Scottish Ambulance Service
Taking Care to the Patient

NHS SCOTLAND

Scottish Ambulance Service

Annual Report and Accounts

for year ended 31 March 2021

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Chair and Chief Executive Statement

The past year has been one of the most challenging the Scottish Ambulance Service and the NHS has ever experienced. It has been extraordinary and our amazing staff and volunteers have risen to the daily challenges the COVID-19 pandemic has presented and we couldn't be prouder of their dedication and professionalism.

From our frontline crews to our support staff, we are truly grateful for everything they have done during this difficult and unprecedented year. They have faced significant changes to their working and personal lives, including being separated from their loved ones because of restrictions, and we have sadly also lost two dear colleagues to COVID-19.

Despite the immense and ongoing challenges of COVID-19, the Service has risen to the challenge, we have adapted and found new and innovative ways of working to ensure we continue to provide the very best care to patients across Scotland. This includes, for example, introducing new video triage of certain categories of patients by our Advanced Practitioners Urgent & Primary Care who since April have undertaken 69,725 telephone consultations. This has saved 26,332 ambulances being dispatched to people for whom more appropriate care pathways were found. We have also moved at pace to set up 42 Mobile Testing Units with the ability to split to 84 teams to ensure reach in to every community across Scotland through the recruitment of 1,300 new staff.

Along with continuing to provide the best quality care to patients, a top priority for the Service has been the health and wellbeing of our own staff. Our Health and Wellbeing Strategy, approved this year, outlines our key aims over the next three years to enable our workforce to feel healthy, valued and supported by taking a more proactive and preventative approach to wellbeing. The strategy will continue to develop over the coming years.

As well as taking care of the wellbeing of our own staff, we have strived to deliver excellence in person-centred care to patients experiencing mental ill health or distress with the same commitment as we do with physical health problems. Our ambition is to improve the identification of mental ill health, the assessment, treatment and experience of those experiencing mental-ill health and improve access to onward care to prevent further deterioration. The recent launch of our Mental Health Triage Cars – a joint response car with a mental health practitioner, a Paramedic and Police officer on board – is an important step forward in how we care for patients under mental health distress.

In the year 2020/21, 1,394,592 people called the Scottish Ambulance Service for help, an average of 3,820 calls each day. To help best serve emergency demand, we have been carrying out work through our Demand and Capacity Programme which aims to predict current and future demand and map out the levels of staff and vehicles required across different parts of Scotland to meet this demand.

Alongside the ongoing work of the Demand and Capacity review, on-call working has successfully been eliminated in Rothesay, Oban and Aviemore ambulance stations. The National On Call Working Group will be meeting again in May to consider the high priority on call locations for 2021/22.

Collaborative working with the Scottish Government and other key stakeholders, including territorial Health Boards and NHS 24, has seen Redesign of Urgent Care work moving at pace resulting in the Flow Navigation Centres (FNC) going live across Scotland late last year. Going forward, we will continue to strengthen our relationship with the FNCs to enable access to professional-to-professional advice for crews and advanced practitioners and alternatives to the Emergency Department.

Alongside our A&E and specialist crews, our ACC staff have also been at the frontline during the fight against COVID-19. Currently 20% of our unscheduled call volume comes from other health professionals including NHS24, GPs, Out of Hours (OOH) and hospitals. Following feedback from staff, research and data we implemented an improved model for triaging such calls so these patients receive clinically appropriate response levels.

Our specialists have also played a vitally important role during the past year. Our Special Operations Response Team (SORT) has been on hand to help patients in dangerous or potentially risky environments, while our SCOTSTAR teams have specialist skills in retrieving patients needing specialist care en-route to hospital, such as trauma patients or premature babies. Our SORT team were also the first crew to transport a COVID-19 positive patient last year.

Given that we provide care in some of northern Europe's remotest areas, patients in many areas of Scotland also rely on the swift response of our Air Ambulance crews. Our air ambulance crews are kept busy every day transporting patients from some of Scotland's most remote areas. In addition, 900 people work selflessly across Scotland as volunteer Community First Responders providing immediate assistance to people in need and supporting the ambulance response. While our CFRs were temporarily stood down last year because of COVID-19 for their safety, the majority are now back up and running, providing a dedicated and valuable resource to Scotland's communities.

Our Scheduled Care service has also been integral during the Coronavirus pandemic and is an instrumental part of the Service, providing suitable patients transport to and from their hospital appointments. As a result of COVID-19 physical distancing restrictions, single patient journeys were introduced for staff and patient safety. This has continued so far in 2021. In the past year, our fleet of Scheduled Care Ambulances have carried out 383,954 journeys across Scotland, providing invaluable support to patients whilst adapting to new ways of working and supporting our A&E colleagues.

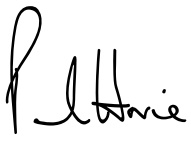
Our efforts to reduce Drug Related Harm have stepped up and we have welcomed three regional leads to the Service to support the targeted distribution of naloxone across Scotland. The Clinical Effectiveness Leads for Drug Harm Reduction are currently leading the rollout of a national training programme to ensure all Paramedics, Technicians and Nurses within the service are trained in how to supply Take Home Naloxone to patients, and any other individuals likely to witness an overdose.

Our team of trained vaccinators - operating out of a mobile vaccine clinic - delivered the COVID-19 vaccine to hard to reach groups as part of our inclusive healthcare plans, including homeless people, the travelling community and refugees. In addition to the vaccine, our team were able to carry out a level of targeted health promotion work which included Take-Home-Naloxone kits being handed out, Mental health advice and signposting to services and 4 new GP registrations.

We are currently implementing our Remobilisation plan for 2021/22. This plan aligns to the Scottish Government's "Re-mobilise, Recover, Re-design: The Framework for NHS Scotland". The overarching purpose of the plan is to maintain and to further build on our contribution to the redesign of the wider health service in response to and recovery from the COVID-19 pandemic. As we do this, we will continue to embed new ways of working, while supporting the physical and psychological wellbeing of our workforce.

So a huge amount of work done over the last year and more to come over the next 12 months as we look to build on the many improvements which have taken place in such a short space of time. We would like to acknowledge the fantastic contribution our staff and volunteers have made over the past year towards the continuous improvement of the care we provide for patients, despite the overwhelming and difficult challenges of COVID-19. This has certainly been an unprecedented year and one we will never forget. The annual accounts, detailed below, provide a summary of our work and a comprehensive description of our financial performance during 2020/21.

Tom Steele, Chair



Pauline Howie OBE, Chief Executive

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 thought the year.

1.1 Who we are

The 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 the frontline of the NHS in Scotland and with over 6,300 members of staff, we provide an emergency ambulance service to a population of five million four hundred thousand people serving all of the nation's mainland and island communities. Our Patient Transport Service undertakes over 660,000 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. Due to the necessary cancellation of clinics during the pandemic, over the last year this has dropped to 383,954 journeys.

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 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, Strategy and Logistics, Medical Director, Director of Care, Quality and Professional Development, Director of Workforce, National Operations Director, North Operations Director, East Operations Director and West Operations Director.

The Scottish Ambulance Service Board is supported in its governance responsibilities by the following Committees; Staff Governance Committee, Audit Committee, Remuneration Committee and Clinical Governance Committee.

1.2 The Scottish Government vision

The NHS has been in Emergency footing during the 2020/21 Financial Year and has risen to the significant challenges posed by the COVID-19 pandemic; services were prioritised and adapted to help cope with demand.

Staff have shown incredible resolve, flexibility, and many across the health and social care system have adapted to new ways of working.

The response to the pandemic has led to some remarkable and innovative developments for the benefit of patients particularly via the use of digital technology to enable more services to be delivered in the community or homely setting.

The Scottish Government published the Framework for NHS Remobilisation, Recover and Design in May 2020, which set out the framework for how health boards will safely and incrementally prioritise the resumption of services, while maintaining the ability to respond to COVID-19 demand and maintain resilience.

Boards were asked to develop remobilisation plans in 3 phases with the latest version developed to March 2022.

1.3 Our strategy development and remobilisation plan to March 2022

Following months of extensive engagement with internal and external stakeholders, our 2030 strategy discussion document was published in November 2019 to engage and seek further feedback from the wider public.

The discussion document identified five key priorities and aims within

1. Providing care that is safe, effective, and tailored to meet your needs

- We will prioritise improving the quality of care at every step from you calling us, through face to face, to accessing specialist care.
- We will provide a service that focuses on improving your outcome and the experience that you receive.
- We will develop quality care using the best available evidence on clinical outcomes, and where that evidence base is unavailable we must seek to build it.

- We will ensure that our clinicians have the expertise, the support, the skills, and the access to services that you need to receive the best care possible.

2. Working alongside your community to improve your health

- We will work collaboratively across sectors and with people directly to co-design services and meet local needs.
- We will work with you to improve your understanding of your health and help you take responsibility for self-managing any conditions you have.
- We will help you improve your wellbeing and look at ways to reduce any health inequality that you experience.
- We will reduce our carbon footprint and promote environmental sustainability.

3. We will make shared decisions with you and support self management

- We will provide a personalised approach to care so that we help you achieve the outcome that matters most to you.
- We will help you navigate Scotland's wider network of health and care services.

4. We will embrace data and technology to add value to our services

- We will use the latest technology to deliver services to you that enhance the care that you receive
- We will use the latest technology to improve the interconnectivity we have with your community and our partners
- We will use technology to share information about your health with other health and care organisations to help the decision making of people who care for you.
- We will integrate the data we collect on health and care with that of our partners so we all have the intelligence to anticipate health needs, and predictively plan locally, regionally and nationally around what matters most to your community.

