>Financial performance was monitored and reported monthly to the Board and Scottish Government.</p>

### 1.2.5 ScotSTAR Performance

Our ScotSTAR Neonatal, paediatric and adult retrieval teams continue to work together to provide safe, effective person-centred retrieval and critical care services to communities across Scotland.

#### Adult Team

Our Emergency Medical Retrieval Service (EMRS) provides national retrieval services 24 hours a day. EMRS comprises of 2 Teams, EMRS West and EMRS North, based at Glasgow Airport and Aberdeen Airport respectively.

#### Neonatal Team

Our Neonatal Transfer Service works nationally across three regions; North, East and West. The team undertakes transfers and retrievals of babies up to five kilograms using a team comprising up to 3 clinicians, including Consultants, Advanced Neonatal Nurse Practitioners (ANNPs), middle grade Doctors and Transport Nurses.



**Paediatric Team**

Our Paediatric Retrieval Service provides for newborn babies and patients up to 16 years old. Typically, the team is Consultant led, supported by Trainees, Advanced Nurse Practitioners and Transport Nurses. The team also works closely with Paediatric Intensive Care Unit partners (PICU), providing telephone advice to referring clinicians.

**Adult Transfer and Retrieval Activity**

During 2024-25 the EMRS teams received 2,713 calls and were activated on 1,827 missions, an increase of 160 over the previous year:

**Neonatal Transfer and Retrieval Activity**

During 2024-25 the Neonatal Transfer Service performed 980 patient transfers. 453 of these transfers were repatriations, allowing babies to be safely cared for at a unit closer to their families.

**Paediatric Transfer and Retrieval Activity**

During 2024-25 the Paediatric Retrieval Team performed 208 patient transfers, visiting over 30 hospital sites across Scotland.

The Paediatric team also handle Advice Calls. During 2024-25 an additional 560 calls that resulted in advice only or patient transport by another resource. This is an increase of 46 over the previous year.

**1.2.6 MEASUREMENT FOR IMPROVEMENT**

The performance aims we share, report and discuss with Government colleagues reflect an important but fairly narrow perspective of the contribution the Service makes to our patients' outcomes and experience. A range of additional measures have been, or are being, developed which will guide the ambition of our service to be a care provider which puts the patients' needs at the centre of what we do, and these measures will enable us to evidence the realisation of this ambition.

**1.2.7 PRINCIPAL RISKS AND UNCERTAINTIES**

The Service's Annual Delivery Plan identifies the key risks facing the organisation in the context of our operational, tactical and strategic aims and actions for the coming year. The key challenge is how we manage these risks in a way that ensures the continued delivery of quality clinical services and a high standard of operational performance whilst achieving our financial targets.

Principal risks identified include: Wider system changes and pressures, escalating industrial relations concerns, failure to achieve financial target, response to a cyber incident, sustaining Airwave provision, continuity of ACC operations and Health and Wellbeing of staff.

The challenges with hospital turnaround time performance and Finance continues to be our greatest 2 corporate risks.

**Hospital Handover Delays**

Hospital handover delays not only adversely affect the experience of patient's delayed while waiting in ambulances but also creates a patient safety risk for patients waiting in the community due to a lack of ambulance availability impacting on response times.

Extended turnaround times also impact the health and wellbeing of our workforce limiting our ability to provide timely rest periods to staff and creating shift over runs with the associated financial consequence of overtime. Our delivery plan is focussed on reducing pressures on Boards by reducing avoidable Emergency Department attendance, working with boards to implement the safe handover principle and initiatives to improve flow.

**Failure to achieve Financial Balance**

Mitigating actions are in place to focus on savings plan, reducing spend in high overspend areas and seeking funding for wider benefits to the system that are driving our financial deficit. Reform and the development of sustainable services across Scotland's Healthcare system will most likely result in the fundamental changes to where services are delivered in the future and the ways in which they are delivered. These changes will have a direct impact on our workforce and financial requirements and without appropriate provisions for funding and development of workforce plans, will further impact several corporate risks such as delivery of our financial plan.

The Service's approach to the management of risk and the Corporate Risk Register is set out in detail in the Governance Statement and the Corporate risk register has been described within this performance report.

## 1.2.8 FINANCIAL PERFORMANCE AND POSITION

These financial statements consolidate the results of the Scottish Ambulance Service and the Scottish Ambulance Service Endowment Fund using merger accounting in line with IAS 27. The basis of consolidation is explained in more detail in Note 1 Accounting Policies. The results of the Scottish Ambulance Service Endowment Fund, although consolidated within our financial statements for accounting purposes, do not form part of the statutory financial targets for NHS Boards by Scottish Government, and are therefore not taken into account when considering the Board's in-year performance.

### Financial Targets

The Scottish Government requires NHS Boards to meet three key financial targets:

- revenue resource limit - a resource budget for ongoing operations;
- capital resource limit - a resource budget for new capital investment
- cash requirement - a financial requirement to fund the cash consequences of the ongoing operations and the new capital investment.

NHS Boards are expected to contain their net expenditure within these limits, and to report on any variation from the limits set. Further details on non-core elements of expenditure, typically comprising items of a technical accounting nature, can be found in the Summary of Resource Outturn.

The Service achieved each of the targets set and the table below indicates the financial performance against each target.

	(1) Limit as set by SGHSCD £'000	(2) Actual Outturn £'000	(3) Variance (deficit)/surplus (1)-(2) £'000
Core Revenue Resource Limit	433,197	433,192	5
Non-core Revenue Resource Limit	27,756	27,756	0
<b>Total</b>	<b>460,953</b>	<b>460,948</b>	<b>5</b>
Core Capital Resource Limit	28,284	28,284	0
Cash requirement	476,242	476,242	

MEMORANDUM FOR IN YEAR OUTTURN	£'000
Core Revenue Resource Variance (Deficit)/Surplus in 2024-25	5
Financial flexibility: funding banked with/(provided by) Scottish Government	-
<b>Underlying (Deficit)/Surplus against Core Revenue Resource Limit</b>	<b>5</b>
<b>Percentage</b>	<b>0%</b>

A three-year financial plan was submitted to Scottish Government by the Scottish Ambulance Service Board on 11<sup>th</sup> March 2024, a letter was issued in response to the NHS Board's financial plan on 4<sup>th</sup> April 2024.

In respect of financial position and performance:

- The Scottish Ambulance Service achieved breakeven against its Non-Core Revenue Resource Limit and have a small underspend against the Core Revenue Resource Limit at the year-end;
- The Scottish Ambulance Service contained its costs within the revenue and capital resource limits.
- £12.0 million of Efficiency Savings were delivered against a target of £12.0 million supported by the Service's Best Value Programme
- £9.0 million of post COVID-19 related costs were incurred and funded by Scottish Government during 2024-25 (2023-24 £9.7 million)
- Funding of £6.8 million was received from Scottish Government to support the impact of Agenda for Change Reform.

The following provides additional explanation of amounts in the Board's financial statements:

#### Net Expenditure

The net expenditure for the year is £460.9 million (2023-24 £434.6 million) as presented in the Consolidated Statement of Comprehensive Net Expenditure, representing an overall increase of 6%. More detailed analysis of the expenditure and income figures can be found in Note 3 and Note 4 respectively, and the breakdown of expenditure by operating division can be found in Note 5, Segmental Reporting.

Employee Expenditure increased by 6.9% due to the Agenda for Change pay uplift and an increase in employers pension contribution rates.

Vehicle Running costs reduced to £12.6 million (2023-24 £13.8 million) as a result of a lower average diesel price than in the prior year and a reduction in leased vehicles costs.

Air Ambulance Costs increased to £21.0 million (2023-24 £18.0 million) due to inflationary increases to contract costs and fuel prices, as well as additional costs associated with mobilisation ahead of the newly awarded contract.

Property Running Costs £11.1 million (2023-24 £9.7 million) increased due to inflationary increases for utilities and property rates plus additional expenditure on backlog maintenance across our estate.

The most significant fluctuation within Other Health Care Expenditure (Note 3) which increased to £55.4 million (2023-24 £50.5 million) relates to an increase in Provision for Clinical Negligence and employer liability compensation claims during the prior year. This movement also explains the increase in Operating Income to £17.8 million (2023-24 £12.1 million) as the corresponding recovery from the CNORIS scheme was recognised.

Provision for impairment of receivables

At 31<sup>st</sup> March 2025, provisions for bad and doubtful debts of £620k were made (2023-24 £1,054k). During the year, £750k was released.

Outstanding Liabilities

At 31<sup>st</sup> March 2025, the Scottish Ambulance Service had outstanding current payables of £48.6 million (2023-24: £43.0 million). Further breakdown of outstanding liabilities can be found in Note 11.

Legal Obligations

Provisions for legal obligations of £16,337k were made relating to clinical, medical, and legal claims against the Board (2023-24 £12,294k).

A second provision recognising the requirement to make contributions towards overall Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) liabilities has also been made.

Based upon the advice of SGHSCD our share is £6,082k (2023-24 £5,751k). Further information on these Provisions and the CNORIS Scheme can be found in Note 12.

Infrastructure and Non-current Assets

The Board delivered a capital programme of infrastructure investment totalling £28.9 million (see Note 7d) in the year, following authorised allocations agreed with SGHSCD. The majority of expenditure incurred relates to the Vehicle Replacement Programme. Further detail on the net spend in-year is included below.

Category	Net Capital Expenditure 2024-25
Vehicles	£26.9 million
Property	£0.3 million
eHealth & ICT	£1.6 million
Equipment	£0.1 million

Property Valuation

All land and buildings were revalued, either through desktop valuation or site visits, by an independent valuer, The Valuation Office Agency, as at 31/03/2025 on the basis of fair value (market value or depreciated replacement costs where appropriate). The values were computed in accordance with the Royal Institute of Chartered Surveyors Statement of Asset Valuation Practice and Guidance notes, subject to the special accounting practices of the NHS.

The net impact was an increase of £355k (2023-24 a decrease of £49k) of which £573k (2023-24 £412k) was credited to the revaluation reserve. Impairment of £218k (2023-24 £461k) was charged to the Statement of Comprehensive Net Expenditure and Summary of Resource Outturn

The Scottish Government have accepted the financial plan submitted by the Service. Therefore, these accounts have been prepared on going concern basis.

**1.2.9 PAYMENT POLICY**

The Service is committed to supporting the Scottish Government in helping businesses during the current economic climate by paying bills more quickly. The intention is to achieve payment of all undisputed invoices within 10 working days across all public bodies.

The target has been communicated to all non-departmental public bodies, who are working towards the accelerated payment target of 10 working days.

The Service endeavours to achieve this target, with many invoices processed within 7 working days of date of receipt. However, the sound financial management of public funds requires further investigation of some invoices which can lead to a delay in payment.

Invoice volumes have reduced due to efforts to consolidate invoicing arrangements with key suppliers contributing to improvements on most measures during 2024-25. Lower levels of staff turnover within the Financial Services team have also helped, as the average number of days credit taken has reduced from 32 to 25 days and this has been a key focus of improvement for the Finance team.

<b>Payment Policy</b>	<b>2024-25</b>	<b>2023-24</b>
Average days credit taken	25	32
<b>Contractual 30 Day Payment Policy</b>		
Total Number of Invoices	45,389	53,296
Total Number of invoices paid within 30 days	36,894	38,974
Invoices paid within 30 Days (Volume)	81%	73%
Invoices paid within 30 Days (Value)	89%	89%
<b>Aspirational 10 Day Target</b>		
Total Number of invoices	45,389	53,296
Total number of invoices paid within 10 days	19,843	20,401
Invoices paid within 10 Days (Volume)	44%	38%
Invoices paid within 10 Days (Value)	72%	73%

### 1.2.10 PENSION LIABILITIES

The accounting policy note for pensions is provided in Note 1 and disclosure of pensions costs is shown within Note 17 and the Remuneration Report.

### 1.2.11 SUSTAINABILITY AND ENVIRONMENTAL REPORTING

The Climate Change (Scotland) Act 2009 originally set out measures adopted by the Scottish Government to reduce emissions in Scotland by at least 80% by 2050. The Climate Change (Emissions Reductions Targets) (Scotland) Act 2019 amended this longer-term target to net-zero by 2045, five years in advance of the rest of the UK. Scottish public bodies are required to complete annual climate change reports by the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 as amended by the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment order 2020. Public Bodies currently comply with this legislation through the Scottish Sustainability Reporting Framework via the Sustainable Scotland Network (SSN) which includes a Scottish Public Sector Sustainability Report that is published annually.

Further information on the Scottish Government's approach can be found in the Climate Change Plan 2018-2032 while national reports can be found at the following resource: [Reports \(sustainablescotlandnetwork.org\)](https://sustainablescotlandnetwork.org). A copy of the Service's Annual Climate Emergency and Sustainability Report can be found [here](#).

The Service's 2030 strategy was launched in August 2022 with one of our 6 strategic aims to 'deliver our net-zero climate targets'. This reinforced the Board's priority and importance placed on this important issue.

In September 2022 the Board approved our 2030 Sustainability Strategy – Our path to net zero. This reflected the Scottish Government ambitions and is being supported by a delivery plan, with targets, delivery dates and outcomes reporting on progress through our 2030 governance structure. To deliver our 2030 sustainability strategy, the Service has a clear Sustainability Organisational and Governance Structure identifying key roles, responsibilities and lines of communication. We use this to foster sustainable practices, provide direction and influence behaviours and cultures. Environmental sustainability remains a high risk for the service is reviewed by Board members as part of the corporate risk register at each Board meeting. This risk links to the 2030 Strategy Ambition ***“We will innovate to continually improve our care and enhance the resilience and sustainability of our services”***.

Risk 5890	Environmental Sustainability	High	Medium
	<p><b>There is a risk that</b> SAS do not deliver our path to net zero Strategy by 2030</p> <p><b>Because of</b> a lack of funding, organisational capacity and technology not being available</p> <p><b>Resulting in</b> SAS not contributing to the national policy direction and pace.</p>		

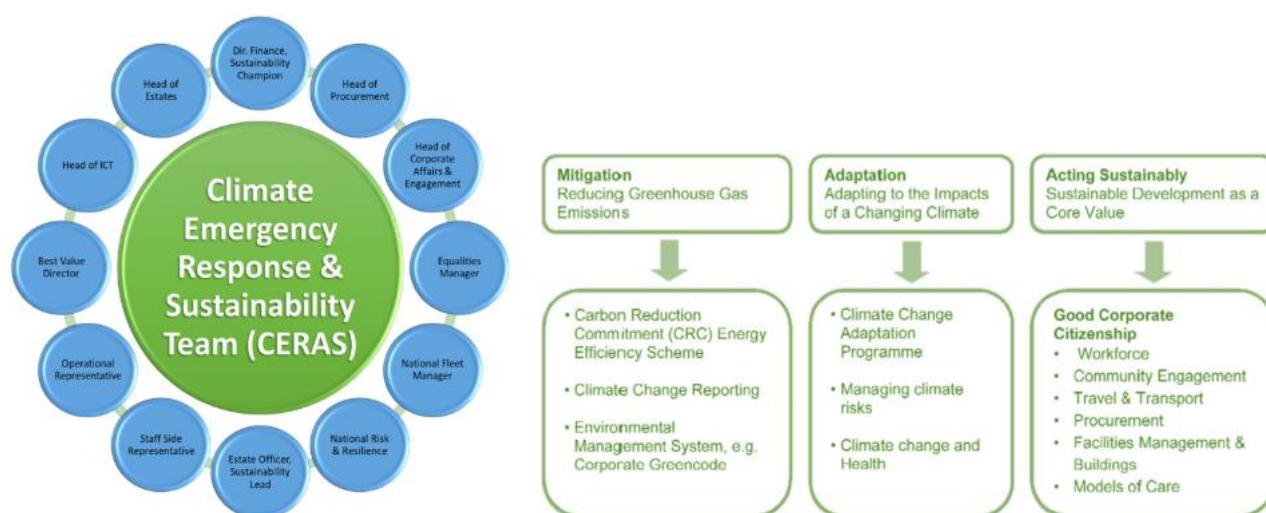
The Service's corporate objectives are derived from the 2030 strategic aims and aligned to the Portfolio Boards. These objectives are included within all executive team personal objectives and are then cascaded throughout the Service and thereby included within managerial personal objectives. The action plan supporting the strategy establishes a number of targets for implementation across the reporting period. Responsibility for the implementation of these targets is then assigned to the relevant lead for action and these leads are members of the CERAS. Annual updates on performance are taken to the Board in January of each year. As described within our strategy to achieve our sustainability objectives, the Service will:

- Have a clear sustainability policy with key objectives that are effectively communicated to the whole organisation and other key stakeholder
- Have a clear sustainability organisational and governance structure identifying key roles, responsibilities and lines of communication
- Develop planning and implementation plans to achieve the objectives outlined in the strategy
- Measure strategic performance by gathering statistics, comparing against KPs and benchmarking with other organisations
- Continually review the strategy and update for innovations and new developments
- Promote cultural and behavioural change throughout the organisation by developing a role for green champions network

In mitigating the risk, the Service has:

- appointed our Vice Chair as our Climate Emergency and Sustainability Champion

- appointed our Director of Finance, Logistics and Strategy as our executive lead for our Climate Emergency Response and Sustainability (CERAS) Chair
- ensured that our progress in responding to climate emergency and sustainability issues is regularly considered by our Board
- established reporting on progress of the aims of the strategy through our 2030 governance structures, ensuring that those aims are fully integrated into all planning, management decisions and operational practices across the Service
- Aligned delivery leads to each of the seven programmes defined within the strategy. Detailed action plans have been established for each programme with progress reported to each CERAS meeting
- Our 2025-2028 3 year action plan was approved by the board at its meeting in March 2025 and progress against this is reviewed at each CERAS meeting.
- Fleet Business Case was approved by the Board in January 2025 and approved by Scottish Government in April 2025.



As a national Emergency Service and NHS Board, the Service has changed how it delivers its services, providing more support, care and treatment to people in their homes, and for those patients requiring very specialist support, conveying them to hospitals.

Over the last few years, we have significantly improved our environmental sustainability. Our ongoing work has resulted in more patients being treated over the telephone and in their homes, avoiding unnecessary travel. We have also been transitioning, primarily, non front-line fleet into electric vehicles and developing our electric charging infrastructure to reduce environmental impact. However, we recognise that our front-line ambulances contribute to the largest make up of our carbon emissions. Transport makes up approximately 90% of our overall carbon footprint and is therefore the most vital part of our sustainability journey. In accordance with the Scottish Government's Programme for Scotland the Service will strive to achieve the Scottish Government's aim to phase out fossil-fuelled cars by 2025 and other fossil-fuelled vehicles by 2030, where technological developments allow. Due to charging and technology issues it is not likely there will be a fully operational A&E ambulance until 2032.

We are also actively involved with various partners developing new technology which could become viable alternative fuel solutions.



We are currently actively assessing the carbon footprint associated with our estate portfolio and are beginning a process of decarbonisation feasibility studies including a programme to upgrade all lighting systems by obtaining grants from the Public Sector Decarbonisation Fund.

The climate hazards that are a priority for the service the year ahead are assessing the public, patients and staff impact on: higher average temperature and extended periods of hot weather, extended periods of dry weather (including the impact of wild fires), heavy downpours and driving rain, storm surge, flooding, cold spells and combined climatic effects including storm, high winds, lightning, fog, mist and low cloud. This will also include the impact on air ambulance, assets and our overall healthcare service.

### Summary of Impacts

The Scottish Ambulance Service aims to become a net-zero organisation by 2040 for the sources of greenhouse gas emissions set out in the table below.

The table sets out the volume of emissions produced annually by the Scottish Ambulance Service, with the most significant of these relating to fleet. The Service has set a 0.5% overall reduction in our annual greenhouse gas emissions which we achieved for 2023/24.

Due to varying submission deadlines, the information provided in the following tables is for the 2023-24 period. The 2024-25 figures will be reported in line with the 30 November deadline and made available on the SSN website shortly afterwards.

Greenhouse gas emissions 2022/23 & 2023/24, tonnes CO2 equivalent					
Source	2022/23 emissions (tCO2e)	2023/24 emissions (tCO2e)	Percentage change – 2022/23 to 2023/24	2023/24 – target emissions	Percentage difference between actual and target emissions – 2023/24
Building energy	2,211	2,389	8%		
Non-medical F-gas	0	0	0		
Medical gases	1,277	1,272	-0.3%		
Metered dose inhaler propellant	N/A	N/A	N/A	N/A	N/A
NHS fleet travel	15,263 *(20,974)	14,292	-6%		
SAS Air Ambulance & Coastguard Search & Rescue	5,711	5,130	-10%		
Waste	74	84	13.5%		
Water	9 **(3)	12	33%		
Business Travel	1,065	***359 259	-66%		
Total emissions	25,610 **(25,604)	23,438 ***23,538	-8%		
Carbon sequestration	N/A	N/A	N/A	N/A	N/A

\* In the 2022/23 report NHS Fleet travel included SAS Air Ambulance and Coastguard Search and Rescue (5,711 tco2e). For 2023/24 these emissions are reported separately with the 2022/23 emissions being amended above to reflect this.

\*\* In the 2022/23 report water treatment was not included (6 tco2e). 2022/23 emissions for water and total emissions have been amended to reflect this.

\*\*\* Including hotel accommodation for the first time as a natural occurrence of some business travel (100 tco2e). 259 tco2e without hotel accommodation.

Noting that progress primarily in our highest emissions use of our fleet has been significant over the last few years and this from 2024/25 will stabilise until an ultra-low emission ambulance and patient transport vehicle can be brought to the market.

The table below sets out how much of key resources we used over the last two years

Source	2022/23 Use	2023/24 Use	Percentage change – 2022/23 to 2023/24
<b>Building energy (kWh)</b>	11,729,517	11,851,433	1%
<b>NHS fleet travel (miles)</b>	29,832,803	*28,568,317	-4%
<b>SAS Air Ambulance &amp; Coastguard Search &amp; Rescue (Litres)</b>	2,288,459	2,043,686	-11%
<b>Waste (tonnes)</b>	487	**554	14%
<b>Water (cubic metres)</b>	32,613	***41,092	26%
<b>Business travel (miles travelled)</b>	3,811,669	****828,368	-78%

\* All SAS mileage travelled including combustion engine, electric and hybrid vehicles

\*\* Including ICT WEEE disposal for the first time (6 tonnes)

\*\*\* A proportion of this increase can be attributed to a water leak at one location

\*\*\*\* All SAS business travel including grey mileage and hire vehicles

The significant reduction in business travel relates primarily to the Mobile Testing Units (MTUs) being taken out of service as referenced in our 2022/23 annual report and a reduction in general hire car use.

## Building energy

We aim to use renewable heat sources for all buildings owned by the Scottish Ambulance Service by 2038.

The Scottish Ambulance Service has 170 individual buildings over 142 locations across Scotland and many of the surrounding Western and Northern isles. In 2023/24, 2374 tonnes of CO2 equivalent was produced by the Scottish Ambulance Service use of energy for buildings, approximately 9% of our overall carbon footprint. This was an increase of 9% since the year before. In 2023/24 the Service used 11,851,433 kWh of energy as detailed below. This was an increase of 1% from the previous year.

Building energy emissions 2015/16, 2022/23 and 2024/24 – tCO2e				
	2015/16 energy emissions	2022/23 energy emissions	2023/24 energy emissions	Percentage change 2015/16 to 2023/24
<b>Building fossil fuel emissions</b>	1,446	1,251	1,268	-12%
<b>District heat networks and biomass</b>	0	0	0	0
<b>Grid electricity</b>	2,161	932	*1,106	-49%
<b>Totals</b>	<b>3,607</b>	<b>2,183</b>	<b>2,374</b>	<b>-34%</b>

\*The increase is due to the increase in EV charging, supporting the successful rollout of electric vehicles.

The Service's building energy use has reduced overall by 8% from 2015/16 however this has increased marginally by 1% from the previous year. Noting that energy use only relates to 9% of the overall SAS footprint the ability to invest in this to reduce further has been challenging in 2023/24.

In recognition of these challenges, work has taken place during 2024/25 to undertake ambulance station audits with a total of over 70 audits completed by October 2024. These audits are determining not only the building assessments and functionality but also the current heating provision and identifying opportunities for improvement if additional funding were to become available. Work with the SAS communications team to promote the behavioural aspect

of energy use in the station, supported by the green champions' aims to show at least a stable or reducing impact in 2024/25.

Building energy use 2015/16, 2022/23 and 2023/24				
	2015/16 energy use	2022/23 energy use	2023/24 energy use	Percentage change 2015/16 to 2023/24
Building fossil fuel use	7,690,239	6,851,920	6,934,230	-10%
District heat and networks biomass	0	0	0	0
Grid electricity	5,244,504	4,877,597	4,917,203	-6%
Renewable electricity	0	0	0	0
<b>Totals</b>	<b>12,934,743</b>	<b>11,729,517</b>	<b>11,851,433</b>	<b>-8%</b>

## Anaesthesia/Analgesics

Greenhouse gases are used as anaesthetics and for pain relief. These gases are nitrous oxide, Entonox and the 'volatile gases' Desflurane, Sevoflurane and Isoflurane.

