



NOT PROTECTIVELY MARKED

PUBLIC BOARD MEETING

25 March 2026

Item 09

THIS PAPER IS FOR DISCUSSION

SUMMARY FINANCIAL PERFORMANCE TO 28 FEBRUARY 2026

Lead Director Author	Julie Carter, Director of Finance, Logistics and Strategy Maria McFeat, Deputy Director of Finance
Action required	The Board is asked to discuss and note : <ul style="list-style-type: none">• The financial position to the end of February 2026• The position on funded post COVID/System Pressures to the end of February 2026• Detailed analysis on overtime performance recognising the Best Value programme within the finance plan• The impact of the efficiency savings position to the end of February 2026• The financial risk and mitigating actions in relation to the NQP Recruitment Plan• The updated full year forecast for revenue and capital resource limits
Key points	<ol style="list-style-type: none">1. The financial position at the end of Month 11 is reporting a deficit of £0.21 million.2. Post COVID/operational pressures of £6.94 million have been incurred over this period, these are offset against the recurring funding.3. As a significant spend area within the Service a detailed analysis of the key drivers of Overtime costs are included4. In relation to the agreed £12.70 million efficiency savings target, to date £11.23 million has been delivered against a year-to-date target of £11.13 million, and £12.72 million achieved to date against the full year target. We remain on target to deliver the full savings target for the year.5. The current agreed Agenda for Change reform funding is being offset against the reduced working week additional costs, of which £5.53 million has been incurred to date.6. The delivery of the 2025/26 financial plan is on track. A detailed financial forecast is being updated on a monthly basis. Following

	on from previously reported revision of the likely out-turn from an initial £4.30 million deficit to £3.80 million deficit, a formal review was undertaken for the end of quarter 3, which now forecasts a break-even position. This remains on track.
Timing	During the financial year the Board will be provided with monthly updates on the financial position and from August 2025 the final year end forecast position will also be reported on a monthly basis.
Associated Corporate Risk Identification	Risk ID 5602 – failure to achieve financial target
Link to Corporate Ambitions	<p>This paper relates to:</p> <p>We will</p> <ul style="list-style-type: none"> • Work collaboratively with citizens and our partners to create healthier and safer communities • Innovate to continuously improve our care and enhance the resilience and sustainability of our services • Improve population health and tackle the impact of inequalities • Deliver our net zero climate targets • Provide the people of Scotland with compassionate, safe and effective care when and where they need it • Be a great place to work, focusing on staff experience, health and wellbeing
Link to NHS Scotland's Quality Ambitions	This report supports the Service's national priority areas and strategy. The Finance Plan and Financial Performance supports and underpins the delivery of the Service's quality improvement objectives within the Service's Annual Delivery Plan.
Benefit to Patients	Efficient and effective use of resources enables the Service to provide the best level of safe and effective care to patients as it can within the resources available.



**Scottish
Ambulance
Service**

Working in Partnership with Universities



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SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 28 FEBRUARY 2026

JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY

This paper sets out the financial position on 28 February 2026 for the Scottish Ambulance Service.

The financial plan initially projected a deficit position of £4.30 million for the year, which, following our quarter two review, had been updated to a forecast deficit position of £3.80 million. Following a quarter three review, this now forecasts a likely break-even position. As described within the plan, this position assumed full delivery of savings delivered against the £12.70 million efficiency savings target.

The Board is asked to note the reporting against:

- The overall financial position for the 11 months to February 2026
- The post-COVID and operational pressures, their financial impact and assumed funding
- The financial impact of the air ambulance extension additional costs, recognising this is a significant additional cost in 2025/26
- Delivery of the £12.70 million in-year savings target
- Specific reference to overtime costs in relation to the £3.80 million reduction assumed within the £12.70 million efficiency plans
- Specific key risk on the additional costs of the Reduced Working week and mitigating actions
- The positive change to the full year forecast position, following the quarter 3 review

The financial position to February 2026, reporting a deficit position to date, consists of:

- Income – this is reporting a breakeven position
- Core Expenditure – a deficit position of £0.21 million against an amended trajectory deficit of £3.8 million to February 2026
- The financial impact of post COVID-19 expenditure of £6.94 million in the reporting period which is fully funded.

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- Agenda for Change reform (reduced working week and protected learning time) additional costs of £5.53 million, have been incurred. Recurring funding for the initial 30-minute working week reduction from 37.5 hours to 37 hours was received during August 2025.
- Efficiency savings target for the financial year is £12.70 million. To date, £11.23 million of savings has been achieved against a target to date of £11.13 million.

Key messages

- A deficit position of £0.21 million as at 28 February 2026 (this includes both core and non-core expenditure, and income), this is reporting an improved position against the updated financial plan trajectory deficit of £3.8 million at the end of February 2026, this reflects the Q3 detailed full year forecast review.
- During February the Service received £2 million of non recurring funding from Scottish Government. This is used to support system pressures including supporting initiatives into 2026-27 in particular digital capabilities and infrastructure resilience.
- The small deficit position of £0.21 million to February 2026 is driven by the following:
 - Net Overspend Pay position of £0.39 million, the main driver is underspends of £3.97 million in Basic Pay and £0.40 million in Enhancements, which are mostly absorbed by overtime overspend cost of £4.77 million.
 - Underspend in non-pay and asset disposal costs of £0.11 million with lines showing pressures such as Computer Maintenance, Insurance and Other Operating Costs are offset by underspent lines such Air Ambulance, Diesel, and Property related costs.
 - The phasing of the savings target increasing through the year as we move into the final month of the financial year.
 - The delivery of YTD savings is slightly ahead of target by £0.1 million, due to a YTD catch up on newly introduced savings from M10. This has been reflective of the Service's focus to remain on track to deliver the full year savings.

As mentioned above, the main drivers of the small deficit position are:

- Against our efficiency savings target of £12.70 million, the target for the 11 months to February was £11.13 million of which £11.23 million was achieved. The trajectory had been phased recognising a generally slower start to the year and peaking mid-year, which has impacted on the achieved YTD position as we caught up over the remaining months in this year. This is described in more detail within the Efficiency Savings section later in the paper.
- The net overspend position on Pay in month 11 is a result of several drivers such as the NQP phase 3 starting. The phase 3 NQPs are in addition to the staff covered by RWW year 1 funding or natural attrition and their costs will be covered by a reduction in overtime
- Overtime pressures is a key driver in the delivery of the £12.70 million savings plan. This is also the main component driving the Pay costs. This has been an area of significant focus. Overtime hours to date continue to be lower than the same period last year. This is being closely monitored noting there is a total of £3.80 million overtime cost reduction anticipated towards meeting the £12.70 million savings target; total savings of £4.10 million of BV overtime schemes have been recognised up to month 11.

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Key actions agreed in this period

The key focus of the financial plan, throughout this year and the next two years will be the delivery of the Back to Balance action plan. This included the following 3 key areas

1. Delivery of the full 3% efficiency savings and Best Value programme
2. Reducing our overspend and high spend areas
3. Our continued role in delivery service value and improvements across the wider health and care system

1. Delivery of our Efficiency Savings Target and Best Value programmes

The 3% savings target for 2025/26 has been set at £12.70 million. In this period savings of £11.23 million have been achieved against a trajectory of £11.13 million. This also relates to full year savings of £12.72 million, which means that we are on track to achieve our aim to meet our target in full in this financial year.

ACTION: The Service achieved this target using the Best Value and local efficiency approach that has been embedded in previous years. This included a key focus on service improvements that deliver financial and productivity efficiencies while balancing workforce, service delivery and performance.

The achievement of the £12.70 million efficiency plans help us to build upon our methodology, governance and action focus to develop programmes that can be agreed and implemented over the life of the financial plan in future years. This continued scrutiny on delivering recurring savings is crucial for the ongoing sustainability of the plan.

The existing governance structures had been maintained in 2025/26 with the following key areas agreed.

- Best Value programmes that are a priority focus
- Carry forward projects from the previous year
- Implementation of the national 15-box grid
- Back to balance refresh of the high spend areas
- Improvement programmes that deliver wider system impacts

Programmes of work and mandates have been completed for all of the agreed programmes, and budget holders had finalised their local efficiency plans.

There is also a range of work ongoing in the delivery of these programmes for the future and the development of efficiency plans for 2026/27.

2. Overtime Costs

Given the significance, overtime costs are a key focus within the 2025/26 financial plan. A reduction of £3.80 million is assumed to be delivered in this financial year. Cost for the ten months of the year are lower than the same period in the last two years (after offsetting pay inflation costs) and significant work continues to critically review the key drivers of this and to take corrective action. This is also building upon the good work undertaken in 2024/25 and rolling into 2026/27.

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ACTION: Detailed real time reports and dashboards have been developed and being actively used by the budget holders. While total overtime hours briefly spiked in Month 8, the adjusted hours (removing drivers such as RWW, HTAT and uplift effects) have been consistently lower than the previous two years and continue to show an intended downward trend.

3. Post COVID pressures

The impact of COVID-19 system pressures on our financial position has been reported since February 2020. Our financial plan estimates this impact for 2025/26 to be £8.35 million for the year. We have received recurring funding from the Scottish Government to support this. Details are in Table 8 in the paper.

ACTION: There are a range of actions being undertaken within the Service to continually review and monitor these costs, while balancing operational service impact. Specifically, this includes a further review of Ambulance Control Centre staffing against demand projections and an improvement programme supporting the timed admissions development.

Financial Risk considerations noted in the period.

The key financial risks are detailed below with mitigating actions also described.

Delivery of Efficiency Savings Target including Best Value

The requirement to ensure the delivery of efficiency savings remains a continued focus for the Service. A well-established governance process is in place and has been updated and in place for 2025/26. The financial plan identified a range of programmes, and significant focus is currently on implementing, tracking and reporting on these. It is also recognised that delivery of financial savings, both recurring and non-recurring becomes a greater risk in each additional year, as the ability to deliver these becomes more challenging so the focus also remains on identifying medium to long-term opportunities.

Delivery of our financial targets on a sustainable basis continues to be highlighted as a very high risk in our corporate risk register and is monitored in line with this risk profile.

In addition, the Service will continue to work closely with the NHS Scotland Finance Delivery Unit (FDU).

Action – Several actions that continued into 2025/26:

- Focussed Program Management Office (PMO) support aligned to the high impact high priority schemes to provide additional focus and capacity. Programme Management resources have been agreed and in place
- Executive leads and finance support for each programme have been identified and agreed and included within Executive Director objectives
- Reporting Progress through the Best Value Steering Group meeting every month, with regular reporting to Executive Team, Performance and Planning Steering Group and Audit and Risk Committee
- Governance policies and procedures in place with agreed clear escalation plans identified, these have been updated and approved at the Steering Group in August.
- Linking our programmes to our 2030 strategy ambitions and our 5 portfolio boards for oversight, prioritisation and Board reporting.