5. We will invest in our people to improve wellbeing

- We will ensure that our staff have the support they need to provide you with a quality service.
- We will provide a working environment for our staff in which wellbeing is a priority for us all and that they have access to the support they need when they need it.
- We will provide a working environment where our staff have access to the educational opportunities and the clinical decision support they need to continually learn and share best practice.
- We will develop all our staff and ensure equality in all opportunities that they have

The development of our 2030 Strategy was however paused to enable focused efforts on our initial response to the COVID-19 pandemic and to enable rapid development of new ways of working that provided the most benefits to patients, safety for staff and support the wider Health & Social Care system.

Whilst there was a pause in the development of the strategy, in real terms, some of our strategic aims were accelerated as a result of the need to prioritise those with the largest benefits and urgency of the response to emerging pressures within the system.

Our initial priorities were formulated to inform the development of our Remobilisation plans throughout the 2020/21 financial year.

Our Remobilisation Plan for 2021-2022 aligns to "Re-mobilise, Recover, Re-design: The Framework for NHS Scotland," published by the Scottish Government on 31 May 2020. Its overarching purpose is to maintain and to keep building on our contribution to the redesign of the wider health service in response to and recovery from the COVID-19 pandemic. As we do this, we will continue to embed new ways of working, while supporting the physical and psychological wellbeing of our workforce.

Our plan largely focuses on our efforts to explore and nurture positive clinically driven changes that were established as part of our response to the pandemic, while continuing to deliver the best care whenever and wherever possible. We continue to apply our learning from COVID-19 and embrace whole system redesign to improve our patient and staff experience.

The broad aims of the remobilisation plan to March 2022 are to deliver essential services, while living with COVID-19. To do this we will:

- Ensure the **health, wellbeing and safety** of staff and patients.
- Reduce harm by ensuring effective **demand management** procedures are in place.
- Ensure that we have sufficient **workforce capacity** to manage further waves of COVID-19 incidents effectively, on top of existing demand and seasonal pressures.
- Recover and renew to a better, more **innovative and digitally enabled** sustainable model than the pre-pandemic one.

As we embed new ways of working, some of the work streams will continue beyond 2022 as we build more whole system approaches and continue to prepare to drive forward innovations, as the demands of our pandemic response, from winter pressures and any challenges from the UK's exit from the EU begin to reduce.

We have structured the plan into the 3 phases below with the key priorities aligned against each of the phases.

The Scottish Ambulance Service will continue our integrated and collaborative approach with our primary care colleagues, Integrated Joint Boards, Health Boards, Emergency Services, our staff, patients and the public.

Examples of this approach to working include:

- Engaging with the public through a range of initiatives designed to improve Population Health
- Working with Integrated Joint Boards to agree priority areas to improve patient experience and Redesign Urgent Care
- Co-designing direct support models to primary care through delivery of patient interventions
- Continuing to work closely with Board COVID-19 Community Hubs utilising the ability for both Advanced Practitioners and paramedics to make direct referrals.

Innovation has been identified as an important enabler of the Renewal phase in “Remobilise, Recover, Re-design: The Framework for NHS Scotland”. Significant innovation has already taken place in the Response phase of the pandemic, which was enabled by:

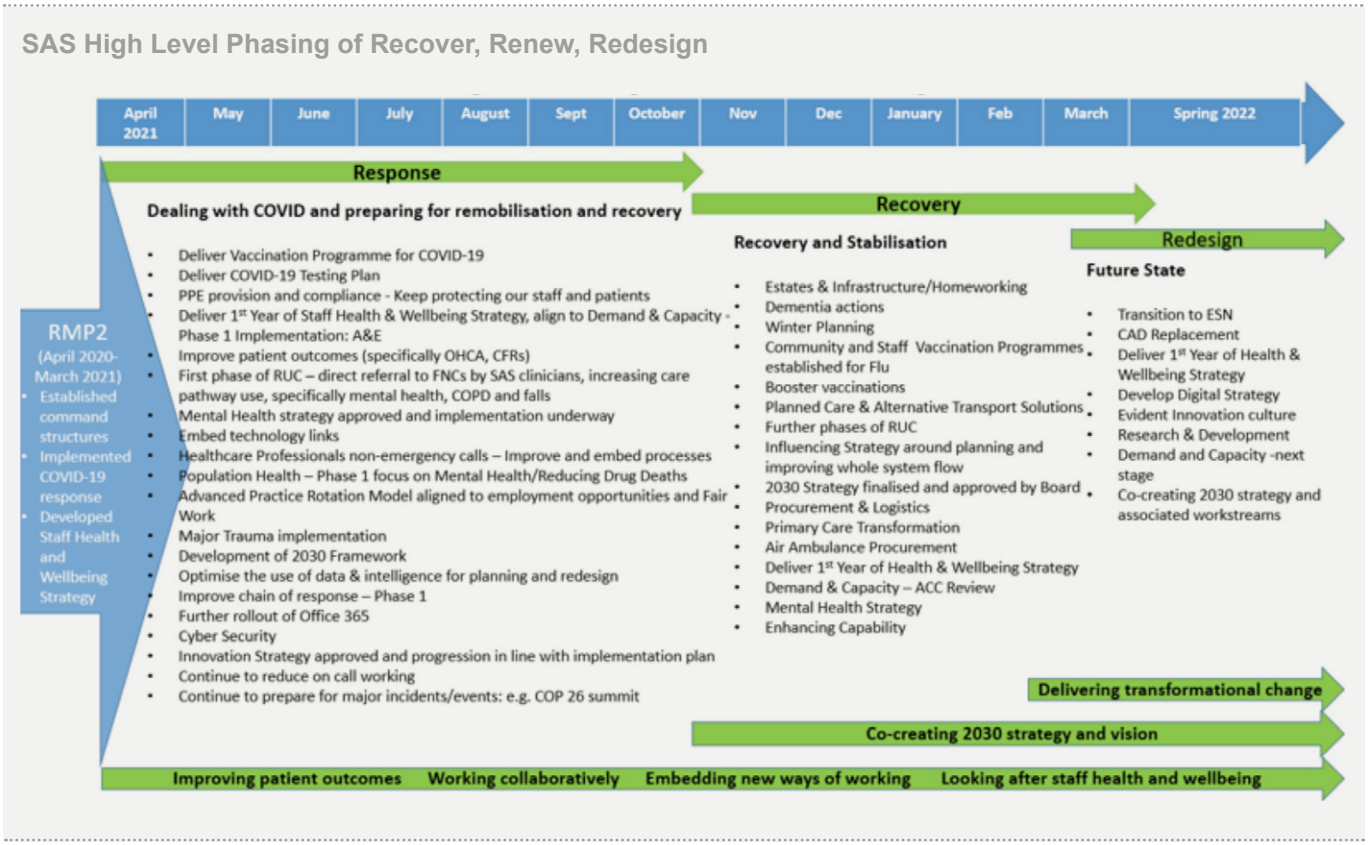
- Absolute clarity on required outcomes
- An organisation-wide appetite for implementing change
- Access to locally proven, but not widely implemented, tech-based processes and products
- Availability of rapid digital systems development.

Moving into Remobilise and Renewal, it will be important for us to decide what new ways have worked so well that they must be retained, what techniques need further development, and what approaches have failed to deliver as hoped.

Our Innovation aim is that by 2025, the Service will be recognised as a global healthcare innovator with a culture that encourages creativity and growth across all aspects the organisation. Income growth so we can do more research and development, and joint venture growth strategically linking and collaborating with partners to enable a healthier, happier and sustainable society.

As we continue to learn and adapt to new ways of working and embrace opportunities to remobilise and recover from the COVID-19 crisis, it is imperative that we take the time to learn from our experience, assess our 2030 strategic aims and prioritise our deliverables in line with emerging national priorities.

The Scottish Ambulance Service intend to relaunch the development of its 2030 strategy for publishing in April 2022.



1.4 Chief Executive's Statement

During the financial year ending 31 March 2021 we received 1,394,592 calls and dealt with 744,214 incidents, of which 493,296 were emergency incidents that we attended. We also completed 383,954 patient transport journeys, 3,280 air ambulance missions, 34,957 inter hospital transfers, 2,134 transfer and retrievals across Scotland and 4,321 special operations teams responses.

Following the delivery of our '2020' vision and as we focus on our Remobilisation Plan for 2021-2022, we have continued to build on the three main strands of work highlighted in the delivery plan whilst assessing our 2030 strategic aims and prioritising our deliverables in line with emerging national priorities.

- Clinical Services Transformation
- Workforce Development
- Enabling Technology

We have continued to strengthen our response to patients experiencing mental health distress and following successful pilots of mental health response models, by April 2021 we will have three multidisciplinary mental health response models in place covering Glasgow, Inverness and Dundee. Each car will trial mixed responses of a mental health practitioner, paramedic and Police Scotland to respond to people experiencing mental health distress within the community. The trial will develop a whole system approach so the patient experience is improved at point of entry.

As a key part of the Drugs Death Taskforce, the Service has welcomed three regional leads to the Service to support the targeted distribution of naloxone across Scotland in an effort to reduce drug related harm. The Clinical Effectiveness Leads for Drug Harm Reduction are currently leading the rollout of a national training programme to ensure all Paramedics, Technicians and Nurses within the service are trained in how to supply Take Home Naloxone to patients, and any other individuals likely to witness an overdose.

In March 2021 the Scottish Government launched the Out-of-Hospital Cardiac Arrest Strategy 2021 – 2026 (OHCA). The plan builds on the previous strategy and will be delivered by a number of partners including the Service. The strategy aims to improve OHCA survival to 15% (from 10% now) and includes training one million people in Scotland in CPR, increasing bystander CPR rates from 65% to 85% by 2026, raising the importance of public access defibrillators and using the GoodSAM phone app to increase community response to OHCA, with all of these factors leading to increased survival.

Throughout the pandemic, there have and will continue to be significant challenges in carrying out Advanced Life Support in line with current infection control guidance. However, our VF/VT ROSC rates remain within control limits, with encouraging early data of recovery from the COVID-19 impact.