The Service's total emissions from these gases in 2023/24 was 1272 tco2e, a decrease of 0.3% from the previous year. More detail on these emissions is set out in the table below:

Nitrous oxide and Entonox emissions 2018/19, 2022/23 and 2023/24 – tCO <sub>2</sub> e				
Source	2018/19 (baseline year)	2022/23	2023/24	Percentage change 2018/19 to 2023/24
Portable Entonox	1336	1277	1272	-5%

The Service has implemented a medical gases project to improve the management of gas cylinders. The project aims to:

- provide traceability of gases by implementing a smartphone app to capture the movement of cylinders from delivery to collection.
- Reduce the stock holding surplus and achieve closer adherence to NCOGG and Medicines Management Group guidance in relation to the number of cylinders to be routinely carried on A&E and PTS vehicles.
- Identify long term misplaced cylinders and return these to the supplier to be refilled to re-enter circulation and be re-used.
- Improved stock control is expected to reduce ordering frequency which will result in fewer deliveries and lower associated environmental costs. Fewer instances of gases expiring by reaching 3 years old can also be expected.

## Travel and Transport

A key aim of our path to new zero action is to remove all petrol and diesel fuelled cars from our fleet. In aiming to reduce travel costs, the Service continues to:

- Implement additional approvals and controls to reduce business travel
- Implement the SAS agile working policy
- Implement the SAS business travel policy

Significant work has taken place to continue to reduce the need for travel and accommodation and this has been driven by the Best Value efficiency programme, driving not only financial savings but also reduced emissions.

Supporting this more efficient working, an additional approval control process had been put in place with business travel and accommodation requiring approval by the Chief Operating Officer and/or the Director of Finance.

The following table sets out how many renewable powered and fossil fuel vehicles were in the Service's fleet at the end of March 2023 and March 2024:

	March 2023		March 2024		Difference in % zero tailpipe emissions vehicles
	Total vehicles	% zero tailpipe emissions vehicles	Total vehicles	% zero tailpipe emissions vehicles	
<b>Cars</b>	457	57% (259)	441	*57.8% (255)	-1.5%
<b>Light Commercial Vehicles</b>	103	35% (36)	65	53.8% (35)	-2.7%
<b>Heavy Vehicles</b>	1109	0% (0)	927	0.2% (1)	0.2%
<b>Specialist Vehicles</b>			116	**0%	0%

\* The Service also operates 46 hybrid cars, this accounts for 10.4% of our overall cars in service.

\*\* The Service has 4 hybrid vehicles in the specialist vehicle category, this accounts for 3.4% of the 116 specialist vehicles in service.

The following table sets out the distance travelled by our cars, vans and heavy vehicles in 2023/24. This information does not include external hire vehicles or grey mileage.

	Cars	Light commercial vehicles	Heavy vehicles	Specialist vehicles	Total
<b>2023/24</b>	4,966,762	340,731	18,605,637	1,103,142	25,016,272

### 1.2.12 RELATED PARTY TRANSACTIONS

Details of any interests of Board members, senior managers and other senior staff in contracts or potential contractors with the Health Board as required by IAS 24 are disclosed in Note 19.

### 1.2.13 EVENTS AFTER THE END OF THE REPORTING PERIOD

There have been no significant events after the end of the financial year that would materially impact on the information contained within the accounts.

### 1.2.14 FINANCIAL INSTRUMENTS

Information in respect of the financial risk management objectives and policies of the Board and the exposure of the Service to price risk, credit risk, liquidity risk and cash flow risk is disclosed in Note 18.

### 1.2.15 EQUALITY & DIVERSITY AND INCLUSION

Our mission is to deliver the best ambulance services for every person, every time. Our goals to improve clinical quality, respond appropriately to the health needs of patients, support self-management and reduce health inequalities cannot be achieved without a firm commitment to continue to progress our equalities work now and in the future.

We have continued to make progress against the Equality Outcomes agreed for 2021 -25. These closely align with our strategic direction and focus on patient facing services and initiatives planned to improve the experience of our workforce.

The development of the equality outcomes provided the assurance that the Service meets the equality and diversity needs of people with the nine protected characteristics (age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation) whether they are patients, members of the public, carers or staff.

Details of the progress and our equality outcomes for 2021 -25 are illustrated in the Mainstreaming Report, which also provides examples of how we are building equality and diversity in to all that we do. The 2025-29 Mainstreaming and Equality Outcomes report was published on the Service’s website in April 2025, together with the [Equal Pay Statement and Gender Pay Gap Report](#) for 2025.

During 2025, we will continue to work on any outstanding actions from the 2021-25 agreed equality outcomes, as well as consulting on and developing our Equality Outcomes and Mainstreaming plans for 2025-2029. The Annual Equality Monitoring Report 2024 also details the steps we are taking to improve the diversity of the workforce and encourage staff to disclose equality details to allow more complete reporting.

Significant progress has been made this year, since first establishing the Equalities Staff networks/Fora within SAS. We now have well established networks for our Ethnic Minority Forum, the Proud@SAS Network for Lesbian, Gay, Bisexual & Transgender + (LGBT+) staff and the Disability Network. The Disability Network was relaunched in April 2023 and we have also established a Gender equality network and successful Armed Forces network. The networks are for staff from all the communities, across SAS, who share protected characteristics, their allies and those that can influence change and support developments across the Service.

From launch of our Armed Forces and Gender Equality/Women’s networks and re-establishing the Equality, Diversity and Inclusion Steering Group (EDISG) we have strengthened our commitment to the whole Equalities agenda. Our EDISG, provides clear strategic level support and all members are clearly driving this critical and essential agenda forward. This Steering Group is now chaired by our Deputy Chief Executive/Chief Operating Officer and each Network is led by a member of the Executive Team, supported by a lead senior manager and HR Advisor. Staff side colleagues are also represented on all our networks. Partnership support has been key to the success of this work too.

Work also continues to explore other opportunities to identify ways to better engage with communities to improve the Service’s diversity profile of staff.

I confirm that this Performance Report is an accurate summary of the information reported therein.

Signed:  Date: 26 June 2025

Mr Michael Dickson OBE  
Chief Executive

## SECTION 2 ACCOUNTABILITY REPORT

### **2.1 CORPORATE GOVERNANCE REPORT**

The purpose of the Corporate Governance Report is to explain the composition and organisation of the Board's governance structures and how they support the achievement of the Board's objectives. The Corporate Governance Report includes:-

- 2.1.1 Directors' Report
- 2.1.2 Statement of Accountable Officer's Responsibilities
- 2.1.3 Governance Statement

#### **2.1.1 DIRECTORS' REPORT**

##### **Accounting Convention**

The Annual Accounts and Notes have been prepared under the historical cost convention as modified to reflect changes in the value of fixed assets and in accordance with the 2024-25 FReM. The Accounts have been prepared under a direction issued by Scottish Ministers, which is appended to the accounts.

The statement of the accounting policies, which are in line with the International Financial Reporting Standards (IFRS) and have been adopted, are shown at Note 1.

##### **Naming Convention**

Scottish Ambulance Service is the common name for the Scottish Ambulance Service Board.

##### **Principal Activities and Review of the Business and Future Developments**

The information that fulfils the requirements of the business review, principal activities and future developments can be found in the Performance Report, which is incorporated in this report by reference.

##### **Date of Issue**

The Accountable Officer authorised these financial statements for issue on 25 June 2025.

##### **Appointment of Auditor**

The Public Finance and Accountability (Scotland) Act 2000 places personal responsibility on the Auditor General for Scotland to decide who is to undertake the audit of each health body in Scotland. The Auditor General appointed Azets Audit Services Ltd. to undertake the audit of the Scottish Ambulance Service. The general duties of the auditors of health bodies, including their statutory duties, are set out in the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General.

##### **Remuneration for non-audit work**

Azets Audit Services Ltd, the Service's External Auditor, have undertaken no non-audit related work during 2024-25.

## Consumer Scotland Act 2020 Duty

The Scottish Ambulance Service is a healthcare organisation with existing and comprehensive statutory duties of public involvement set out in the [NHS Reform \(Scotland\) Act 2004](#). These duties are assured by Healthcare Improvement Scotland through its statutory duty defined in the [Public Services Reform \(Scotland\) Act 2010](#). These existing statutory requirements fully cover the obligations of the [Consumer Scotland Act 2020](#) duty.

The Scottish Ambulance Service will produce an annual statement to summarise its approach to meeting its statutory duties of public involvement. If Healthcare Improvement Scotland has concerns that an NHS Board/HSCP has not met its statutory duties of public involvement, it will seek advice from Consumer Scotland who will then separately consider the specific implications for the Consumer Duty.

## Public Services Reform (Scotland) Act 2010

Sections 31 and 32 of the Public Services Reform (Scotland) Act 2010 impose duties on all public bodies to publish information on expenditure and certain other matters as soon as is reasonably practicable after the end of each financial year. The Service publishes this information on its website at: <https://www.scottishambulance.com/publications/>

## Personal Data Related Incidents Reported to the Information Commissioner

During 2024-25, there were no incidents reported to the Information Commissioner's Office (ICO) for review.

## Disclosure of Information to Auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Board's auditors are unaware; and each director has taken all the steps that he/she ought reasonably to have taken as a director to make himself/herself aware of any relevant audit information and to establish that the Board's auditors are aware of that information.

## Corporate Governance

The Board meets regularly during the year to progress the business of the Service's Board. This includes: reviewing of performance against the key targets for the organisation; considering the key strategies and policies the organisation wishes to develop; and seeking assurance that principal decisions are governed and implemented, as planned.

In order to support the work of the Board and to provide a framework of assurance, the following statutory governance committees report to the Board:

- Clinical Governance;
- Audit and Risk;
- Staff Governance;
- Remuneration (as a sub-committee of the Staff Governance Committee); and
- Integrated Governance Committee

## Clinical Governance Committee

The Clinical Governance Committee of the Board has two key roles:

- Systems assurance – to ensure that clinical governance mechanisms are in place and operate effectively throughout the Service's System; and
- Public health governance – to ensure that the principles and standards of clinical governance are applied to the health improvement activities of the NHS Board.

The Clinical Governance Committee comprised five Non-Executive Directors: Mr Stuart Currie, Chair, Ms Irene Oldfather, Ms Carol Sinclair, Ms Elizabeth Humphreys, Dr Maggie Watts and the Board Chair, Mr Tom Steele. The Committee meets at least four times per year to monitor standards of care and measure the effectiveness of pre-hospital treatment. The Committee met 4 times in 2024-25 and all meetings were quorate.

## Audit and Risk Committee

The Audit and Risk Committee comprised six Non-Executive Directors: Ms Carol Sinclair, Chair, Ms Madeline Smith, Ms Irene Oldfather, Mr Stuart Currie, Mr Mike McCormick and Mr Thane Lawrie (from 16 January 2025). The Committee meets four times per year to consider the various reports from both internal and external auditors to assess the risks and internal controls in the Service. The Committee met 4 times in 2024-25 and all meetings were quorate.

## Staff Governance Committee

The Staff Governance Committee comprised six Non-Executive Directors: Ms Madeline Smith, Chair, Steven Gilroy, Employee Director, Councillor Cecil Meiklejohn (to 30 November 2024), Ms Elizabeth Humphries, Mr Mike McCormick, Mr Thane Lawrie (from 16 January 2025), Dr Maggie Watts the Board Chair, Mr Tom Steele and three lay officials (in an *ex officio* capacity). The Committee meets four times per year to ensure effective monitoring of staff governance within the Service. The Committee met 4 times in 2024-25 and all meetings were quorate.

## Remuneration Committee

The Remuneration Committee, which reports to Staff Governance Committee, comprised the Board Chair, Mr Tom Steele and four Non-Executive Directors: Councillor Cecil Meiklejohn (to 30 November 2024); Ms Elizabeth Humphreys, Steven Gilroy, Mr Mike McCormick and Thane Lawrie (from 16 January 2025). The Committee meets at least twice per year to consider the evaluation of performance and pay awards for Executive Directors. It has an important role in ensuring consistency of policy and equity of treatment of staff across the local NHS system, including remuneration issues, where they are not already covered by existing arrangements at national level. The Committee met twice in 2024-25 and all meetings were quorate.

## Integrated Governance Committee

The Integrated Governance Committee comprised the Board Chair, Mr Tom Steele and four Non-Executive Directors: Ms Irene Oldfather, Mr Stuart Currie, Ms Carol Sinclair and Ms Madeline Smith. The Committee intends to meet twice per year to ensure no governance gaps or duplication between the business of each Committee. The Committee met twice in 2024-25 and all meetings were quorate.



## Board Membership

Under the terms of the Scottish Health Plan, the Service's Board ("the Board") is a Board of governance whose membership will be conditioned by the functions of the Board. Members of Health Boards are selected on the basis of their position or the particular expertise which enables them to contribute to the decision making process at a strategic level.

The Board has collective responsibility for the performance of the Service as a whole, and reflects the partnership approach, which is essential to improving health and health care.

The Service's Board comprised the following up to the date of signing the accounts:

Tom Steele	Chair
Michael Dickson OBE	Chief Executive
Stuart Currie	Non-Executive Director
Elizabeth Humphreys	Non-Executive Director and Whistleblowing Champion
Mike McCormick	Non-Executive Director
Cecil Meiklejohn	Non-Executive Director (to 30 November 2024)
Irene Oldfather	Non-Executive Director and Vice Chair
Carol Sinclair	Non-Executive Director
Madeline Smith	Non-Executive Director
Thane Lawrie	Non-Executive Director (from 16 January 2025)
Dr Maggie Watts	Non-Executive Director
Steven Gilroy	Employee Director
Julie Carter	Director of Finance, Logistics and Strategy
Dr Jim Ward	Medical Director

## New Appointments

There was one new appointment during 2024-25; Thane Lawrie, Non-Executive Director.

The Board members' responsibilities in relation to the accounts are set out in a statement following this report.

## Board Members' and Senior Managers' interests

A full register of interests of board members and senior managers is updated on a regular basis and is available on the Service's website under the [Board Publications](#) section, or is available from the Board Secretary's office.

Where a Board member or senior manager exempts themselves from any decision because of a conflict of interest this is recorded in the minute of the relevant meeting.

All Board members are also Trustees of the Scottish Ambulance Service Endowment Fund. The Scottish Ambulance Service Endowment Fund is a charity registered with the Office of the Scottish Charity Regulator under number SC027131.

**STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS**

Under the National Health Service (Scotland) Act 1978, the Health Board is required to prepare accounts in accordance with the directions of Scottish Ministers which require that those accounts give a true and fair view of the state of affairs of the Health Board as at 31 March 2025 and of its operating costs for the year then ended. In preparing these accounts the Directors are required to:

- apply on a consistent basis the accounting policies and standards approved for NHS Scotland by Scottish Ministers;
- make judgements and estimates on a reasonable basis;
- state where applicable accounting standards as set out in the Financial Reporting Manual, have not been followed where the effect of the departure is material; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Board will continue to operate.

The Health Board members are responsible for ensuring that proper accounting records are maintained which disclose with reasonable accuracy at any time the financial position of the Board and enable them to ensure that the accounts comply with the National Health Service (Scotland) Act 1978 and the requirements of the Scottish Ministers. They are also responsible for safeguarding the assets of the Board and hence taking reasonable steps for the prevention of fraud and other irregularities.

The NHS Board members confirm they have discharged the above responsibilities during the financial year and in preparing the accounts.

## **2.1.2 STATEMENT OF THE CHIEF EXECUTIVE'S RESPONSIBILITIES AS THE ACCOUNTABLE OFFICER OF THE HEALTH BOARD**

Under Section 15 of the Public Finance and Accountability (Scotland) Act, 2000, The Principal Accountable Officer (PAO) of the Scottish Government has appointed me as Accountable Officer of the Scottish Ambulance Service Board.

This designation carries with it responsibility for:

- the propriety and regularity of financial transactions under my control;
- the economical, efficient and effective use of resources placed at the Board's disposal; and
- safeguarding the assets of the Board.

In preparing the Accounts, I am required to comply with the requirements of the Government's Financial Reporting Manual and in particular to:

- observe the accounts direction issued by Scottish Ministers including the relevant accounting disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government's Financial Reporting Manual have been followed and disclose and explain any material departures; and
- prepare the accounts on a going concern basis.

I confirm that the annual report and accounts as a whole are fair, balanced and reasonable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

I am responsible for ensuring proper records are maintained and that the Accounts are prepared under the principles and in the format directed by Scottish Ministers. To the best of my knowledge and belief, I have properly discharged my responsibilities as Accountable Officer as intimated in the Departmental Accountable Officers letter to me of 01 July 2023.

**SCOTTISH AMBULANCE SERVICE  
ANNUAL ACCOUNTS AND NOTES FOR YEAR ENDED 31 MARCH 2025**

**CORPORATE GOVERNANCE REPORT (Cont.)**

### **2.1.3 GOVERNANCE STATEMENT**

#### **Scope of Responsibility**

As Accountable Officer, I am responsible for maintaining an adequate and effective system of internal control that supports compliance with the Board's policies and promotes achievement of the Service's aims and objectives, including those set by Scottish Ministers. Also, I am responsible for safeguarding the public funds and assets assigned to the Board and the Scottish Ambulance Service Endowment Fund (SC027131). This statement includes any relevant disclosure in respect of these Endowment Accounts.

#### **Purpose of System of Internal Control**

The system of internal control is based on an ongoing process designed to identify, prioritise and manage the principal risks facing the organisation. The system aims to evaluate the nature and extent of risks, and manage risks efficiently, effectively and economically.

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the organisation's aims and objectives. As such, it can only provide reasonable and not absolute assurance.

The process within the Board accords with guidance from Scottish Ministers in the Scottish Public Finance Manual (SPFM) and supplementary NHS guidance and has been in place for the year up to the date of approval of the annual report and accounts.

The SPFM is issued by Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. The SPFM sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for efficiency, effectiveness and economy, and promotes good practice and high standards of propriety.

In terms of enabling me to discharge my responsibilities as Accountable Officer, and in line with good practice, the Board had the following robust governance arrangements and processes in place for the year under review and up to the date of approval of the annual report and accounts. The key points of this framework are detailed below:

- A Board which meets regularly to discharge its governance responsibilities, set the strategic direction for the organisation and approve decisions in line with the Scheme of Delegation. The Board comprises the senior management of the organisation and Non-Executive members. The Board activity is open to public scrutiny with minutes of meetings publicly available.
- The Board receives regular reports on Healthcare Associated Infection and reducing infection as well as ensuring that health and safety, cleanliness and good clinical practice are high priorities for the Service.

- Scheme of Delegation, Standing Orders and Standing Financial Instructions approved by the Board and subject to regular review to assess whether they are relevant and fully reflective of both best practice and mandatory requirements.
- Implementation of organisation wide risk management arrangements in line with the Board's Risk Management Policy.
- Documentation of the remits of the Board and its committees as well as ensuring scrutiny of activities;
- Consideration by the Board of regular reports from the chairs of the Staff Governance, Clinical Governance, Audit and Risk and Integrated Governance committees concerning any significant matters on governance, risk and internal controls.
- The Board's Performance and Planning Steering Group scrutinises the service delivery, clinical, finance and people performance of the organisation on behalf of the Board via a range of reports and papers.
- A strong focus on best value and commitment to ensuring that resources are used efficiently, effectively and economically taking into consideration equal opportunities and sustainable development requirements. Updates on the Service's Best Value Programme are provided to the monthly Performance and Planning Steering Group and the Audit and Risk Committee on a quarterly basis.
- Regular review of performance against key national targets.
- Clear allocation of responsibilities for ensuring that we continue to review and develop our organisational arrangements and services in line with national standards and guidance.
- Allocation of responsibilities for the implementation of improvement actions to lead directors and sector management across our clinical and non-clinical activities.
- Consultation on service change proposals is undertaken with stakeholders and used to inform decision making.
- A patient feedback service and how the service is performing.
- Policies to protect employees who raise concerns in relation to suspected wrongdoing such as clinical malpractice, fraud and health and safety breaches.
- Updates from the 2030 Strategy Portfolio Board on the progress of the delivery of the 2030 Strategy are provided at each Board meeting.
- Trustees of the Endowment Fund have met three times during 2024-25.

## Governance Framework

The Scottish Ambulance Service has set out its vision in its 2030 Strategy which was launched in August 2022 and describes how the Service will play a vital role in saving more lives, reducing inequalities and improving health and wellbeing.

The Audit and Risk Committee has governance oversight of system of risk management system, and that committee receives a report on risk management at every meeting. Other committees have responsibility for oversight of specific categories of risk which relate to their remit. The work of all committees includes oversight of compliance with the law and regulatory activity which is relevant to their remits.

The Service's Board is supported in its governance responsibilities by the Staff Governance Committee, Audit and Risk Committee, Clinical Governance Committee, Remuneration Committee, Integrated Governance Committee and Information Governance Group. Further information on the committees, including their membership and remit can be found in the Director's report.

The Board also examines its own effectiveness in line with current best practice, approves the scheme of delegation and ensures compliance with current legislation. The Board through defining the roles and responsibilities of members sets out clear areas of responsibility and levels of delegated authority.

The Board in conjunction with the Scottish Government Health and Social Care Directorates sets a series of performance measures that enables the Board to report to the public on the quality of services provided and how year on year these are improving.

The Board has a whistle blowing policy and makes it clear that staff will be supported when they raise areas of concern in respect of patient safety and quality of service. The Board appointed a Non-Executive Whistle Blowing Champion to further promote a culture of openness and transparency in NHS Scotland. The Scottish Government have a whistle blowing help line in place to assist NHS Scotland staff in raising appropriate concerns.

Each of the Executives and Non-Executives as Board members have key objectives to deliver each year and they are formally appraised, in the case of the Executives, by the Chief Executive and the Non-Executives by the Chair. The Chief Executive is appraised by the Chair also. From these appraisals, Personal Development Plans are prepared and acted upon. The Board development sessions provide an opportunity for the Board to develop as a collective.

Various channels of communication exist to enable effective communication with stakeholders. These vary from the weekly Chief Executive's Bulletin and staff engagement sessions to internal stakeholders, to one-to-one meetings with key stakeholders at Scottish Government.

The Board has endeavoured to ensure compliance with the SPFM and is assured that it is in compliance with all relevant areas of this code that impact on Scottish NHS public bodies. In addition, the Board is aware of its responsibilities in respect of the Bribery Act 2010.

The Board continues to implement and further develop a Board Assurance Framework which is being used to identify and resolve any gaps in control and assurance and also includes actions to be undertaken to further develop the role of the assurance committees. During 2024-25 the Audit and Risk Committee has received further updates to this framework which included a mapping of the Executive Director objectives 2024-25, which are then cascaded throughout the organisation, to the Annual Delivery Plan, mitigating our key risks and delivered by the 2030 Portfolio Boards. This development also included a mapping of the Board Assurance Committees that are seeking assurance of the delivery of these actions and incorporated in the committee workplans for the year. Any gaps in assurance were then identified and mitigated.

The refreshed Blueprint for Good Governance (second edition) was published by Scottish Government in December 2022 and shared with Board members. There were a number of new sections in the revised edition, including detail on Assurance Frameworks, Risk Management

System and Audit arrangements and these give useful detail to which our Board will benchmark its current arrangements against.

The Blueprint sets an expectation that each Board's governance arrangements will be subject to a systematic evaluation annually via a self-assessment exercise and an external evaluation once every three years. The first self-assessment exercise was undertaken by the Board in November 2023, all Board members completed the survey. A Board Development session took place to review the survey results to inform the development of a Board Governance Development Plan. Following the Board Development session the Service's improvement plan was developed and agreed to by the Board and submitted to the Scottish Government. The formal monitoring of progress against the Development Plan is carried out by the Service's newly established Integrated Governance Committee, which in turn reports to the Board on a regular basis.

The Integrated Governance Committee have oversight of ongoing effective corporate governance in line with the Blueprint for Good Governance, and monitoring of the progress and implementation of the agreed improvement actions as described within the Board Governance Development Plan.

The Committee review the progress of the actions contained within the action plan at each meeting. Good progress continues to be made within all areas of the development plan actions, namely, technical and scientific innovation, culture, equality, diversity and inclusion, Integration and collaboration with external stakeholder and continued focus on the Board Assurance Framework.

In relation to technical and scientific innovation, preliminary work has been undertaken to define this work for inclusion in a new strategy along with the development of an Innovation Hub workplan. Work is ongoing by the Executive Team in relation to culture with a recently launched cultural development programme along with an underpinning action plan and roadmap being developed. An equality diversity and inclusion session was undertaken by the Board with a further session planned following the release of Scotland's Population Health Framework. The workforce section of the Anchor Plan includes developing focus on targeted recruitment in response to developing initiatives to enhance recruitment from diverse communities. A review of Community Planning Partnership engagement has been carried out along with the development of stakeholder engagement tools in line with the actions in relation to integration and collaboration with external stakeholders. The Board undertook an intensive review and refresh of the Board Assurance Framework, along with the identification and development and inclusion of assurance thresholds and proposed scales of assurance against the corporate objectives for the coming year.

As per the guidance contained within the Scottish Public Finance Manual (SPFM) to the best of my knowledge the Board has followed the underlying principles of good governance as defined by the SPFM; accountability, transparency probity and focus on sustainable success in conducting its business during the year, in conjunction with this, work has commenced to embed the principles of the Blueprint for Good Governance.