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- Monthly highlight reports completed to report on progress and project mandates completed for all programmes.
- Implementation of our ideas box to ensure all staff can identify and contribute to new ideas, noting this is also under review and linked to further work on developing staff engagement and empowerment
- A fortnightly Executive team meeting to discuss and resolve barriers to delivery and issues identified.
- Further development of dashboards sharing information widely with management and staff

Reduction in the Working Week

As part of the Agenda for Change pay deal in 2023/24, it was agreed that the working week would reduce from 37.5 hours to 36 hours, with the reduction from 37.5 hours to 37 hours from April 2024 before reducing to 36 hours from April 2026. Transitional arrangements are in place, being implemented through accrued hours and backfilled through overtime reflecting the reduction to 37 hours. This has resulted in additional costs to the Service resulting from additional overtime and increased hourly rates driving higher pay enhancement costs. These costs were incurred throughout 2024/25 and will continue into 2025/26.

The detailed monitoring processes for this have been further developed. The total 2025/26 allocation is £6.82 million, as included in our Financial Plan. This allocation was received recurrently in August 2025. Scottish Government are currently modelling the costs to fully implement the further 60-minute reduction to 36 hours from April 2026 and we await confirmation of funding.

The following tables show the spend to date and forecast expenditure against the £6.8 million funding agreed for 2025/26.

RWW Year-to-Date Expenditure

Expenditure	1	2	3	4	5	6	7	8	9	10	11	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Project Team	34	37	36	40	36	56	18	37	37	37	37	405
M365 Team	10	9	10	13	11	23	17	16	17	16	16	158
EPDD Teams	-	-	-	-	-	-	-	-	-	-	-	-
Additional staff	-	-	-	-	91	143	182	182	182	230	9	1,019
Overtime backfill	432	159	264	354	361	603	326	343	296	-	403	2,930
Additional hourly rate	80	82	87	82	85	85	84	84	83	90	91	933
Rostering												
Software	-	-	-	-	-	-	41	4	4	2	4	55
Delivery Team	-	-	-	-	-	-	-	8	7	7	7	29
Total	556	287	397	489	584	910	668	674	626	-	21	5,529

RWW Forecast Full Year Expenditure

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Expenditure	YTD	Forecast	Total	Commentary
	£000s	£000s	£000s	
Project Team	405	38	443	
M365 Team	158	31	189	
EPDD Teams	-	30	30	Manual Handling & VPR posts
Additional staff	1,020	547	1,567	50 (headcount) NQPs phased, 9 WTE ACAs
Overtime backfill	2,929	195	3,124	Backfill to reduce as NQPs are recruited.
Overtime backfill risk	-	280	280	Backfill costs if overtime levels do not reduce as per assumptions
Additional hourly rate	934	85	1,019	
Rostering Software	54	27	81	Software and associated training costs
Delivery Team	29	57	86	1 WTE resourcing admin, 1 WTE GRS admin, payroll support
Total	5,529	1,290	6,819	

Action

The RWW Implementation Project is aiming to have the Service ready to go live for the reduction to 36 hours from 1st April 2026. Plans and in year forecast have been developed and presented to Scottish Government in October 2025, describing our implementation plan.

The year to date costs at month 11 of £5.53 million have been incurred against the £6.8 million funding allocation relating to the reduction from 37.5 to 37 hours. The introduction of additional NQPs has contributed to offsetting overtime previously incurred for RWW accrued hours backfill. We continue to anticipate fully utilising the £6.8 million budget.

Project implementation costs have also been agreed. In addition, investment in digital support and statutory and mandatory training is also supported. These costs associated with this programme are reported on a monthly basis, given this financial risk.

The impact of Newly Qualified Paramedic (NQP) Recruitment

The number of NQP's seeking employment from the universities in 2025/26 exceeds the number of vacancies and natural attrition within SAS. There is a plan in place working with Scottish Government to seek opportunities across the wider system including primary care for future years, however immediate actions need to be taken for this year with the aim to offer as many employment opportunities as possible.

Detailed work has taken place to agree the NQP recruitment plan for 2025/26 with the agreement to recruit supernumerary staff funded primarily from overtime costs. This equates to a total of circa £3 million.

The financial viability of this plan is dependent on the successful delivery of overtime savings. These savings are critical to offset the cost of onboarding and training a large cohort of NQPs within existing budget parameters. Failure to achieve these savings presents several risks, including:

- Operational pressures that may prevent reductions in overtime.
- Delays in NQP readiness, which could impact service delivery and workforce resilience.
- Budget overruns, if planned savings are not realised.

The impact of the Phase 3 NQP deployment on reducing overtime will be closely monitored during Month 12 as more staff are onboarded. If reductions do not materialise as expected, this will be escalated through the appropriate governance channels.

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A detailed Executive team paper has been agreed that describes the risk management actions this includes very detailed scrutiny on pay and overtime costs with a monthly report tracking progress in place ensuring that any issues can be identified as early as possible. A monthly group has also been established overseeing the different aspects of the process. This is progressing as planned and is reflected in the updated full year forecast position.

Finance outturn position as of February 2026

Introduction

This section of the paper provides details of the financial results for the period ending February 2026.

For the purpose of understanding the financial data tabled within this report, the following guidelines are provided:

- All Income budget and actual figures are presented as credit values (in brackets), a positive variance value against income reflects an improved performance against income plan whereas a negative variance is reflective of an underperformance contrary to income plan.
- All Expenditure budget and actual values are shown as positive figures; a positive variance value against expenditure reflects a favourable under-spend against budget plan whereas a negative variance is reflected of an adverse performance on budget plan.

SUMMARY OF YEAR-TO-DATE POSITION

Table 1 reports that the revenue position for the financial year to the end of February 2026 is a deficit of £0.21 million, made up of the following:

- Income – breakeven
- Expenditure Pay – over budget by £0.39 million
- Expenditure Supplies – under budget by £0.1 million
- Savings – ahead of target by £0.1 million
- Expenditure non-core – break even
- This position includes funded legacy COVID expenditure of £6.94 million
- This position includes funded Agenda for Change reform expenditure of £5.53 million

Although non pay expenditure is under budget, there are some overspent expenditure lines such as Computer Maintenance, Insurance (vehicle accidents), and Other operating costs. This has to date been offset by the underspend lines, particularly Diesel.

The month 11 position includes the full AfC pay award 4.4% for 2025/26 with arrears for the 2nd stage uplift payable March 2026, updated Medical and Dental pay award of 4.25% including arrears for 2025/26 actioned in prior months and ESM pay award uplifts, with ESM arrears paid this month.

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Table 1 – Scottish Ambulance Service high-level overview
SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
YEAR TO 28 FEBRUARY 2026

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	502,158	451,242	451,242		40,144	40,144	
Health Board	7,539	7,095	7,118	23	797	819	22
Other Healthcare	719	636	624	(12)	49	50	1
Fleet	38	38	38	0	0	0	0
Staff Car Deductions	141	125	112	(13)	11	9	(2)
Other Operating	3,723	3,514	3,492	(22)	387	368	(19)
Total Income	514,318	462,650	462,626	(24)	41,388	41,390	2
Expenditure							
Accident & Emergency	336,779	309,154	313,640	(4,486)	28,977	29,216	(239)
Non Emergency Service	34,399	31,573	30,815	758	2,939	2,925	14
Air Ambulance	21,926	17,956	18,149	(193)	1,398	1,314	84
Overheads	96,499	79,252	75,513	3,739	8,074	7,812	262
Total Expenditure	489,603	437,935	438,117	(182)	41,388	41,267	121
Core Expenditure Variance				(206)			123
Non Core Expenditure							
Depreciation (DEL)	23,900	21,891	21,891	0	3,158	3,158	0
Depreciation (Donated)	65	18	18	0	2	2	0
AME Provision	750	0	0	0	0	0	0
AME Impairments	0	0	0	0	0	0	0
Non Cash (DEL)	0	0	0	0	0	0	0
Total Non Core Expenditure	24,715	21,909	21,909	0	3,160	3,160	0
Surplus / (Deficit)				(206)			123

Table 2 – Income and Expenditure

Table 2 provides the year-to-date position between service and support directorates.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE SUMMARY
YEAR TO 28 FEBRUARY 2026

		Cumulative to Date				Current Period			
		Budget	Actual	Variance	Variance	Budget	Actual	Variance	Variance
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
Service Delivery Directorate	Income	(8,927)	(8,951)	24	0%	(1,008)	(1,037)	29	3%
	Salaries	333,905	333,953	(48)	0%	31,339	31,387	(48)	0%
	Supplies	38,628	38,522	106	0%	3,211	3,129	82	-3%
	Sav Target	(4,044)	0	(4,044)	0%	(267)	0	(267)	0%
	Sav Realised	3,280	0	3,280	0%	425	0	425	0%
					(682)			221	
Support Services Directorates	Income	(2,481)	(2,433)	(48)	-2%	(237)	(210)	(27)	-11%
	Salaries	32,019	32,361	(342)	1%	3,145	3,081	64	-2%
	Supplies	55,193	55,189	5	0%	6,847	6,834	14	0%
	Sav Target	(7,085)	0	(7,085)	0%	(470)	0	(470)	0%
	Sav Realised	7,947	0	7,947	0%	324	0	324	0%
	Reserves	0	0	0		0	0	0	
				476			(96)		
SCOTTISH AMBULANCE SERVICE	Income	(11,408)	(11,384)	(24)	0%	(1,245)	(1,247)	2	0%
	Salaries	365,924	366,314	(390)	0%	34,484	34,468	16	0%
	Supplies	93,824	93,714	111	0%	10,058	9,963	96	1%
	Sav Target	(11,129)	0	(11,129)		(737)	0	(737)	
	Sav Realised	11,227	0	11,227		749	0	749	
	Reserves	0	0	0		0	0	0	
				(206)			125		