This strong performance is based on an approach of looking at all aspects of the 'chain of survival', which has underpinned Scotland's response to OHCA.

As part of the national COVID-19 testing programme, the Service recruited 1,300 new staff to set up 42 Mobile Testing Units across Scotland carrying out over 414,180 tests between 31 August 2020 and 31 March 2021.

Our highly trained and dedicated staff continue to go above and beyond in their care for patients. It is their hard work and professionalism which is delivering fantastic results day in, day out. A highly trained, motivated and fully engaged workforce will help us to continue to deliver upon our ambitions and their input and support is key.

That is why we are continuing to invest in our staff and their ongoing health, wellbeing and professional development, whilst ensuring they are continually engaged in work to improve the services we provide for patients.

This year, we will continue to build on last year's successes, capturing learning in order to transform services with new techniques, technology and clinically safe care and pathways for patients; working effectively in partnership with our primary care colleagues, IJBs, Health Boards, Emergency Services, our staff, patients and the public. A top priority for the Service is the health and wellbeing of our own staff. Our recently approved Health and Wellbeing Strategy outlines our key aims over the next three years to enable our workforce to feel healthy, valued and supported by taking a more proactive and preventative approach to wellbeing.

Despite the immense and ongoing challenges of COVID-19, the Service has risen to the challenge. We have adapted and found new ways of working to ensure we continue to provide the very best care to patients across Scotland.

All of these achievements are against a backdrop of good financial planning, management and performance, with all of our financial targets being achieved.

1.5 Performance summary

The following performance summary relates to work undertaken and achieved in 2020/21.

Clinical Services Transformation

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Develop our out-of-hospital cardiac arrest strategy to save more lives	On average we attempt resuscitation on 60 patients in a VF/VT rhythm per month. In 2020/21 48.1% of patients in VF/VT achieved return of spontaneous circulation. In March 2021 our performance was 50.6% of patients in VF/VT achieved return of spontaneous circulation, surpassing our aim of 45%. This robust performance is based on Scotland's system approach of looking at all aspects of the 'chain of survival', which underpins Scotland's response to OHCA with the next iteration of Scotland's OHCA strategy 2021 - 2026 having been published in March 2021. As key strategic partners, the Service is at the centre of operationalising many of the strategy aims including: • Increasing bystander CPR rates from around 65% to 85% is a key aim of the strategy through training a further 500,000 people in CPR • Ensuring optimisation of telephone CPR by identifying areas for improvement • Enhancing the deployment of GoodSAM volunteers • Identifying regions where cardiac responder schemes would be of benefit. • Increasing Publicly Available Defibrillator (PAD) deployment during OHCA to 20% by using the Service's data to help inform communities where best to place PADS (the ScotPAD project) and encouraging these PAD guardians to register their PAD with the Service. • As part of the Service's commitment to improving population health, there is a focus on improving outcomes for those in areas of higher deprivation, access to CPR training for those with disabilities and ensuring that we are sensitive in delivering resuscitation where this does not benefit the patient, as part of a supported and dignified process of end-of-life care.
Develop our national and local pathways for hyper-acute stroke to improve patient outcomes	Established pre-hospital pathways have been or are under review to ensure that they will effectively support and reflect 'in-hospital' pathways as Scotland continues to work towards delivering a national thrombectomy service. During 2020/21 we have been engaged with the National Thrombectomy Advisory Group and other key stakeholders to develop a business case to support the delivery of three Thrombectomy Centres in Scotland. The Pre-Hospital Hyper Acute Stroke (HAS) Care Bundle is the clinical quality indicator for pre-hospital HAS care. The Scottish Ambulance Service has reliably implemented the pre-hospital stroke bundle based on evidenced best practice – 96% average recorded implementation over 2020/21 against our aim of 95%. In the few cases that bundle compliance is not achieved, through linked data frameworks and established stroke lead links throughout the Service, it is possible to understand why this was not achieved and in most cases, able to show that it was not detrimental to patient care.

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Enhance our capability and capacity to respond to major trauma to save more lives	During 2020/21 the Scottish Ambulance Service has continued to work with Scottish Trauma Network partners to improve our pre-hospital response to major trauma patients, pursuing our shared goals of "Saving Lives and Giving Life Back". As a result of the Covid pandemic the decision was made to delay the opening of the Major Trauma Centres in Glasgow and Edinburgh to later in 2021 however we continue to develop our implementation plans working closely with all key stakeholders. This development will see our staff implement a new bypass protocol for the most seriously injured patients, ensuring they are delivered to a centre capable of delivering an improved outcome. Our overarching strategy is to ensure our pre-hospital response is tailored to each patient's individual need and that these resources can be delivered to the right patient, at the right place at the right time. To support this we have established an internal programme to support delivery and training on the application and use of the Major Trauma Triage Tool to support clinical triage and decision making. A key feature of the SAS trauma strategy has been to develop a fully integrated system of trauma care, in which regional variations are minimised to allow maximum interoperability. This has a number of components: • Standardised Trauma Equipment on every SAS frontline vehicle with supporting guidelines for equipment, clinical interventions and Patient Group Directives (PGD) for administration of medication. • Identical guidelines and PGDs for enhanced care assets such as BASICS responders, Advanced Practitioners in Critical Care (APCC) and Pre-hospital Critical Care Teams (PHCCT). • Centralised national tasking from the Trauma Desk in West Ambulance Control Centre (ACC), using an experienced paramedic/ practitioner to identify those incidents requiring a PreHospital Critical Care (PHCC) response as well as providing clinical and logistical advice and support to responding ambulance clinicians when required.
Increase 'hear and treat' outcomes to ensure patients receive the most appropriate care first time and reduce demand on operational ambulances.	In March 2021, 18.8% of patients received a hear and treat outcome, against our 2020/21 aim of 15%. At the outset of the pandemic, SAS introduced an enhanced approach to providing remote clinical triage and consultation utilising the advanced clinical skills of our Advanced Practitioners. SAS typically receives circa 600,000 emergency calls each year. Since April 2020, SAS Advanced Practitioners have managed approximately 87,000 of these remotely, undertaking virtual consultations with around 75,000 people, equating to an average of 12.5% of overall SAS demand. 40% of this demand was concluded by remote consultation, with those individuals being offered self-care advice or signposted to appropriate care.
Increase 'see and treat' outcomes to take more care to patients in their homes and communities.	In March 2021, 22.2% of patients received a see and treat outcome, against our aim of 25%. The Service continues to support staff in providing the most appropriate care for patients following face to face assessment by developing clinical decision making skills. In addition, we continue to develop our arrangements to target Advanced Paramedics to patients with illness and injury best suited to their enhanced skill set.

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Redesign of Urgent Care	In response to the pandemic, the Scottish Government launched the national Redesign of Urgent Care programme with the aim of reducing footfall through Emergency Departments and support improved flow through the planning and scheduling of unscheduled care. Scottish Ambulance Service were key stakeholders in the pathfinder site that took place during November 2020 in NHS Ayrshire and Arran to test the concept of Flow Navigation Centres in advance of the wider launch across Scotland. We are currently collaborating with other NHS Boards with the aim of supporting the ambitious aims of this programme. This includes our Advanced Practitioners and frontline Paramedics having access to pathways and scheduling appointments through the Emergency Departments and Minor Injury Units. During 2021/22 SAS has its own workstream within the National programme and this will give us an enhanced platform for demonstrating the opportunities that exist through engagement with the Service. We also continue to work with Integrated Joint Boards and Health and Social Care Partnerships with the aim of delivering care closer to home through the use of Community Pathways for patients. At this time we are focussing on Falls, Breathing Difficulties and Mental Health patients who could benefit most from this option.
Improving Population Health	The Scottish Ambulance Service has embarked on an ambitious project working with Scotland's Drug Death Taskforce. Due to the demand from patients experiencing overdose from drug use across our communities and reflecting SAS unique reach into people's home, we are focussed on what we can do to positively influence a reduction in drug deaths across Scotland. While many of these people are known to support and recovery services there are many more where SAS has the opportunity to connect these individuals with the right level of care and support when they need it. This endeavour also has the potential to benefit not only the individual but wider family and friends to optimise their health and wellbeing. 1264 people died in Scotland in 2019 where illicit use of drugs was implicated – this is three times that of the UK as a whole and twice the number of deaths in 2009. In 2019, the Scottish Government established a Drug Death Taskforce and commissioned it to identify priority areas to tackle this public health emergency. The Scottish Ambulance Service is represented on the Taskforce and has been identified as having a key role across a number of the Taskforce objectives: • Supply of take home naloxone to people who may witness an overdose • Connecting people who use drugs with support and recovery services • Tackling stigma in health and social care, and within communities • Contribution to public health surveillance through data analysis In order to achieve this, and enabled by funding from the Taskforce, SAS have appointed three full time Drug Harm Reduction leads, one for each region across Scotland. These regional leads have significant experience of working within drug support services and provide SAS with an opportunity to diversify our workforce with the aim of influencing how we can work differently across not only our frontline clinicians but also within communities to achieve improved outcomes.