### **Review of Adequacy and Effectiveness**

As Accountable Officer, I am responsible for reviewing the adequacy and effectiveness of the system of internal control. My review is informed by:

- Formal letters of assurance from the Executive Directors and senior managers who are responsible for developing implementing and maintaining internal controls across their areas;
- the work of the internal auditors, who submit to the organisation's Audit and Risk Committee regular reports which include their independent and objective opinion on the effectiveness of risk management, control and governance processes, together with recommendations for improvement;
- comments made by the external auditors in their management letters and other reports;
- establishment of key performance and risk indicators, including the requirement for all projects to be managed according to PRINCE2 project management methodology;
- maintenance of an organisation-wide risk register formally reviewed by the Board annually and the Risk Management Steering Group meets at the Senior Management Team meetings three times per annum;
- the operation of a comprehensive performance appraisal system for all staff with personal objectives and development plans designed to support the Board in the attainment of the corporate objectives set out in the Health Plan and Delivery Plan. In addition, Personal Development Plans for all staff are being developed in line with the NHS Agenda for Change Knowledge and Skills Framework;
- an efficient government programme which aims to achieve cash releasing savings and productivity improvements (e.g. overtime management); and
- the operation of a continuous improvement strategy.
- an Integrated Governance Committee has been established and meets twice yearly to ensure no governance gaps or duplication between the business of each Committee. The first meeting of the Committee was held on 4 June 2024.

## Information Governance

The Directors' Report (within this Accountability Report) contains details of personal data related incidents which have been reported to the Information Commissioner.

Additional assurance has been provided during 2024-25 via the receipt of formal reports relating to each of the governance committees.

A review of internal control arrangements was undertaken by Deputy Directors and evidenced by an internal control checklist, once complete this was submitted to Executive Directors with a letter of assurance. All Executive Directors have signed certificates of assurance demonstrating that all internal controls are working effectively in their area of responsibility.

The work of the Board's auditors, internal and external supports our system of governance and internal control.

The Chief Internal Auditor has provided the following audit opinion in his 2024-25 annual report:

### Overall opinion

Our overall opinion for the period 1 April 2024 to 31 March 2025 is that:

***'Significant assurance with minor improvements' can be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.'***



I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit and Risk Committee, Clinical Governance Committee, Staff Governance Committee, Integrated Governance Committee and Information Governance Group. Appropriate action is in place to address weaknesses identified and to ensure the continuous improvement of the system.

### **Best Value**

In accordance with the principles of Best Value, the Board aims to foster a culture of continuous improvement. As part of this, Directors and Managers are encouraged to review, identify and improve the efficient and effective use of resources. I can confirm that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.

### **Risk Assessment**

All NHS Scotland bodies are subject to the requirements of the Scottish Public Finance Manual (SPFM) and must operate a Risk Management Strategy in accordance with relevant guidance issued by Scottish Ministers. The general principles for a successful Risk Management Strategy are set out in the SPFM.

The Board Risk Management Policy 2020-2024 was approved by the Service's Board in January 2020 and the most recent version was approved in June 2023. The Policy is undergoing formal review following the implementation of a new Risk Management System, InPhase in March 2025 and a review of the NHS Scotland Risk Matrix which was launched as part of the review of the National Framework for Adverse Events. This Risk Management Policy sets out the objectives and organisational arrangements for the management of risk and supports the Service's strategy and corporate objectives. The policy defines our formal process through a systematic programme of identification, analysis, evaluation, ranking, treatment and importantly escalation of risk. In addition, the Service has adopted the principles and guidelines set out in ISO31000:2018 International Standards for Risk Management, which has been updated from its previous iteration in 2009. These are commonly used in NHS Scotland.

The Service aims to control, eliminate, or reduce risk to an acceptable level by creating a culture founded upon assessment, prevention, and learning, rather than reaction and remedy. Effective Risk Management will:

- Help to ensure the safety of patients, staff and the public;
- Protects the services and finances of the Service;
- Enhance the reputation and public image of the Service; and
- Improve ongoing delivery of emergency care and patient transport services

An acceptable level of risk is defined as a level in keeping with relevant guidelines and compliance with National Standards, guidelines and legislation. In addition, the Board review our risk appetite levels on an annual basis, and this was conducted in October 2024 with risk tolerance also set against all our corporate risks.

Processes of risk assessment and treatment; maintenance of risk registers and escalation; regular monitoring of progress and assurance of effective controls are in place to manage the high and very high risks within the Service.

In line with the Risk Management Policy all

- Low and medium risks have oversight at Local, Regional and/or Programme Group level;
- High and Very High risks have oversight at a National level through escalation to the Performance and Planning Steering Group (PPSG) and the appropriate Board Governance Committees; and
- Are escalated for oversight at Board Governance Committee and Board level as appropriate.

### **Risk Management Principles**

The Service promotes and fosters a culture which is open and honest about mistakes in order that the lessons can be learned and shared to reduce the likelihood of them re-occurring in the future. The risk culture needs to embrace openness, supports transparency, welcomes constructive challenge and promotes collaboration, consultation and co-operation.

To do this, the policy aims to allow the Service:

- to positively support all staff to take personal responsibility for their own learning for risk management;
- to create an environment which encourages and supports staff to report adverse events / near miss, including their own human errors, so that learning and improvement can take place;
- to provide a 'fair and just culture';
- to make non-threatening arrangements for the open discussion of events with the sole purpose of identifying what can be done to prevent it happening again;
- to make suitable and inclusive arrangements to ensure that our learning is used to improve procedures and processes and share the lessons learned;
- to ensure all staff have a personal responsibility to perform their duties properly and in accordance with any procedures, rules or instructions provided. It is everyone's responsibility to manage risk within their roles supported by a culture that allows staff to speak up when they have concerns;
- to ensure consideration of risk should not inhibit innovation; and
- to endeavour to understand the risks faced and be aware of the cost of risk to the organisation.

A Board risk workshop, facilitated by our internal auditors, KPMG took place on 30 October 2024. This session:

- Reviewed and Updated our Corporate Risk Register (CRR) to reflect key risks in delivering our Annual Delivery Plan and 2030 programmes of work;
- Reviewed and updated our risk appetite levels which then allowed us to review our tolerances for each of our Corporate Risks;
- Reviewed our future and interconnected risk reporting;
- Carried out a demonstration of our new Risk Management System InPhase.

Our CRR is presented to each Board meeting for approval following monthly review by our Performance and Planning Steering Group (PPSG). PPSG includes the Executive Team and a cross section of senior managers, who also review all risk registers bi-annually, in order to review the current high and very high risks, monitor current and planned controls, and consider whether any of those risks require escalation to the Board. There is an open invite to all Non-Executive Directors to attend the PPSG.

Identified risks and allocation of resources are prioritised through a risk matrix scoring methodology that examines likelihood and impact, when compared to risk tolerance through appetite. Thereafter, the risks have controls and mitigating actions planned and resourced which allow the organisation to monitor and manage these risks to an acceptable level.

Risk Management Governance is reported through the PPSG, chaired by the Chief Executive / Deputy Chief Executive, which meets on a monthly basis. The Corporate risk output from this group is reported to the quarterly Audit and Risk Committee, as well as the bi-monthly Board meetings.

Internal Audit also utilise the Corporate Risk Register to develop their workplan for the forthcoming year. This process ensures that Internal Audit is focussed on areas of greatest risk to the organisation and can give assurance and advice with regards to controls.

More generally, the Service is committed to continuous development and improvement: developing systems in response to events, and relevant reviews and development in best practice. In particular, during the year to 31<sup>st</sup> March and up to the signing of the accounts, the Service has put in place the following:

- Workshop was facilitated by our Internal Auditors – KPMG to review our Risk Appetite Statement with the tolerances reviewed for each Corporate Risk. Our Appetite for risk has also been built into the development of our 2030 Strategy.
- We reviewed our spider diagram reporting tool for identifying potential ‘future corporate risks’ and their proximity, i.e. when is the risk most likely to happen and also when will it cease or become a risk and developed a table to display this information. This is updated every month and reported to the PPSG, Audit and Risk Committee and Board.
- We reviewed our reporting tool for ‘Interconnected Corporate Risks’ to identify those that require our most focussed attention. We plot our current risks interconnected against our level 1 risk appetite areas which aims to show that the risks with the higher impact across the range of risk appetite headings should have our most focus. Following feedback from the Board session we now also plot our strategic ambitions against our Level 1 Risk Appetite Areas. This is updated every month and reported to the PPSG, Audit and Risk Committee and Board.
- Corporate Risk Register is approved by each Service Board meeting.
- The Service engaged with Healthcare Improvement Scotland on the management of Significant Adverse Events (SAE) and on review of the National Framework for Adverse Events.
- The Services Adverse Event and Duty of Candour Policy was reviewed and approved.
- Risk Management Governance is reported to the Performance & Planning Steering Group on a monthly basis throughout the year.

- A regular programme of facilitated workshops to identify, and keep up-to-date, the record of risks facing all levels of the Service.
- Quarterly Clinical Governance Risk Management and Patient Safety reports have been presented to the Clinical Governance Committee.
- Quarterly Risk Management reports have been presented to the Audit and Risk Committee.
- Quarterly Risk Management reports have been presented to the Staff Governance Committee.
- The Service implemented a new Integrated Incident Risk Management & Patient Safety System (IIRMPSS) InPhase solutions as part of the National Framework for Scotland. The system was developed throughout 2024-25 with full engagement across the Service and went live on 11<sup>th</sup> March 2025. The main benefits for the Service are mobile reporting for our staff and the creation of dashboards for Managers which allows them to visualise the risks within their areas of responsibility.
- Managers and staff were trained to use the Service's risk management system - Datix for the management of Adverse Events, Feedback and Risks. This was a combination of 1-1 and e-learning training. This has now been replaced with InPhase Training.
- SAS Datix Users Group continued to take place which has now been replaced with the SAS InPhase Users Group.
- The Service is engaged in the NHS Healthcare Improvement Scotland project to develop consistent incident coding across all Health Boards in Scotland. We are also engaged via the Scottish Systems User Group and part of a specialist sub-group.
- The Service was engaged in the review of the NHS Scotland Risk Matrix.

## Public Corporate Risk Register (as at March 2025)

Risk ID	Risk Description and Impact	Current Risk Level	Risk Tolerance
4638	<p><b>Hospital Handover Delays</b></p> <p><b>There is a risk</b> to patient safety and staff wellbeing</p> <p><b>Because of</b> Delays in handing over patients at hospital beyond the 15-minute patient safety standard</p> <p><b>Resulting in</b> the following;</p> <ul style="list-style-type: none"> <li>• Harm to patients who are unable to access Emergency Departments or other Hospital care in a timescale required by the acuity of their condition.</li> <li>• Harm occurring to patients in communities who have not yet received an Ambulance response because all available resources are stacking at local Hospitals.</li> <li>• Poor patient experience being delayed for long periods with no access to facilities such as toilets and refreshments.</li> <li>• Poor staff experience as staff are unable to be rested within rest break windows or experience long shift overruns affecting both ongoing Ambulance availability and work-life balance. Also, staff are not trained or resourced to deliver continuing care, promoting job dissatisfaction.</li> </ul>	Very High	High
5062	<p><b>Failure to achieve financial target</b></p> <p><b>There is a risk that</b> we do not achieve our financial targets and our 3-year financial plan</p> <p><b>Because of</b> non-delivery of efficiency savings and coping with increasing cost, operational and whole system pressures</p> <p><b>Resulting in</b> an inability to ensure Financial Sustainability and Improve Value.</p>	Very High	Medium
5602	<p><b>Service's defence against a Cyber Attack</b></p> <p><b>There is a risk that</b> the Service's digital and/or communications estate suffers a cyber attack</p> <p><b>Because of</b> ineffective security controls</p> <p><b>Resulting in</b> an impact on CIA (Confidentiality, Integrity and Availability) of ICT Systems and information.</p>	High	Medium
5603	<p><b>Maintaining required service levels (Business Continuity)</b></p> <p><b>There is a risk that</b> The Service will not be able to maintain required service levels</p> <p><b>Because of</b> disruption to the Service's or external ICT solutions (e.g., due to a cyber-attack or power outage or an event as a result of the impact of climate change)</p> <p><b>Resulting in</b> an impact on patient and staff safety and public / political confidence.</p>	High	Medium

Risk ID	Risk Description and Impact	Current Risk Level	Risk Tolerance
4636	<b>Health and wellbeing of staff affected</b> <b>There is a risk that</b> the health and wellbeing of our staff is being negatively affected <b>Because of</b> system pressures in combination with the mental and physical health demands of working in an emergency ambulance service <b>Resulting in</b> an increase in absence levels, lower morale, increased fatigue, lower resilience and reduced service capacity at all levels.	High	Medium
5653	<b>Organisational Culture</b> <b>There is a risk that</b> Some SAS staff feel unable to speak-up about issues they experience, including bullying, misogyny, sexual safety and discrimination <b>Because of</b> a culture that is unhealthy in some areas <b>Resulting in</b> staff not feeling valued in some areas, a negative impact on staff welfare, sickness absence and the potential to impact on patient care and safety.	High	Medium
5887	<b>Service Transformation (Change Management)</b> <b>There is a risk that</b> we do not implement and embed change optimally <b>Because of</b> a lack of capacity, skills, resources and time <b>Resulting in</b> slower or no improvements in performance, resources being inefficient in some areas and an inability to respond optimally to innovations and digital implementation.	High	Medium
5888	<b>Workforce Planning</b> <b>There is a risk that</b> we do not have the right workforce in place <b>Because of</b> ineffective workforce modelling and forecasting <b>Resulting in</b> higher vacancy rates leading to reduced performance, impact to Service delivery, increased costs and inefficient skills mix.	High	Medium
5889	<b>Workforce Sustainability</b> <b>There is a risk to</b> the sustainability of our workforce requirements <b>Because of</b> the changing profile of our workforce, increasing digital capability, changing Service priorities, increasing rotations through partner Health Boards and a changing national workforce profile. <b>Resulting in</b> less focus on patient care and staff experience.	High	Medium
5890	<b>Environmental Sustainability</b> <b>There is a risk that</b> SAS do not deliver our path to net zero Strategy by 2030 <b>Because of</b> a lack of funding, organisational capacity and technology not being available <b>Resulting in</b> SAS not contributing to the national policy direction and pace.	High	Medium
5891	<b>Collaborative Working</b> <b>There is a risk that</b> we don't maximise collective public service delivery for communities <b>Because of</b> the lack of ability to work across public sector silos <b>Resulting in</b> growing inequalities, poor delivery for communities and inefficient use of resources.	High	Medium

**Disclosures**

During the financial year, no significant control weaknesses or issues have arisen and no significant failures have arisen in the expected standards for good governance, risk management and control.

**Conclusion**

As the appointed Accountable Officer, I am able to conclude that corporate governance continues to be strengthened and the systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

2.2 **REMUNERATION AND STAFF REPORT**

2.2.1 **Board Members’ and Senior Managers’ Remuneration**

Information disclosed in this report relates to the remuneration of Board members and senior managers who directly report to the Chief Executive.

Board members and senior managers are remunerated in accordance with approved national pay rates. All posts at this level are subject to job evaluation arrangements and pay scales applied to reflect the outcome of these processes. All extant policy guidance issued by SGHSCD has been appropriately applied and agreed by the Remuneration Committee

Performance appraisal for Board members and senior employees is conducted in accordance with HDL(2006)23 and any subsequent amendment – *Appraisal arrangements for staff on Executive pay ranges*.

The Remuneration Committee, which reports to Staff Governance Committee, comprised the Board Chair, Mr Tom Steele and four Non-Executive Directors: Councillor Cecil Meiklejohn (to 30 November); Ms Elizabeth Humphreys, Steven Gilroy, Employee Director, Mr Mike McCormick and Mr Thane Lawrie (from 16 January 2025). The Committee meets at least twice per year to consider the evaluation of performance and pay awards for Executive Directors. It has an important role in ensuring consistency of policy and equity of treatment of staff across the local NHS system, including remuneration issues, where they are not already covered by existing arrangements at national level. The Committee met twice in 2024-25 and all meetings were quorate.

As stated above, the Remuneration Committee meets at least twice per year to consider the evaluation of performance and pay awards for Executive Directors.

In accordance with the Financial Reporting Manual (FReM), publication of the ‘pension benefits’ is required. This calculation aims to bring public bodies in line with other industries in disclosing an assessed cumulative pension benefit for a standard 20 year period, which is the estimated life span following retirement.

The ‘total in year earnings’ column shows the remuneration relating to actual earnings payable in 2024-25.



REMUNERATION REPORT FOR THE YEAR ENDED 31 MARCH 2025  
CURRENT YEAR 2024-25

(Audited)	Remuneration Table						Pension Values						
Director	Gross Salary	Bonus payments	Benefits in Kind	Total Earnings in year	Pension benefits Note (1)	Total remuneration Note (2) (Audited)	Accrued pension at pension age at 31 March 2025	Total accrued lump sum at pension age at 31 March 2025	Real increase in pension at pension age	Real increase in lump sum at pension age at 31 March 2025	CETV at 31 March 2024 (Audited)	CETV at 31 March 2025 (Audited)	Real Increase in CETV (Audited)
Executive Directors	Bands of £5,000	Bands of £5,000	£'000	Bands of £5,000	£'000	Bands of £5,000	Bands of £5,000	Bands of £5,000	Bands of £2,500	Bands of £2,500	£'000	£'000	£'000
Chief Executive: Michael Dickson	160-165	0	0.1	160-165	44	205-210	15-20	0	2.5-5.0	0	186	239	29
Medical Director: James Ward	170-175	0	0	170-175	0	170-175	Not in SPPA scheme						
Director of Finance, Logistics & Strategy: Julie Carter	125-130	0	0.2	125-130	71	195-200	45-50	115-120	2.5-5.0	2.5-5.0	974	1,084	76
Non-Executive Directors													
Chair: Tom Steele Note (3)	50-55	0	0	50-55	0	50-55	Non-Executive Directors are not eligible to become members of the pension scheme						
Michael McCormick	10-15	0	0	10-15	0	10-15							
Maggie Watts	10-15	0	0	10-15	0	10-15							
Cecil Meiklejohn (to 30 November 2024)	5-10	0	0	5-10	0	5-10							
Irene Oldfather	10-15	0	0	10-15	0	10-15							
Madeline Smith	10-15	0	0	10-15	0	10-15							
Carol Sinclair	10-15	0	0	10-15	0	10-15							
Stuart Currie	10-15	0	0	10-15	0	10-15							
Elizabeth Humphreys	10-15	0	0	10-15	0	10-15							
Thane Lawrie (from 16 January 2025)	0-5	0	0	0-5	0	0-5							
Employee Director: Steven Gilroy	65-70	0	3.3	70-75	37	105-110	25-30	65-70	0-2.5	2.5-5.0	580	632	35
Other Senior Employees													
Director of Care Quality & Professional Development													
Emma Stirling	40-45	0	0.2	40-45	33	75-80	25-30	60-65	0-2.5	0-2.5	416	459	29
Director of HR & OD													
Avril Keen	100-105	0	0	100-105	47	145-150	25-30	65-70	2.5-5.0	2.5-5.0	552	620	45
Chief Operating Officer & Deputy Chief Executive													
Paul Bassett	115-120	0	0.1	115-120	80	195-200	45-50	110-115	2.5-5.0	5.0-7.5	903	1,019	85

**Note (1) - Pension Benefits.** This figure represents the value of pension benefits accrued during the year. It does not represent the contributions to the scheme by either employee or employer. Instead, it represents the value of benefits to be received in the future by the employee over the expected lifetime of the pension. It is calculated as [(Real increase in pension x 20) plus [Real Increase in Lump Sum] less (Employees Superannuation Contributions for the year)]

**Note (2) - Total Remuneration** This figure is calculated as: (Gross Salary + Bonus Payments + Benefit in Kind + Pension Benefits) = Total Remuneration. As this includes Pension Benefits per Note (1) above, this is not the salary paid to the employee during the year but the salary plus the employee's pension benefits over the life of the pension. There were no bonus payments in 2024-25.

**Note (3) – Board Chair.** T Steele received (in bands of £5k) 50-55 for his duties as Board Chair. He also did additional work in the year for Scottish Government

**Note (4) – Non-Executive Directors.** Full Year equivalent Gross Salary (in bands of £5k) 10-15.

**Note (5) – Public Service Pensions Remedy.** Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgement. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the NHS Scotland scheme for the period from 1 April 2015 to 31 March 2022.

PRIOR YEAR 2023-24

(Audited)	Remuneration Table						Pension Values						
Director	Gross Salary	Bonus payments	Benefits in Kind	Total Earnings in year	Pension benefits Note (1)	Total remuneration Note (2) (Audited)	Accrued pension at pension age at 31 March 2024	Total accrued lump sum at pension age at 31 March 2024	Real increase in pension at pension age	Real increase in lump sum at pension age at 31 March 2024	CETV at 31 March 2023 (Audited)	CETV at 31 March 2024 (Audited)	Real Increase in CETV (Audited)
Executive Directors	Bands of £5,000	Bands of £5,000	£'000	Bands of £5,000	£'000	Bands of £5,000	Bands of £5,000	Bands of £5,000	Bands of £2,500	Bands of £2,500	£'000	£'000	£'000
Chief Executive: Pauline Howie (Until Jun 23) <b>Note (3)</b>	35-40	0	0	35-40	0	35-40	50-55	145-150	0-(0.25)	(2.5-5.0)	1,151	1,223	(7)
Chief Executive: Michael Dickson (from July 23) <b>Note (3)</b>	110-115	0	0	110-115	34	145-150	10-15	0	2.5-5.0	0	132	186	19
Medical Director: James Ward	160-165	0	0.1	160-165	0	160-165	Not in SPPA scheme						
Director of Finance, Logistics & Strategy: Julie Carter	120-125	0	0.2	120-125	7	125-130	40-45	110-115	0-2.5	(2.5-5.0)	890	974	9
Non-Executive Directors							Non-Executive Directors are not eligible to become members of the pension scheme						
Chair: Tom Steele <b>Note (4)</b>	40-45	0	0	40-45	0	40-45							
John McGuigan (to Nov 23) <b>Note (5)</b>	5-10	0	0	5-10	0	5-10							
Michael McCormick (from Dec 23) <b>Note (5)</b>	0-5	0	0	0-5	0	0-5							
Francis Tierney (to Jan 24) <b>Note (5)</b>	5-10	0	0	5-10	0	5-10							
Maggie Watts (from Jan 24) <b>Note (5)</b>	0-5	0	0	0-5	0	0-5							
Cecil Meiklejohn	5-10	0	0	5-10	0	5-10							
Irene Oldfather	5-10	0	0	5-10	0	5-10							
Madeline Smith	5-10	0	0	5-10	0	5-10							
Carol Sinclair	5-10	0	0	5-10	0	5-10							
Stuart Currie	5-10	0	0	5-10	0	5-10							
Elizabeth Humphreys	5-10	0	0	5-10	0	5-10							
Employee Director:							-	-	-	-	-	-	-
John Riggins (to Oct 23) <b>Note (6)</b>	35-40	0	0	35-40	0	35-40	20-25	60-65	0-2.5	0-2.5	517	580	6
Steven Gilroy (from Nov 23) <b>Note (6)</b>	25-30	0	0.8	25-30	8	35-40							
Other Senior Employees													
Director of Care Quality & Professional Development													
Emma Stirling	90-95	0	0.1	95-100	71	165-170	20-25	55-60	2.5-5.0	5.0-7.5	328	416	53
Director of HR & OD													
Avril Keen	95-100	0	0	95-100	25	120-125	25-30	60-65	0-2.5	0-(2.5)	484	552	23
Chief Operating Officer & Deputy Chief Executive													
Paul Bassett	110-115	0	0.1	110-115	26	135-140	40-45	105-110	0-2.5	0-(2.5)	807	903	27

**Note (1) - Pension Benefits.** This figure represents the value of pension benefits accrued during the year. It does not represent the contributions to the scheme by either employee or employer. Instead, it represents the value of benefits to be received in the future by the employee over the expected lifetime of the pension. It is calculated as [(Real increase in pension x 20) plus [Real Increase in Lump Sum] less (Employees Superannuation Contributions for the year)]

**Note (2) - Total Remuneration** This figure is calculated as: (Gross Salary + Bonus Payments + Benefit in Kind + Pension Benefits) = Total Remuneration. As this includes Pension Benefits per Note (1) above, this is not the salary paid to the employee during the year but the salary plus the employee's pension benefits over the life of the pension. There were no bonus payments in 2023-24.

**Note (3) - Chief Executive.** P Howie retired from the Scottish Ambulance Service on 30<sup>th</sup> June 2023. Full year equivalent Gross Salary (in bands of £5k) 155 - 160. M Dickson transferred from NHS Shetland on 1<sup>st</sup> July 2023. Full year equivalent Gross Salary (in bands of £5k) 150-155.

**Note (4) – Board Chair.** T Steele received (in bands of £5k) 40-45 for his duties as Board Chair. He also did additional work in the year for Scottish Government

**Note (5) – Non-Executive Directors.** Full Year equivalent Gross Salary (in bands of £5k) 5-10.

**Note (6) - Employee Director.** J Riggins retired from the Scottish Ambulance Service on 31<sup>st</sup> October 2023. Full year equivalent Gross Salary (in bands of £5k) 60-65. S.Gilroy was employed by the Scottish Ambulance Service prior to his appointment to Employee Director from 1<sup>st</sup> November 2023. The remuneration in the table above represents remuneration as a director. Full year equivalent Gross Salary (in bands of £5k) 65-70.