Table 3 – Service Delivery

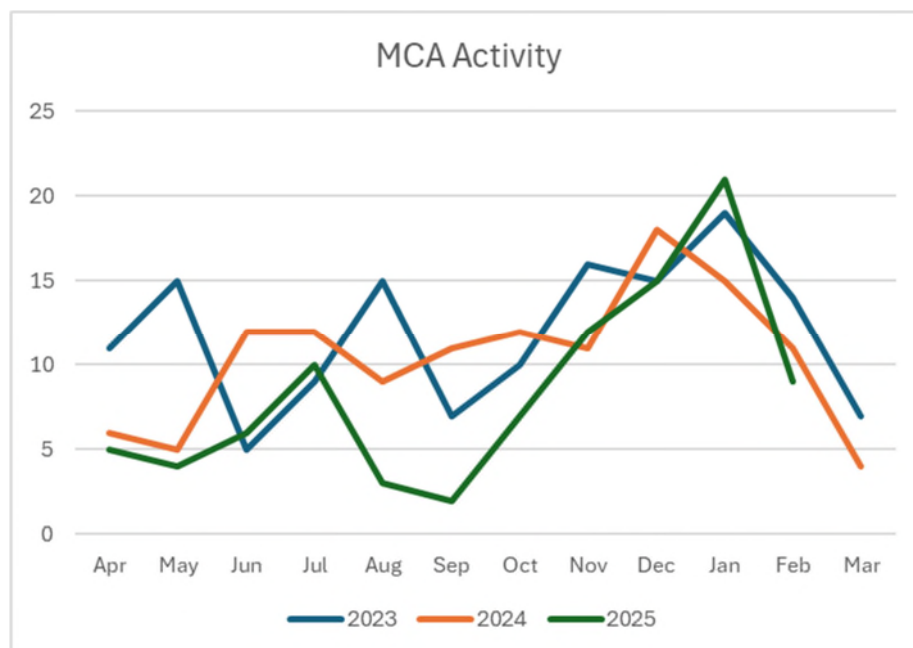
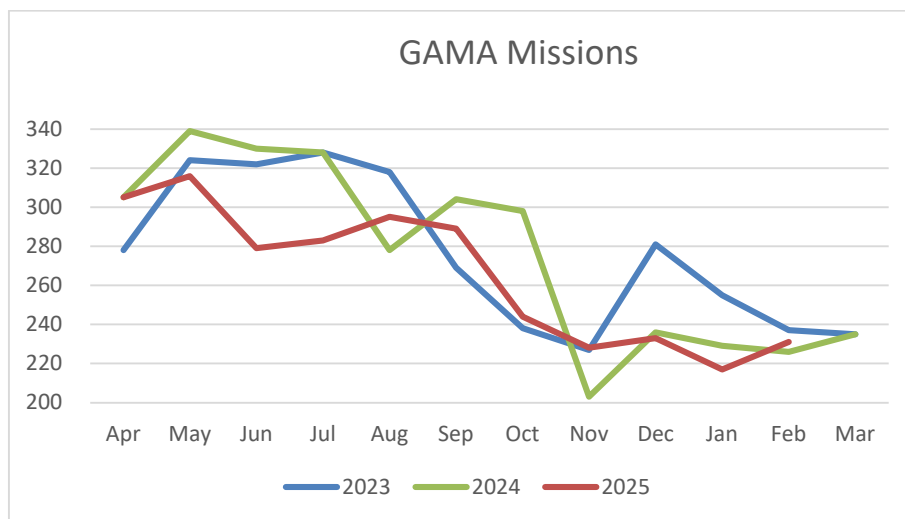
**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 28 FEBRUARY 2026**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(1,166)	(1,161)	(5)	0%	(102)	(97)	(5)	-5%
	Salaries	57,091	57,046	45	0%	5,329	5,402	(72)	1%
	Supplies	3,626	3,733	(107)	3%	340	340	(1)	0%
	Sav Target	(494)	0	(494)		(32)	0	(32)	
	Sav Realised	664	0	664		55	0	55	
				103					(55)
EAST REGION	Income	(1,693)	(1,717)	24	1%	(160)	(190)	30	19%
	Salaries	90,177	88,809	1,368	-2%	8,438	8,371	67	-1%
	Supplies	5,841	5,804	37	-1%	443	531	(88)	20%
	Sav Target	(988)	0	(988)		(66)	0	(66)	
	Sav Realised	1,077	0	1,077		254	0	254	
				1,518					197
WEST REGION	Income	(4,647)	(4,647)	0	0%	(567)	(567)	0	0%
	Salaries	122,619	123,644	(1,025)	1%	11,683	11,548	134	-1%
	Supplies	7,529	7,781	(252)	3%	746	692	54	-7%
	Sav Target	(1,297)	0	(1,297)		(85)	0	(85)	
	Sav Realised	1,422	0	1,422		108	0	108	
				(1,152)					211
NATIONAL OPS	Income	(1,421)	(1,426)	5	0%	(179)	(183)	4	2%
	Salaries	62,826	63,359	(533)	1%	5,768	5,974	(206)	4%
	Supplies	21,569	21,193	376	-2%	1,676	1,568	108	-6%
	Sav Target	(1,219)	0	(1,219)		(81)	0	(81)	
	Sav Realised	105	0	105		7	0	7	
				(1,266)					(169)
BUSINESS INTELLIGENCE	Salaries	1,192	1,095	97	-8%	121	92	29	-24%
	Supplies	63	11	52	-83%	6	(2)	9	-150%
	Sav Target	(46)	0	(46)		(3)	0	(3)	
	Sav Realised	12	0	12		1	0	1	
				115					36
TOTAL SERVICE DELIVERY SERVICE DELIVERY	Income	(8,927)	(8,951)	24	0%	(1,008)	(1,037)	29	3%
	Salaries	333,905	333,953	(48)	0%	31,339	31,387	(48)	0%
	Supplies	38,628	38,522	106	0%	3,211	3,129	82	-3%
	Sav Target	(4,044)	0	(4,044)		(267)	0	(267)	
	Sav Realised	3,280	0	3,280		425	0	425	
				(682)					221

Service delivery outturn is over budget by £0.68 million on 28 February 2026. Pay costs are reporting an overspend of £0.05 million over all service areas, however it should be noted that this includes: overtime due to HTAT, Card 46 timed admission staff, additional ambulance control centre posts, all assumed recurring post COVID funding. This also includes RWW costs covering TOIL backfill and relief for 37.5 to 37 hours.

Air Ambulance Costs have reported a 5.1% decrease in the number of missions in these 11 months. This is matched with a decrease in Maritime and Coast Guard Agency (MCGA) missions (28) over this period against the same period last year. This area has been a key focus of the air ambulance efficiency programme.

The rise in Air Ambulance expenditure last month related specifically to increased use in Search and Rescue (MCA) activity, due to Winter weather where our aircraft are unable to fly in these conditions. This month, we are seeing reduced MCA activity offset by increase in use of GAMA aircraft, due to milder weather conditions.



For Diesel, which assumes £1.66 per litre, the average unit price was at its lowest in June 2025, prices have increased gradually through 2025 but generally levelling out at £1.41 to the end of February 2026. We see a continuing underspend on Diesel costs for the 11 months to February 2026 due to this reduction in average unit price but also a drop in volume of fuel purchased against last year because of some of our fleet moving to electric charging. The price variability will be closely monitored over the next few months. Regional Savings up to February 2026 have now been recognised in full, as funding towards HLP for EV charging points across the SAS infrastructure has now been provided separately.

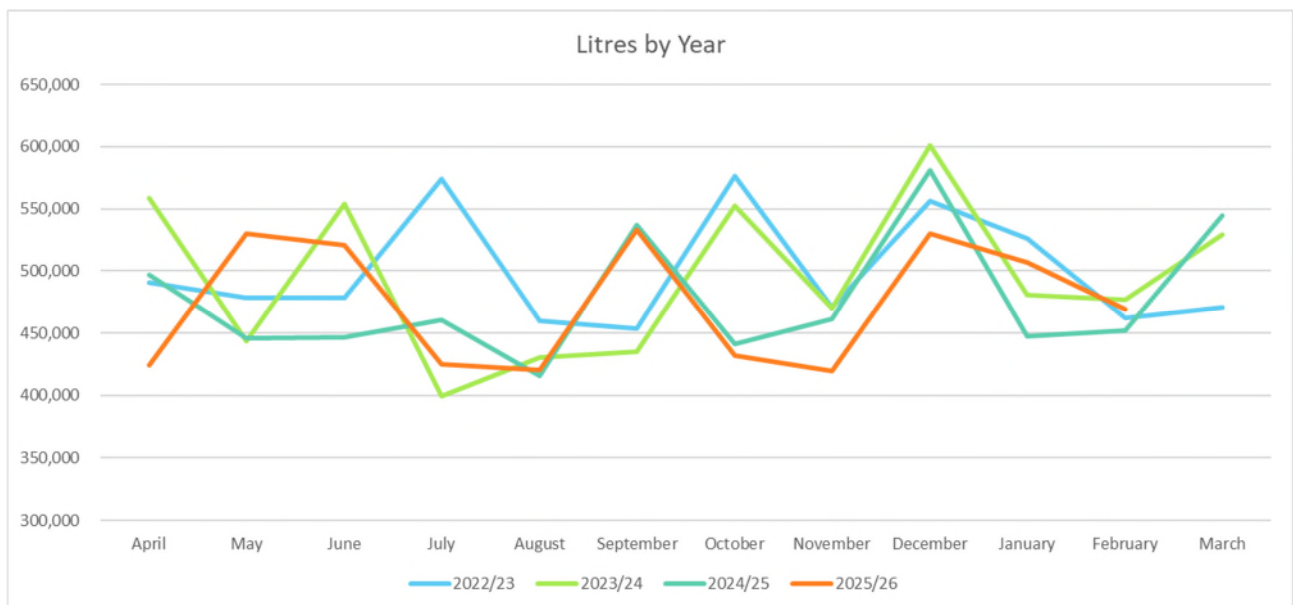
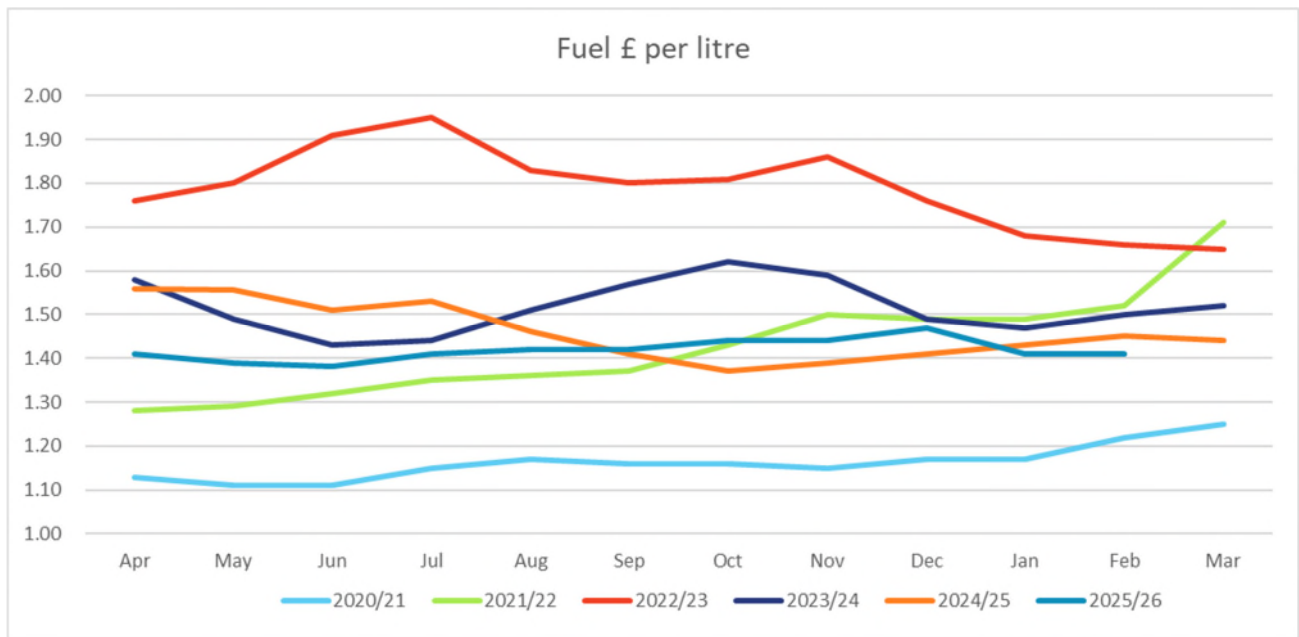


Table 4 – Support Services Directorates

Support services are being reported as £0.48 million under budget. The main driver of this underspend is Finance, Logistics and Strategy Division hosting the Service's central cost centre, which holds the savings targets for all the Best Value Programmes (2025/26 target £7.2 million) across several expenditure categories.