Workforce Development

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Developed our workforce planning arrangements to support delivery of regional workforce aims	2020/21 recruitment and training delivery aims informed by 2020 workforce targets. Workforce targets were delivered, **Summary** • 100 offers were made to Ambulance Care Assistants • 213 offers made to VQ Ambulance Technicians • 200 offers to DipHE Paramedics from 200 training places **BSc Paramedic degree programme** 342 Undergraduates commenced their BSc paramedic degree programme at Glasgow Caledonian University in September 2020. **Workforce Systems: eESS to e-Payroll Interface** The Workforce Directorate has commissioned an external party to undertake a root and branch Workforce Process, Systems and Information review at the Service. This review will ensure robust and aligned reporting mechanisms are in place for Workforce information and improve the quality and quantity of data available at local and national level. We are seeking to have the review undertaken and a report with recommendations for improvements drafted for consideration by the Workforce Directorate by June 2021. **Demand and Capacity Implementation Programme** • The Demand and Capacity Programme was paused in March 2020 to allow the Service to focus on the Coronavirus pandemic. • The Programme restarted in September 2020. • Key Programme documents have been developed and agreed including the Business Case, Measurement Framework, Benefits Realisation Plan, Risk and Issues Registers and Core Principles (roster rules). • A Demand and Capacity Programme Board has been established chaired by the Chief Executive. • £10.5m funding agreed by the Scottish Government for year one (2020/21). • An addendum to the Business Case has been submitted to and agreed by the Scottish Government detailing the requirements for year two (2021/22). • Roster Design workshops known as Working Parties have commenced and will run from March2021 to October 2021. • Eight additional A&E resources became operational at the end of February 2021 in addition to sixteen Low Acuity resources. • Twenty-six additional A&E vehicles and associated equipment has been ordered. • Hour of day, and day of week resource profile modelled for year two staffing projections (3166 WTE plus AP virtual triage). • Business Intelligence staff have received training in the roster design software and ambulance simulation software for ongoing use.

Workforce Development

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Develop a new Paramedic Education Model to respond to HCPC registration changes	The five universities commissioned to deliver undergraduate paramedic education (Glasgow Caledonian University, Queen Margaret University, University of Stirling, University of the West of Scotland and Robert Gordon University) all commenced their HCPC approved programmes in September 2020. The NES SCoPE group continue to meet to oversee the development and delivery of undergraduate paramedic programmes and ensures that shared learning is achieved across the commissioned universities. The internal SAS SPiNE group continue to meet to oversee the implementation of the new undergraduate programmes from a practice experience perspective. An additional group has been established within the Scottish Government CNO Directorate to strategically review the implementation. This group is chaired by the Chief AHP Officer and has representation from SAS and the university sector as well as NES. The Scottish Ambulance Academy continues to deliver our internal Paramedic Training programmes. As a consequence of the pandemic the HCPC awarded an extension to the delivery of the programme until May 2022. This will enable a smoother transition as we move from the current model of paramedic education to the graduate model.
Coordinate and Plan Learning & Development activity to enable achievement of 2020 Strategy	Our Workforce systems review February – June 2021 will inform the launch of an organisation wide learning management system, reflecting developments in the NHS Scotland Business Systems programme.
Leadership and management arrangements developed to support our strategic change activity	The Initial first level manager cohorts commenced our newly developed Foundation Leadership & Management Development programme in January and February 2020. Unfortunately, this programme was suspended from March 2020 whilst all efforts were focused on dealing with the global pandemic. Consequently, our emphasis shifted from leadership & management development to enabling our managers to support both their own and their teams' health and wellbeing. From March 2020 we moved through a series of phases from getting the right wellbeing support & resources in place, reviewing what was working well and identifying any gaps, providing additional support throughout the winter period, and supporting recovery and ensuring managers and staff were taking leave and getting some rest and recuperation to the end of the financial year and beyond. We promoted wellbeing activity and resources at every opportunity, linking into national campaigns & resources in addition to developing our own. We also ran sessions specifically for managers to ensure they had a good awareness of what was available and how they could best support themselves and their teams. Moving into 2021/22, we are building our organisational development resource to restart the Foundation Leadership & Management Programme, develop an Aspiring Managers programme and progress our talent management and succession planning work and appraisal activity.
Developing the employee experience within the service to support sustainable workforce	We achieved a 40% response rate to the National Wellbeing Pulse Survey with comparative data to Health & Social Care in Scotland previously reported. Directorates have held discussions to take forward actions locally and the Senior Leadership Team met to develop a Board Wellbeing Pulse Survey Action Plan. After a pause during 2020, plans are in place to implement the national iMatter continuous improvement programme during 2021. The newly developed Health & Wellbeing Strategy 2021-24 and Health & Wellbeing Roadmap 2021/22 have been approved by the Board and launched across the Service. Health and wellbeing resources have been developed which can be accessed through the wellbeing pages on @SAS, our intranet. The 'Caring for you as you care for Scotland' booklet is available to all staff, which highlights the support available for health, self-care and wellbeing.

Enabling Technology

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Ensure the Service has continued access to appropriate emergency service communications when the current Airwave system is 'decommissioned'. This will be achieved through active participation in the GB-wide Emergency Service Mobile Communications Programme	Active participation in the UK Government, GB-wide, 'Emergency Services Mobile Communications Programme'. Proactive engagement and collaboration with the Scottish Government, Police Scotland, Scottish Fire & Rescue and other relevant partners. Preparation and planning for transition to the GB-wide Emergency Services Network (ESN) in line with the delayed GB programme. Progressing our Integrated Communications Control System (ICCS) Project to ensure we have an ESN compatible ICCS that will work on the current Airwave network but is capable of being upgraded to work with the new ESN network when it becomes available. The ICCS replacement is a joint programme with other GB Ambulance Services and will be used in our Ambulance Control Centres. The requisite infrastructure for this is now in place and the Service will be the first major ambulance service in GB to go-live on the new solution when migration takes place in summer 2021.
Enhance and promote our capability to electronically transfer the patient information our clinicians collect to our NHSS partners, e.g. territorial health boards. The aim being to support and enable better clinical decision making, patient care and patient safety	Further refinement of the technical solution for the transfer of Service Electronic Patient Report (ePR) information to partner organisations. This includes working with colleagues in Information Services (SAS) regarding data sharing related to Falls, DBI and other pathways. Our ePR transfer capability is live in NHS Ayrshire and Arran, NHS Dumfries and Galloway, NHS Grampian, NHS Greater Glasgow and Clyde, NHS Highland, NHS Lothian. All remaining NHSS Boards were contacted in January 2020 and progress is being made with regard to bringing them on board in line with their other priorities. The covering letters sent to GPs who have received ePR information have been reviewed and improved; this includes simpler wording and combining three existing letters into one. Enhanced validation checks have been introduced to reduce clinical and reputational risk. As a result, ECS lookup now requires exact detail for name, surname, DOB and gender to return GP practice code. We have also introduced a further postcode validation on incident address which must match postcode held on ECS system. Improved the reliability of ECG transfers to Coronary Care Units through the roll-out of new defibrillators across the unscheduled care fleet.
Progress the delivery of our eHealth Strategy	Integrated the new the British Heart Foundation National Public Access Defibrillator solution within our Ambulance Control Centres. Replaced and enhanced the wide area network solution that securely and resiliently inter-connects all three Ambulance Control Centres. Further enhanced and extended our video conferencing capability. Enhanced our cyber resilience governance & approach. Further enhanced our Ambulance Control Centre back-up telephony solution Upgraded our West and North Ambulance Control Centre Local Area Networks Migrated a number of physical servers to new virtual servers. Completed the procurement of a comprehensive corporate telephony upgrade that will be implemented across our Ambulance Control Centres, and our wider estate, during 2021. Upgraded the corporate voice recording system. Migrated over 5000 staff to the new nhs.scot email system and rolled out a new licence allocation model for access to Microsoft 365 software. Replaced our intranet and Internet sites.

Progress the delivery of our eHealth Strategy *(continued)*	Our Digital and Information Communications Technology Steering Group has been established to coordinate our digital development portfolio. The intention of this forum is to ensure appropriate strategic, clinical and operational leadership in the creation of our Digital Strategy, as well as appropriate capacity and capability across the Service. The Steering Group will also take a role in identifying and developing opportunities for innovation, ensuring that investment in new technology ultimately adds value to our ability to provide care.

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Improve vehicle reliability, availability, emissions and operational performance through a comprehensive Fleet Replacement Programme.	£78 million investment plan agreed and business case approved in support of a programme to introduce almost 1,000 new replacement vehicles between 2016 and 2021 The programme concludes with the 815 vehicles already in Service being joined now by the final 111 vehicles completing conversion and being commissioned. A total of 926 vehicles have been replaced throughout the project. All vehicles have been designed to specifications developed through the National Vehicle Design and Equipment Group with engagement from all stakeholders ensuring the vehicles are aligned to Service, staff and patient needs. With the funding provided by the Fleet Replacement Business Case and Transport Scotland, we have also introduced a further 82 leased fully electric cars in a number of response and support roles. Amongst the latest vehicles delivered through the Fleet Replacement Business Case are 85 fully electric cars and vans in response and support roles taking the fully electric vehicle fleet to 170 vehicles. Electric Vehicle chargers already in use at 31 sites support the roll out of electric vehicles with works underway for further installations at new sites and the introduction of additional chargers at 30 locations.

Patient Engagement and Participation

WHAT WE SAID WE WILL DO	WHAT WE HAVE ACHIEVED
Ensure our patients, staff and the people who use our services have a voice and can contribute to future service design, with people at the heart of everything we do	• Widening our Public Engagement to not just patient representatives but representatives from the third sector and other community groups. • Driven change through patient experience and new co-design focus, such as producing new mental health strategy in partnership with mental health users. • New co-produced Patient Focus, Public Involvement strategy, with improved governance. • Patient representatives now formal members of key internal committee group meetings to give valuable insight from patients and the public. • Participated in development of Our Voice framework. • Changed our policy with regards to how we categorise complaints to better reflect patient feedback. • New approaches and measures to help improve the Patient Experience and the efficiency of our complaints handling processes. • Establishment of a' learning from feedback and incidents' group - with membership from across the Service. • Intensive engagement with staff, partners, public and patients to co-design a new SAS strategy for the next decade. • New insight and engagement campaign undertaken to gain public views and attitudes towards our clinical response model and our approach to prioritising patients based on the severity of their condition.