**SCOTTISH AMBULANCE SERVICE**

**REMUNERATION AND STAFF REPORT DISCLOSURES**

**FOR THE YEAR ENDED MARCH 2025**

**Fair Pay Disclosure (Audited)**

	<b>CURRENT YEAR 2024-25</b>	<b>PRIOR YEAR 2023-24</b>	<b>Change %</b>
	<b>£000s</b>		
Range of staff remuneration	11,700 – 214,136	9,030 – 193,357	30 – 10
Highest earning Director's total remuneration	210-215	190 – 195	10
Median (Total pay & benefits)	49,362	46,652	6
Median (Salary only)	49,341	46,641	6
Ratio	4.3	4.13	4
25 <sup>th</sup> Percentile (Total pay & benefits)	37,820	35,270	7
25 <sup>th</sup> Percentile (Salary only)	37,816	35,263	7
Ratio	5.62	5.46	3
75 <sup>th</sup> Percentile (Total pay & benefits)	59,681	56,917	5
75 <sup>th</sup> Percentile (Salary only)	59,640	56,917	5
Ratio	3.56	3.38	5

The highest earning Director's remuneration increased by 10% due to the nationally agreed pay uplift.

Increases in the percentiles are consistent with nationally agreed pay uplifts and incremental increases for 2024-25. The ratios have increased due to the highest earning director's uplift percentage in year being higher than the Agenda for Change uplift percentage.

The percentage increase for the employees of the service as a whole, excluding the highest paid director was 5%.

**2.2.2 STAFF REPORT****Higher Paid Employees' Remuneration (Audited)**

<b>Clinical</b>		
	<b>2024-25</b>	<b>2023-24</b>
£70,001-£80,000	182	160
£80,001-£90,000	61	41
£90,001-£100,000	26	15
£100,001-£110,000	7	3
£110,001-£120,000	0	0
£120,001-£130,000	1	1
£130,001-£140,000	1	0
£140,001-£150,000	0	0
£150,001-£160,000	0	0
£160,001-£170,000	0	1
£170,001-£180,000	1	0
£180,001-£190,000	0	0
£190,001-£200,000	1	1
£200,001 and above	0	0
	<b>280</b>	<b>222</b>
<b>Other</b>		
	<b>2024-25</b>	<b>2023-24</b>
£70,001-£80,000	45	36
£80,001-£90,000	33	27
£90,001-£100,000	11	8
£100,001-£110,000	7	3
£110,001-£120,000	1	2
£120,001-£130,000	1	1
£130,001-£140,000	0	0
£140,001-£150,000	0	0
£150,001-£160,000	0	0
£160,001-£170,000	1	0
£170,001-£180,000	0	0
£180,001-£190,000	0	0
£190,001-£200,000	0	0
£200,001 and above	0	0
	<b>99</b>	<b>77</b>
<b>Total</b>	<b>379</b>	<b>299</b>

The number of staff whose remuneration fell within these ranges increased in year due to the Agenda for Change Pay Uplift for 2024-25.

Employee Expenditure and Staff Numbers (Audited)

	Executive Board Members £'000	Non Executive Board Members £'000	Permanent Staff £'000	Inward Secondees £'000	Other staff £'000	Outward Secondees £'000	2024/25 Total £'000	2023/24 Total £'000
<b>Staff Costs</b>								
Salaries and Wages	460	171	264,701		11,329	(445)	276,216	260,552
Taxation & Social Security costs	60	13	31,116		1,155	(54)	32,290	30,617
NHS scheme employers' costs	65		53,972		1,966	(96)	55,907	48,953
Other employers' pension costs			24		1		25	30
Inward secondees				5,293			5,293	5,252
Agency and other directly engaged staff				80			80	459
	585	184	349,813	5,373	14,451	(595)	369,811	345,863
Compensation for loss of office or early retirement							0	0
Pensions to former board employees					694		694	599
<b>TOTAL</b>	585	184	349,813	5,373	15,145	(595)	370,505	346,462
Included in the total staff costs above were costs of staff engaged directly on capital projects, charged to capital expenditure of:								

Staff Numbers

Whole time equivalent (WTE)	3	9	5,283		185		5,480	5,518
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Included in the total staff numbers above were staff engaged directly on capital projects, charged to capital expenditure of:		
Included in the total staff numbers above were disabled staff of:	115	139
Included in the total staff numbers above were Special Advisers of:		

SCOTTISH AMBULANCE SERVICE  
YEAR ENDED 31 MARCH 2025

STAFF REPORT (Cont.)

Staff Composition (Unaudited)

	2024/25				2023/24			
	Male	Female	Prefer not to say	Total	Male	Female	Prefer not to say	Total
Executive Directors	2	1		3	2	1		3
Non-Executive Directors and Employee Director	5	6		11	7	6		13
Senior Employees	260	115		375	227	69		296
Other	3,522	3,297		6,819	3,936	3,472		7,408
Total Headcount	3,789	3,419		7,208	4,172	3,548		7,720

Senior Employees are those who have earned over £70,000 in year

Sickness Absence Data (Unaudited)

	2024/25	2023/24
Sickness Absence Rate	9.6%	8.9%

**SCOTTISH AMBULANCE SERVICE  
YEAR ENDED 31 MARCH 2025****STAFF REPORT (Cont.)****Staff policies applied during the financial year relating to the employment of disabled persons (Not Audited)**

- **For giving full and fair consideration to applications for employment by the Board made by disabled persons, having a regard to their particular aptitudes and abilities;**

The Scottish Ambulance Service works within the Disability Confident Standard and recognises best practice in employing, retaining and developing disabled staff. Applicants who have a disability are supported through the job interview guarantee initiative. The disability confident symbol is included on all job advertisements.

In line with the Disability Confident standard we operate the job interview guarantee initiative. Applicants who wish to be covered under this initiative will be interviewed if they meet the minimum criteria for the post. Adjustments are made in accordance with individual needs to ensure applicants are able to fully participate in the recruitment process.

The standard NHS Scotland application form is used for all applicants and this includes a section on equality monitoring which enables us to monitor the number of disabled applicants and to establish success rates in order to consider any actions that need to be taken forward to address any issues.

We have previously worked with Remploy, the third sector organisation that supports people with disabilities in the workplace to provide three-week work placements at our office in Motherwell. We have been able to learn from the feedback provided by the participants and are keen to renew our engagement with Remploy with a view to offer other work placements going forward.

We also supported a two-year work placement through the Professional Careers Programme with Glasgow Centre for Inclusive Living and NHS Scotland. The aim of the programme is to provide a two-year employment opportunity for a disabled graduate. By providing a challenging and rewarding experience of employment, and they have now been able to secure a permanent position on the completion of the programme.

- **For continuing the employment of, and for arranging appropriate training for, employees of the Board who have become disabled persons during the period when they were employed by the Board;**

Reasonable adjustments are put in place for those staff who become disabled during the course of their employment. For example; changing hours of work, providing specific equipment or supporting staff to complete assessments, e.g. for dyslexia. Support is also

provided for disabled staff who are absent under the Attendance Management Policy to enable additional assistance to be put in place where appropriate.

The Service's Redeployment Policy actively encourages the redeployment of staff who are no longer able to carry out their current role and staff are advised of alternative roles and provided with assistance to move.

All disabled staff have access to Occupational Health Services, Confidential Contacts, the Employee Assistance Programme and other wellbeing supportive measures.

- **Otherwise for the training, career development and promotion of disabled persons employed by the Board;**

All staff receive an annual review letter giving them the opportunity to self- declare a disability, or health issue which can be discussed with their line manager in order to identify any support required. Staff annual reviews allow for the discussion of potential developmental opportunities and how to access to these. Any disabled staff attending courses at any of the Universities we are working alongside, will have access to the Student Support Centre where additional assistance can be provided.

During any internal recruitment there is an open progression policy allowing all staff the opportunity for advancement and any staff requiring additional assistance can discuss this with their line manager or HR representative.

Our current Recruitment policies, and guidance materials provide additional guidance for all staff who have a disability. These are currently being updated in line with NHS Workforce Policies and guidance.

### **Other Employee Matters**

The recognised principles of autonomy, dignity, equality, fairness and respect are firmly embedded in our organisational values. The Service's policies support these principles for staff ensuring there are fair and equitable processes in place and these apply to all who work with the Service. This is regardless of employment status and includes permanent and fixed term contracts, members of staff on bank contracts, those working on behalf of other agencies, those on secondment to Scottish Ambulance Service, volunteers and those on work experience.

The Service works within the Disability Confident Standard and recognises best practice in employing, retaining and developing disabled staff. Applicants who have a disability can take part in the job interview guarantee initiative under which they will be offered an interview if they meet the minimum criteria for the post. Additional support is provided for applicants to ensure they are able to fully participate in the recruitment process. Reasonable adjustments are put in place for those staff who become disabled during the course of their employment, in order to remove barriers to access and participation and promote equality of opportunity.



Through the 'Once for Scotland' policy review project we have worked with NHS colleagues, Scottish Government and staff side partners during phase two of the Workforce policies including, Equality, Diversity & Human Rights, Trade Union Facilities Arrangements and Gender Based Violence. The latest version of the Supporting Work Life Balance policies were also included in this phase (e.g. Flexible Working, Maternity, Retirement and other related policies). These policies will be launched in early 2025. We have also reviewed and updated our Agile Working guidance in line with NHS Scotland Flexible Work Location Policy. In partnership with staff side colleagues, local policies are developed and staff have the opportunity to contribute to this process through the National Partnership Forum.

We have launched our People Services Hub (central place to access HR support for all staff) test of change. This will enable us to better support our staff, managers and prospective employees in dealing with employee relations matters. We will also establish a "centre of excellence" dedicated to Equalities and quality improvement.

The Service is committed to providing a work environment free from bullying and harassment and the NHS Scotland Workforce Bullying and Harassment Policy supports and encourages a culture where unlawful or unfair discriminatory treatment is not tolerated. The Whistleblowing Policy, confidential alert line and dedicated email address, are promoted widely in order that staff can raise serious matters of concern including those relating to danger, professional misconduct or financial malpractice that might affect patients, colleagues or Service users. Robust arrangements are in place to support the reporting of instances of whistleblowing including a dedicated webpage and designated confidential contacts, are available, for staff to discuss concerns.

The Service is committed to complying with the duties under health and safety legislation in order to ensure, the health, safety and wellbeing of staff. The Health, Safety and Wellbeing group support this work, providing a service wide framework of policies, guidance and advice.

It is recognised that staff play a vital role in achieving the vision of the Service to provide the very best care for all our patients in Scotland. The Health and Wellbeing Strategy sets out how we are developing a healthy culture and workplace environment in which a healthy body, mind and lifestyle for our staff will flourish. We understand that improved staff experience ultimately leads to better patient experience.

## **Social, Community and Human Rights**

The challenge for the Service is to translate the legislative requirements into an approach to mainstreaming equality and human rights into health policy and practice, which aims in turn to tackle health inequalities and improve health outcomes. The work of the Service is aligned with existing NHS and Scottish Government policy priorities, linking this to national evidence where possible, and integrating into current performance management systems where relevant.

The Service's Equality Impact Assessment guidance ensures the impact of equality and health inequalities is integrated into the decisions and actions of the Board. Under the Fairer Scotland Duty, consideration is given to strategic decision-making and how steps can be taken to reduce health inequalities resulting from socio economic disadvantage.

Human rights principles of autonomy, dignity, equality, fairness and respect underpins the development of employment policies, partnership working, working with vulnerable adults and children and developing person-centred care for our patients; including the way we communicate and gain consent to treatment.

**SCOTTISH AMBULANCE SERVICE  
YEAR ENDED 31 MARCH 2025**

**STAFF REPORT (Cont.)**

**Exit Packages (Audited)**

**2024/25**

Exit Package cost band	Number of Compulsory Redundancies	Number of other departures agreed	Total number of exit packages by cost band
< £10,000	0	3	3
£10,000 - £25,000	0	1	1
£25,000 - £50,000	0	1	1
<b>Total number of exit packages by type</b>	<b>0</b>	<b>5</b>	<b>5</b>
<b>Total Resource Cost £'000</b>	<b>0</b>	<b>58</b>	<b>58</b>

**2023/24**

Exit Package cost band	Number of Compulsory Redundancies	Number of other departures agreed	Total number of exit packages by cost band
< £10,000	0	3	3
£10,000 - £25,000	0	2	2
<b>Total number of exit packages by type</b>	<b>0</b>	<b>5</b>	<b>5</b>
<b>Total Resource Cost £'000</b>	<b>0</b>	<b>38</b>	<b>38</b>

**Trade Union Regulations**

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017.

The regulations place a legislative requirement on relevant public sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation. The data is required to be published by 31 July each year and is displayed on the Service's website at the following link

<https://www.scottishambulance.com/media/whacmbft/gender-pay-gap-reports.pdf>

## Trade Union Facility Time

### Relevant Union Officials

Number of employees who were relevant union officials during the period 1 April 2024 to 31 March 2025	Full-time equivalent employee number
88	85.17

Percentage of time spent on facility time	
Percentage of time	Number of representatives
0%	0
1 - 50%	83
51-99%	4
100%	1

Percentage of pay bill spent on facility time	
Total cost of facility time	£473,695
Total pay bill	£371,100,000
Percentage of the total pay bill spent on facility time	<b>0.13%</b>

Paid trade union activities	
Time spent on paid trade union activities as a percentage of total paid facility time hours	37%

SCOTTISH AMBULANCE SERVICE  
YEAR ENDED 31 MARCH 2025

ACCOUNTABILITY REPORT DISCLOSURES

2.3 Parliamentary Accountability Report (Audited)

**Losses and Special Payments**

On occasion, the Board may be required to write off outstanding debt that is assessed as no longer recoverable, make an ex gratia payment or to pay compensation for a loss incurred by a third-party including patients or staff.

The write-off of the following losses and special payments have been approved by the Board:

	2025		2024	
	Number of cases	£'000	Number of cases	£'000
Losses	46	19	51	12
Special payments	51	1,704	37	576


Individual losses and special payments over £300,000 require formal approval and their notation in the annual accounts. In 2024-25 the Board was required to pay out £524,000 in respect of one claim individually greater than £300k settled under the CNORIS scheme (2023-24: £0).

The Board is also required to provide for CNORIS claims notified to it and which will be settled at a future date; details of these provisions can be found in Note 12.

**Fees and Charges**

As required in the fees and charges guidance in the Scottish Public Finance Manual, the Scottish Ambulance Service Board charges for services provided on a full costs basis, wherever applicable.

I confirm that this Accountability Report (incorporating the Corporate Governance Report and Remuneration and Staff Report) is an accurate summary of the information reported therein.

Signed: .....  Date: 26 June 2025  
Mr Michael Dickson OBE  
Chief Executive

**SCOTTISH AMBULANCE SERVICE  
YEAR ENDED 31 MARCH 2025**

**Independent auditor's report to the members of Scottish Ambulance Service, the Auditor General for Scotland and the Scottish Parliament**

**Reporting on the audit of the financial statements**

**Opinion on financial statements**

We have audited the financial statements in the annual report and accounts of Scottish Ambulance Service and its group for the year ended 31 March 2025 under the National Health Service (Scotland) Act 1978. The financial statements comprise the Consolidated Statement of Comprehensive Net Expenditure, the Consolidated Statement of Financial Position, the Consolidated Statement of Cashflows, the Consolidated Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the board and its group as at 31 March 2025 and of the net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers.

**Basis for opinion**

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the board and its group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern basis of accounting**

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the ability of the board and its group to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the current or future financial sustainability of the board and its group. However, we report on the board's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

## Risks of material misstatement

We report in our separate Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

## Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Chief Executive's Responsibilities as the Accountable Officer, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the ability of the board and its group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the board's operations.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the health sector to identify that the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers are significant in the context of the board;
- inquiring of management and those charged with governance as to other laws or regulations that may be expected to have a fundamental effect on the operations of the board;
- inquiring of management and those charged with governance concerning the board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Reporting on regularity of expenditure and income

### Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

### Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to our responsibilities in respect of irregularities explained in the audit of the financial statements section of our report, we are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

## Reporting on other requirements

### Opinion prescribed by the Auditor General for Scotland on the audited parts of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers.

### Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

### Opinions prescribed by the Auditor General for Scotland on the Performance Report and Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report



has been prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers.

### **Matters on which we are required to report by exception**

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit; or
- there has been a failure to achieve a prescribed financial objective.

We have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

### **Use of our report**

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

*Rebecca Lister*

Rebecca Lister, (for and on behalf of Azets Audit Services)

Quay 2

139 Fountainbridge

Edinburgh

EH3 9QG

Date: 26 June 2025

## SCOTTISH AMBULANCE SERVICE

## CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE

## FOR THE YEAR ENDED 31 MARCH 2025

2024 £000		Note	2025 £000
347,225	Employee expenditure	3a	371,100
	Drugs and Medical supplies:	3b	
142	PPE and Testing Kits		0
	Other operating expenditure:		
13,796	Vehicle Running Costs		12,629
18,032	Air Ambulance Costs		21,014
9,672	Property Running Costs		11,148
7,402	Medical Costs		7,397
50,461	Other health care expenditure		55,449
<b>446,730</b>	Gross expenditure for the year		<b>478,737</b>
(12,139)	Less: operating income	4	(17,823)
<b>434,591</b>	<b>Net expenditure for the year</b>		<b>460,914</b>
<b>OTHER COMPREHENSIVE NET EXPENDITURE</b>			
2024 £000			2025 £000
(412)	Net (gain) / loss on revaluation of property, plant and equipment		(573)
0	Net (gain) / loss on revaluation of intangibles		0
0	Net (gain) / loss on revaluation of investments		0
<b>(412)</b>	<b>Other comprehensive expenditure</b>		<b>(573)</b>
<b>434,179</b>	<b>Comprehensive net expenditure</b>		<b>460,341</b>

The Notes to the Accounts, numbered 1 to 20, form an integral part of these Accounts.

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

Consolidated 2024 £000	Board 2024 £000		Note	Consolidated 2025 £000	Board 2025 £000
129,342	129,342	<b>Non-Current Assets:</b>			
984	984	Property, plant and equipment	7c	136,729	136,729
21,800	21,800	Intangible assets	6	964	964
10,490	10,490	Right of Use assets	16a	15,782	15,782
		Trade and other receivables	9	9,908	9,908
<b>162,616</b>	<b>162,616</b>	<b>Total non-current assets</b>		<b>163,383</b>	<b>163,383</b>
		<b>Current Assets:</b>			
901	901	Inventories	8	1,069	1,069
24,470	24,346	Trade and other receivables	9	42,673	42,672
1,538	59	Cash and cash equivalents	10	1,739	58
0	0	Assets classified as held for sale	7b	0	0
<b>26,909</b>	<b>25,306</b>	<b>Total current assets</b>		<b>45,481</b>	<b>43,799</b>
<b>189,525</b>	<b>187,922</b>	<b>Total assets</b>		<b>208,864</b>	<b>207,182</b>
		<b>Current liabilities</b>			
(6,061)	(6,061)	Provisions	12a	(10,442)	(10,442)
(43,047)	(43,036)	Financial liabilities:			
0	0	Trade and other payables	11	(48,585)	(48,529)
		Derivatives financial liabilities		0	0
<b>(49,108)</b>	<b>(49,097)</b>	<b>Total current liabilities</b>		<b>(59,027)</b>	<b>(58,971)</b>
<b>140,417</b>	<b>138,825</b>	<b>Non-current assets plus / less net current assets / liabilities</b>		<b>149,837</b>	<b>148,211</b>
		<b>Non-current liabilities</b>			
(21,410)	(21,410)	Provisions	12a	(21,264)	(21,264)
(16,050)	(16,050)	Financial liabilities:			
<b>(37,460)</b>	<b>(37,460)</b>	Trade and other payables	11	(9,715)	(9,715)
		<b>Total non-current liabilities</b>		<b>(30,979)</b>	<b>(30,979)</b>
<b>102,957</b>	<b>101,365</b>	<b>Assets less liabilities</b>		<b>118,858</b>	<b>117,232</b>
		<b>Taxpayers' Equity</b>			
95,490	95,490	General fund	SoCTE	110,982	110,982
5,875	5,875	Revaluation reserve	SoCTE	6,250	6,250
1,592	0	Fund held on Trust	SoCTE	1,626	0
<b>102,957</b>	<b>101,365</b>	<b>Total taxpayers' equity</b>		<b>118,858</b>	<b>117,232</b>

The Notes to the Accounts, numbered 1 to 20, form an integral part of these Accounts.

The financial statements on pages 66 to 117 were approved by the Board on 25 June 2025 and signed on their behalf by

*Julie Carter*

Director of Finance

26 June 2025

*[Signature]*

Chief Executive

26 June 2025

## CONSOLIDATED STATEMENT OF CASHFLOWS

## FOR THE YEAR ENDED 31 MARCH 2025

2024 £000		Note	2025 £000	2025 £000
	<b>Cash flows from operating activities</b>			
(434,591)	Net expenditure	SoCTE	(460,914)	
26,531	Adjustments for non-cash transactions	2b	27,125	
83	Add back: interest payable recognised in net operating expenditure	2b	567	
(11)	Deduct: interest receivable recognised in net operating expenditure	4	(17)	
(6,243)	Movements in working capital	2b	(14,036)	
<b>(414,231)</b>	<b>Net cash outflow from operating activities</b>	20c		<b>(447,275)</b>
	<b>Cash flows from investing activities</b>			
(19,455)	Purchase of property, plant and equipment		(23,113)	
(116)	Purchase of intangible assets		(56)	
0	Transfer of assets (to) / from other NHS Scotland Bodies		0	
1,155	Proceeds of disposal of property, plant and equipment		988	
2	Proceeds of disposal of intangible assets		0	
11	Interest received		17	
<b>(18,403)</b>	<b>Net cash outflow from investing activities</b>	20c		<b>(22,164)</b>
	<b>Cash flows from financing activities</b>			
438,815	Funding	SoCTE	476,242	
0	Movement in general fund working capital	SoCTE	0	
438,815	Cash drawn down		476,242	
(5,730)	Capital element of payments in respect of leases	2b	(6,035)	
523	Interest paid	2b	(100)	
(606)	Interest element of leases	2b	(467)	
<b>433,002</b>	<b>Net Financing</b>	20c		<b>469,640</b>
368	<b>Net Increase / (decrease) in cash and cash equivalents in the period</b>			201
1,170	<b>Cash and cash equivalents at the beginning of the period</b>			1,538
<b>1,538</b>	<b>Cash and cash equivalents at the end of the period</b>			<b>1,739</b>
	<b>Reconciliation of net cash flow to movement in net debt/cash</b>			
368	Increase / (decrease) in cash in year	10		201
1,170	Net debt / cash at 1 April			1,538
<b>1,538</b>	<b>Net debt / cash at 31 March</b>			<b>1,739</b>

The Notes to the Accounts, numbered 1 to 20, form an integral part of these Accounts.

## CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

FOR THE YEAR ENDED 31 MARCH 2025

## CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

		General Fund	Revaluation Reserve	Funds Held on Trust	Total Reserves
	Note	£000	£000	£000	£000
<b>Balance at 31 March 2024</b>		95,490	5,875	1,592	<b>102,957</b>
Retrospective restatements for changes in accounting policy and material errors					<b>0</b>
<b>Restated balance at 1 April 2024</b>		95,490	5,875	1,592	<b>102,957</b>
<b>Changes in taxpayers' equity for 2024-25</b>					
Net gain / (loss) on revaluation / indexation of property, plant and equipment	<b>7a</b>	0	573	0	573
Impairment of property, plant and equipment		0	(218)	0	(218)
Revaluation and impairments taken to operating costs	<b>2b</b>	0	218	0	218
Transfers between reserves		198	(198)	0	0
Net operating cost for the year	<b>CFS</b>	(460,948)		34	(460,914)
<b>Total recognised income and expense for 2024-25</b>		<u>(460,750)</u>	<u>375</u>	<u>34</u>	<u>(460,341)</u>
<b>Funding:</b>					
Drawn down	<b>CFS</b>	476,242	0	0	476,242
<b>Balance at 31 March 2025</b>	<b>SoFP</b>	<u><b>110,982</b></u>	<u><b>6,250</b></u>	<u><b>1,626</b></u>	<u><b>118,858</b></u>

## CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY (PRIOR YEAR)

		General Fund	Revaluation Reserve	Funds Held on Trust	Total Reserves
	Note	£000	£000	£000	£000
<b>At 31 March 2023</b>		91,569	5,648	1,104	<b>98,321</b>
Retrospective restatements for changes in accounting policy and material errors					0
<b>At 1 April 2023</b>		91,569	5,648	1,104	<b>98,321</b>
<b>Changes in taxpayers' equity for 2023-24</b>					
Net gain / (loss) on revaluation / indexation of property, plant and equipment	<b>7a</b>	0	412	0	412
Impairment of property, plant and equipment		0	(461)	0	(461)
Revaluation and impairments taken to operating costs	<b>2b</b>	0	461	0	461
Transfers between reserves		185	(185)		0
Net operating cost for the year	<b>CFS</b>	(435,079)		488	(434,591)
<b>Total recognised income and expense for 2023-24</b>		(434,894)	227	488	(434,179)
<b>Funding:</b>					
Drawn down	<b>CFS</b>	438,815	0	0	438,815
<b>Balance at 31 March 2024</b>	<b>SoFP</b>	<b>95,490</b>	<b>5,875</b>	<b>1,592</b>	<b>102,957</b>

The Notes to the Accounts, numbered 1 to 20, form an integral part of these Accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 1 - ACCOUNTING POLICIES

#### 1. Authority

In accordance with the accounts direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 appended, these Accounts have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury, which follows International Financial Reporting Standards (IFRS) as adopted by the United Kingdom, Interpretations issued by the IFRS Interpretations Committee (IFRIC) and the Companies Act 2006, to the extent that they are meaningful and appropriate to the public sector. They have been applied consistently in dealing with items considered material in relation to the accounts.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in section 28 below.