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Table 5 – Detailed Income Analysis

Details of the financial performance analysed into specific income and funding sources are noted in the table below. This includes scrutiny of the key movements and pressure areas.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME INCLUDING ALLOCATIONS
YEAR TO 28 FEBRUARY 2026

	Full Year Budget £'000	Year to Date		
		Budget £'000	Actual £'000	Variance £'000
Income				
Revenue Allocation	502,158			
Baseline Allocations	484,237			
Recurring Allocations	916			
Non-Recurring Allocations	16,876			
Fleet Income	38	38	38	0
Health Board	7,539	7,095	7,118	23
Other Healthcare	719	636	624	(12)
Other Operating	3,723	3,514	3,492	(22)
Staff Car Deductions	141	125	112	(13)
Total Income	514,318	11,408	11,384	(24)

Total income (including funding) to date is breakeven against budget.

The original financial plan assumed revenue funding allocations of £437 million. The above includes funding for Mobile Vaccination Units, COVID legacy, AfC Reform RWW. Confirmation had been received that we would receive £0.99 million towards Winter Pressures and ICH support and this is included in our revenue allocation reported above, although to date we have received in part, £0.62 million, relating to the ICH. We continue to anticipate the balance to support our Transport Hubs embedded within Territorial Health Boards. Adjustments are made monthly to the budget to include any additional allocations as these are notified to the Boards from Scottish Government and other NHS Boards.

Detailed Pay analysis

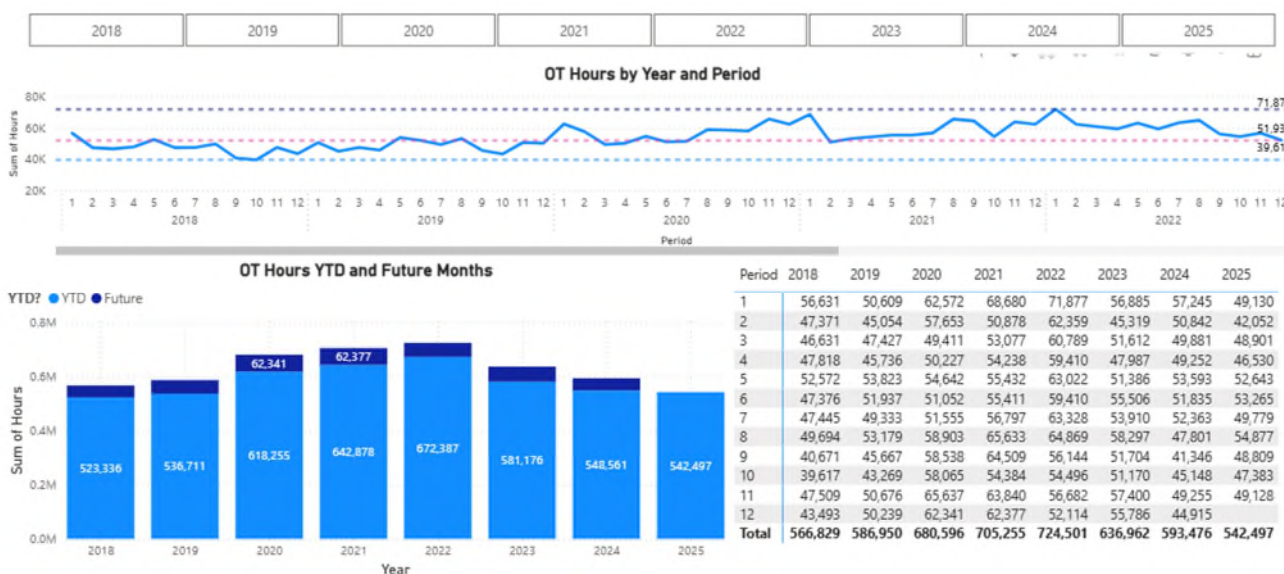
The pay overspends of £0.39 million is driven primarily from underspends in Basic Pay £3.97 million and Enhancements £0.40 million offset by Overtime overspend of £4.77 million. The main drivers of this being the phase 3 NQP's joining our workforce, income generation matching activity, along with the effect of the accrued hours backfilled within the RWW funding. Historical drivers continue with underlying lower than budgeted skill mix between Paramedic and technicians at 58.0%/42.0%, vacancies (estimated A&E regional attrition rate for 2025/26 of 3.2%), along with RWW pay pressures of £5.53 million and COVID legacy pay

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costs of £6.94 million being funded. A workforce dashboard is in operation and available to all budget holders and managers to provide supporting data behind the pay underspend.

As referenced previously, reducing overtime is one of the workstreams contributing towards achieving the £12.70 million savings. Overtime costs in this current year are averaging 4.84% of the pay bill for the 11 months compared to 4.95% for the same period last year, reflecting a reduction in hours of 5.39%.

The graph below shows a trend analysis of overtime hours in the last eight years. The impact of COVID on the Service can be seen from the later months of 2020 with peaks during 2023 and 2024 reflecting the ongoing pressures on the Service in response to the increased hospital turnaround times.



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

These reports are available on the Overtime Dashboard that is being actively used by budget holders.

The data in the Overtime Dashboard provides users with the trends for total OT hours, total OT paid, shift cover and abstractions. The total overtime (both hours and payments) is broken down into different categories such as paid-as-if-at-work (PAIAW), Advanced Paramedics, shift overruns, HTAT (both C3 and co-horting crews), event cover, TOIL and RWW. This then leaves what we categorise as BAU OT. From this data we can see that from a YTD position:

- the total OT hours paid are 1.11% lower than the same period last year
- the ADJ OT hours paid are 5.39% lower than the same period last year
- Shift cover monthly average has decreased by 0.67%
- Abstractions YTD average has increased by 0.35%

YTD Summary

There are new and changing pressures in year, to allow for a fairer comparison year on year, we have added the ADJ hours and ADJ paid figures which exclude HTAT, RWW and 2024/25 Pay ... v7 onwards).

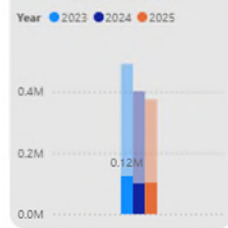
Total Overtime Hours

Report Name	2024	2025	Mvmt	Mvmt%	£ Mvmt
East Region	136,898	129,865	-7,033	-5.14%	79,060
Total	136,898	129,865	-7,033	-5.14%	79,060

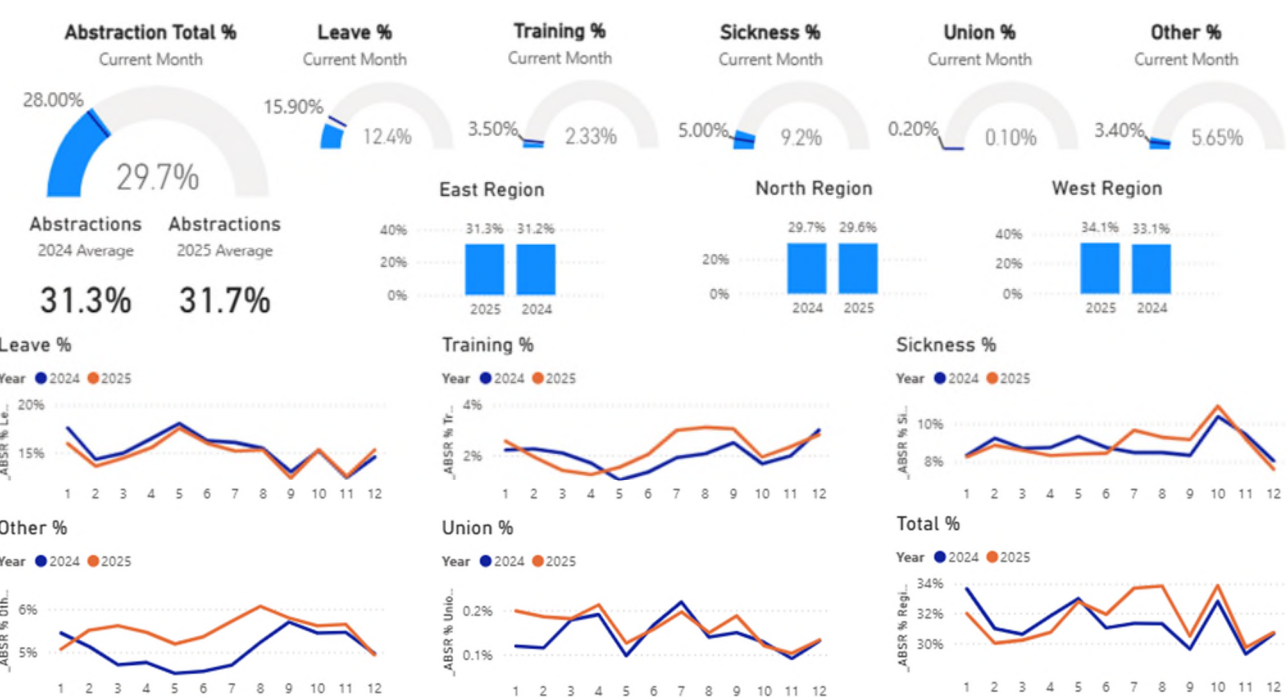
ADJ Overtime Hours (Excl RWW & HTAT)