HEAT summary: health improvement, efficiency, access to treatment and treatment

Performance Indicator	2020/21	2020/21 Improvement Aim *	2022/23 Forecast	2019/20 Measure Reference	2019/20
SAS2.1 Critically Unwell Patients Survival Rate	43.5%**	TBC%	TBC%	New	44.8%
SAS2.2 Cardiac Arrest Survival Return of Spontaneous Circulation (ROSC) in people experiencing VF/VT arrest	48.1%	>46%	>50%	H1	50.8%
SAS2.4 Critically Unwell Incident Response Times Median time Purple incidents responded to	07:11	<06:20	<06.00	H3	06:20
SAS2.5 Critically Unwell Incident Response Times Purple incidents responded to within 8 minutes	57.1%	67%	75%	H2	64.60%
SAS2.6 Critically Unwell Incident Response Times Purple incidents responded to within 15 minutes	89.1%	90%	95%	H4	91.8%
Patients With a High Risk of Acute Deterioration					
SAS3.4 High Risk Incident Response Times Median time Red incidents responded to	08:21	<7:30	<7:00	H5	07:44
SAS3.5 High Risk Incident Response Times Red incidents responded to within 18 minutes	89.9%	90%	95%	H6	91.3%
Patients requiring Further Specialist Intervention					
SAS4.3 Stroke Stroke care bundle compliance	96.0%	>95%	>95%	T2	97.4%
SAS4.5 SAS Amber Incident Response Times Median time Amber Incidents responded to	15:25	<15:00	<15:00	H7	13:55
SAS4.6 SAS Amber Incident Response Times Amber Incidents responded to within 30 minutes	85.5%	90%	95%	H8	89.1%

HEAT summary: health improvement, efficiency, access to treatment and treatment

Performance Indicator	2020/21	2020/21 Improvement Aim *	2022/23 Forecast	2019/20 Measure Reference	2019/20
Emergency Incidents with Highest Potential for Non-Emergency Dept. Management					
SAS5.1 Shifting the Balance of Care Emergency patients referred to non-emergency dept. care pathway	41%	40%	50%	T1	37.8%
SAS5.4 SAS Yellow Incident Response Times Median time Yellow incidents responded to	23:37	<22.00	>20.00	H9	20:52
SAS5.5 SAS Yellow Incident Response Times Yellow incidents responded to within 60 minutes	79.5%	86.5%	95%	H10	84.4%
Infection Control					
SAS7.1 Patient Safety Peripheral Vascular Catheter (PVC) bundle compliance	96.3%	>95%	>95%	T3	96%

*Pre COVID aim

** Data for 2020/21 up until 31st December 2020 for this measure

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
Deliver financial performance as detailed: • Revenue Resource limit: a break even resource budget for ongoing operations • Capital Resource limit: a break even 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, internally generated target of £60k held at end of month as at 31 March 2021 • Efficiency Target: Deliver the full quantum of savings required at £14,015k NHS Boards are expected to contain their net expenditure within these limits, and to report on any variation from the limits set.	The Scottish Ambulance Service achieved each of the targets set, as at 31 March 2021, the financial performance against each target as detailed below: • Revenue Resource Limit : £55k underspend Core - £55k underspend Non Core - Breakeven • Capital Resource limit: Breakeven • Cash of £56k held at end of March 2021 • Efficiency Target: Delivered the full quantum of savings required £14,015k The Service was required to produce a trajectory of its expected position from July 2020 until March 2021 to the SGHDCD. Financial performance was monitored and reported monthly to the Board and Chief Executive.

1.6 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.

Continuing to build from previous years we will progress the principle of measuring progress through the provision of high quality data and subsequent scrutiny and analysis. We will achieve this principle by using a small number of tools to improve data literacy levels across the Service beginning with the Board, executives and senior managers. This in turn will move the Service towards its ambition to progressively move away from, for example, simplistic 'Red', 'Amber' and 'Green' (RAG) status measurement/ reporting methods to a more dynamic and engaging approach of data visualisation and interpretation.

To underpin this approach, we will embed the Model for Improvement and other improvement methodologies in our development and business as usual practices which will build our ability to use data as a means, for example, to help us understand variation in processes and practices by making that variation visible. This will consequently enable the organisation to collectively discuss and co-design service changes, to improve and standardise data display and improve our data interpretation skills throughout the Service.

1.7 Principal risks and uncertainties

The Scottish Ambulance Service's Annual Operational 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: increasing demand, especially in our urban areas and changes to other parts of the health system which impact on staff welfare and response times as we implement the new UK Paramedic Education model risks of recruitment and training; cyber risks as we continue to develop digital solutions and unidentified or high risk efficiency saving targets in the planned savings programme. In addition, a separate and detailed risk register is in place for remobilising from the COVID-19 pandemic.

The Scottish Ambulance Service's approach to the management of risk is set out in detail in the Governance Statement.

2. Performance Analysis

2.1 Financial performance and position

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; and
- **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.

The Scottish Ambulance 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 (over)/under (1)-(2) £000
Revenue resource limit – Core	336,338	336,283	55
Revenue resource limit – Non Core	15,581	15,581	-
Capital resource limit	21,835	21,835	-
Cash requirement	349,549	349,549	-

Memorandum for in year outturn	£'000
Core Revenue Resource Variance (Deficit)/Surplus in 2020/21	55
Financial flexibility: funding banked with/(provided by) Scottish Government	69
Underlying (Deficit)/Surplus against Core Revenue Resource Limit	**(14)**
Percentage	**0.00%**

A three-year operational plan including the financial plan was submitted to Scottish Government by the Scottish Ambulance Service on 18 March 2020. Due to the impact of the Covid-19 pandemic, the Scottish Government paused the Annual Operating and financial planning process. Recognising the exceptional nature of 2020-21 and the impact on delivery of financial plans, additional non-repayable funding was provided to support in-year financial balance across all NHS Boards. Details are provided below.

Excluding provision of financial flexibility provided by the Scottish Government, the Board's outturn would have been an overspend on RRL of £0.01m (equivalent to 0.00%) being the £55k current year less the £69k carry forward from the prior year. The overspend is within the one per cent flexibility afforded by the three-year financial planning and performance cycle, and will be managed within an overall breakeven position in period to 2021/22.

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;
- £27.0m of COVID-19 related costs were incurred and funded by Scottish Government during 2020/21, £18.5m of initial funding followed by £3.5m for national pandemic stock, £3.0m to match the Covid bonus paid to staff and £2.0m for untaken annual leave.
- An additional £1.4m of Personal Protection Equipment was provided through UK Government
- £14.3m of funding was provided to support the set-up of Mobile Testing Units
- Provisions for bad and doubtful debts of £323k (2019/20 £514k) were made.
- Provision for legal obligations of £4,076k (2019/20 £4,017k) were made relating to clinical, medical and legal claims against the Board;
- A second provision recognising the requirement to make contributions towards overall Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) liabilities has also made. Based upon the advice of SGHSCD our share is £4,739k (2019/20 £4,745k) by SGHSCD;
- Land and buildings were revalued by the Valuation Office Agency at 31 March 2021 on the basis of Existing Use Value (EUV) for non specialised properties and Depreciated Replacement Cost (DRC) for a number of specialised properties. The remaining specialised properties not revalued were indexed at that date using indices supplied by the Building Cost Information Service (BCIS). The valuation was in accordance with the Royal Institute of Chartered Surveyors Statement of Asset Valuation Practices and Guidance Notes, subject to the special requirements of the accounting policies of the NHS.
- The net impact was an increase in value of £182k (2019/20: £641k increase), of which £272k (2019/20: £45k credited) was charged to the revaluation reserve and £454k (2018/19: £596k) credited to the Statement of Comprehensive Net Expenditure. The net credit of £454k to the Statement of Comprehensive Net Expenditure (2019/20: £596k) was comprised of £41k (2019/20 £62) impairment losses and £495k (2019/20 £658k) reversal of previous impairment losses.
- Total outstanding current payables are Board £34,205k, Consolidated £34,210k (2019/20: Board £23,741k, Consolidated £23,764k)
- The Service submitted a balanced financial plan that was accepted by Scottish Government that included ongoing Covid-19 costs and re-mobilisation plans. Therefore, these accounts have been prepared on a going concern basis.

Payment Policy	2020/21	2019/20
Invoices paid within 10 Days (Volume)	45%	42%
Invoices paid within 10 Days (Value)	68%	73%
Invoices paid within 30 Days (Volume)	77%	82%
Invoices paid within 30 Days (Value)	88%	87%
Average days credit taken	26	23

2.2 Payment Policy

The Scottish Ambulance Service is committed to supporting the Scottish Government in helping businesses during the current economic situation 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 Scottish Ambulance 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.

Total invoices processed during the year was 72,000 (2019/20 67,000) with a higher volume percentage processed within 10 days. Inevitably, the pandemic had an impact on our ability to resolve invoice queries both internally and with suppliers resulting in an increase in the average credit taken.

2.3 Pension liabilities

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

2.4 Sustainability and Environmental Reporting

The Climate Change (Scotland) Act 2009 set outs measures adopted by the Scottish Government to reduce emissions in Scotland by at least 80% by 2050. In 2015, an Order was introduced requiring all designated Major Players (of which The Scottish Ambulance Service Board is one) to submit an annual report to the Sustainable Scotland Network detailing compliance with the climate change duties imposed by the Act. The information returned by the Board is compiled into a national analysis report, published annually and superseding the prior requirement for public bodies to publish individual sustainability reports.

The Scottish Ambulance Service is committed to ensuring that it considers Sustainability in all its actions and decisions. Sustainable Development is one of the guiding principles in the Service's Strategic and Operational Planning process.

The Service recognises its responsibilities to promote development which meets the needs of the service;

- without compromising the ability of future generations or other communities to meet their needs, and
- without overburdening the ecosystems on which we all depend for our social, environmental and economic well-being.