**Note:** Where a new international accounting standard/amendment/interpretation has been issued but not yet implemented, Boards are required to disclose in their financial statements the nature of the standard, and if possible, an estimate of its likely effect on future financial statements. HM Treasury issue a paper that sets out standards issued not yet adopted. Boards should refer to this paper when preparing their disclosure.

#### (a) Standards, amendments and interpretations effective in current year

There are no new standards, amendments or interpretations effective in the year 2024-25.

#### (b) Standards, amendments and interpretation early adopted this year

There are no new standards, amendments or interpretations early adopted in the 2024-25 financial year.

#### (c) Standards, amendments and interpretation issued but not adopted this year

The table below summarises recent standards, amendments and interpretations issued but not adopted in the 2024-25 financial year.

Standard	Current Status
IFRS 14 Regulatory Deferral Accounts	Effective for accounting periods starting on or after 1 January 2016. Not applicable to NHS Scotland bodies.
IFRS 17 Insurance Contracts	Effective for accounting period beginning on or after 1 January 2023. However, this standard is not yet adopted by the FReM. Expected adoption by the FReM from April 2025.
IFRS 18 Presentation and disclosure in financial statements	Effective for periods starting on or after 1 January 2027, this standard has not yet been endorsed by the UKEB or adopted by HM Treasury
IFRS 19 Subsidiaries without public accountability: disclosures	Effective for periods starting on or after 1 January 2027, this standard has not yet been endorsed by the UKEB or adopted by HM Treasury

## 2. Basis of Consolidation

In accordance with IFRS 10 – Consolidated Financial Statements, the Financial Statements consolidate the Scottish Ambulance Service Endowment Fund.

NHS Endowment Funds were established by the NHS (Scotland) Act 1978. The legal framework under which charities operate in Scotland is the Charities and Trustee Investment (Scotland) Act 2005. Under the 1978 Act Endowment Trustees are also members of the NHS Board. The Board members (who are also Trustees) are appointed by Scottish Ministers.

The Scottish Ambulance Service Endowment Fund is a Registered Charity with the Office of the Charity Regulator of Scotland (OSCR) and is required to prepare and submit Audited Financial Statements to OSCR on an annual basis.

The basis of consolidation used is Merger Accounting. Any intragroup transactions between the Board and the Endowment Fund have been eliminated on consolidation.

Note 20 to the Annual Accounts, details how these consolidated Financial Statements have been calculated. Unaudited financial statements for the Endowment fund have been used for consolidation.

## 3. Going Concern

The Board has submitted a balanced financial plan and local delivery plan to Scottish Government. This highlights key assumptions and risks to delivering on our operational objectives within budget. Therefore, the accounts are prepared on the going concern basis, which provides that the entity will continue in operational existence for the foreseeable future.

## 4. Accounting Convention

The Accounts are prepared on a historical cost basis, as modified by the revaluation of property, plant and equipment, intangible assets, inventories and financial assets and liabilities (including derivative instruments) at fair value as determined by the relevant accounting standards and the FReM.

## 5. Funding

Most of the expenditure of the Health Board as Commissioner is met from funds advanced by the Scottish Government within an approved revenue resource limit. Cash drawn down to fund expenditure within this approved revenue resource limit is credited to the general fund.

All other income receivable by the Board that is not classed as funding is recognised in the year in which it is receivable.

Where income is received for a specific activity which is to be delivered in the following financial year, that income is deferred.

Income from the sale of non-current assets is recognised only when all material conditions of sale have been met and is measured as the sums due under the sale contract.

Non-discretionary funding out with the RRL is allocated to match actual expenditure incurred for the provision of specific pharmaceutical, dental or ophthalmic services identified by the Scottish



Government. Non-discretionary expenditure is disclosed in the accounts and deducted from operating costs charged against the RRL in the Statement of Resource Outturn.

Funding for the acquisition of capital assets received from the Scottish Government is credited to the general fund when cash is drawn down.

Expenditure on goods and services is recognised when, and to the extent that they have been received, and is measured at the fair value of those goods and services. Expenditure is recognised in the Statement of Comprehensive Net Expenditure except where it results in the creation of a non-current asset such as property, plant and equipment.

## 6. Property, Plant and Equipment

The treatment of capital assets in the accounts (capitalisation, valuation, depreciation, particulars concerning donated assets) is in accordance with the NHS Capital Accounting Manual.

Title to properties included in the accounts is held by Scottish Ministers.

### 6.1 Recognition

Property, Plant and Equipment is capitalised where: it is held for use in delivering services or for administrative purposes; it is probable that future economic benefits will flow to, or service potential be provided to, the Board; it is expected to be used for more than one financial year; and the cost of the item can be measured reliably.

All assets falling into the following categories are capitalised:

- Property, plant and equipment assets which are capable of being used for a period which could exceed one year, and have a cost equal to or greater than £5,000.
- In cases where a new site would face an exceptional write off of items of equipment costing individually less than £5,000, the Board has the option to capitalise initial revenue equipment costs with a standard life of 10 years.
- Assets of lesser value may be capitalised where they form part of a group of similar assets purchased at approximately the same time and cost over £20,000 in total (including VAT where this is not recoverable), or where they are part of the initial costs of equipping a new development and total over £20,000 (including VAT where this is not recoverable).

### 6.2 Measurement

#### Valuation:

All property, plant and equipment assets are measured initially at cost, representing the costs directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Valuations of all land and building assets are reassessed by valuers under a 5-year programme of professional valuations and adjusted in intervening years to take account of movements in prices since the latest valuation. All land and building assets are revalued on an annual basis, either through site visits or a desktop analysis by the District Valuer. A rolling programme is planned with 20% of land and building assets undertaking a site visit per annum resulting in the other 80% being visited over the remainder of the 5 years. The valuations are carried out in accordance with the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Manual insofar as these terms are consistent with the agreed requirements of the Scottish Government.

In general, operational assets which are in use delivering front line services or back office functions

are valued at current value in existing use. However, to meet the underlying objectives established by the Scottish Government the following accepted variations of the RICS Appraisal and Valuation Manual have been required:

Specialised operational assets are valued on a replacement cost basis to take account of modern equivalent asset.

Non specialised equipment, installations and fittings are valued at fair value using the most appropriate valuation methodology available. A depreciated historical cost basis as a proxy for fair value in respect of such assets which have short useful lives or low values (or both).

All assets that are not held for their service potential (i.e. investment properties and assets held for sale), including operational assets which are surplus to requirements where there are no restrictions on disposal which would prevent access to the market, are measured subsequently at fair value as follows:

Specialised NHS Land, buildings, equipment, installations and fittings are stated at depreciated replacement cost, as a proxy for fair value as agreed by the District Valuer.

Non-specialised land and buildings, such as offices, are stated at fair value.

Surplus assets with restriction on their disposal, are valued at current value in existing use. Assets have been assessed as surplus where there is no clear plan to bring the asset back into future use as an operational asset.

Assets under construction are valued at current cost. No depreciation should be charged or indexation applied to assets under construction. These are also subject to impairment review.

#### Subsequent expenditure:

Subsequent expenditure is capitalised into an asset's carrying value when it is probable the future economic benefits associated with the item will flow to the Board and the cost can be measured reliably. Where subsequent expenditure does not meet these criteria, the expenditure is charged to the Statement of Comprehensive Net Expenditure. If part of an asset is replaced, then the part it replaces is de-recognised, regardless of whether or not it has been depreciated separately.

#### Revaluations and Impairment:

Increases in asset values arising from revaluations are recognised in the revaluation reserve, except where, and to the extent that, they reverse an impairment previously recognised in the Statement of Comprehensive Net Expenditure, in which case they are recognised as income. Movements on revaluation are considered for individual assets rather than groups or land/buildings together. Gains and losses on revaluation are reported in the Statement of Comprehensive Net Expenditure.

Permanent decreases in asset values and impairments arising from a reduction in service potential or consumption of economic benefit are charged gross to the Statement of Comprehensive Net Expenditure. Any related balance on the revaluation reserve is transferred to the General Fund.

Temporary decreases in asset values or impairments arising from a change in market price are charged to the revaluation reserve where there is an available balance for the asset concerned, and thereafter are charged to the Statement of Comprehensive Net Expenditure

### 6.3 Depreciation

Items of Property, Plant and Equipment are depreciated to their estimated residual value over their remaining useful economic lives in a manner consistent with the consumption of economic or service delivery benefits.

Depreciation is charged on each main class of tangible asset as follows:

- Freehold land is considered to have an infinite life and is not depreciated.
- Assets in the course of construction are not depreciated until the asset is brought into use or reverts to the Board, respectively.
- Property, Plant and Equipment which has been reclassified as 'Held for Sale' ceases to be depreciated upon the reclassification.
- Buildings, installations and fittings are depreciated on current value over the estimated remaining life of the asset, as advised by the appointed valuer. They are assessed in the context of the maximum useful lives for building elements.
- Equipment is depreciated over the estimated life of the asset.
- Leased Property, plant and equipment held under leases are depreciated over the shorter of the lease term and the estimated useful life. Unless there is a reasonable certainty the Board will obtain ownership of the asset by the end of the lease term in which case it is depreciated over its useful life.

Depreciation is charged on a straight line basis.

The following asset lives have been used:

Asset Category/Component	Useful Life Years
<b>Buildings</b>	
<u>The expected UEL for each asset is based on independent valuers' assessment of condition but falls in the following ranges:</u>	
Structure	8-58
Engineering	8-30
External Works	8-33
<b>Transport / Equipment</b>	
Emergency Vehicles	4-7
Patient Transport Vehicles	5-10
Communications Equipment	5-10
IT Equipment	5-10
Plant & Machinery Medical Equipment	5-10
Mechanical	7-30
Furniture and furnishings	10
Fixtures and Fittings	4-17

## 7. Intangible Assets

### 7.1 Recognition

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of the Board's business or which arise from contractual or other legal

rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to, the Board and where the cost of the asset can be measured reliably.

Intangible assets that meet the recognition criteria are capitalised when they are capable of being used in a Board's activities for more than one year and they have a cost of at least £5,000.

The main classes of intangible assets recognised are:

**Software:**

Software which is integral to the operation of hardware (e.g. an operating system) is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware (e.g. application software) is capitalised as an intangible asset.

**Software Licences:**

Purchased computer software licences are capitalised as intangible fixed assets where expenditure of at least £5,000 is incurred.

## 7.2 Measurement

### Valuation

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management.

Subsequently intangible assets that are not held for their service potential (i.e. assets held for sale), including operational assets which are surplus to requirements where there are no restrictions on disposal which would prevent access to the market, are measured at fair value. Where an active (homogeneous) market exists, intangible assets are carried at fair value. Where no active market exists, the intangible asset is revalued, using indices or some suitable model, to the lower of depreciated replacement cost and value in use where the asset is income generating. Where there is no value in use, the intangible asset is valued using depreciated replacement cost. These measures are a proxy for fair value.

### Revaluation and impairment

Increases in asset values arising from revaluations are recognised in the revaluation reserve, except where, and to the extent that, they reverse an impairment previously recognised in the Statement of Comprehensive Net Expenditure, in which case they are recognised in income.

Permanent decreases in asset values and impairments are charged gross to the Statement of Comprehensive Net Expenditure. Any related balance on the revaluation reserve is transferred to the General Fund.

Temporary decreases in asset values or impairments are charged to the revaluation reserve to the extent that there is an available balance for the asset concerned, and thereafter are charged to the Statement of Comprehensive Net Expenditure.

Intangible assets held for sale are reclassified to 'non-current assets held for sale' measured at the lower of their carrying amount or 'fair value less costs to sell'

Operational assets which are in use delivering front line services or back office functions, and surplus assets with restrictions on their disposal, are valued at current value in existing use. Assets have been assessed as surplus where there is no clear plan to bring the asset back into future use as an operational asset.

### 7.3 Amortisation

Intangible assets are amortised to their estimated residual value over their remaining useful economic lives in a manner consistent with the consumption of economic or service delivery benefits.

Amortisation is charged to the Statement of Comprehensive Net Expenditure on each main class of intangible asset as follows:

- Internally generated intangible assets. Amortised on a systematic basis over the period expected to benefit from the project.
- Software. Amortised over their expected useful life.
- Software licences. Amortised over the shorter term of the licence and their useful economic lives.
- Other intangible assets. Amortised over their expected useful life.
- Intangible assets which has been reclassified as 'Held for Sale' ceases to be amortised upon the reclassification.

Amortisation is charged on a straight line basis.

The following asset lives have been used:

Asset Category/Component	Useful Life (years)
Software Licences	5
Information Technology/Software	5

## 8. Non-current assets held for sale

Non-current assets intended for disposal are reclassified as 'Held for Sale' once all of the following criteria are met:

- the asset is available for immediate sale in its present condition subject only to terms which are usual and customary for such sales;
- the sale must be highly probable i.e.:
  - management are committed to a plan to sell the asset;
  - an active programme has begun to find a buyer and complete the sale;
  - the asset is being actively marketed at a reasonable price;
  - the sale is expected to be completed within 12 months of the date of classification as 'Held for Sale'; and
  - the actions needed to complete the plan indicate it is unlikely that the plan will be dropped or significant changes made to it.

Following reclassification, the assets are measured at the lower of their existing carrying amount and their 'fair value less costs to sell'. Depreciation ceases to be charged and the assets are not revalued, except where the 'fair value less costs to sell' falls below the carrying amount. Assets are de-recognised when all material sale contract conditions have been met.

Property, plant and equipment which is to be scrapped or demolished does not qualify for recognition as 'Held for Sale' and instead is retained as an operational asset and the asset's economic life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

**9. Donated Assets**

Non-current assets that are donated or purchased using donated funds are included in the Statement of Financial Position initially at fair value. Donated assets are revalued, depreciated/amortised and subject to impairment in the same way as other non-current assets in accordance with the NHS Capital Accounting Manual

**10. Sale of Property, Plant and Equipment, Intangible Assets and Non-Current Assets Held for Sale**

Disposal of non-current assets is accounted for as a reduction to the value of assets equal to the net book value of the assets disposed. When set against any sales proceeds, the resulting gain or loss on disposal will be recorded in the Statement of Comprehensive Net Expenditure. Non-current assets held for sale will include assets transferred from other categories and will reflect any resultant changes in valuation.

**11. Leasing**Scope and Classification

Leases are contracts, or parts of a contract that convey the right to use an asset in exchange for consideration. The FReM expands the scope of IFRS 16 to include arrangements with nil consideration. The standard is also applied to accommodation sharing arrangements with other government departments.

Contracts or parts of contract that are leases in substance are determined by evaluating whether they convey the right to control the use of an identified asset, as represented by rights both to obtain substantially all the economic benefits from that asset and to direct its use.

The following are excluded:

- Contracts for low-value items, defined as items costing less than £5,000 when new, provided they are not highly dependent on or integrated with other items; and
- Contracts with a term shorter than twelve months (comprising the non-cancellable period plus any extension options that are reasonably certain to be exercised and any termination options that are reasonably certain not to be exercised).

Initial recognition

At the commencement of a lease (or the IFRS 16 transition date, if later), a right-of-use asset and a lease liability are recognised. The lease liability is measured at the present value of the payments for the remaining lease term (as defined above), net of irrecoverable value added tax, discounted either by the rate implicit in the lease, or, where this cannot be determined, the rate advised by HM Treasury for that calendar year. The liability includes payments that are fixed or in-substance fixed, excluding, for example, changes arising from future rent reviews or changes in an index. The right-of-use asset is measured at the value of the liability, adjusted for any payments made or amounts accrued before the commencement date; lease incentives received; incremental costs of obtaining the lease; and any disposal costs at the end of the lease. However, for peppercorn or nil consideration leases, the asset is measured at its existing use value.

Subsequent measurement

The asset is subsequently measured using the fair value model. The cost model is considered to be a reasonable proxy except for leases of land and property without regular rent reviews. For these leases, the asset is carried at a revalued amount. In these financial statements, right-of use assets held under index-linked leases have been adjusted for changes in the relevant index, while

assets held under peppercorn or nil consideration have been valued using market prices or rentals for equivalent land and properties. The liability is adjusted for the accrual of interest, repayments, and reassessments and modifications. These are measured by re-discounting the revised cash flows.

#### Lease expenditure

Expenditure includes interest, straight-line depreciation, any asset impairments and changes in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rental payments for leases of low-value items or shorter than twelve months are expensed.

#### Estimates and judgements

The Board determines the amounts to be recognised as the right-of-use asset and lease liability for embedded leases based on the stand-alone price of the lease and non-lease component or components. This determination reflects prices for leases of the underlying asset, where these are observable; otherwise, it maximises the use of other observable data, including the fair values of similar assets, or prices of contracts for similar non-lease components. In some circumstances, where stand-alone prices are not readily observable, the entire contracts are treated as a lease as a practical expedient. The FReM requires right of-use assets held under “peppercorn” leases to be measured at existing use value.

Any new lease contracts must be approved by the Property Forum and Capital Programme Governance Group before any contract is signed. The impact of IFRS16 will be analysed before approval is given and if in scope the new lease will follow the initial recognition arrangements described above.

## **12. Impairment of Non-Financial Assets**

Assets that are subject to depreciation and amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Where an asset is not held for the purpose of generating cash flows, value in use is assumed to equal the cost of replacing the service potential provided by the asset, unless there has been a reduction in service potential. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffer an impairment are reviewed for possible reversal of the impairment. Impairment losses charged to the SoCNE are deducted from future operating costs to the extent that they are identified as being reversed in subsequent revaluations.

## **13. General Fund Receivables and Payables**

Where the Health Board has a positive net cash book balance at the year end, a corresponding creditor is created and the general fund debited with the same amount to indicate that this cash is repayable to the SGHSCD. Where the Health Board has a net overdrawn cash position at the year end, a corresponding debtor is created and the general fund credited with the same amount to indicate that additional cash is to be drawn down from the SGHSCD.

## **14. Inventories**

Inventories are valued at the lower of cost and net realisable value. Taking into account the high turnover of NHS inventories, the use of average purchase price is deemed to represent current cost. Work in progress is valued at the cost of the direct materials plus the conversion costs and

other costs incurred to bring the goods up to their present location, condition and degree of completion.

## 15. Losses and Special Payments

Operating expenditure includes certain losses which would have been made good through insurance cover had the NHS not been bearing its own risks. Had the NHS provided insurance cover, the insurance premiums would have been included as normal revenue expenditure.

## 16. Employee Benefits

### Short-term Employee Benefits

Salaries, wages and employment-related payments are recognised in the year in which the service is received from employees. The cost of annual leave and flexible working time entitlement earned but not taken by employees at the end of the year is recognised in the financial statements to the extent that employees are permitted to carry-forward leave into the following year.

### Pension Costs

The Board participates in the NHS Superannuation Scheme for Scotland providing defined benefits based on final pensionable pay, where contributions are credited to the Exchequer and are deemed to be invested in a portfolio of Government Securities. The Board is unable to identify its share of the underlying notional assets and liabilities of the scheme on a consistent and reasonable basis and therefore accounts for the scheme as if it were a defined contribution scheme, as required by IAS 19 'Employee Benefits'. As a result, the amount charged to the Statement of Comprehensive Net Expenditure represents the Board's employer contributions payable to the scheme in respect of the year. The contributions deducted from employees are reflected in the gross salaries charged and are similarly remitted to Exchequer. The pension cost is assessed every four years by the Government Actuary and determines the rate of contributions required. The most recent actuarial valuation is published by the Scottish Public Pensions Agency and is available on their website.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the Statement of Comprehensive Net Expenditure at the time the Board commits itself to the retirement, regardless of the method of payment.

## 17. Clinical and Medical Negligence Costs

Employing health bodies in Scotland are responsible for meeting medical negligence costs up to a threshold per claim. Costs above the threshold are reimbursed to Boards from a central fund held as part of the Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) by the Scottish Government.

The Board provides for all claims notified to the NHS Central Legal Office according to the value of the claim and the probability of settlement. Claims assessed as 'Category 3' are deemed most likely and provided for in full, those in 'Category 2' as 50% of the claim and those in 'Category 1' as nil. The balance of the value of claims not provided for is disclosed as a contingent liability. This procedure is intended to estimate the amount considered to be the liability in respect of any claims outstanding and which will be recoverable from the Clinical Negligence and Other Risks Indemnity Scheme in the event of payment by an individual health body. The corresponding recovery in respect of amounts provided for is recorded as a debtor and that in respect of amounts disclosed as contingent liabilities are disclosed as contingent assets.



The Board also provides for its liability from participating in the scheme. The Participation in CNORIS provision recognises the Board's respective share of the total liability of NHS Scotland as advised by the Scottish Government and based on information prepared by Boards and the Central Legal Office. The movement in the provisions between financial years is matched by a corresponding adjustment in AME provision and is classified as non-core expenditure.

Further information on the scheme can be found at: <http://www.clo.scot.nhs.uk/our-services/cnoris.aspx>

## **18. Related Party Transactions**

Material related party transactions are disclosed in the note 19 in line with the requirements of IAS 24. Transactions with other NHS bodies for the commissioning of health care are summarised in note 4.

## **19. Value Added Tax**

Most of the activities of the Board are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

## **20. Provisions**

The Board provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated cash flows are discounted using the discount rate prescribed by HM Treasury.

## **21. Contingencies**

Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the Board's control) are not recognised as assets, but are disclosed in note 13 where an inflow of economic benefits is probable.

Contingent liabilities are not recognised, but are disclosed in note 13, unless the probability of a transfer of economic benefits is remote. Contingent liabilities are defined as:

- possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or
- present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability

## **22. Corresponding Amounts**

Corresponding amounts are shown for the primary statements and notes to the financial statements. Where the corresponding amounts are not directly comparable with the amount to be shown in respect of the current financial year, IAS 1 'Presentation of Financial Statements', requires that they should be adjusted and the basis for adjustment disclosed in a note to the financial statements.

## 23. Financial Instruments

### Financial assets

#### Business model

The Board's business model refers to how it manages its financial assets in order to generate cash flows and is determined at a level which reflects how groups of financial assets are managed to achieve a business objective, rather than assessment of individual instruments.

#### Classification

When the Board first recognises a financial asset, it classifies it based on its business model for managing the asset and the asset's contractual flow characteristics. The Board classifies its financial assets in the following categories: at fair value through profit or loss, amortised cost, and fair value through other comprehensive income. The default basis for financial assets is to be held at fair value through profit or loss, although alternative treatment may be designated where receivables are held to collect principal and interest and/or for sale.

#### (a) Financial assets at fair value through profit or loss

This is the default basis for financial assets.

#### (b) Financial assets held at amortised cost

A financial asset may be held at amortised cost where both of the following conditions are met:

- i. the financial asset is held within a business model where the objective is to collect contractual cash flows; and
- ii. the contractual terms of the financial asset give rise to cash flows that are solely payments of principal and related interest.

#### (c) Financial assets at fair value through other comprehensive income

A financial asset may be held at fair value through other comprehensive income where both of the following conditions are met:

- i. the financial asset is held within a business model where the objective is to collect contractual cash flows *and* sell the asset; and
- ii. the contractual terms of the financial asset give rise to cash flows that are solely payments of principal and related interest.

#### Impairment of financial assets

Provisions for impairment of financial assets are made on the basis of expected credit losses. The Board recognises a loss allowance for expected credit losses on financial assets and this is recognised in other comprehensive income, rather than reducing the carrying amount of the asset in the Statement of Financial Position.

Lifetime expected credit losses are recognised and applied to financial assets by the Board where there has been a significant increase in credit risk since the asset's initial recognition. Where the Board does not hold reasonable and supportable information to measure lifetime expected credit losses on an individual instrument basis, the losses are recognised on a collective basis which considers comprehensive credit risk information.

Recognition and measurement

Financial assets are recognised when the Board becomes party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the rights to receive cash flows from the asset have expired or have been transferred and the Board has transferred substantially all risks and rewards of ownership.

## (a) Financial assets at fair value through profit or loss

Financial assets carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the Statement of Comprehensive Net Expenditure.

Financial assets carried at fair value through profit or loss are subsequently measured at fair value. Gains or losses arising from changes in the fair value are presented in the Statement of Comprehensive Net Expenditure.