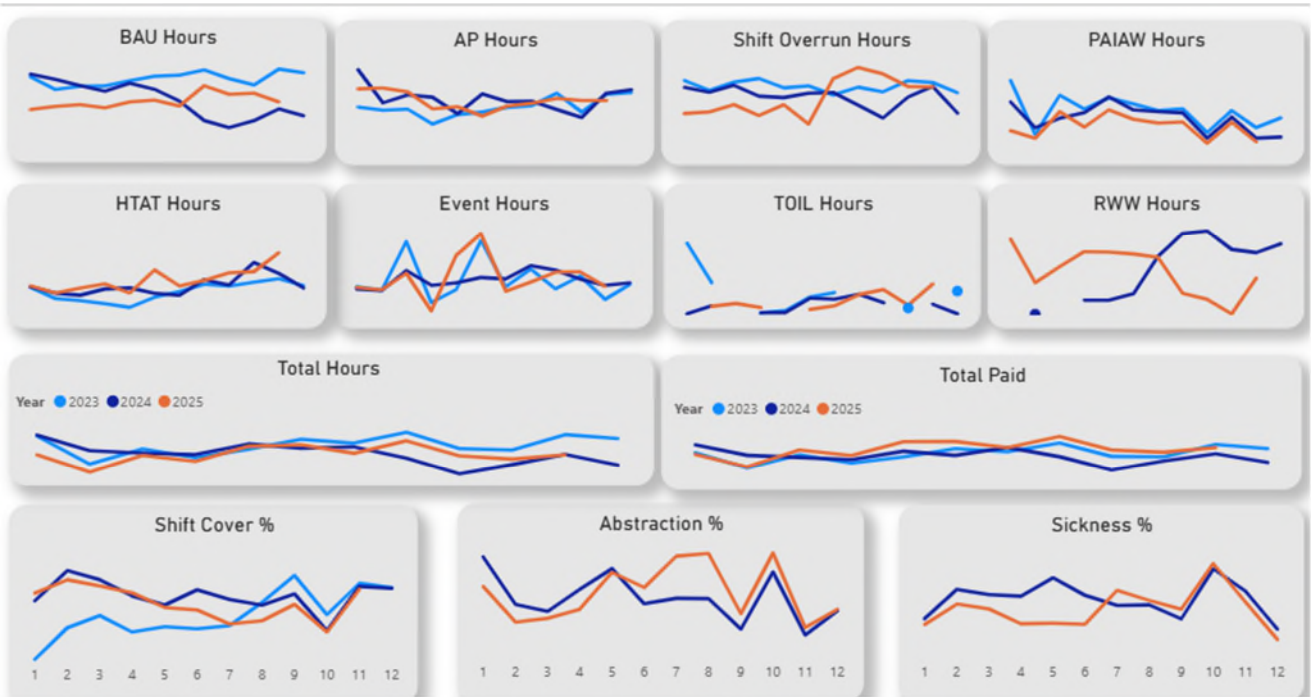
Report Name	2024	2025	Mvmt	Mvmt%	£ Mvmt
East Region	106,947	111,959	5,011	4.69%	-491,497
National Ops Directorate	48,370	66,659	18,289	37.81%	88,732
North Region	88,299	97,782	9,483	10.74%	-471,699
Other	6,575	26,314	19,738	300.19%	24,742
West Region	182,947	192,292	9,346	5.11%	-262,867
Total	433,138	409,800	-23,338	-5.39%	-1,307,950

ADJ OT Paid YTD



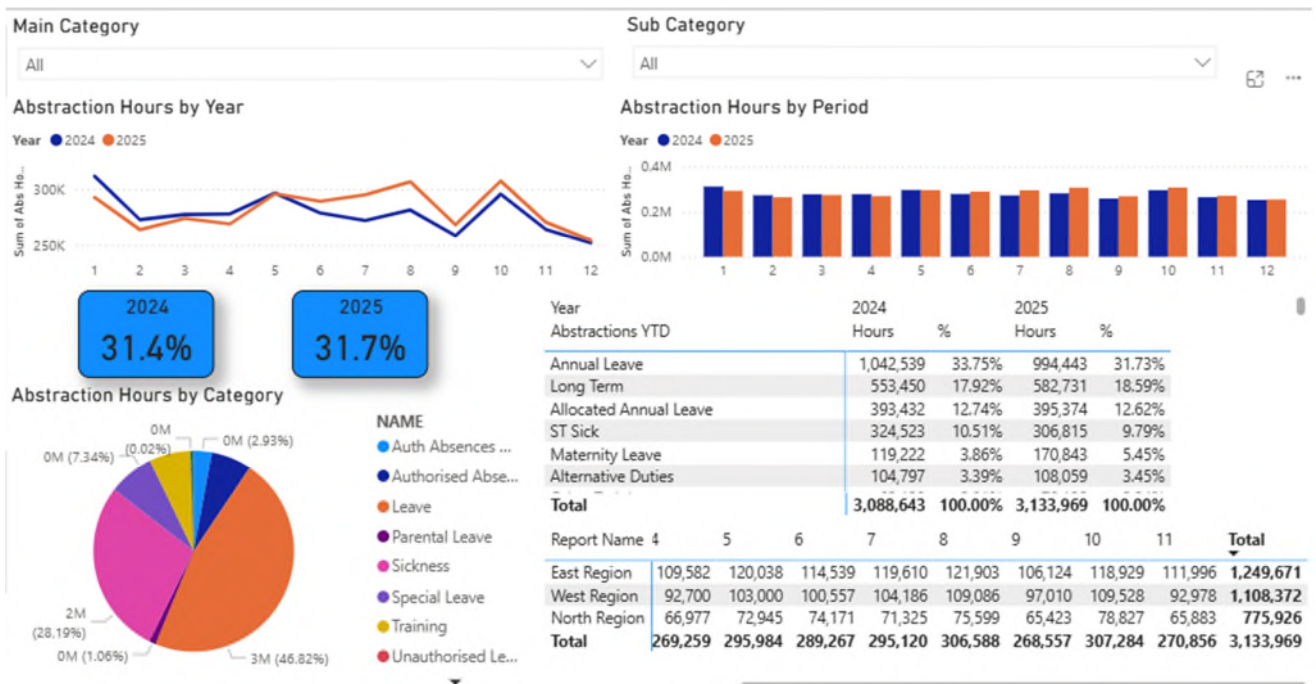
Total OT Hours 129,865 2024: 136,898 (+5.14%)	Total OT Paid 4,163,320 2024: 4,084,260 (-1.94%)	ADJ OT Hours 111,959 2024: 106,947 (-4.69%)	ADJ OT Paid 2,629,930 2024: 3,121,427 (+15.75%)
BAU Hours 61,981 2024: 49,065 (-26.32%)	AP Hours 7,063 2024: 8,732 (+19.12%)	HTAT Hours 9,637 2024: 10,175 (+5.29%)	PAIAW Hours 15,526 2024: 18,223 (+14.8%)
SO Hours 21,389 2024: 24,684 (+13.35%)	Event Hours 5,749 2024: 6,146 (+6.46%)		





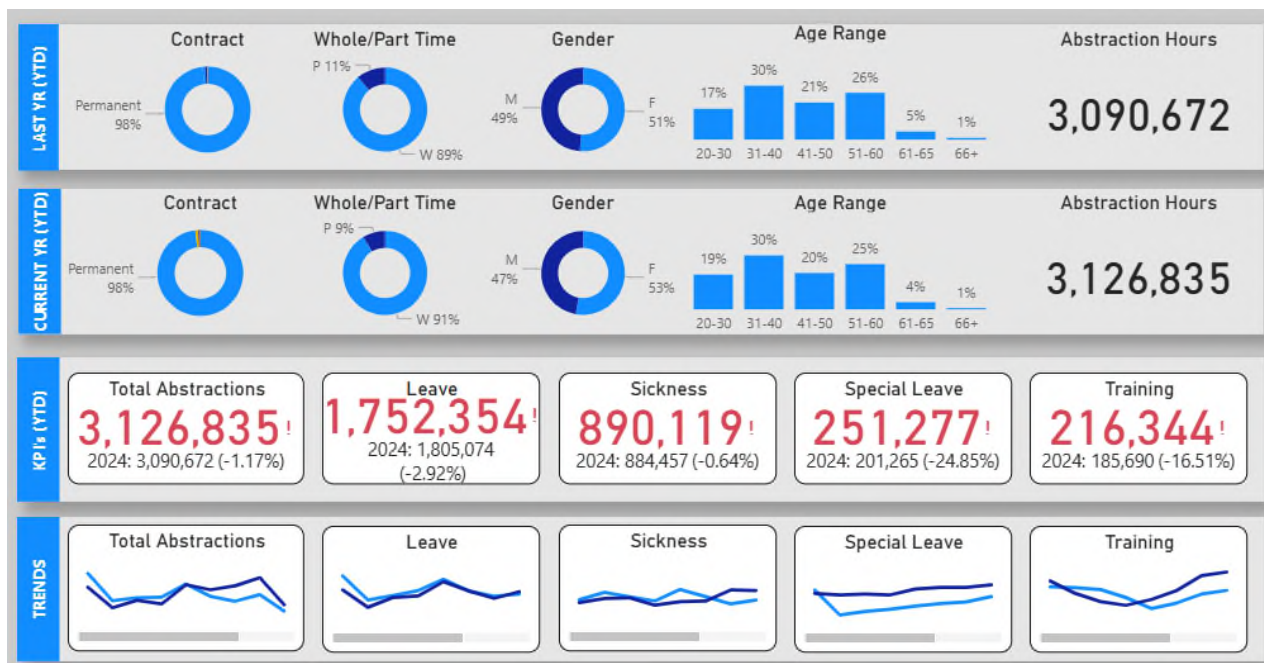
Costs have gone up in-month reflective of HTAT continuing to create a cost pressure post COVID and are being reported within the legacy COVID costs with now associated funding.

The charts above show, briefly, the main categories driving the OT pressure. The abstraction data provides a breakdown of the main categories and now allows budget holders to delve into the subcategories showing dates/shift times/shift length/pay number. The table below shows an extract of the abstraction data that is now being presented to budget holders. This allows for greater focus on 'planned and controllable abstractions'.



The new abstraction dashboard also allows budget holders to further analyse abstractions to a much more granular level. With drill through functions all the way down to specific days, shift times and age ranges etc.

Whilst the % increase of abstractions is relatively low and the hours associated with this increase in summary is small against a total of 3.1 million hours at just over 36,000 hours, however when reviewing in more detail the totality of the increase in hours is mainly attributed to the lower uptake of annual leave year to date (52,700 hours), off set by an increase that almost entirely be attributed to an increase in maternity back fill (49,000 hours). Which means that the increase in hours can be attributed to a significant increase in long term sickness abstractions (24,000 hours) as well as an increase in training abstractions associated with LIP (25,000 hours). We have seen a decrease in SVQ backfill training abstraction (23,000 hours) replaced by new start training backfill abstraction at 17,000 hours).



Abstractions continue to be a significant operational pressure and a key driver of overtime use. Up to Month 11, the abstraction rate peaked at 44.11% on 25 December, compared with 45.84% on the same date in 2024, but has dropped back to an average of 29.7% for M11, reflecting a slight improvement.

While the Service reports abstraction performance as a monthly average, the impact on overtime is driven by daily fluctuations, particularly during periods of high sickness, annual leave peaks, maternity leave growth and training activity. Meeting the abstraction target day-to-day, rather than retrospectively within the monthly means it is essential to maintaining relief availability and preventing pressure shifting directly into overtime. This reinforces the importance of close operational management of abstractions, daily relief planning and alignment of NQP deployment with emerging vacancies to minimise avoidable overtime demand. All of this data is supported through dashboards to maximise budget holder's efficient and effective decision making.

The table below is a snapshot of the data available within the abstraction dashboard to guide budget holders in reviewing this data and flagging days to focus on.