The Service acknowledges the great potential benefits within policies and practices relating to employment, training, procurement, transport, energy, waste management and capital development policies and practices that create and support sustainable communities, through minimising environmental damage and promoting social and economic well-being and development.

The Service's National Resilience and Risk Department, with the support of the Sustainability Group will lead on the Climate Change Risk Assessment and Adaption Plan which is aimed to:

- Improve the resilience of the Service's assets to current and future climate risks and develop adaption measures to address these risks;
- Describe the cross agency working;
- Aims to protect vulnerable sites and services; and
- Should aim to reduce the cost of service disruption

Further information on the Scottish Government's approach can be found in the Climate Change Plan 2018-2032 while national reports can be found within the reports section of the Sustainable Scotland Network website www.sustainablescotlandnetwork.org/reports

2.5 Public Services Reform (Scotland) Act 2010

The Public Services Reform (Scotland) Act came into being in October 2010. In Sections 31 and 32 it placed a duty 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. These items include:

- Overseas Travel;
- Public Relations;
- Hospitality and Entertainment; and
- External Consultancy.

In order to comply with this Act, the Scottish Ambulance Service places on its external website the information relating to the expenditure incurred under these headings since 1 April 2011.

In addition, public bodies are required to publish cash payments made to external parties that exceed £25,000 on a monthly basis, as soon as the monthly accounts are available. A list of these payments is also placed on our External Website. The following link will take readers to the relevant information: https://www.scottishambulance.com/publications/

Payments made to staff that exceed £100k per annum should also be disclosed. This information is contained in the remuneration report. No other members of staff currently earn more than £100k per annum.

2.6 Remuneration For Non-Audit Work

Grant Thornton UK LLP, the Scottish Ambulance Service's External Auditor, have undertaken no non-audit related work during 2020/21.

2.7 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.

2.8 Personal Data Related Incidents Reported To The Information Commissioner

There has been one incident reported to the Information Commissioner during the year which has been reviewed and closed.

2.9 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 auditor is 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.

2.10 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.

2.11 Financial Instruments

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

The Accounting Officer (Chief Executive) of the Scottish Ambulance Service has authorised these financial statements for issue on the 30 June 2021.

2.12 SCOTSTAR Performance

SCOTSTAR forms part of the National Operations Directorate and our 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. The past year has been slightly different for all teams, with a reduction in activity but a significant increase in complexity activity.

Adult Team

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

EMRS West is comprised of 3 teams per 24 hours with 2 teams on at any time. Each team is led by a Consultant accompanied by a Senior Medical Trainee or a Nurse/Paramedic Retrieval Practitioner. On-base cover providing an immediate response is available from 0700 to 2300, with an on-call response provided overnight.

EMRS North is comprised of a single team and operates on a similar basis as EMRS West.

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 Nurse Practitioners (ANPs), 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, Nurse Practitioners and 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 2020/21 the EMRS team received 1,741 calls and was activated on 1,181 missions, a decrease of 187 over the previous year:

- The team performed 105 primary pre-hospital general anaesthetics and gave pre-hospital blood transfusions to 50 patients, in addition to enhanced-response critical care team interventions and senior clinical decision maker input.
- 25 secondary retrieval patients were intubated and ventilated by EMRS for transfer, with 84% being transported by air, of which 67% were by helicopter and 33% by fixed wing aircraft.
- 560 advice Calls with remote and rural clinicians. 172 were Top Cover calls.

Other Advice Calls excluding Top Cover by Follow Up

Follow Up Outcome Type	
No follow up recorded	14
No follow up recorded but EMRS not needed	47
No transfer of patient	58
Patient transferred hospital	269

Neonatal Transfer and Retrieval Activity

During 2020/21 the Neonatal Transfer Service performed 1,058 patient transfers:

- 405 of these transfers were repatriations, allowing babies to be safely cared for at a unit closer to their families. Of those transfers the regional teams each carried out the following

West:	180 (45%)
East:	171 (42%)
North:	54 (13%)

- 94% of the transfers were by road with an average transfer duration of 3 hours 27 minutes.
- 284 transfers were intensive-care level transfers with 176 intubated, ventilated babies.
- 80 other babies were transferred on other advanced respiratory support.

Paediatric Transfer and Retrieval Activity

During 2020/21 the Paediatric Retrieval Team performed 200 patient transfers, visiting over 35 hospital sites across Scotland. Of those transfers, 128 were intensive care level and 53 were high dependency:

- 85 transfers were intubated, ventilated children.
- The average mission duration by road was 5 hours 32 minutes and by Air was 8 hours 24 minutes.
- 66% of transfers were by road, 25% by fixed wing aircraft and 8% by helicopter. One mission required the use of both helicopter and fixed wing resources.

2.13 Equality and Diversity

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 reviewed progress against the Equality Outcomes agreed for 2017 – 21 and have built on the work we have done to develop outcomes for the period 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 Scottish Ambulance 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 Report is published on the Scottish Ambulance Service website together with the Equal Pay Statement and Gender Pay Gap Information.

The annual Workforce Equality Monitoring Report 2019/20 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.

The Service has established its own LGBT network – Proud@SAS and BAME forum. Linking with national initiatives, these networks support and engage staff and patients and help the Service raise awareness and an improved understanding of the

Service's LGBT and BAME staff and communities. Work continues to explore other opportunities to identify ways to better engage with communities to improve the Service's diversity profile of staff.

Employee matters

The recognised principles of autonomy, dignity, equality, fairness and respect are firmly embedded in our organisational values. The Scottish Ambulance Service Equality, Diversity and Human Rights and Recruitment and Selection 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 zero hours contracts, those working on behalf of other agencies, those on secondment to Scottish Ambulance Service, volunteers and those on work experience.

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 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.

The Scottish Ambulance Service has been involved in the development of human resources polices with staff side colleagues through the national 'Once for Scotland' Workforce Policies Programme. A number of these policies are now in place and work will resume in August 2021 on the development of other policies including Home Working and Supporting Work Life Balance. 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.

The Scottish Ambulance Service is committed to providing a work environment free from bullying and harassment and the 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. New arrangements were put in place on 1 April 2021 to support the reporting of instances of whistleblowing including a dedicated webpage and designated contacts for staff to discuss concerns.

The Scottish Ambulance 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 new Health and Wellbeing Strategy sets out how we will develop 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.

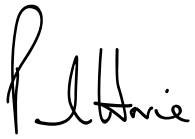
Social, Community and Human Rights

The challenge for the Scottish Ambulance 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 Scottish Ambulance 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 Scottish Ambulance Service 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 are incorporated, although not explicitly, in 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.

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



Signed:
Date: 30 June 2021

Mrs Pauline Howie OBE
Chief Executive

Accountability Report

Corporate Governance Report Directors' Report

1. 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 2020/21 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.

2. Naming convention

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

3. 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.

4. Date of issue

The Accountable Officer authorised these financial statements for issue on 30 June 2021.

5. 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 has appointed Grant Thornton UK LLP 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.l.

6. Corporate governance

The Board meets regularly during the year to progress the business of the Scottish Ambulance Service 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 governance committees report to the Board:

- Clinical Governance;
- Audit;
- Staff Governance; and
- Remuneration (as a sub-committee of the Staff 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 Scottish Ambulance Service 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 Martin Togneri (Chair), Dr Francis Tierney, Ms Irene Oldfather, Ms Carol Sinclair, Ms Elizabeth Humphreys and the Board Chair, Mr Tom Steele (*ex officio* member). Ms Elizabeth Humphreys joined the Committee in May 2020. 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 2020/21 and all meetings were quorate.

Audit Committee

The Audit Committee comprised five Non-Executive Directors: Ms Carol Sinclair (Chair), Ms Madeline Smith, Councillor Cecil Meiklejohn, Ms Irene Oldfather and Mr Stuart Currie. 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 Scottish Ambulance Service. The Committee met 4 times in 2020/21 and all meetings were quorate.

Staff Governance Committee

The Staff Governance Committee comprised four Non-Executive Directors: Ms Madeline Smith (Chair), Mr John Riggins (Employee Director), Mr Martin Togneri and Mr Stuart Currie, together with the Board Chair Mr Tom Steele (*ex officio* member) 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 organisation. The Committee met 4 times in 2020/21 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: Dr Francis Tierney (Chair); Councillor Cecil Meiklejohn; Ms Elizabeth Humphreys and Mr John Riggins (Employee Director). 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 2020/21 and all meetings were quorate.

7. Board membership

Under the terms of the Scottish Health Plan, the Scottish Ambulance Service 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 Scottish Ambulance Service as a whole, and reflects the partnership approach, which is essential to improving health and health care.

The Scottish Ambulance Service Board comprised the following up to the date of signing the accounts:

Tom Steele	Chair
Pauline Howie OBE	Chief Executive
Stuart Currie	Non-Executive Director
Elizabeth Humphreys	Non-Executive Director and Whistleblowing Champion
Cecil Meiklejohn	Non-Executive Director
Irene Oldfather	Non-Executive Director
Carol Sinclair	Non-Executive Director
Madeline Smith	Non-Executive Director
Dr Francis Tierney	Non-Executive Director
Martin Togneri	Non-Executive Director
John Riggins	Employee Director
Julie Carter	Director of Finance, Logistics and Strategy
Dr Jim Ward	Medical Director

New Appointments

There were no new appointments during 2020/21.