## (b) Financial assets held at amortised cost

Loans and receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. This is calculated by applying the effective interest rate to the gross carrying amount of the asset.

## (c) Financial assets held at fair value through other comprehensive income

**Financial Liabilities**Classification

The Board classifies its financial liabilities in the following categories: at fair value through profit or loss, and amortised cost. The Board classifies all financial liabilities as measured at amortised cost, unless:

- i. these are measured at fair value on a portfolio basis in accordance with a documented risk management or investment strategy;
- ii. they contain embedded derivatives; and/or
- iii. it eliminates or reduces 'accounting mismatch' that would otherwise arise from measurement or recognition on an amortised costs basis.

## (a) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss comprise derivatives. Liabilities in this category are classified as current liabilities. The NHS Board does not trade in derivatives and does not apply hedge accounting.

## (b) Financial liabilities held at amortised cost

Financial liabilities held at amortised cost are disclosed in current liabilities, except for maturities greater than 12 months after the Statement of Financial Position date. These are classified as non-current liabilities. The NHS Board's financial liabilities held at amortised cost comprise trade and other payables in the Statement of Financial Position.

Recognition and measurement

Financial liabilities are recognised when the NHS Board becomes party to the contractual provisions of the financial instrument.

A financial liability is removed from the Statement of Financial Position when it is extinguished, that is when the obligation is discharged, cancelled or expired.

(a) Financial liabilities at fair value through profit or loss

Financial liabilities carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the income statement.

Financial liabilities carried at fair value through profit or loss are subsequently measured at fair value. Gains or losses arising from changes in the fair value are presented in the Statement of Comprehensive Net Expenditure.

(b) Amortised costs

Financial liabilities held at amortised cost are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

## 24. Segmental Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments. This has been identified as the senior management of the Board.

Operating segments are unlikely to directly relate to the analysis of expenditure shown in Note 3.

## 25. Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, cash balances held with the Government Banking Service, balance held in commercial banks and other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet. Where the Government Banking Service is using NatWest and Royal Bank of Scotland Group to provide the banking services, funds held in these accounts should not be classed as commercial bank balances.

## 26. Foreign Exchange

The functional and presentational currencies of the Board are sterling. A transaction which is denominated in a foreign currency is translated into the functional currency at the spot exchange rate on the date of the transaction.

Where the Board has assets or liabilities denominated in a foreign currency at the Statement of Financial Position date:

- monetary items (other than financial instruments measured at 'fair value through income and expenditure') are translated at the spot exchange rate on 31 March;
- non-monetary assets and liabilities measured at historical cost are translated using the spot exchange rate at the date of the transaction; and
- non-monetary assets and liabilities measured at fair value are translated using the spot exchange rate at the date the fair value was determined.

Exchange gains or losses on monetary items (arising on settlement of the transaction or on re-translation at the balance sheet date) are recognised in income or expenditure in the period in which they arise.

Exchange gains or losses on non-monetary assets and liabilities are recognised in the same manner as other gains and losses on these items.

## **27. Third Party Assets**

Assets belonging to third parties are not recognised in the accounts since the Board has no beneficial interest in them.

## **28. Key sources of judgement and estimation uncertainty**

The Board make subjective and complex judgements in applying its accounting policies and relies on a range of estimation techniques and assumptions concerning uncertain future events. It is recognised that sources of estimation uncertainty are likely to vary from year to year and the resulting accounting estimates will, by definition, seldom equal the related actual results. As such, key judgements and estimates are continually reviewed, based on historical experience and other factors, including changes to past assumptions and expectations of future events that are believed to be reasonable under the circumstances.

The key judgements exercised in the application of the Board's accounting policies which have the most significant effect on the carrying amounts in the financial statements are summarised below.

Leases – for all relevant agreements prior to 1 April 2022, the Board has made judgement as to whether substantially all the significant risks and rewards of ownership of leased assets are transferred in line with IAS 17. All relevant agreements entered into on or after 1 April 2022 are subject to evaluation under the requirements of IFRS 16.

The key estimates and assumptions that are deemed to present a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are summarised below:

### Non-current Assets – Valuation of land and buildings.

The Board commissioned a valuation for 31 March 2025. The valuation report has been used to inform the measurement of assets in these financial statements. The valuer has exercised professional judgement in preparing the valuation, therefore this is the best information available to the Scottish Ambulance Service as at 31 March 2025. See note 7 for analysis.

### Provisions – Pensions and similar obligations.

The Board has provided for estimated costs relating to injury benefits and reliance has been placed on details provided by other parties in order to establish the value of such provisions. The Scottish Public Pensions Agency provides details of claimants and amounts the Board is due to pay over. Future payments are estimated using a discount rate provided by HM Treasury and life expectancy tables provided by the Office for National Statistics (ONS). Further details can be found in Note 12.

### Provisions – Clinical and Medical Negligence Claims.

The Board has provided for estimated costs relating to clinical and medical negligence claims and reliance is placed on details provided by the NHS Scotland Legal Office in order to quantify amounts provided. Further analysis can be found in Note 12.

		2025	2025
<b>NOTE 2a. SUMMARY OF CORE REVENUE RESOURCE OUTTURN</b>	<b>Note</b>	<b>£000</b>	<b>£000</b>
<b>Net expenditure</b>	<b>SoCNE</b>		<b>460,914</b>
Total non core expenditure (see below)			(27,756)
Endowment net expenditure			34
<b>Total core expenditure</b>			<b>433,192</b>
Core Revenue Resource Limit			433,197
<b>Saving/(excess) against Core Revenue Resource Limit</b>			<b>5</b>

**SUMMARY OF NON CORE REVENUE RESOURCE OUTTURN**

Depreciation / amortisation	21,220
Annually Managed Expenditure - impairments	(402)
Annually Managed Expenditure - provisions	247
Annually Managed Expenditure - depreciation of donated assets	52
Additional Scottish Government non-core funding	620
Right of Use (RoU) Asset Depreciation	6,019
<b>Total Non Core Expenditure</b>	<b>27,756</b>
Non Core Revenue Resource Limit	27,756
<b>Saving / (excess) against Non Core Revenue Resource Limit</b>	<b>0</b>

**SUMMARY RESOURCE OUTTURN**

	<b>Resource</b>	<b>Expenditure</b>	<b>Saving / (Excess)</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Core	433,197	433,192	5
Non Core	27,756	27,756	0
<b>Total</b>	<b>460,953</b>	<b>460,948</b>	<b>5</b>

The Notes to the Accounts, numbered 1 to 20, form an integral part of these Accounts.

**NOTE 2b. NOTES TO THE CASH FLOW STATEMENT****Consolidated adjustments for non-cash transactions**

<b>2024</b>			<b>2025</b>
<b>£000</b>		<b>Note</b>	<b>£000</b>
	<b>Expenditure not paid in cash</b>		
20,107	Depreciation	<b>7a</b>	20,825
388	Amortisation	<b>6</b>	395
65	Depreciation of donated assets	<b>7a</b>	52
6,024	Depreciation of Right of Use (RoU) Assets	<b>16a</b>	6,019
0	Right of Use (RoU) Remeasurement (gain)/loss	<b>16a</b>	0
822	Impairments on PPE charged to SoCNE		576
(361)	Reversal of impairments on PPE charged to SoCNE		(358)
0	Funding of Donated Assets	<b>7a</b>	0
(514)	Loss / (profit) on disposal of property, plant and equipment		(384)
0	Capitalised Dilapidations Provision		0
<b>26,531</b>	<b>Total expenditure not paid in cash</b>	<b>CFS</b>	<b>27,125</b>

**Interest payable recognised in operating expenditure**

<b>2024</b>			<b>2025</b>
<b>£000</b>			<b>£000</b>
	<b>Interest payable</b>		
606	Lease interest	<b>16b</b>	467
(523)	Provisions - Unwinding of discount		100
<b>83</b>	<b>Net interest payable</b>	<b>CFS</b>	<b>567</b>

## Consolidated movements in working capital

2024				2025	
Net		Note	Opening	Closing	Net
movement			balances	balances	Movement
£000			£000	£000	£000
	<b>INVENTORIES</b>				
94	Balance Sheet	8	901	1,069	
<b>94</b>	<b>Net decrease / (increase)</b>				<b>(168)</b>
	<b>TRADE AND OTHER RECEIVABLES</b>				
151	Due within one year	9	24,470	42,673	
266	Due after more than one year	9	10,490	9,908	
			34,960	52,581	
<b>417</b>	<b>Net decrease / (increase)</b>				<b>(17,621)</b>
	<b>TRADE AND OTHER PAYABLES</b>				
(2,439)	Due within one year	11	43,047	48,585	
3,771	Due after more than one year	11	16,050	9,715	
(1,038)	Less: property, plant & equipment (capital) included in above		(13,792)	(19,511)	
0	Less: General Fund creditor included in above	11	(60)	(60)	
(7,822)	Less: lease creditors included in above	11	(22,070)	(16,036)	
			23,175	22,693	
<b>(7,528)</b>	<b>Net decrease / (increase)</b>				<b>(482)</b>
	<b>PROVISIONS</b>				
774	Statement of Financial Position	12a	27,471	31,706	
			27,471	31,706	
<b>774</b>	<b>Net decrease / (increase)</b>				<b>4,235</b>
<b>(6,243)</b>	<b>Net movement (decrease) / increase</b>	<b>CFS</b>			<b>(14,036)</b>



**NOTE 3. OPERATING EXPENSES****3a. Employee expenditure**

<b>2024</b>			<b>2025</b>	<b>2025</b>
<b>Total</b>			<b>Board</b>	<b>Consolidated</b>
<b>£000</b>			<b>£000</b>	<b>£000</b>
347,225	Other Staff		371,100	371,100
<b>347,225</b>	<b>Total</b>	<b>SoCNE</b>	<b>371,100</b>	<b>371,100</b>

Further detail and analysis of employee costs can be found in the Remuneration and Staff Report, forming part of the Accountability Report.

**3b. Other operating expenditure**

<b>2024</b>			<b>2025</b>	<b>2025</b>
<b>Total</b>			<b>Board</b>	<b>Consolidated</b>
<b>£000</b>		<b>Note</b>	<b>£000</b>	<b>£000</b>
<b>Drugs and medical supplies</b>				
142	PPE and Testing Kits	<b>SoCNE</b>	0	0
<b>142</b>	<b>Total</b>		<b>0</b>	<b>0</b>
13,796	Vehicle Running Costs	<b>SoCNE</b>	12,629	12,629
18,032	Air Ambulance Costs	<b>SoCNE</b>	21,014	21,014
9,672	Property Running Costs	<b>SoCNE</b>	11,148	11,148
7,402	Medical Costs	<b>SoCNE</b>	7,397	7,397
<b>48,902</b>	<b>Total</b>		<b>52,188</b>	<b>52,188</b>
<b>Other health care expenditure</b>				
50,212	Other operating expenses		54,933	54,933
104	External auditor's remuneration - statutory audit fee		105	105
145	Endowment Fund expenditure		0	411
<b>50,461</b>	<b>Total</b>	<b>SoCNE</b>	<b>55,038</b>	<b>55,449</b>
<b>99,505</b>	<b>Total Other Operating Expenditure</b>		<b>107,226</b>	<b>107,637</b>

During the year the Board purchased no non-audit services from its auditor, Azets (2024 £0).

Other Operating expenses includes non-core expenditure of £31.8 million (2024 £27.8 million)

## NOTE 4. OPERATING INCOME

2024			2025	2025
Total			Board	Consolidated
£000		Note	£000	£000
349	Income from Scottish Government		104	104
7,160	Income from other NHS Scotland bodies		7,979	7,979
6	Income from NHS non-Scottish bodies		21	21
35	Income from private patients		33	33
0	Donations		0	0
514	Profit on disposal of assets		384	384
341	Contributions in respect of clinical and medical negligence claims		1,570	1,570
11	Interest received	CFS	0	17
<b>Non NHS:</b>				
543	Non-patient care income generation schemes		512	512
622	Endowment Fund Income		0	428
2,558	Other		6,775	6,775
<b>12,139</b>	<b>Total Income</b>	<b>SoCNE</b>	<b>17,378</b>	<b>17,823</b>

## NOTE 5. SEGMENTAL INFORMATION

Segmental information as required under IFRS has been reported for each strategic objective

North Region	East Region	West Region	National Operations	HQ Directorates	Endowment	2025
£000	£000	£000	£000	£000	£000	£000

<b>Net operating cost</b>	60,605	94,970	129,351	80,071	95,951	(34)	<b>460,914</b>
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## PRIOR YEAR

Segmental information as required under IFRS has been reported for each strategic objective

North Region	East Region	West Region	National Operations	HQ Directorates	Endowment	2024
£000	£000	£000	£000	£000	£000	£000

<b>Net operating cost</b>	57,995	93,155	125,983	77,612	80,334	(488)	<b>434,591</b>
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**NOTE 6. INTANGIBLE ASSETS****Intangible Assets (non-current) – Consolidated and Board**

		Software Licences	IT - software	Assets Under Development	Total
	Note	£000	£000	£000	£000
<b>Cost or Valuation:</b>					
At 1 April 2024		1,615	5,355	0	6,970
Additions		0	56	0	56
Completions		0	319	(319)	0
Transfers between asset categories		0	0	319	319
Disposals		(129)	(797)	0	(926)
<b>At 31 March 2025</b>		<b>1,486</b>	<b>4,933</b>	<b>0</b>	<b>6,419</b>
<b>Amortisation</b>					
At 1 April 2024		1,289	4,697	0	5,986
Provided during the year		139	256	0	395
Disposals		(129)	(797)	0	(926)
<b>At 31 March 2025</b>		<b>1,299</b>	<b>4,156</b>	<b>0</b>	<b>5,455</b>
<b>Net book value at 1 April 2024</b>		<b>326</b>	<b>658</b>	<b>0</b>	<b>984</b>
<b>Net book value at 31 March 2025</b>	<b>SoFP</b>	<b>187</b>	<b>777</b>	<b>0</b>	<b>964</b>

**CONSOLIDATED AND BOARD - PRIOR YEAR**

		Software Licences	IT - software	Assets Under Development	Total
	Note	£000	£000	£000	£000
<b>Cost or Valuation:</b>					
At 1 April 2023		2,125	10,598	0	12,723
Additions		0	116	0	116
Completions		0	28	(28)	0
Transfers between asset categories		0	0	28	28
Disposals		(510)	(5,387)	0	(5,897)
<b>At 31 March 2024</b>		<b>1,615</b>	<b>5,355</b>	<b>0</b>	<b>6,970</b>
<b>Amortisation</b>					
At 1 April 2023		1,645	9,848	0	11,493
Provided during the year		153	235	0	388
Disposals		(509)	(5,386)	0	(5,895)
<b>At 31 March 2024</b>		<b>1,289</b>	<b>4,697</b>	<b>0</b>	<b>5,986</b>
<b>Net book value at 1 April 2023</b>		<b>480</b>	<b>750</b>	<b>0</b>	<b>1,230</b>
<b>Net book value at 31 March 2024</b>	<b>SoFP</b>	<b>326</b>	<b>658</b>	<b>0</b>	<b>984</b>

**NOTE 7a. PROPERTY, PLANT AND EQUIPMENT – CONSOLIDATED AND BOARD**

	Land (including under buildings)	Buildings (excluding dwellings)	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Assets Under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>								
At 1 April 2024	4,969	19,956	124,421	22,147	14,586	10,247	27,273	223,599
Additions - purchased	18	0	6,562	479	51	9	21,713	28,832
Additions – donated	0	0	0	0	0	0	0	0
Completions	0	0	14,756	640	504	0	(15,900)	0
Transfers between asset categories	0	0	0	0	0	0	(319)	(319)
Transfers (to)/from non-current assets held for sale	0	0	0	0	0	0	0	0
Revaluations	30	37	0	0	0	0	0	67
Impairment charges	(1)	(10)	(620)	0	0	0	0	(631)
Impairment reversals	1	87	0	0	0	0	0	88
Disposals - purchased	0	0	(16,441)	0	(813)	0	0	(17,254)
Disposals – donated	0	0	(359)	0	0	0	0	(359)
<b>At 31 March 2025</b>	<b>5,017</b>	<b>20,070</b>	<b>128,319</b>	<b>23,266</b>	<b>14,328</b>	<b>10,256</b>	<b>32,767</b>	<b>234,023</b>
<b>Depreciation</b>								
At 1 April 2024	0	(3)	63,425	11,801	13,775	5,259	0	94,257
Provided during the year – purchased	0	831	16,897	2,189	423	485	0	20,825
Provided during the year - donated	0	0	21	31	0	0	0	52
Revaluations	0	(506)	0	0	0	0	0	(506)
Impairment charges	0	(55)	0	0	0	0	0	(55)
Impairment reversals	0	(270)	0	0	0	0	0	(270)
Disposals - purchased	0	0	(15,845)	0	(813)	0	0	(16,658)
Disposals – donated	0	0	(351)	0	0	0	0	(351)
<b>At 31 March 2025</b>	<b>0</b>	<b>(3)</b>	<b>64,147</b>	<b>14,021</b>	<b>13,385</b>	<b>5,744</b>	<b>0</b>	<b>97,294</b>
<b>Net book value at 1 April 2024</b>	<b>4,969</b>	<b>19,959</b>	<b>60,996</b>	<b>10,346</b>	<b>811</b>	<b>4,988</b>	<b>27,273</b>	<b>129,342</b>
<b>Net book value at 31 March 2025</b>	<b>5,017</b>	<b>20,073</b>	<b>64,172</b>	<b>9,245</b>	<b>943</b>	<b>4,512</b>	<b>32,767</b>	<b>136,729</b>
	0							
<b>Open Market Value of Land in Land and Dwellings Included Above</b>								
<b>Asset financing:</b>								
Owned - purchased	5,017	20,073	64,172	9,186	943	4,512	32,767	136,670
Owned - donated	0	0	0	59	0	0	0	59
<b>Net book value at 31 March 2025</b>	<b>5,017</b>	<b>20,073</b>	<b>64,172</b>	<b>9,245</b>	<b>943</b>	<b>4,512</b>	<b>32,767</b>	<b>136,729</b>

**NOTE 7a. PROPERTY, PLANT AND EQUIPMENT – CONSOLIDATED AND BOARD PRIOR YEAR**

	Land (including under buildings)	Buildings (excluding dwellings)	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Assets Under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>								
At 1 April 2023	4,961	19,898	113,257	21,703	17,069	9,643	30,161	216,692
Additions - purchased	0	0	1,595	161	162	604	17,971	20,493
Additions – donated	0	0	0	0	0	0	0	0
Completions	0	163	20,175	391	102	0	(20,831)	0
Transfers between asset categories	0	0	0	0	0	0	(28)	(28)
Transfers (to)/from non-current assets held for sale	0	0	0	0	0	0	0	0
Revaluations	12	(49)	0	0	0	0	0	(37)
Impairment charges	(7)	(97)	(745)	0	0	0	0	(849)
Impairment reversals	3	41	0	0	0	0	0	44
Disposals - purchased	0	0	(9,861)	(55)	(2,747)	0	0	(12,663)
Disposals – donated	0	0	0	(53)	0	0	0	(53)
<b>At 31 March 2024</b>	<b>4,969</b>	<b>19,956</b>	<b>124,421</b>	<b>22,147</b>	<b>14,586</b>	<b>10,247</b>	<b>27,273</b>	<b>223,599</b>
<b>Depreciation</b>								
At 1 April 2023	0	(3)	56,754	9,708	15,767	4,797	0	87,023
Provided during the year – purchased	0	793	16,024	2,162	666	462	0	20,107
Provided during the year - donated	0	0	30	35	0	0	0	65
Revaluations	0	(449)	0	0	0	0	0	(449)
Impairment charges	0	(27)	0	0	0	0	0	(27)
Impairment reversals	0	(317)	0	0	0	0	0	(317)
Disposals - purchased	0	0	(9,383)	(51)	(2,658)	0	0	(12,092)
Disposals - donated	0	0	0	(53)	0	0	0	(53)
<b>At 31 March 2024</b>	<b>0</b>	<b>(3)</b>	<b>63,425</b>	<b>11,801</b>	<b>13,775</b>	<b>5,259</b>	<b>0</b>	<b>94,257</b>
<b>Net book value at 1 April 2023</b>	<b>4,961</b>	<b>19,901</b>	<b>56,503</b>	<b>11,995</b>	<b>1,302</b>	<b>4,846</b>	<b>30,161</b>	<b>129,669</b>
<b>Net book value at 31 March 2024</b>	<b>4,969</b>	<b>19,959</b>	<b>60,996</b>	<b>10,346</b>	<b>811</b>	<b>4,988</b>	<b>27,273</b>	<b>129,342</b>
<b>Open Market Value of Land in Land and Dwellings Included Above</b>								
	0							
<b>Asset financing:</b>								
Owned - purchased	4,969	19,959	60,967	10,256	811	4,988	27,273	129,223
Owned - donated	0	0	29	90	0	0	0	119
<b>Net book value at 31 March 2024</b>	<b>4,969</b>	<b>19,959</b>	<b>60,996</b>	<b>10,346</b>	<b>811</b>	<b>4,988</b>	<b>27,273</b>	<b>129,342</b>

**NOTE 7b. ASSETS HELD FOR SALE****ASSETS HELD FOR SALE – CONSOLIDATED AND BOARD**

	Property, Plant & Equipment	Intangible Assets	Total
Note	£000	£000	£000
<b>At 1 April 2024</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers from property, plant and equipment	0	0	0
<b>At 31 March 2025</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SoFP</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ASSETS HELD FOR SALE (PRIOR YEAR) – CONSOLIDATED AND BOARD**

	Property, Plant & Equipment	Intangible Assets	Total
<b>At 1 April 2023</b>	<b>70</b>	<b>0</b>	<b>70</b>
Disposals of non-current assets held for sale	(70)	0	(70)
<b>At 31 March 2024</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SoFP</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Asset held for sale, Aviemore Ambulance Station, was sold and disposed of in January 2024.

**NOTE 7c. PROPERTY, PLANT AND EQUIPMENT DISCLOSURES**

Consolidated 2024 £000	Board 2024 £000		Consolidated 2025 £000	Board 2025 £000
		<b>Net book value of property, plant and equipment at 31 March</b>		
129,223	129,223	Purchased	136,670	136,670
119	119	Donated	59	59
<b>129,342</b>	<b>129,342</b>	<b>Total</b>	<b>136,729</b>	<b>136,729</b>
0	0	Net book value related to land valued at open market value at 31 March	0	0
0	0	Net book value related to buildings valued at open market value at 31 March	0	0

All land and buildings were revalued, either through desktop valuation or site visits, by an independent valuer, The Valuation Office Agency, as at 31/03/2025 on the basis of fair value (market value or depreciated replacement costs where appropriate). The values were computed in accordance with the Royal Institute of Chartered Surveyors Statement of Asset Valuation Practice and Guidance notes, subject to the special accounting practices of the NHS.