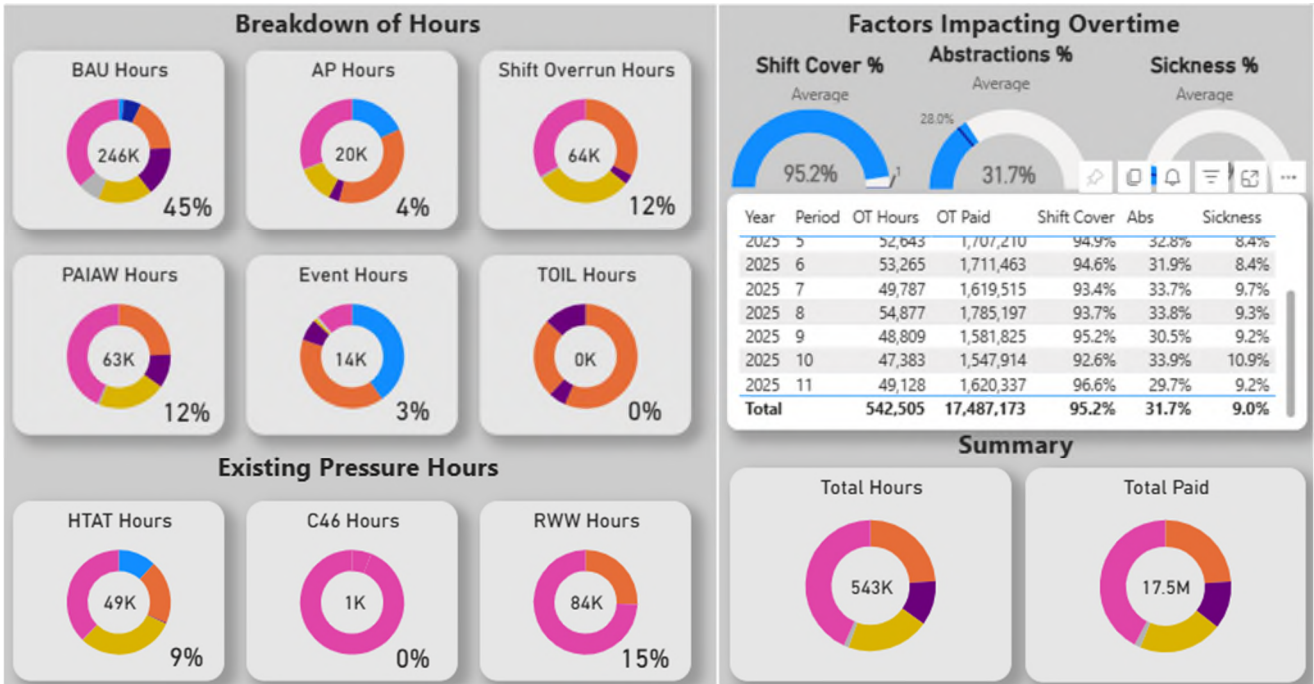
2024		2025		1 2 3 4 5 6 7 8 9 10 11							A&E		
Date	Total	Leave	Other	Sickness	Training	Union	Sub Region	Total	Leave	Other	Sickness	Training	Union
01 February 2026	34.53%	12.03%	3.50%	4.22%	0.65%	0.03%	Argyll And Clyde Subdivision	31.96%	15.94%	4.07%	0.04%	0.55%	0.10%
02 February 2026	32.08%	14.00%	5.51%	3.59%	4.17%	0.10%	Ayrshire & Arran Subdivision	32.21%	12.67%	5.21%	13.62%	1.51%	0.19%
03 February 2026	31.11%	13.00%	5.63%	7.39%	4.57%	0.37%	Borders & W Lothian Sbdvision	29.95%	15.00%	5.18%	8.12%	1.47%	0.18%
04 February 2026	29.67%	10.63%	4.67%	7.61%	4.25%	0.26%	Dumfries & Galloway Sbdvision	28.78%	14.69%	5.27%	7.62%	2.92%	0.26%
05 February 2026	30.33%	12.18%	6.71%	8.12%	3.18%	0.15%	East Region Hq	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
06 February 2026	32.17%	14.55%	5.65%	4.59%	2.48%	0.69%	Edinburgh East And Midlothian	26.04%	14.24%	4.35%	6.10%	3.17%	0.10%
07 February 2026	27.11%	15.47%	3.58%	4.09%	0.17%	0.01%	Edinburgh West And Lothian	30.59%	15.13%	4.94%	7.58%	2.81%	0.13%
08 February 2026	27.48%	15.20%	3.40%	3.77%	0.11%	0.00%	Total						
09 February 2026	33.71%	15.50%	5.05%	4.54%	3.50%	0.17%	Stations/Dept	Total	Leave	Other	Sickness	Training	Union
10 February 2026	33.99%	14.37%	6.19%	9.69%	3.65%	0.10%	Aberdeen - A&e	23.41%	12.58%	4.39%	3.66%	2.62%	0.16%
11 February 2026	29.32%	12.31%	5.66%	7.69%	3.33%	0.12%	Aberdeen Central Station Sfrs	34.72%	21.05%	9.91%	6.00%	1.16%	0.00%
12 February 2026	30.52%	13.91%	5.66%	8.04%	2.95%	0.16%	Alford - A&e	29.40%	20.87%	2.26%	6.15%	0.00%	0.00%
13 February 2026	35.53%	19.30%	5.60%	8.00%	2.62%	0.01%	Alness - A&e	32.91%	15.27%	0.99%	16.65%	0.00%	0.00%
14 February 2026	31.12%	16.67%	3.23%	7.82%	0.35%	0.00%	Annan - A&e	27.19%	15.72%	5.11%	4.34%	2.12%	0.00%
15 February 2026	30.08%	14.18%	3.25%	4.27%	0.38%	0.00%	Arbroath - A&e	28.29%	13.56%	0.46%	14.26%	0.00%	0.00%
16 February 2026	35.25%	17.63%	4.70%	8.45%	4.26%	0.18%	Ardrossand A+e (sfrs)	30.40%	16.52%	4.45%	7.35%	1.50%	0.55%
17 February 2026	36.69%	17.09%	6.14%	8.37%	5.30%	0.01%	Argyle And Clyde Advanced Para	34.55%	20.14%	0.00%	8.59%	5.62%	0.00%
18 February 2026	36.57%	16.34%	6.03%	9.01%	4.69%	0.07%	Argyll & Clyde Gen. - A&e	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19 February 2026	35.15%	16.65%	5.63%	9.10%	3.74%	0.03%	Arrochar - A&e	47.45%	17.29%	0.00%	25.72%	4.41%	0.00%
20 February 2026	35.06%	17.56%	5.05%	9.67%	2.70%	0.11%	Aviemore - A&e	30.76%	21.36%	5.96%	2.68%	0.72%	0.00%
21 February 2026	24.77%	14.92%	2.57%	6.57%	0.66%	0.04%	Ayr - A&e	23.34%	11.73%	3.77%	8.83%	0.00%	0.00%
22 February 2026	23.34%	14.55%	2.22%	3.91%	0.62%	0.04%	Ayrshire & Arran Gen. - A&e	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23 February 2026	30.81%	15.34%	4.99%	5.07%	4.19%	0.23%	Total	30.59%	15.13%	4.94%	7.58%	2.81%	0.13%

In addition, a snapshot of the summary dashboard summarises the key factors driving the overtime costs below:

- Shift overruns
- abstractions (regional)
- sickness absence

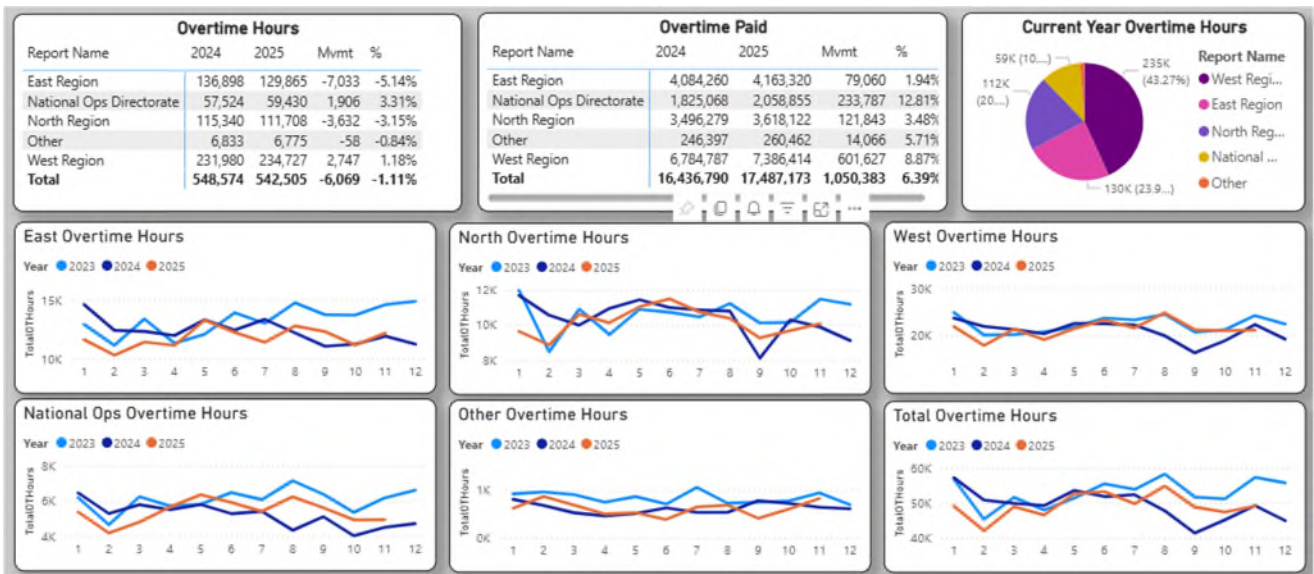
Noting also that the additional controls put in place are having an impact through the BAU hours reduction. Given the fragility of this, and acknowledging the continued operational pressures, the scrutiny on the improved controls will continue.

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Current actions being progressed are

- Sickness absence Best Value programme including a detailed absence management action plan supported now by a formal absence management programme board, that incorporates a range of best practice ideas from other public bodies
- Management and workforce planning guidance for the updated overtime policy



The above table illustrates an overall decrease in overtime hours within the Service Delivery Regions, compared to the equivalent prior year period.