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

Board members' and senior managers' interests

The following interests have been declared by Board members and senior managers:

Board Member	Directorships	Ownerships
Tom Steele	• Board Member Scottish Ambulance Service	None
Pauline Howie	• Board Member Scottish Ambulance Service • Honorary Air Commodore of 612 (County of Aberdeen) Royal Auxiliary Air Force Squadron (Medical Reserves)	None
Stuart Currie	• Non Executive Director Scottish Ambulance Service • Non Executive Director Board Member, the State Hospital Board • Councillor, East Lothian Council • Spokesperson, COSLA • Lay member, Employment Tribunals • Member of the Scottish National Party • Employer member - Scottish Joint Council for Local Government, Employees	None
Elizabeth Humphreys	• Non Executive Director, Scottish Ambulance Service • Non-Executive Director, Independent Living Fund, Scotland • Non-Executive Director, Public Health Scotland • Chair and Trustee, Drake Music Scotland • Trustee, Scottish Association for Mental Health	None
Councillor Cecil Meiklejohn	• Non Executive Director Scottish Ambulance Service • Elected member, Falkirk Council • Member of the Scottish National Party	None
John Riggins	• Employee Director, Board Member Scottish Ambulance Service	None
Dr Francis Tierney	• Non Executive Director Scottish Ambulance Service • GP Locum • GP Appraiser • Member of British Medical Association and Medical Defence Union • Fellow of the Royal College of General Practitioners	None
Martin Togneri	• Non Executive Director, Scottish Ambulance Service • Non-Executive Director, NHS 24	None
Irene Oldfather	• Non Executive Director and Vice Chair, Scottish Ambulance Service • Director, Health and Social Care Alliance • Voting member, Flu Vaccine and Covid Vaccine Programme Board	None
Carol Sinclair	• Non Executive Director Scottish Ambulance Service • Trustee, Scotland's Charity Air Ambulance (in capacity as Non-Executive Director of Scottish Ambulance Service • Associate Director, Public Health Scotland	None
Madeline Smith	• Non Executive Director, Scottish Ambulance Service • Non-Executive Director and Vice Chair, NHS 24 • Head of Strategy – Innovation School, The Glasgow School of Art • Board member, Digital Health and Care Innovation Centre • Board member, Construction Scotland Innovation Centre	Owner/Director, SmithKelvin, Strategy and Evaluation Consultancy

Board Member	Directorships	Ownerships
Julie Carter	• Executive Director/Board Member Scottish Ambulance Service	None
Dr Jim Ward	• Executive Director/Board Member Scottish Ambulance Service • Sessional GP, Greater Glasgow and Clyde Out of Hours service • Member British Medical Association • Fellow of Royal College of General Practitioners • Member of the Medical and Dental Defence Union Scotland	None

Other Directors	Directorships	Ownerships
Frances Dodd	• Executive Director, Scottish Ambulance Service	None
Lyndsay Lauder	• Executive Director, Scottish Ambulance Service	None
Paul Bassett	• Executive Director, Scottish Ambulance Service • Trustee, Scotland's Charity Air Ambulance	None
Lewis Campbell (to 31 January 2021)	• Executive Director, Scottish Ambulance Service	None
David Robertson (from 01 February 2021)	• Executive Director, Scottish Ambulance Service	None
Garry Fraser	• Executive Director, Scottish Ambulance Service	None
Milne Weir	• Executive Director, Scottish Ambulance Service	None

Corporate Governance Report Statement of the Chief Executive's Responsibilities as the Acountable 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 28 April 2012.

Corporate Governance Report 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 2021 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 that are reasonable and prudent;
- 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.

Corporate Governance Report 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 Scottish Ambulance 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.

Purpose 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 ended March 2021, with the key points of this framework 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 Scottish Ambulance 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, and audit committees concerning any significant matters on governance, risk and internal controls. In addition, the Board receives regular updates from the 2020 Steering Group.
- 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 Executive Team on a weekly basis and the Audit 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.

Governance Framework

The Board approved revised governance arrangements in response to COVID-19 at its meeting on 26 March 2020 with subsequent reviews held on 15 April 2020, 27 May 2020, 30 September 2020 and 31 March 2021 to provide added value in terms of better scrutiny, decision making, recording and reporting.

The Scottish Ambulance has set out its vision of how the service will be delivered in its Remobilisation Plan for 2021/22 which aligns to “Re-mobilise, Recover, Re-design: The Framework for NHS Scotland”, published by the Scottish Government on 31 May 2020. Following months of extensive engagement with internal and external stakeholders, the 2030 strategy will be relaunched in April 2022.

The Audit 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.

An internal audit review into our resilience capability was submitted to the June 2021 audit committee. The review highlighted two areas of high risk, being the lack of formal performance reporting and more regular testing.

Management have accepted the audit recommendations and work is already underway to address these, with progress being reported through the Resilience Committee.

The Scottish Ambulance Service Board is supported in its governance responsibilities by the following committees:

Committee	Responsibilities
Staff Governance	The Staff Governance Committee comprised four Non-Executive Directors: Ms Madeline Smith (Chair), Mr John Riggins (Employee Director), Mr Martin Togneri and Mr Stuart Currie, together with the Board Chair Mr Tom Steele (*ex officio* member) 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 organisation. The Committee met 4 times in 2020/21 and all meetings were quorate.
Audit	The Audit Committee comprised five Non-Executive Directors: Ms Carol Sinclair (Chair), Ms Madeline Smith, Ms Cecil Meiklejohn, Ms Irene Oldfather and Mr Stuart Currie. 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 Scottish Ambulance Service. The Committee met 4 times in 2020/21 and all meetings were quorate.
Clinical Governance	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 Scottish Ambulance Service 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 Martin Togneri (Chair), Dr Francis Tierney, Ms Irene Oldfather, Ms Carol Sinclair, Ms Elizabeth Humphreys (from May 2020) and the Board Chair, Mr Tom Steele (*ex officio* member). 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 2020/21 and all meetings were quorate.

Committee	Responsibilities
Remuneration	The Remuneration Committee, which reports to Staff Governance Committee, comprised the Board Chair, Mr Tom Steele and four Non-Executive Directors: Dr Francis Tierney (Chair); Councillor Cecil Meiklejohn; Ms Elizabeth Humphreys (from June 2020) and Mr John Riggins (Employee Director). 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 2020/21 and all meetings were quorate.
Information Governance	The Information Governance Group, which reports to the Audit Committee, is chaired by the Director of Care Quality & Professional Development with the main objective of the Committee to ensure a framework is in place to bring together all of the requirements, standards and best practice that apply to the handling of information.

The clinical governance framework approved by the Board in 2017 was reviewed by the Committee in November 2019 and will be further reviewed in November 2021.

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. Following an all Boards appointment process in February 2020, 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 Chief Executive's Bulletin 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.

In April 2020, internal Audit completed the second part of a review which focused on progress made with the Service's Good Governance Blueprint action plan. This reported that the Service had taken a structured and responsive approach to the Blueprint requirements and had demonstrated ongoing progress against the action plans required by the Scottish Government Health Directorate and the Board Action Plan developed in response. During 2020/21, the Service introduced revised governance arrangements in response to the pandemic and continued to develop its system of corporate governance which included:-

- Review of the Board skills matrix and annual self assessment
- Review of Committee membership
- Review of the Service's Standing Orders and Standing Financial Instructions
- Introduced Enhanced Risk Management arrangements
- Review of the Clinical Governance Committee membership with an additional patient representative
- Board Development session focused on a review of the Service's Board performance reporting
- Introduction of a Board weekly report summarising performance and other relevant information in response to the pandemic.

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.

Our internal auditors completed an audit assessment in two parts against our arrangements which was reported to our Audit Committee in April 2020. KPMG were pleased to report that the Board had taken a structured and responsive approach to the Blueprint requirements and has demonstrated ongoing progress against the action plans required by the Scottish Government Health Directorate and the Board Action Plan in line with the required timescales.

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:

- the executive 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 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 PRINCEII 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.

Additional assurance has been provided during 2020/21 via the receipt of formal reports relating to each of the governance committees. All Executive Directors have also signed certificates of assurance demonstrating that all internal controls are working effectively in their area of responsibility, in line with the temporary changes to internal processes and governance during the COVID-19 pandemic.

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 Committee, Clinical Governance Committee, Staff 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 was written to replace the Management of Risk Strategy 2016-2020, and was approved by the SAS Board in January 2020. This Risk Management Policy sets out the objectives and organisational arrangements for the management of risk and supports the Service 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 Scottish Ambulance 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, during 2019/20 the Board risk appetite was also defined, with risk tolerance also set against all of our corporate risks. This was further reviewed in September 2020 following our remobilisation from COVID-19 and will form part of an annual review process with our Board along with review of 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 and the appropriate Board Governance Committees; and
- Risks scored very high have oversight at Board Governance Committee and Board level.

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. 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;
- to ensure consideration of risk should not inhibit innovation;
- 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 in August 2020 to review the risk appetite for the Service following our remobilisation from Covid-19. This then allowed us to identify tolerances for each of our Corporate Risks. Our Corporate Risk Register 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, they review the current risks, monitor action taken/to be taken and discuss if there are any risks requiring escalation.

The key risks identified are prioritised through a risk matrix scoring methodology that examines likelihood and impact. Thereafter, the key risks have controls and mitigating actions developed which allow the organisation to manage these risks.

Risk Management Governance is reported through the Performance & Planning Steering Group, chaired by the Chief Executive, which meets on a Monthly basis. The risk output from this group is reported to the Audit Committee. The Audit Committee also receives updates on the Corporate Risk Register. Internal Audit utilise the Corporate Risk Register to develop their workplan for the forthcoming year. This process ensures that Internal Audit is focused on areas of greatest risk to the organisation.

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

- A workshop was facilitated by our Internal Auditors – KPMG to review our Risk Appetite Statement following our remobilisation from COVID-19 with tolerances identified for each Corporate Risk. Our Appetite for risk has also been built into our remobilisation plan 3 from Covid-19 and will also inform the development of our 2030 Strategy.
- Corporate Risk Register is approved by each SAS Board meeting.
- SAS engaged with Healthcare Improvement Scotland on the management of Significant Adverse Events.
- 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.
- SAS engaged with Healthcare Improvement Scotland on the management of adverse events.
- 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 Committee.
- Managers and staff have been trained to use the Service's risk management system - Datix for the management of adverse events, feedback risks. This was a combination of 1-1 and e-learning training.
- The Service's Risk Management system, Datix has been developed to record Whistleblowing concerns following launch of the new Standards from 1st April 2021.
- An improvement plan is being taken forward on the Datix system to streamline the incident reporting form and review the coding structure.