The net impact was an increase of £0.355m (2023-24: a decrease of £0.049m) of which £0.573m (2023-24 £0.412m) which was credited to the revaluation reserve and (£0.218m (2023-24 £0.461m) charged to the Statement of Comprehensive Net Expenditure. The net charge of £0.218m (2023-24 £0.461m) to the Statement of Comprehensive Net Expenditure was comprised £0.576m (2023-24 £0.823m) impairment losses and £0.358m (2023-24 £0.360m) reversal of impairment losses)

## NOTE 7d ANALYSIS OF CAPITAL EXPENDITURE

Consolidated 2024 £000	Board 2024 £000		Note	Consolidated 2025 £000	Board 2025 £000
		<b>Expenditure</b>			
116	116	Acquisition of intangible assets	<b>6</b>	56	56
20,493	20,493	Acquisition of property, plant and equipment	<b>7a</b>	28,832	28,832
0	0	Donated asset additions	<b>7a</b>	0	0
13,552	13,552	Right of Use (RoU) Additions	<b>16a</b>	0	0
0	0	Right of Use (RoU) Dilapidations		0	0
<b>34,161</b>	<b>34,161</b>	<b>Gross Capital Expenditure</b>		<b>28,888</b>	<b>28,888</b>
		<b>Income</b>			
2	2	Net book value of disposal of intangible assets	<b>6</b>	0	0
571	571	Net book value of disposal of property, plant and equipment	<b>7a</b>	596	596
0	0	Net book value of disposal of donated assets		8	8
70	70	Value of disposal of non-current assets held for sale	<b>7b</b>	0	0
<b>643</b>	<b>643</b>	<b>Capital Income</b>		<b>604</b>	<b>604</b>
<b>33,518</b>	<b>33,518</b>	<b>Net Capital Expenditure</b>		<b>28,284</b>	<b>28,284</b>
		<b>SUMMARY OF CAPITAL RESOURCE OUTTURN</b>			
33,518	33,518	Core capital expenditure included above		28,284	28,284
33,520	33,520	Core Capital Resource Limit		28,284	28,284
<b>2</b>	<b>2</b>	<b>Saving / (excess) against Core Capital Resource Limit</b>		<b>0</b>	<b>0</b>
0	0	Non core capital expenditure included above		0	0
0	0	Non core Capital Resource Limit		0	0
<b>0</b>	<b>0</b>	<b>Saving / (excess) against Non Core Capital Resource Limit</b>		<b>0</b>	<b>0</b>
33,518	33,518	Total capital expenditure		28,284	28,284
33,520	33,520	Total Capital Resource Limit		28,284	28,284
<b>2</b>	<b>2</b>	<b>Saving / (excess) against Total Capital Resource Limit</b>		<b>0</b>	<b>0</b>

## NOTE 8. INVENTORIES – CONSOLIDATED AND BOARD

Consolidated 2024 £000	Board 2024 £000		Note	Consolidated 2025 £000	Board 2025 £000
901	901	Raw Materials and Consumables		1,069	1,069
<b>901</b>	<b>901</b>	<b>Total inventories</b>	<b>SoFP</b>	<b>1,069</b>	<b>1,069</b>

## NOTE 9. TRADE AND OTHER RECEIVABLES

Consolidated	Board		Consolidated	Board
2024	2024		2025	2025
£000	£000		£000	£000
		Note		
Receivables due within one year				
NHSScotland				
479	479	Scottish Government	1,944	1,944
4,868	4,868	Boards	5,042	5,042
5,347	5,347	Total NHSScotland Receivables	6,986	6,986
6	6	NHS non-Scottish bodies	10	10
2,531	2,531	VAT recoverable	3,542	3,542
14,010	14,010	Prepayments	22,330	22,330
184	60	Accrued income	63	62
54	54	Other receivables	2,963	2,963
1,869	1,869	Reimbursement of provisions	6,470	6,470
469	469	Other public sector bodies	309	309
24,470	24,346	Total Receivables due within one year	42,673	42,672
Receivables due after more than one year				
870	870	Accrued income	925	925
(201)	(201)	Other receivables	(226)	(226)
9,821	9,821	Reimbursement of provisions	9,209	9,209
10,490	10,490	Total Receivables due after more than one year	9,908	9,908
34,960	34,836	TOTAL RECEIVABLES	52,581	52,580
1,054	1,054	The total receivables figure above includes a provision for impairments of :	620	620
WGA Classification				
4,868	4,868	NHS Scotland	5,042	5,042
885	885	Central Government bodies	293	293
64	64	Whole of Government bodies	16	16
6	6	Balances with NHS bodies in England and Wales	10	10
29,137	29,013	Balances with bodies external to Government	47,220	47,219
34,960	34,836	Total	52,581	52,580
2024	2024		2025	2025
£000	£000		£000	£000
1,252	1,252	Movements on the provision for impairment of receivables are as follows:	1,054	1,054
610	610	At 1 April	333	333
(12)	(12)	Provision for impairment	(17)	(17)
(796)	(796)	Receivables written off during the year as uncollectable	(750)	(750)
1,054	1,054	Unused amounts reversed	620	620
		At 31 March		



As of 31 March 2025, receivables with a carrying value of £0.6m (2023-24: £1.1m) were impaired and provided for. The ageing of these receivables is as follows:

<b>2024</b>	<b>2024</b>		<b>2025</b>	<b>2025</b>
<b>£000</b>	<b>£000</b>		<b>£000</b>	<b>£000</b>
52	52	3 to 6 months past due	33	33
1,002	1,002	Over 6 months past due	587	587
<b>1,054</b>	<b>1,054</b>		<b>620</b>	<b>620</b>

The receivables assessed as individually impaired were mainly NHS Scotland Boards as we have impaired those 2 years past their due date on the basis that these may not be collectable.

Receivables that are less than three months past their due date are not considered impaired. As at 31 March 2025, receivables with a carrying value of £5.3 million (2023-24: £4.9 million) were past their due date but not impaired. The ageing of receivables which are past due but not impaired is as follows:

<b>2024</b>	<b>2024</b>		<b>2025</b>	<b>2025</b>
<b>£000</b>	<b>£000</b>		<b>£000</b>	<b>£000</b>
3,296	3,296	Up to 3 months past due	4,957	4,957
67	67	3 to 6 months past due	42	42
1,579	1,579	Over 6 months past due	314	314
<b>4,942</b>	<b>4,942</b>		<b>5,313</b>	<b>5,313</b>

The receivables assessed as past due but not impaired were mainly NHS Scotland Health Boards.

Concentration of credit risk is limited due to customer base being large and unrelated / government bodies. Due to this, management believe that there is no future credit risk provision required in excess of the normal provision for doubtful receivables.

The credit quality of receivables that are neither past due nor impaired is assessed by reference to external credit ratings where available. Where no external credit rating is available, historical information about counterparty default rates is used.

Receivables that are neither past due nor impaired are shown by their credit risk below:

<b>2024</b>	<b>2024</b>		<b>2025</b>	<b>2025</b>
<b>£000</b>	<b>£000</b>		<b>£000</b>	<b>£000</b>
		Counterparties with no external credit rating:		
0	0	New customers	0	0
28,964	28,840	Existing customers with no defaults in the past	46,648	46,647
<b>28,964</b>	<b>28,840</b>	Total neither past due or impaired	<b>46,648</b>	<b>46,647</b>
The maximum exposure to credit risk is the fair value of each class of receivable. The NHS Board does not hold any collateral as security.				
		The carrying amount of receivables are denominated in the following currencies:		
34,960	34,836	Pounds	52,581	52,580
<b>34,960</b>	<b>34,836</b>		<b>52,581</b>	<b>52,580</b>

All non-current receivables are due within 5 years (2023-24: 5 years) from the balance sheet date.

The carrying amount of short term receivables approximates their fair value.

The fair value of long term other receivables is £Nil (2023-24 £Nil).

**NOTE 10. CASH AND CASH EQUIVALENTS**

	<b>Note</b>	<b>2025</b> <b>£000</b>	<b>2024</b> <b>£000</b>
Balance at 1 April		1,538	1,170
Net change in cash and cash equivalent balances	<b>CFS</b>	201	368
<b>Balance at 31 March</b>	<b>SoFP</b>	<b>1,739</b>	<b>1,538</b>
<b>Total Cash - Cash Flow Statement</b>		<b>1,739</b>	<b>1,538</b>

The following balances at 31 March were held at:

Government Banking Service	43	53
Commercial banks and cash in hand	15	6
Endowment cash	1,681	1,479
<b>Balance at 31 March</b>	<b>1,739</b>	<b>1,538</b>

**NOTE 11. TRADE AND OTHER PAYABLES**

<b>Consolidated</b> <b>2024</b> <b>£000</b>	<b>Board</b> <b>2024</b> <b>£000</b>		<b>Note</b>	<b>Consolidated</b> <b>2025</b> <b>£000</b>	<b>Board</b> <b>2025</b> <b>£000</b>
		<b>Payables due within one year</b>			
		<b>NHSScotland</b>			
81	81	Scottish Government		36	36
1,411	1,411	Boards		1,975	1,975
<b>1,492</b>	<b>1,492</b>	<b>Total NHSScotland Payables</b>		<b>2,011</b>	<b>2,011</b>
2	2	NHS Non-Scottish bodies		2	2
60	60	Amounts payable to General Fund		60	60
2,546	2,546	Trade payables		6,825	6,825
20,910	20,899	Accruals		22,987	22,931
0	0	Deferred income		0	0
6,020	6,020	Net obligations under leases	<b>16b</b>	6,321	6,321
50	50	Income tax and social security		30	30
0	0	Superannuation		0	0
3,559	3,559	Holiday pay accrual		3,525	3,525
0	0	VAT		306	306
3,242	3,242	Other public sector bodies		1,732	1,732
29	29	Other payables		83	83
5,137	5,137	Other significant payables (pay accrual)		4,703	4,703
<b>43,047</b>	<b>43,036</b>	<b>Total Payables due within one year</b>	<b>SoFP</b>	<b>48,585</b>	<b>48,529</b>
		<b>Payables due after more than one year</b>			
6,303	6,303	Net obligations under leases due within 2 years	<b>16b</b>	1,382	1,382
3,409	3,409	Net obligations under leases due after 2 years but within 5 years	<b>16b</b>	3,005	3,005
6,338	6,338	Net obligations under leases due after 5 years	<b>16b</b>	5,328	5,328
<b>16,050</b>	<b>16,050</b>	<b>Total Payables due after more than one year</b>	<b>SoFP</b>	<b>9,715</b>	<b>9,715</b>
<b>59,097</b>	<b>59,086</b>	<b>TOTAL PAYABLES</b>		<b>58,300</b>	<b>58,244</b>
		<b>WGA Classification</b>			
1,411	1,411	NHS Scotland		1,975	1,975
3,180	3,180	Central Government bodies		1,705	1,705
64	64	Whole of Government bodies		55	55
2	2	Balances with NHS bodies in England and Wales		2	2
54,440	54,429	Balances with bodies external to Government		54,563	54,507
<b>59,097</b>	<b>59,086</b>	<b>Total</b>		<b>58,300</b>	<b>58,244</b>

2024	2024		2025	2025
£000	£000		£000	£000
22,070	22,070	Borrowings included above comprise:	16,036	16,036
<b>22,070</b>	<b>22,070</b>	Leases	<b>16,036</b>	<b>16,036</b>
2024	2024	The carrying amount and fair value of the non-current borrowings are as follows	2025	2025
£000	£000	<b>Carrying amount</b>	£000	£000
16,050	16,050	Leases	9,715	9,715
<b>16,050</b>	<b>16,050</b>		<b>9,715</b>	<b>9,715</b>
2024	2024	The carrying amount and fair value of the non-current borrowings are as follows	2025	2025
<b>Fair value</b>	<b>Fair value</b>	<b>Fair value</b>	<b>Fair value</b>	<b>Fair value</b>
£000	£000		£000	£000
0	0	Leases	0	0
<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
2024	2024	The carrying amount of short term payables approximates their fair value.	2024	2024
£000	£000	The carrying amount of payables are denominated in the following currencies:	£000	£000
59,097	59,086	Pounds	58,300	58,244
<b>59,097</b>	<b>59,086</b>		<b>58,300</b>	<b>58,244</b>

**NOTE 12a. PROVISIONS – CONSOLIDATED AND BOARD**

	<b>Pensions and similar obligations</b>	<b>Clinical &amp; Medical Legal Claims against NHS Board</b>	<b>Participation in CNORIS</b>	<b>Other (non- endowment)</b>	<b>2025 TOTAL</b>	
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>Note</b>
At 1 April 2024	7,418	12,294	5,751	2,008	27,471	
Arising during the year	848	8,412	1,039	2,260	12,559	
Utilised during the year	(530)	(1,506)	(708)	(1,644)	(4,388)	
Unwinding of discount	13	77	0	10	100	
Reversed unutilised	(265)	(2,940)	0	(831)	(4,036)	
<b>At 31 March 2025</b>	<b>7,484</b>	<b>16,337</b>	<b>6,082</b>	<b>1,803</b>	<b>31,706</b>	<b>2b</b>

The amounts shown above in relation to Clinical & Medical Legal Claims against Scottish Ambulance Service are stated gross and the amount of any expected reimbursements are separately disclosed as receivables in note 9.

**Analysis of expected timing of discounted flows to 31 March 2025**

	<b>Pensions and similar obligations</b>	<b>Clinical &amp; Medical Legal Claims against NHS Board</b>	<b>Participation in CNORIS</b>	<b>Other (non- endowment)</b>	<b>2025 TOTAL</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Payable in one year	513	6,900	1,520	1,509	10,442
Payable between 2 - 5 years	1,937	9,437	3,698	96	15,168
Payable between 6 - 10 years	2,059	0	316	71	2,446
Thereafter	2,975	0	548	127	3,650
<b>At 31 March 2025</b>	<b>7,484</b>	<b>16,337</b>	<b>6,082</b>	<b>1,803</b>	<b>31,706</b>

**PROVISIONS - CONSOLIDATED AND BOARD (PRIOR YEAR)**

	<b>Pensions and similar obligations</b>	<b>Clinical &amp; Medical Legal Claims against NHS Board</b>	<b>Participation in CNORIS</b>	<b>Other (non- endowment)</b>	<b>2024 TOTAL</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
At 1 April 2023	7,492	11,949	5,563	1,693	26,697
Arising during the year	569	1,385	607	2,548	5,109
Utilised during the year	(514)	(483)	(419)	(1,675)	(3,091)
Unwinding of discount	8	(478)	0	(53)	(523)
Reversed unutilised	(137)	(79)	0	(505)	(721)
<b>At 31 March 2024</b>	<b>7,418</b>	<b>12,294</b>	<b>5,751</b>	<b>2,008</b>	<b>27,471</b>

**Analysis of expected timing of discounted flows to 31 March 2024**

	<b>Pensions and similar obligations</b>	<b>Clinical &amp; Medical Legal Claims against NHS Board</b>	<b>Participation in CNORIS</b>	<b>Other (non- endowment)</b>	<b>2024 TOTAL</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Payable in one year	511	2,398	1,438	1,714	6,061
Payable between 2 - 5 years	1,928	9,896	3,497	112	15,433
Payable between 6 - 10 years	2,061	0	299	56	2,416
Thereafter	2,918	0	517	126	3,561
<b>At 31 March 2024</b>	<b>7,418</b>	<b>12,294</b>	<b>5,751</b>	<b>2,008</b>	<b>27,471</b>

**Pensions and similar obligations**

The Board has in the past met the cost of additional benefits beyond the normal National Health Service Superannuation Scheme for Scotland benefits in respect of employees who retired early in the interests of the service by paying the required amounts annually to the Scottish Public Pensions Agency with the estimated value of all future payments being provided in the year the premature retiral was approved. Only one premature retiral case remains in payment and due to the immaterial sum involved the payments have not been discounted but are currently projected over a remaining life greater than five years. The Board has provided for permanent injury benefit awards based upon advised annual rates supplied by the Scottish Public Pensions Agency under the National Health Service Superannuation Scheme for Scotland and estimated remaining lives of recipients derived from interim life tables for Scotland produced annually by National Statistics which give period life expectancy by age and sex. Each life table is based upon population estimates, births and deaths data for a period of three consecutive years. The sum provided for each individual is recalculated annually based upon changes in their annual rates and period life expectancy at the balance sheet date. As the period life expectancies are typically for a considerable number of years during which the claimants will receive payments the actuarially calculated amounts are discounted using the provision discount rate as set by HM Treasury, which was 2.40% as at the balance sheet date. As at the balance sheet date the life expectancy varied between eight years and thirty-three years.

**Clinical & Medical Legal Claims against NHS Board**

The Board provides in full for Employer's Liability claims designated by the Central Legal Office as being Category 3, provision is also made for 50% of the estimated settlement costs of claims categorised by the Central Legal Office as Category 2 claims. Claims provided for have been discounted as per HM Treasury PES guidance

**Participation in CNORIS**

Clinical Negligence and Other Risk Indemnity Scheme. This represents the Board's share of the total liability of NHSScotland as advised by the Scottish Government and based on information prepared by NHS Boards and the Central Legal Office.

**Other (non-endowment)**

Provision has been made for motor accident costs relating to third parties as notified by the Board's insurers on the basis of 100% of third party vehicle damage costs and third party personal injury costs. It has been assumed that outstanding claims will reach settlement with twelve months of the balance sheet date and therefore the costs have been classified as current.

**NOTE 12b. CLINICAL NEGLIGENCE AND OTHER RISKS INDEMNITY SCHEME (CNORIS)**

<b>2024</b>		<b>Note</b>	<b>2025</b>
<b>£000</b>			<b>£000</b>
12,294	Provision recognising individual claims against the NHS Board as at 31 March	<b>12a</b>	16,337
(11,690)	Associated CNORIS receivable at 31 March	<b>9</b>	(15,679)
5,751	Provision recognising the NHS Board's liability from participating in the scheme at 31 March	<b>12a</b>	6,082
<b>6,355</b>	<b>Net Total Provision relating to CNORIS at 31 March</b>		<b>6,740</b>

The Clinical Negligence and Other Risks Scheme (CNORIS) has been in operation since 2000. Participation in the scheme is mandatory for all NHS boards in Scotland. The scheme allows for risk pooling of legal claims in relation to clinical negligence and other risks and works in a similar manner to an insurance scheme. CNORIS has an agreed threshold of £25k and any claims with a value less than this are met directly from within Boards' own budgets. Participants e.g. NHS boards contribute to the CNORIS pool each financial year at a pre-agreed contribution rate based on the risks associated with their individual NHS Board. If a claim is settled the Board will be reimbursed by the scheme for the value of the settlement, less a £25k "excess" fee. The scheme allows for the risk associated with any large or late in the financial year legal claims to be managed and reduces the level of volatility that individual boards are exposed to.

When a legal claim is made against an individual Board, the Board will assess whether a provision or contingent liability for that legal claim is required. If a provision is required then the Board will also create an associated receivable recognising reimbursement from the scheme if the legal claim settles. The provision and associated receivable are shown in the first two lines above. The receivable has been netted off against the provision to reflect reimbursement from the scheme.

As a result of participation in the scheme, Boards should also recognise that they will be required to make contributions to the scheme in future years. Therefore, a second provision that recognises the board's share of the total CNORIS liability of NHSScotland has been made and this is reflected in third line above.

Therefore, there are two related but distinct provisions required as a result of participation in the scheme. Both of these provisions as well as the associated receivable have been shown in the note above to aid the reader's understanding of CNORIS.

Further information on the scheme can be found at: <http://www.clo.scot.nhs.uk/our-services/cnoris.aspx>

**NOTE 13a. CONTINGENT LIABILITIES**

The following contingent liabilities have not been provided for in the Accounts:

2024		2025
£000	Nature	£000
14,085	Clinical and medical compensation payments	13,993
1,066	Employer's liability	735
<b>15,151</b>	<b>TOTAL CONTINGENT LIABILITIES</b>	<b>14,728</b>

**13b. CONTINGENT ASSETS**

13,813	Clinical and medical compensation payments	13,775
397	Employer's liability	355
<b>14,210</b>		<b>14,130</b>

**NOTE 14. EVENTS AFTER THE END OF THE REPORTING YEAR**

There have been no events after the end of the reporting period, which have a material impact on these accounts.

**NOTE 15. COMMITMENTS****Capital Commitments**

The Board has the following capital commitments which have not been provided for in the accounts

2024		Property, plant and equipment	Intangible assets	2025
£000		£000	£000	£000
	<b>Contracted</b>			
20,504	Vehicles	21,384	0	21,384
<b>20,504</b>	<b>Total</b>	<b>21,384</b>	<b>0</b>	<b>21,384</b>
	<b>Authorised but not Contracted</b>			
0	Vehicles	0	0	0
<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Financial Commitments**

The Board has entered into non-cancellable contracts (which are not leases or PFI contracts), for vehicles, which due to lead times, need to be ordered at least 12 months in advance of delivery



**16a. Right of Use Assets (RoU) – CONSOLIDATED AND BOARD**

	Land (including under buildings)	Buildings (excluding dwellings)	Dwellings	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Intangibles	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>									
At 1 April 2024	0	18,093	0	15,737	40	0	0	0	33,870
Additions (including new dilapidation provisions)	0	0	0	0	0	0	0	0	0
<b>At 31 March 2025</b>	<b>0</b>	<b>18,093</b>	<b>0</b>	<b>15,737</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,870</b>
<b>Depreciation</b>									
At 1 April 2024	0	4,427	0	7,616	27	0	0	0	12,070
Provided during the year - (including new dilapidation provisions)	0	1,945	0	4,060	13	0	0	0	6,018
<b>At 31 March 2025</b>	<b>0</b>	<b>6,372</b>	<b>0</b>	<b>11,676</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,088</b>
<b>Net book value at 1 April 2024</b>	<b>0</b>	<b>13,666</b>	<b>0</b>	<b>8,121</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,800</b>
<b>Net book value at 31 March 2025</b>	<b>0</b>	<b>11,721</b>	<b>0</b>	<b>4,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,782</b>
<b>Open Market Value of Land in Land and Dwellings Included Above</b>	0		0						

Scottish Ambulance Service's more significant lease relates to its Air Ambulance Aircraft. This lease commenced in May 2013 for a term of 7 years plus optional 3 year extension, which the Board has exercised. The Board has since further extended this lease to June 2026 to allow for a re-procurement process to conclude.

**16a. Right of Use Assets (RoU) – CONSOLIDATED AND BOARD (PRIOR YEAR)**

	Land (including under buildings)	Buildings (excluding dwellings)	Dwellings	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Intangibles	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>									
At 1 April 2023	0	16,722	0	3,556	40	0	0	0	20,318
Additions (include new dilapidation provisions)	0	1,371	0	12,181	0	0	0	0	13,552
<b>At 31 March 2024</b>	<b>0</b>	<b>18,093</b>	<b>0</b>	<b>15,737</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,870</b>
<b>Depreciation</b>									
At 1 April 2023	0	2,477	0	3,556	13	0	0	0	6,046
Provided during the year - (include new dilapidation provisions)	0	1,950	0	4,060	14	0	0	0	6,024
<b>At 31 March 2024</b>	<b>0</b>	<b>4,427</b>	<b>0</b>	<b>7,616</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,070</b>
<b>Net book value at 1 April 2023</b>	<b>0</b>	<b>14,245</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,272</b>
<b>Net book value at 31 March 2024</b>	<b>0</b>	<b>13,666</b>	<b>0</b>	<b>8,121</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,800</b>
	<b>SoFP</b>								
<b>Open Market Value of Land in Land and Dwellings Included Above</b>	0		0						

**16b. Lease Liabilities**

	Land (including under buildings)	Buildings (excluding dwellings)	Dwellings	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Intangibles	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Amounts falling due:</b>									
Not later than one year	0	1,971	0	4,350	0	0	0	0	6,321
Later than one year, not later than 2 years	0	1,382	0	0	0	0	0	0	1,382
Later than two year, not later than five years	0	3,005	0	0	0	0	0	0	3,005
Later than five years	0	5,328	0	0	0	0	0	0	5,328
Less: Unaccrued interest	0	0	0	0	0	0	0	0	0
<b>Balance at 31 March 2025</b>	<b>0</b>	<b>11,686</b>	<b>0</b>	<b>4,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,036</b>
Current	0	1,971	0	4,350	0	0	0	0	6,321
Non Current	0	9,715	0	0	0	0	0	0	9,715
	<b>0</b>	<b>11,686</b>	<b>0</b>	<b>4,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,036</b>

**Amounts recognised in the Statement of Comprehensive Net Expenditure**

	<b>2024-25</b>	
	<b>Consolidated</b>	<b>Board</b>
	<b>£000</b>	<b>£000</b>
Depreciation	6,019	6,019
Interest Expense	467	467
<b>Total</b>	<b>6,486</b>	<b>6,486</b>

**Amounts recognised in the Statement of Cash Flows**

	<b>2024-25</b>	
	<b>Consolidated</b>	<b>Board</b>
	<b>£000</b>	<b>£000</b>
Interest Expense	467	467
Repayments of Principal of leases	6,035	6,035
<b>Total</b>	<b>6,502</b>	<b>6,502</b>

**16b. Lease Liabilities (PRIOR YEAR)**

	Land (including under buildings)	Buildings (excluding dwellings)	Dwellings	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Intangibles	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Amounts falling due:</b>									
Not later than one year	0	1,952	0	4,055	13	0	0	0	6,020
Later than one year, not later than 2 years	0	1,953	0	4,350	0	0	0	0	6,303
Later than two year, not later than five years	0	3,409	0	0	0	0	0	0	3,409
Later than five years	0	6,338	0	0	0	0	0	0	6,338
Less: Unaccrued interest	0	0	0	0	0	0	0	0	0
<b>Balance at 31 March 2024</b>	<b>0</b>	<b>13,652</b>	<b>0</b>	<b>8,405</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,070</b>
Current	0	1,952	0	4,055	13	0	0	0	6,020
Non Current	0	11,700	0	4,350	0	0	0	0	16,050
	<b>0</b>	<b>13,652</b>	<b>0</b>	<b>8,405</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,070</b>

**Amounts recognised in the Statement of Comprehensive Net Expenditure (PRIOR YEAR)**

	<b>2023-24</b>	
	Consolidated	Board
	£000	£000
Depreciation	6,024	6,024
Interest Expense	606	606
<b>Total</b>	<b>6,630</b>	<b>6,630</b>

**Amounts recognised in the Statement of Cash Flows (PRIOR YEAR)**

	<b>2023-24</b>	
	Consolidated	Board
	£000	£000
Interest Expense	606	606
Repayments of Principal of leases	5,732	5,732
<b>Total</b>	<b>6,338</b>	<b>6,338</b>

**NOTE 17. PENSION COSTS**

The Scottish Ambulance Service participates in the NHS Pension Scheme (Scotland). The scheme is an unfunded statutory public service pension scheme with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions at progressively higher marginal rates based on pensionable pay, as specified in the regulations. The rate of employer contributions is set with reference to a four-yearly funding valuation undertaken by the scheme actuary. The valuation carried out as at 31 March 2016 confirmed that an increase in the employer contribution rate from 14.9% to 20.9% was required from 1 April 2019 to 31 March 2023. The UK Government since confirmed that these employer rates would remain in place until 31 March 2024. In addition, member pension contributions over the period to 30 September 2023 have been paid within a range of 5.2% to 14.7% and have been anticipated to deliver a yield of 9.6%.

The valuation carried out as at 31 March 2020 confirmed that an increase in the employer contribution rate from 20.9% to 22.5% will be required from 1 April 2024 to 31 March 2027. In addition, member pension contributions since 1 April 2024 have been paid within a range of 5.7% to 13.7% and have been anticipated to deliver a yield of 9.8%.