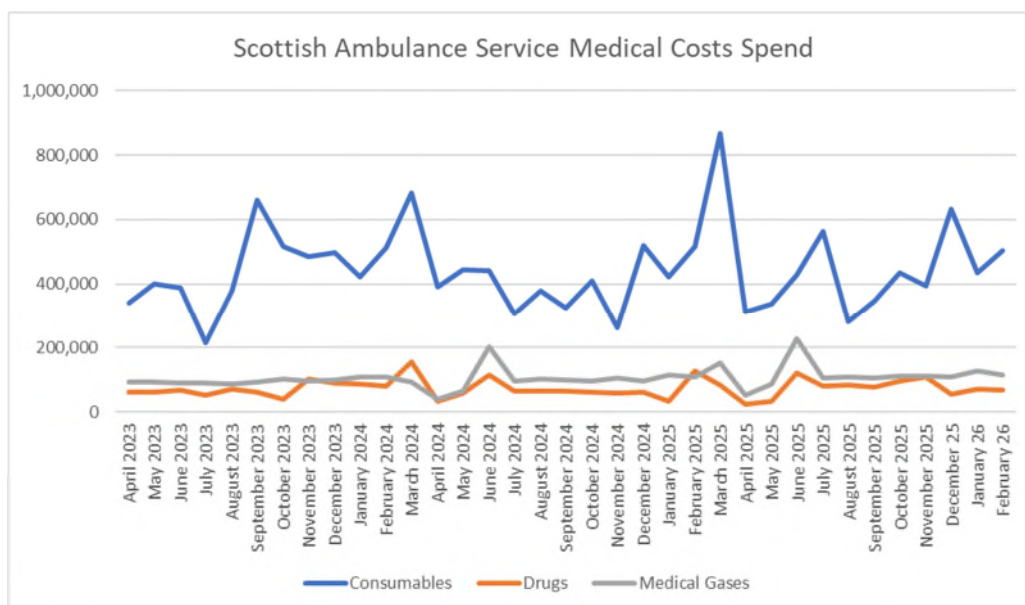
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Non-pay

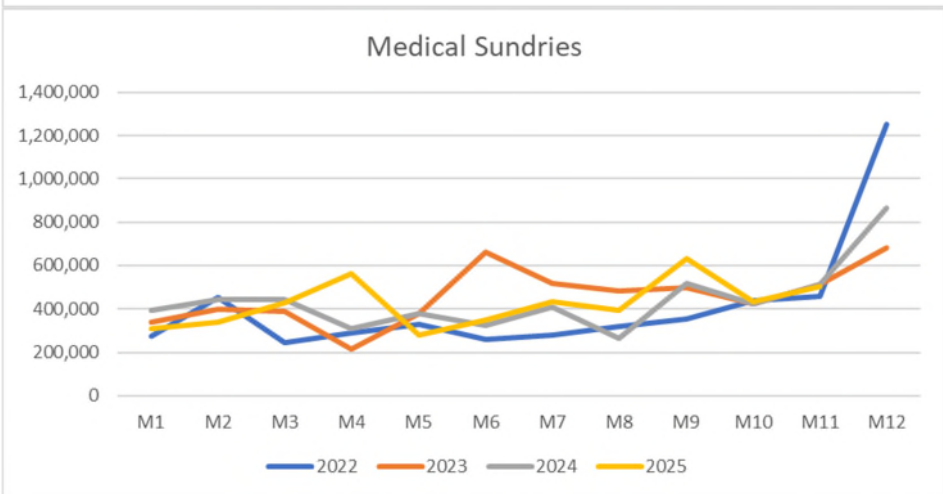
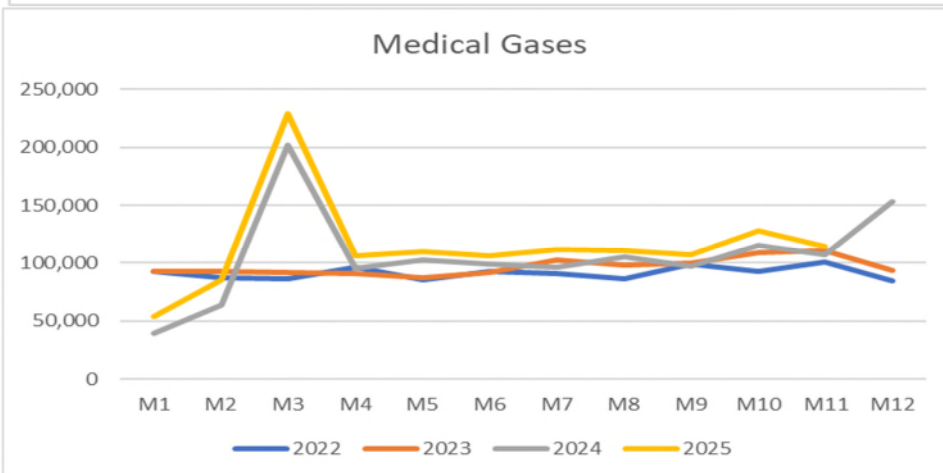
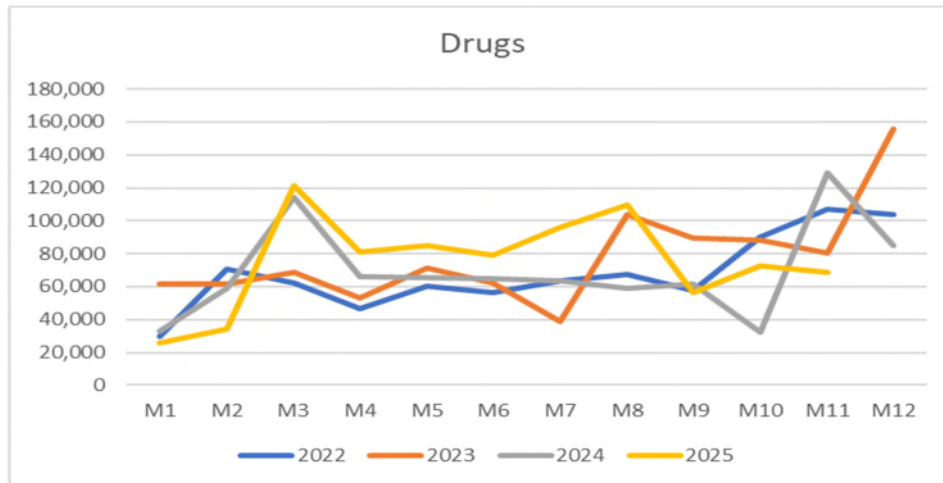
The non-pay underspend at £0.11 million reflects ongoing management of pressures within medical costs, Air Ambulance and Computer maintenance – other lines of ongoing cost pressures are also being closely monitored. The Air Ambulance extension and mobilisation costs are fully funded with no pressures emerging; however, the existing contract is now starting to show an underspend which we are monitoring closely, this is following significant work from the Air Ambulance Efficiency Best Value project.

Areas of focus are:

- Air Ambulance Costs have reported a 5.1% decrease in the number of missions in these 11 months from the same period last year, offset by a pressure within variable costs due to inflationary price rises, which is being monitored and managed. Flying hours to date are 4.4% lower than the same period last year. There is an ongoing decrease in Maritime and Coast Guard Agency (MCGA) missions, 28, over this period against the same period last year. However, as expected in the winter period, this position had turned around, as can be seen from the last two years clearly shown in the graphs earlier in the paper, where MCA activity had increased due to the weather conditions being unfavourable for our GAMA aircraft, but February has seen SAR activity below last year, GAMA activity increased with the milder weather. Fixed costs include the uplift for the extension contract, which have been funded for – variable costs in relation to the extension have also been funded in full, but will continue to be monitored over the course of the year. There is also a very small new pressure relating to the introduction of the Sustainable Aviation Fuel Levy from January 2025, the impact of this is being managed, but will continue to be monitored.
- Medical costs have in the last couple of years been an area of pressure, and as can be seen from the graphs below, costs have been consistent, but higher stock turnover in winter months is reflected in the graph across all years. A Best Value programme has been in place for 2025/26 with agreed efficiency plans, and savings across the various lines are being reviewed, with savings planned and actioned as required.



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To support the efficiency plan and to monitor the costs, detailed further analysis has been put in place to support the clinical lead and budget holders. Work is in place reviewing medical gas usage, and the Consumables category is currently being reviewed in detail.

Efficiency Savings

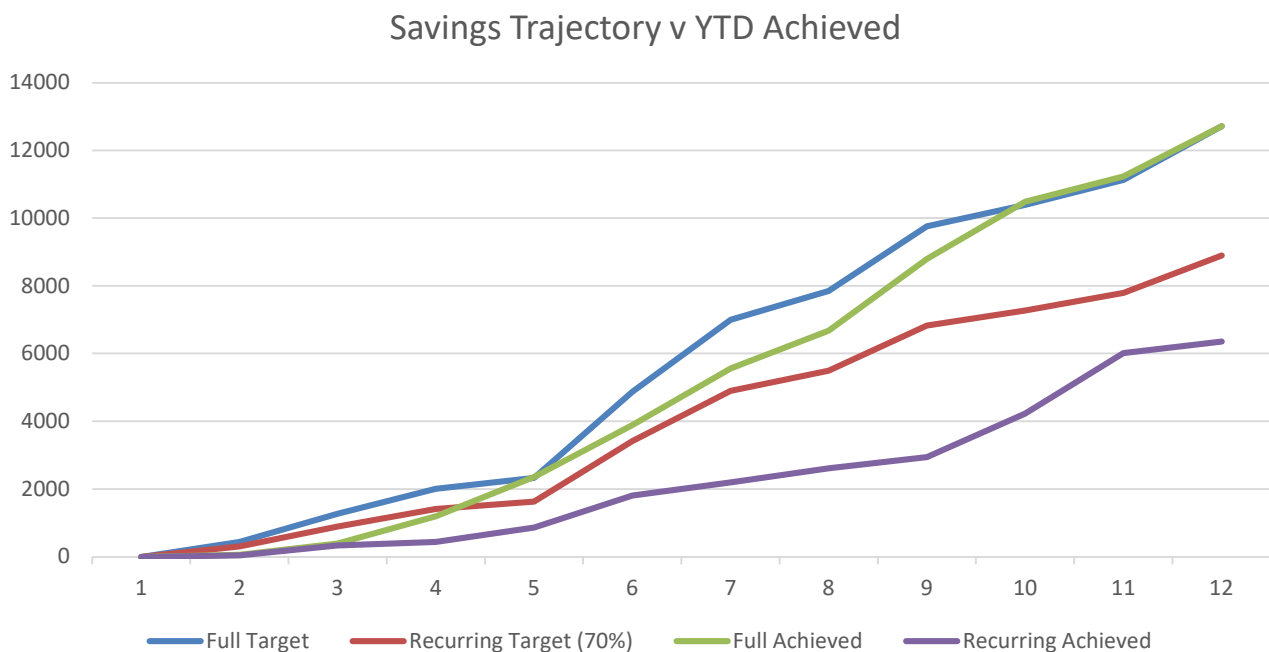
As described within the financial plan, the savings target for 2025/26 is £12.70 million. The plan assumed full delivery of the 3% efficiency savings target to meet the £4.35 million deficit.

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Reference is also made to the 15-box grid which sets out 15 areas of focus for Boards to progress, with national programmes of work supporting these areas to be implemented at a local level. Details of our progress against these are being reviewed by the fortnightly focused finance executive meetings. These areas have also been incorporated within the Best Value Programme.

A detailed tracking of efficiency savings plans, and delivery is presented to the Best Value Steering Group, the Performance and Planning Steering Group and the Audit and Risk Committee.

The chart below shows the revised savings trajectory over the financial year, which accommodates a more consistent pace as the year progresses. Also showing is our recurring savings achieved against a 70% marker.



During Month 11, we accelerated our efforts to recover the year-to-date position as we approach the end of the financial year. We are slightly ahead of the year-to-date target and exceeded the in-month savings target, with £11.23 million achieved to date, with £4.1 million within local efficiencies and £7.13 million within BV schemes, against the year to date target of £11.13 million.