Scottish Ambulance Service has no liability for other employers' obligations to the multi-employer scheme.

As the scheme is unfunded there can be no deficit or surplus to distribute on the wind-up of the scheme or withdrawal from the scheme.

The scheme is an unfunded multi-employer defined benefit scheme.

It is accepted that the scheme can be treated for accounting purposes as a defined contribution scheme in circumstances where the Scottish Ambulance Service is unable to identify its share of the underlying assets and liabilities of the scheme.

The employer contribution rate for the period from 1 April 2024 is 22.5% of pensionable pay. The employee rate applied is variable and is anticipated to provide a yield of 9.8% of pensionable pay.

While a valuation was carried out as at 31 March 2016, work on the cost cap valuation was suspended by the UK Government following the decision by the Court of Appeal (McCloud (Judiciary scheme)/Sargeant (Firefighters' Scheme) cases) that the transitional protections provided as part of the 2015 reforms unlawfully discriminated on the grounds of age. Following consultation and an announcement in February 2021 on proposals to remedy the discrimination, the UK Government confirmed that the cost control element of the 2016 valuations could be completed. The UK Government has also asked the Government Actuary to review whether, and to what extent, the cost control mechanism is meeting its original objectives. The 2020 actuarial valuations will take the report's findings into account. The interim report is complete (restricted) and is currently being finalised with a consultation. Alongside these announcements, the UK Government confirmed that current employer contribution rates would stay in force until 1 April 2024.

The Scottish Ambulance Service's level of participation in the scheme is 3.11% based on the proportion of employer contributions paid in 2023-24.

**The new NHS Pension Scheme (Scotland) 2015**

From 1 April 2015 the NHS Pension Scheme (Scotland) 2015 was introduced. This scheme is a Career Average Re-valued Earnings (CARE) scheme. Members will accrue 1/54 of their pay as pension for each year they are a member of the scheme. The accrued pension is re-valued each year at an above inflation rate to maintain its buying power. This is currently 1.5% above increases to the Consumer Prices Index (CPI). This continues until the member leaves the scheme or retires. In 2024-25 members paid tiered contribution rates ranging from 5.7% to 13.7% of pensionable earnings. The normal pension age (NPA) is the same as the State Pension age. Members can take their benefits earlier but there will be a deduction for early payment.

**The existing NHS Superannuation Scheme (Scotland)**

This scheme closed to new joiners on 31 March 2015 but any benefits earned in either NHS 1995 or NHS 2008 sections are protected and will be paid at the section's normal pension age using final pensionable pay when members leave or retire. Some members who were close to retirement when the NHS 2015 scheme launched will continue to earn benefits in their current section. This may affect members who were paying into the scheme on 1 April 2012 and were within 10 years of their normal retirement age. Some members who were close to retirement but did not qualify for full protection will remain in their current section beyond 1 April 2015 and join the 2015 scheme at a later date.

All other members automatically joined the NHS 2015 scheme on 1 April 2015.

Further information is available on the Scottish Public Pensions Agency (SPPA) web site at <https://pensions.gov.scot/nhs>.

National Employment Savings Trust (NEST)

The Pensions Act 2008 and 2011 Automatic Enrolment regulations required all employers to enrol workers meeting certain criteria into a pension scheme and pay contributions toward their retirement. For those staff not entitled to join the NHS Superannuation Scheme (Scotland), the Board utilised an alternative pension scheme called NEST to fulfil its Automatic Enrolment obligations. NEST is a defined contribution pension scheme established by law to support the introduction of Auto Enrolment. Contributions are taken from qualifying earnings, which are currently from £6,240 up to £50,270, but will be reviewed every year by the government.

Date	Employee Contribution	Employer Contribution	Total Contribution
1st March 2013	1%	1%	2%
1st October 2018	3%	2%	5%
1st October 2019	5%	3%	8%

Pension members can choose to let NEST manage their retirement fund or can take control themselves and alter contribution levels and switch between different funds. If pension members leave the Board they can continue to pay into NEST.

NEST Pension members can take money out of NEST at any time from age 55. If suffering from serious ill health or incapable of working due to illness members can request to take money out of NEST early. They can take the entire retirement fund as cash, use it to buy a retirement income or a combination. Additionally, members can transfer their NEST retirement fund to another scheme.

NEST is run by NEST Corporation, a trustee body which is a non-departmental public body operating at arm’s length from government and is accountable to Parliament through the Department for Work and Pensions.

	2025	2024
	£000	£000
Pension cost charge for the year	55,989	49,165

**Note 18 Financial Instruments****Financial Assets****CONSOLIDATED****AS AT 31 March 2025****Assets per Statement of Financial Position**

Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.

Cash and cash equivalents

	Financial assets at fair value through OCI	Financial assets at amortised cost	Financial assets at fair value through profit/loss	Total
Note	£000	£000	£000	£000
9	4,044	0	0	4,044
10	1,739	0	0	1,739
-	<b>5,783</b>	<b>0</b>	<b>0</b>	<b>5,783</b>

**BOARD****AS AT 31 March 2025****Assets per Statement of Financial Position**

Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.

Cash and cash equivalents

	Financial assets at fair value through OCI	Financial assets at amortised cost	Financial assets at fair value through profit/loss	Total
Note	£000	£000	£000	£000
9	4,043	0	0	4,043
10	58	0	0	58
-	<b>4,101</b>	<b>0</b>	<b>0</b>	<b>4,101</b>

**CONSOLIDATED (Prior Year)****At 31 March 2024****Assets per Statement of Financial Position**

Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.

Cash and cash equivalents

	Financial assets at fair value through OCI	Financial assets at amortised cost	Financial assets at fair value through profit/loss	Total
Note	£000	£000	£000	£000
9	1,382	0	0	1,382
10	1,538	0	0	1,538
-	<b>2,920</b>	<b>0</b>	<b>0</b>	<b>2,920</b>

**BOARD (Prior Year)****At 31 March 2024****Assets per Statement of Financial Position**

Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.

Cash and cash equivalents

	Financial assets at fair value through OCI	Financial assets at amortised cost	Financial assets at fair value through profit/loss	Total
Note	£000	£000	£000	£000
9	1,258	0	0	1,258
10	59	0	0	59
-	<b>1,317</b>	<b>0</b>	<b>0</b>	<b>1,317</b>

**Financial Liabilities**

<b>CONSOLIDATED</b>		<b>Liabilities at fair value through profit and loss</b>	<b>Financial liabilities at amortised cost</b>	<b>Total</b>
	<b>Note</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>AS AT 31 March 2025</b>				
<b>Liabilities per Statement of Financial Position</b>				
Lease liabilities	11	0	16,036	16,036
Trade and other payables excluding statutory liabilities (VAT and income tax and social security), deferred income and superannuation	11		39,917	39,917
	-	<b>0</b>	<b>55,953</b>	<b>55,953</b>
<b>BOARD</b>				
	<b>Note</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>AS AT 31 March 2025</b>				
<b>Liabilities per Statement of Financial Position</b>				
Lease liabilities	11	0	16,036	16,036
Trade and other payables excluding statutory liabilities (VAT and income tax and social security), deferred income and superannuation	11		39,861	39,861
	-	<b>0</b>	<b>55,897</b>	<b>55,897</b>
<b>CONSOLIDATED (Prior Year)</b>				
	<b>Note</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>At 31 March 2024</b>				
<b>Liabilities per Statement of Financial Position</b>				
Finance lease liabilities	11	0	22,070	22,070
Trade and other payables excluding statutory liabilities (VAT and income tax and social security) and superannuation	11		35,485	35,485
	-	<b>0</b>	<b>57,555</b>	<b>57,555</b>
<b>BOARD (Prior Year)</b>				
	<b>Note</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>At 31 March 2024</b>				
<b>Liabilities per Statement of Financial Position</b>				
Finance lease liabilities	11	0	22,070	22,070
Trade and other payables excluding statutory liabilities (VAT and income tax and social security) and superannuation	11		35,474	35,474
	-	<b>0</b>	<b>57,544</b>	<b>57,544</b>



**18b FINANCIAL RISK FACTORS****Exposure to Risk**

The NHS Board's activities expose it to a variety of financial risks:

Credit risk - the possibility that other parties might fail to pay amounts due.

Liquidity risk - the possibility that the NHS Board might not have funds available to meet its commitments to make payments.

Market risk - the possibility that financial loss might arise as a result of changes in such measures as interest rates, stock market movements or foreign exchange rates.

Because of the largely non-trading nature of its activities and the way in which government departments are financed, the NHS Board is not exposed to the degree of financial risk faced by business entities.

**i) Credit Risk**

Credit risk arises from cash and cash equivalents, deposits with banks and other institutions, as well as credit exposures to customers, including outstanding receivables and committed transactions.

For banks and other institutions, only independently rated parties with a minimum rating of 'A' are accepted.

Customers are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with internal ratings in accordance with parameters set by the NHS Board.

The utilisation of credit limits is regularly monitored.

No credit limits were exceeded during the reporting period and no losses are expected from non-performance by any counterparties in relation to deposits.

**ii) Liquidity Risk**

The Scottish Parliament makes provision for the use of resources by the NHS Board for revenue and capital purposes in a Budget Act for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the Budget Act. The Act also specifies an overall cash authorisation to operate for the financial year. The NHS Board is not therefore exposed to significant liquidity risks.

The table below analyses the financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet to contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 Years
As at 31 March 2025	£000	£000	£000	£000
Lease Liabilities	6,321	1,382	3,005	5,328
Trade and other payables excluding statutory liabilities	39,861	0	0	0
<b>Total</b>	<b>46,182</b>	<b>1,382</b>	<b>3,005</b>	<b>5,328</b>

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 Years
As at 31 March 2024	£000	£000	£000	£000
Lease Liabilities	6,021	6,303	3,408	6,338
Trade and other payables excluding statutory liabilities	35,474	0	0	0
<b>Total</b>	<b>41,495</b>	<b>6,303</b>	<b>3,408</b>	<b>6,338</b>

**iii) Market Risk**

The NHS Board has no powers to borrow or invest surplus funds. Financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the NHS Board in undertaking its activities.

**Cash flow and fair value interest rate risk**

The NHS Board has no significant interest bearing assets or liabilities and as such income and expenditure cash flows are substantially independent of changes in market interest rates.

**Foreign Currency Risk**

The NHS Board is not exposed to foreign currency risk.

**Price risk**

The NHS Board is not exposed to equity security price risk.

**18c FAIR VALUE ESTIMATION**

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair value.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current HM Treasury interest rate that is available for similar financial instruments.

**NOTE 19. RELATED PARTY TRANSACTIONS**

The Board had various material transactions with other government departments and other central government bodies during the year. No Board member, key manager or other related party has undertaken any material transactions with the Board during the year. The Board members, both Executive and Non-Executive directors, are also trustees of the Scottish Ambulance Service Endowment Funds. The Board Chair and Chief Executive are trustees of the Scottish Ambulance Service Benevolent Fund.

**Scottish Ambulance Service Endowment Funds**

Income and Expenditure related to the charity is processed through the Scottish Ambulance Service but there were no direct transactions between the two entities. The charity holds funds of £1,626k at 31<sup>st</sup> March 2025 with payables of £56k and receivables of £1k.

**Scottish Ambulance Service Benevolent Fund**

Income and Expenditure related to the charity is processed by the finance department but not through the Scottish Ambulance Service ledgers. Members of the fund have their monthly contributions deducted from pay. There is a small administration fee charged to the Benevolent Fund to cover staff costs. Year-end balances are not available for the 2024-25 financial year.

**Scotland's Charity Air Ambulance**

The charity operates two helicopters and two rapid response vehicles that are tasked by the Scottish Ambulance Service. Paul Bassett, Chief Operating Officer and Carol Sinclair, non-executive director are trustees of the charity. The paramedics based with the charity are employed by the Service and recharged to the charity. There are no charges from the charity to the Service. During 2024-25 the Service received £870k from the charity for staff costs. There was no receivables balance at 31 March 2025.

**Senior Officers**

Senior officers have control over the Board's operational and financial policies. The total remuneration paid to senior officers is disclosed in the remuneration report (page 49). Officers have a responsibility to adhere to a code of conduct that requires them to declare an interest in matters that may influence or be perceived to influence their judgement or decisions.

**Board Members Interests**

There are no transactions with the entities declared by our Board members requiring disclosure.

**NHS Scotland**

The Scottish Ambulance Service have various contractual and ad-hoc agreements in place for the provision of services to and from other Health Boards in Scotland. For 2024-25 this included NHS Ayrshire & Arran, NHS Borders, NHS Dumfries & Galloway, NHS Fife, NHS Forth Valley, NHS Grampian, NHS Greater Glasgow & Clyde, NHS Highland, NHS Lanarkshire, NHS Lothian, NHS Orkney, NHS Shetland, NHS Tayside, NHS Western Isles, NHS National Services, NHS Education, NHS24, Public Health Scotland, Healthcare Improvement Scotland and the Golden Jubilee Foundation. During 2024-25 we recognised £7,979k of income and £11,988k of expenditure with NHS Scotland boards. Our receivable balance as 31<sup>st</sup> March 2025 is £5,042k and our payable balance is £1,975k. £127k of the receivable balance has been provided for as a doubtful debt.

**Scottish Government Health and Social Care Directorate (SGHSCD)**

The SGHSCD allocates resources and sets the strategic direction for NHS Scotland and is responsible for the development and implementation of health and social care policy. The Scottish Ambulance Service received a revenue funding allocation of £461m and capital funding allocation of £28.3m. The Scottish Government also has significant influence over other public bodies in Scotland through legislation and grant funding and therefore all public bodies in Scotland are related parties, except for Audit Scotland due to its independence from Government. The Scottish Ambulance Service has had a number of transactions during the year with other Scottish Public bodies including the Scottish Public Pensions Service, Scottish Fire and Rescue Service, Scottish Police Authority and a number of local authorities. There are no transactions or balances in 2024-25 which are material from the point of view of the board or the other public sector bodies. Details of balances with Scottish Government and other public bodies are disclosed within Notes 9 and 11 of these accounts.

**20a. CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE**

Group			Board	Endowment	Consolidated
2024			2025	2025	2025
£000		Note	£000	£000	£000
<b>Total income and expenditure</b>					
347,225	Employee expenditure	3	371,100	0	371,100
	Other operating expenditure	3			
142	Drugs and medical supplies		0	0	0
13,796	Vehicle Running Costs		12,629	0	12,629
18,032	Air Ambulance Costs		21,014	0	21,014
9,672	Property Running Costs		11,148	0	11,148
7,402	Medical Costs		7,397	0	7,397
50,461	Other health care expenditure		55,038	411	55,449
446,730	Gross expenditure for the year		478,326	411	478,737
(12,139)	Less: operating income	4	(17,378)	(445)	(17,823)
<b>434,591</b>	<b>Net Expenditure</b>		<b>460,948</b>	<b>(34)</b>	<b>460,914</b>

**20b. CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

Consolidated			Board	Endowment	Consolidated
2024			2025	2025	2025
£000		Note	£000	£000	£000
	<b>Non-current assets:</b>				
129,342	Property, plant and equipment	SoFP	136,729	0	136,729
984	Intangible assets	SoFP	964	0	964
21,800	Right of Use assets	SoFP	15,782	0	15,782
	Financial assets:				
10,490	Trade and other receivables	SoFP	9,908	0	9,908
<b>162,616</b>	<b>Total non-current assets</b>		<b>163,383</b>	<b>0</b>	<b>163,383</b>
	<b>Current Assets:</b>				
901	Inventories	SoFP	1,069	0	1,069
	Financial assets:				
24,470	Trade and other receivables	SoFP	42,672	1	42,673
1,538	Cash and cash equivalents	SoFP	58	1,681	1,739
0	Assets classified as held for sale	SoFP	0	0	0
<b>26,909</b>	<b>Total current assets</b>		<b>43,799</b>	<b>1,682</b>	<b>45,481</b>
<b>189,525</b>	<b>Total assets</b>		<b>207,182</b>	<b>1,682</b>	<b>208,864</b>
	<b>Current liabilities</b>				
(6,061)	Provisions	SoFP	(10,442)	0	(10,442)
	Financial liabilities:				
(43,047)	Trade and other payables	SoFP	(48,529)	(56)	(48,585)
<b>(49,108)</b>	<b>Total current liabilities</b>		<b>(58,971)</b>	<b>(56)</b>	<b>(59,027)</b>
<b>140,417</b>	<b>Non-current assets plus / less net current assets/liabilities</b>		<b>148,211</b>	<b>1,626</b>	<b>149,837</b>
	<b>Non-current liabilities</b>				
(21,410)	Provisions	SoFP	(21,264)	0	(21,264)
	Financial liabilities:				
(16,050)	Trade and other payables	SoFP	(9,715)	0	(9,715)
<b>(37,460)</b>	<b>Total non-current liabilities</b>		<b>(30,979)</b>	<b>0</b>	<b>(30,979)</b>
<b>102,957</b>	<b>Assets less liabilities</b>		<b>117,232</b>	<b>1,626</b>	<b>118,858</b>
	<b>Taxpayers' Equity</b>				
95,490	General fund	SoFP	110,982	0	110,982
5,875	Revaluation reserve	SoFP	6,250	0	6,250
1,592	Funds Held on Trust	SoFP	0	1,626	1,626
<b>102,957</b>	<b>Total taxpayers' equity</b>		<b>117,232</b>	<b>1,626</b>	<b>118,858</b>

**20c. CONSOLIDATED STATEMENT OF CASHFLOWS**

<b>Consolidated 2024 £000</b>		<b>Board 2025 £000</b>	<b>Endowment 2025 £000</b>	<b>Consolidated 2025 £000</b>
	<b>Cash flows from operating activities</b>			
(434,591)	Net operating expenditure	(460,948)	34	(460,914)
26,531	Adjustments for non-cash transactions	27,125	0	27,125
83	Add back: interest payable recognised in net operating expenditure	567	0	567
(11)	Deduct: interest receivable recognised in net operating expenditure	0	(17)	(17)
(6,243)	Movements in working capital	(14,204)	168	(14,036)
<b>(414,231)</b>	<b>Net cash outflow from operating activities</b>	<b>(447,460)</b>	<b>185</b>	<b>(447,275)</b>
	<b>Cash flows from investing activities</b>			
(19,455)	Purchase of property, plant and equipment	(23,113)	0	(23,113)
(116)	Purchase of intangible assets	(56)	0	(56)
1,155	Proceeds of disposal of property, plant and equipment	988	0	988
2	Proceeds of disposal of intangible assets	0	0	0
11	Interest received	0	17	17
<b>(18,403)</b>	<b>Net cash outflow from investing activities</b>	<b>(22,181)</b>	<b>17</b>	<b>(22,164)</b>
	<b>Cash flows from financing activities</b>			
438,815	Funding	476,242	0	476,242
0	Movement in general fund working capital	0	0	0
438,815	Cash drawn down	476,242	0	476,242
(5,730)	Capital element of payments in respect of leases	(6,035)	0	(6,035)
523	Interest paid	(100)	0	(100)
(606)	Interest element of leases	(467)	0	(467)
<b>433,002</b>	<b>Net Financing</b>	<b>469,640</b>	<b>0</b>	<b>469,640</b>
368	<b>Net Increase / (decrease) in cash and cash equivalents in the period</b>	(1)	202	201
1,170	<b>Cash and cash equivalents at the beginning of the period</b>	59	1,479	1,538
<b>1,538</b>	<b>Cash and cash equivalents at the end of the period</b>	<b>58</b>	<b>1,681</b>	<b>1,739</b>
	<b>Reconciliation of net cash flow to movement in net debt / cash</b>			
368	Increase / (decrease) in cash in year	(1)	202	201
1,170	Net debt / cash at 1 April	59	1,479	1,538
<b>1,538</b>	<b>Net debt / cash at 31 March</b>	<b>58</b>	<b>1,681</b>	<b>1,739</b>

## DIRECTIONS BY THE SCOTTISH MINISTERS

The Scottish Ministers, in exercise of their functions under section 86(1) and (3) of the National Health Service (Scotland) Act 1978, in relation to the functions of Health Boards in that section which apply to the Scottish Ambulance Service Board by virtue of the Scottish Ambulance Service Board Order 1999, and all other powers enabling them to do so, hereby DIRECT that:

1. The Scottish Ambulance Service Board must prepare a statement of accounts for each financial year in accordance with the accounting principles and disclosure requirements set out in the edition of the Government Financial Reporting Manual which is applicable for the financial year for which the statement of accounts is prepared.
2. In preparing a statement of accounts in accordance with paragraph 1, The Scottish Ambulance Service Board must use the Scottish Ambulance Service Board Annual Accounts template which is applicable for the financial year for which the statement of accounts is prepared.
3. In preparing a statement of accounts in accordance with paragraph 1, The Scottish Ambulance Service Board must adhere to any supplementary accounting requirements set out in the following documents which are applicable for the financial year for which the statement of accounts is prepared —
  - (a) The NHS Scotland Capital Accounting Manual,
  - (b) The Manual for the Annual Report and Accounts of NHS Boards and for Scottish Financial Returns, and
  - (c) The Scottish Public Finance Manual.
4. A statement of accounts prepared by The Scottish Ambulance Service Board in accordance with paragraphs 1, 2 and 3, must give a true and fair view of the income and expenditure and cash flows for that financial year, and of the state of affairs as at the end of the financial year.
5. The Scottish Ambulance Service Board must attach these directions as an appendix to the statement of accounts which it prepares for each financial year.
6. In these Directions —

"financial year" has the same meaning as that given by Schedule 1 of the Interpretation Act 1978,

"Government Financial Reporting Manual" means the technical accounting guide for the preparation of financial statements issued by HM Treasury,

"Manual for the Annual Report and Accounts of NHS Boards and for Scottish Financial Returns" means the guidance on preparing annual accounts issued to Health Boards by the Scottish Ministers,

"NHS Act 1978" means the National Health Service (Scotland) Act 1978 (c. 29),

"NHS Scotland Capital Accounting Manual" means the guidance on the application of accounting standards and practice to capital accounting transactions in the NHS issued by the Scottish Ministers,

"The Scottish Ambulance Service Board" is a Special Health Board for the whole of Scotland constituted under the Scottish Ambulance Service Board Order 1999 (S.S.1 1999/686),

"The Scottish Ambulance Service Board Annual Accounts template" means the Excel spreadsheet issued to The Scottish Ambulance Service Board by the Scottish Ministers as a template for their statement of accounts, and "Scottish Public Finance Manual" means the guidance on proper handling and reporting of public funds issued by the Scottish Ministers.

7. Any expressions or definitions, where relevant and unless otherwise specified, take the meaning which they have in section 108 of the NHS Act 1978.
8. This Direction will come into force on the day after the day on which it is signed.
9. This Direction will remain in force until such time that it is varied, amended or revoked by a further Direction of the Scottish Ministers under section 86 of the NHS Act 1978.



Signed by the authority of the Scottish Ministers

Dated

22 March 2022

## GLOSSARY

<b>A&amp;E</b>	Accident and Emergency
<b>ACC</b>	Ambulance Control Centre
<b>AHP</b>	Allied Health Professions
<b>ALS</b>	Advanced Life Support
<b>ANP</b>	Advanced Nurse Practitioner
<b>AP</b>	Advanced Paramedic
<b>APCC</b>	Advanced Practitioner in Critical Care
<b>BASICS</b>	British Association of Immediate Care
<b>CERAS</b>	Climate Emergency Response and Sustainability
<b>CFR</b>	Community First Responder
<b>Chain of Survival</b>	Crucial elements required to save a life when someone is in cardiac arrest: community readiness and early recognition that a cardiac arrest is happening, early cardio pulmonary resuscitation (CPR), early defibrillation to restart the heart; timely hospital care and appropriate aftercare
<b>CNO</b>	Chief Nursing Office
<b>CPR</b>	Cardio Pulmonary Resuscitation
<b>EMRS</b>	Emergency Medical Retrieval Service
<b>EPR</b>	Electronic Patient Report
<b>ESN</b>	Emergency Services Network
<b>FNC</b>	Flow Navigation Centre
<b>GP</b>	General Practitioner
<b>HAS</b>	Hyper Acute Stroke
<b>HCPC</b>	Health and Care Professions Council
<b>ICCS</b>	Integrated Communications Control System
<b>ICO</b>	Information Commissioner's Office
<b>IJB</b>	Integrated Joint Board
<b>MTU</b>	Mobile Testing Unit
<b>NES</b>	NHS Education for Scotland
<b>OHCA</b>	Out of Hospital Cardiac Arrest
<b>OOH</b>	Out of Hours
<b>PAD</b>	Public Access Defibrillator
<b>PGD</b>	Patient Group Directives
<b>PHCCT</b>	Pre-Hospital Critical Care Team
<b>PTS</b>	Patient Transport Service
<b>ROSC</b>	Return of Spontaneous Circulation
<b>ScotSTAR</b>	Scottish Specialist Transport and Retrieval Service
<b>SG</b>	Scottish Government
<b>SORT</b>	Specialist Operations Response Team
<b>STN</b>	Scottish Trauma Network
<b>VF/VT</b>	Ventricular Fibrillation – heart not operating correctly giving an irregular heartbeat