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ALL	Full Target 12,718,000	Achieved 12,718,002	Outstanding -2	% Achieved 100%	Summary 12,718,000 -2
BEST VALUE	Full Target 7,060,000	Achieved 8,695,332	Outstanding -1,635,332	% Achieved 123%	Summary 7,060,000 -1,635,332
LOCAL	Full Target 5,524,290	Achieved 4,022,670	Outstanding 1,501,620	% Achieved 73%	Summary 5,524,290 1,501,620
UNIDENTIFIED	Full Target 133,710	Achieved 0	Outstanding 133,710	% Achieved 0%	Summary 133,710 133,710 0

The local savings delivered to date have largely been in the Regions and Finance Directorate, future plans have been received from the East Region, North Region and a range of other budget holders.

Progress against the forecast at month 11 is detailed in the table below:
Table 7

Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 11			Actions Update
		25/26 Assumed Forecast £m	FY Efficiencies Delivered £m	% Achieved	
Local Efficiency	2.00	5.52	4.31	78%	Budget holders are working through local expenditure plans to identify all other efficiency gains including productivity and cost avoidance
25/26 Priorities	0.60	0.60	0.60	100%	Scheduled care savings planned - Contracts with 3rd party support to PTS has been withdrawn on a decreasing scale over the year.
C/Fwd Projects from 24/25	2.50	2.51	2.23	89%	This includes Medical Gases, HCP online booking, e-payslips among other schemes c/fwd from last year
High Spend Areas	3.90	3.95	5.48	139%	This includes £3.8m for OT – split between Reduction in Sickness absence and Policy related & Management Control
Wider System benefits	0.00	0.00	0.10	0%	Reduction in SMS
Unidentified	3.70	0.13	0.00	0%	To be identified (assumed non recurring at the moment)
	12.70	12.72	12.72	100%	

Post COVID-19 Financial Implications

Members are aware of the funding risk to support expenditure due to post COVID-19 pandemic and system pressures in prior years. Our 2025/26 financial plan has assumed a costs of £8.35 million for ongoing COVID activity, and recurring funding was received in September 2025.

Included in the revised estimated full year pressures were:

- Overtime £4.2 million - an ongoing pressure on ED in line with prior years relating to hospital turnaround times
- PPE £0.4 million – maintenance of hoods still being used and face fit testing also being incurred
- 999 Call handlers £1.25 million – additional WTE requirement for Call handlers beyond 120 WTE, to meet attrition peaks and troughs of the staffing requirements for the 3 call centres due to rising demand.
- Card 46 (timed admissions) £2.5 million - relating to both unfunded posts and the provision of Taxis via the Integrated Clinical Hub to cover resources transferring patients to accident and emergency following the appropriate clinical risk assessment.

Costs for the year against these cost headings are noted below in Table 8:

Table 8

£ million	Planning assumptions for 2025/26	Month 11 Updated Planning assumption 2025/26	Actual Month 11 2025/26	Notes
Overtime	4.20	3.85	3.04	This is primarily driven by shift overruns relating to hospital turnaround times
PPE	0.40	0.37	0.03	Spend to date - face mask supplies. PPE hood replacement & face fitting will be covered.
999 call handlers	1.25	1.15	1.28	This is in line with plan, with the increase in costs being driven by increased demand
Card 46 (timed admissions)	2.50	2.29	2.59	This showed lower costs than anticipated with fewer staff numbers for Card 46 and use of taxis being monitored. This avoids A&E conveyance.
Total Covid	8.35	7.65	6.94	Overall, this is broadly in line with plan, but specific actions in place to review and monitor these

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Full year Forecast

The detailed full year financial forecast prepared after Quarter 2 has been reviewed and updated for Quarter 3 and is reported in Table 9 below. Best, likely and worst-case scenarios have been reported to this point against the approved financial plan.

The likely deficit of £3.80 million previously reported has been updated and a break-even likely position is now forecast with this improvement driven by a number of factors:

- Inflationary pressures have not fully materialised with strong cost control mitigating the impact in areas such as Air Ambulance costs, contract management, driver training and ICT.
- A review of year end assumptions including winter pressures

The forecast builds on work undertaken in previous years and assumes

- Expenditure in line with spend to date and recognising seasonal trends
- All Scottish Government allocations received as planned with associated expenditure
- The additional investment agreed for recruitment of Newly Qualified Paramedics during 2025/26 and offset by a reduction in overtime expenditure due to the increase in workforce.
- Inflationary pressures are mostly in line with the financial plan however recognising some non pay pressures appear to have not fully materialised while other pressures are being mitigated by strong cost control measures. With contracts now in place for the current year, some of the non-pay pressures have been revised down slightly reflected in the updated forecast position.
- Full delivery of efficiency savings is anticipated in line with the financial plan. There is however a higher than previously forecast non-recurring impact. This will continue to be closely monitored over the final quarter and is including the carry forward position in the 2026/27 financial planning.

Table 9

Updated Forecast Summary	Financial	Likely Forecast	
	Plan £m	Q2 £m	Current £m
Brought forward deficit	10.60	10.60	10.60
Pressures – Pay	19.08	19.08	19.08
Emerging Pressure – NQP Recruitment		2.20	2.20
Pressures – Non Pay	6.31	5.36	5.36
Emerging Pressure – NQP Non pay		0.45	0.45
Baseline Funding uplift	(12.70)	(12.70)	(12.70)
60% National Insurance Funding	(3.77)	(3.77)	(3.77)
National Board Sustainability Funding	(2.52)	(2.52)	(2.52)
Gap before Efficiencies	17.00	18.70	18.70
3% Efficiency Savings – Recurring	(12.70)	(9.00)	(6.35)
3% Efficiency Savings – Non Recurring		(3.70)	(6.35)
3% Efficiency Saving Total	(12.70)	(12.70)	(12.70)
Overtime Reduction – NQP Recruitment		(2.20)	(2.20)
Non-recurring slippage			(3.80)

25/26 Net Gap	4.30	3.80	Break even
Air Ambulance extension – costs		4.70	4.70
Air Ambulance extension – funding		(4.70)	(4.70)
Air Ambulance Mobilisation - costs		4.80	4.80
Air Ambulance Mobilisation – funding		(4.80)	(4.80)
COVID System Pressures – costs		8.35	8.35
COVID System Pressures – funding		(8.35)	(8.35)
25/26 Forecast Outturn Deficit	4.30	3.80	Break even

2025/26 YTD CAPITAL POSITION AS AT MONTH 11

2025/26 Capital Budget

The Service's is anticipating a full year capital budget of £24 million made up of the following elements:

	£m
Formula Capital	1.9
Earmarked Allocations	19.7
LED Lighting Upgrade	0.16
Physical Condition Works - BCP	0.7
EV Charging Infrastructure	1.5
Total Capital Funding	24.0

The Service is provided with formula capital to fund all capital projects that are not subject to approval by the SG Capital Investment Group (CIG) or has not received a separate earmarked allocation. This will primarily be utilised to fund Vehicle Accidents, ICT and Property projects during 2025/26.

The Service receives earmarked allocations for Business Cases that have been approved by the CIG. In 2025/26 the following earmarked allocations are anticipated:

- Fleet Replacement Programme £19.44 million
- ScotSTAR Equipment Replacement £0.25 million

In addition, the Service has been successful in applying for funding from the Scottish Government to fund electric vehicle infrastructure with £1.5 million anticipated for 2025/26, and further approval has been granted for Physical Condition Works through the Business Continuity Planning process totalling £0.7 million. The Service has also been allocated £0.16m of funding for LED lighting upgrades in five stations.

YTD Capital Position as at Month 11

The YTD capital position is shown in the table below. Year to date expenditure totals £5.2 million.

The unallocated budget excluding anticipated projects of £0.4 million is expected to be fully utilised during 2025/26. On disposal of assets, the Service can receive a capital receipt which it can utilise as additional funding during the year. Year to date capital receipts total £0.24 million which has resulted from the disposal of vehicles.

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

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CAPITAL REPORT 2025-26

As at 28 February 2026

PROJECT	Approved Budget £m	YTD Actuals £m	Notes
Formula Capital Projects			
eHealth and ICT	0.5	0.3	
Property and Special Projects	1.4	0.4	
Vehicle Accidents	0.7	0.7	
	2.7	1.4	
Earmarked Allocations			
Scotstar	0.2	0.1	
Vehicles inc EV Infrastructure	21.0	3.7	
	21.2	3.8	
Unallocated Budget	0.4	0.0	includes balance of ScotSTAR allocation and capital receipts
TOTAL	24.2	5.2	

Approved and Anticipated Projects

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

CAPITAL PLAN 2025-26

As at 28 February 2026

ALLOCATION**Received**

	£m
Core Allocation	1.88
EV Infrastructure	1.51
Physical Condition Works - BCP	0.74

Anticipated

	£m
ScotSTAR project	0.25
LED Lighting Upgrade	0.16
Fleet Replacement - Core	19.44
Total Capital Allocation	24.0

Capital Receipts	0.24
Total Available Capital Budget	24.2

EXPENDITURE**Approved Projects****Project** **£m****BUDGET****eHealth and IT**

Avaya VM Work 0.27

PTS SQL Licences 0.23

Terrapace3 Corpuls Development 0.01

Total - eHealth and IT **0.5****Property**

Physical Condition Works - BCP 0.75

Physical Condition Works - Core 0.54

LED Lighting Upgrade 0.16

Total Property **1.4****Operations**

Vehicles plus Contingency 19.51

EV Infrastructure 1.51

Scotstar - Paediatric Baby Pods 0.01

ScotSTAR - Hamilton ventilator x 2 0.06

ScotSTAR - Draeger Oxylog Ventilator 0.01

ScotSTAR - McGrath GEN2 Video 0.01

Laryngoscope x 8 0.03

ScotSTAR - MEQU M Warmer Kit+ x 6 0.01

ScotSTAR - Gas Flow Analyser 0.02

ScotSTAR - Neonatal Video Laryngoscopes 0.70

Vehicle Accidents 0.70

Total - Operations **21.9****Total Approved Projects** **23.8****Unallocated Budget** **0.4****Anticipated Projects** **£m**

ScotSTAR - McGrath Laryngoscope Cap to 0

Rev Transfer 0.04

VEP CFR capital 0.09

Ayr Divisional HQ Works 0.09

Total - Anticipated Projects **0.1****Revised Unallocated Budget** **0.3**

CONCLUSION

For the 11 months to February 2026, the Service reports a deficit of £0.21 million. Costs continue to remain stable, and with the achievement of efficiency plans on track.

As we progress through the final quarter, the full year forecast remains a break-even position, following a review of spend over the last two quarters including assumptions on winter pressures.

The draft 2026-2029 3-year financial plan is in the final stages of completion following a review of the draft plan at the January Board and feedback from Scottish Government. This is building upon the good work in 2025/26.

Julie Carter
Director of Finance, Strategy and Logistics
March 2026

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