In line with our approved Good Governance report and improvement action plan approved by the Board in April 2019 we agreed the following actions under the Assessing and Assuring Risk section:

- Approve the Board risk appetite and tolerances – *Risk appetite statement was approved at the Board meeting in May 2019 and further reviewed in August 2020, this will be an annual process.*
- Complete the Review of the Corporate Risks to reduce variability in grading, ensuring risks are more tangible and assess in line with Board agreement on risk tolerance and risk appetite – *This is an annual process*
- Approve and monitor the implementation of the revised Risk Management Policy across the Service to spread knowledge of updated practice and ensure underpinning risk governance reporting is in place. – *risk management policy was approved at the January 2020 Board meeting and implemented through 2020/21. The Policy is currently undergoing a further review.*

Corporate Risk Register

ID	Risk Description and Impact	Current risk level
4634	There is a risk that we do not achieve our financial targets in 2020/21. This is an unacceptable position with SG resulting in sanctions likely to include lower than required levels of funding in future years. This has direct impact on our ability to; Ensure Financial Sustainability and Improve Value.	Medium (4)
4636	There is a risk that the global impact of COVID-19 and consequent health impacts will mean the Service experiences an increase in COVID and non-COVID sickness absence with a resulting impact on staff morale and service capacity.	High (12)
4637	There is a risk that people management issues are not dealt with consistently, effectively and capably resulting in an impact on employee relations, motivation, staff engagement and wellbeing.	High (12)
4638	There is a risk that changes to other parts of the whole system create new demand pressures on SAS, resulting in the following; • Insufficient staffing and longer response times • Increased journey times to hospitals as a result of centralisation of clinical services • Longer turnaround times at busy large hospitals • Other Health Care Services attempting to recruit paramedics, due to changes in their care delivery plan	High (12)
4639	There is a risk that the Service's response to a cyber event and or a significant data breach is ineffective resulting in the loss of systems or data, Service disruption and reputational damage.	Very High (16)
4640	There is a risk of further slippage in the UK Government Emergency Service Communications Programme (ESMCP), due to ongoing technical and delivery challenges, resulting in the need to further extend Airwave service provision and the cost pressures and potential operational challenges this involves.	High (12)
4641	There is a risk that SAS may suffer a shortfall in Paramedics, due to the potential of not being able to recruit and train sufficient numbers in the transition period to the new Paramedic Education model arrangements, resulting in an inability to deliver safe, effective & person centred care.	High (12)
4651	There is a risk that SAS cannot consistently deliver patient centred care, where increased demand exceeds available capacity resulting in the potential for adverse patient outcomes.	Very High (16)
3852	There is a risk that continuity of ACC operations is impacted through infrastructure failings (eg power outage) resulting in the need to strengthen business continuity / disaster recovery arrangements for ACC evacuation to avoid the possibility of loss of service provision affecting patient care inflicting reputational, clinical, operational and political damage.	High (15)

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.

Remuneration And Staff Report Remuneration Report

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: Dr Francis Tierney (Chair); Ms Cecil Meiklejohn; Ms Elizabeth Humphreys (from June 2020) and Mr John Riggins (Employee Director). 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 2020/21 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 2020/21.

Remuneration report
For the year ended 31 March 2020
Current year 2020/21

	Remuneration Table						Pension Values						
Director	Gross Salary	Bonus payments	Benefits in Kind £'000	Total Earnings in year	Pension benefits – Note (1)	Total remuneration Note (2) (Audited)	Accrued pension at age 60 as at 31/03/20	Total accrued lump sum at age 65 at 31 March 2020	Real increase in pension at age 60	Real increase in lump sum at 65 at 31 March 2020	CETV at 31/03/20 (Audited)	CETV at 31/03/19 (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	140-145	0	0	140-145	0	140-145	Not in SPPA scheme						
Medical Director: James Ward	155-160	0	8.8	165-170	0	165-170	Not in SPPA scheme						
Director of Finance & Logistics: Julie Carter	105-110	0	0	105-110	53	160-165	35-40	70-75	2.5-5.0	2.5-5.0	646	581	50
Non-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
Chair: Tom Steele	40-45	0	0	40-45	0	40-45	Non-Executive Directors are not eligible to become members of the pension scheme						
Martin Togneri	5-10	0	0	5-10	0	5-10							
Francis Tierney	5-10	0	0	5-10	0	5-10							
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	50-55	0	0	50-55	0	60-65	15-20	50-55	0-2.5	0-2.5	402	387	10
Other Senior Employees	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
Director of Care Quality & Strategic Development Frances Dodd (note 3)	90-95	0	0	90-95	0	90-95	(see note 3)						
Director of HR & OD: Lyndsay Lauder	90-95	0	1.9	90-95	0	90-95	(see note 3)	Not in SPPA scheme					

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 2019/20.

Note (3) F Dodd seconded from NHS Lanarkshire; no pension disclosed as not substantive SAS Employee at 31st March 2021.

Remuneration report
For the year ended 31 March 2020
Current year 2019/20

	Remuneration Table						Pension Values						
Director	Gross Salary	Bonus payments	Benefits in Kind £'000	Total Earnings in year	Pension benefits – Note (1)	Total remuneration Note (2) (Audited)	Accrued pension at age 60 as at 31/03/20	Total accrued lump sum at age 65 at 31 March 2020	Real increase in pension at age 60	Real increase in lump sum at 65 at 31 March 2020	CETV at 31/03/20 (Audited)	CETV at 31/03/19 (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	140-145	0	3.6	145-150	0	145-150	Not in SPPA scheme						
Medical Director: James Ward	155-160	0	7.3	160-165	0	160-165	Not in SPPA scheme						
Director of Finance & Logistics: Julie Carter (note 3)	90-95	0	4.6	90-95	31	125-130	30-35	65-70	0-2.5	0-2.5	581	553	15
Non-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
Chair: Tom Steele	25-30	0	0	25-30	0	25-30	Non-Executive Directors are not eligible to become members of the pension scheme						
Neelam Bakshi (to June 2019)	0-5	0	0	0-5	0	0-5							
Edward Frizzell (to June 2019)	0-5	0	0	0-5	0	0-5							
Martin Togneri	5-10	0	0	5-10	0	5-10							
Francis Tierney	5-10	0	0	5-10	0	5-10							
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 (fr July 19)	5-10	0	0	5-10	0	5-10							
Stuart Currie (fr July 19)	5-10	0	0	5-10	0	5-10							
Elizabeth Humphreys (fr Feb 20)	0-5	0	0	0-5	0	0-5							
Employee Director: John Riggins	50-55	0	0	50-55	0	65-70	15-20	45-50	0-2.5	0-2.5	387	363	20
Other Senior Employees	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
Director of Care Quality & Strategic Development Claire Pearce (note 4)	75-80	0	5.4	80-85	93	175-180	30-35	75-80	2.5-5	7.5-10	631	526	91
Frances Dodd (note 5)	10-15	0	0.3	10-15	0	10-15	(see note 5)						
Director of HR & OD: Consent to disclose name withheld (note 6)	70-75	0	3.5	70-75	19	90-95	5-10	0	0-2.5	0	72	51	11
Lyndsay Lauder (note 6)	15-20	0	1.0	15-20	0	15-20	(see note 6)						

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 2019/20.

Note (3) J Carter shared with Golden Jubilee National Hospital until 02 June 2019 (2 days with SAS, 3 days GJNH); total gross salary (£100k-£105k); total remuneration (£140k-£145k). The Opening CETV of £553k equals closing GJNH CETV at 02 June 19.

Note (4) C Pearce seconded to NHS Tayside from 17 Feb 2020; total gross salary (£105k-£110k); total remuneration (£200k-£205k)

Note (5) F Dodd seconded from NHS Lanarkshire from 17 Feb 2020; FYE gross salary (£85k-90k); no pension disclosed as not substantive SAS Employee

Note (6) Previous HR & OD left 31 Dec 2019; FYE gross salary (£95k-£100k). L Lauder appointed 01 Jan 2020; FYE gross salary (£70k-£75k); she is not in SPPA Scheme.

Remuneration And Staff Report Staff Report

Fair Pay Disclosure (Audited)

	Current Year 2020/21	Prior Year 2019/20
Range of staff remuneration	8,842 – 166,911	8,584 – 164,052
Highest earning Director's total remuneration (£000s)	165-170	160-165
Median Total Remuneration	34,336	35,000
Ratio	4.88	4.64

Higher Paid Employees' Remuneration (Audited)

Clinical	2020/21	2019/20
70,001-80,000	26	16
80,001-90,000	9	6
90,001-100,000	3	0
100,001-110,000	0	1
110,001-120,000	0	0
120,001-130,000	0	0
130,001-140,000	0	0
140,001-150,000	0	0
150,001-160,000	1	1
	39	**24**

Other	2020/21	2019/20
70,001-80,000	31	15
80,001-90,000	6	6
90,001-100,000	6	1
100,001-110,000	1	1
110,001-120,000	1	0
120,001-130,000	0	0
130,001-140,000	0	0
140,001-150,000	1	2
150,001-160,000	1	0
	47	**25**
Total	**86**	**49**

Staff Costs (Audited)

	Executive Board Members	Non Executive Board Members	Permanent Staff	Inward Secondees	Other staff	Outward Secondess	2021 Total	2020 Total
Staff Costs	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Salaries and Wages	432	111	197,458	-	12,144	(659)	209,486	174,176
Social Security costs	57	5	21,221	-	938	-	22,221	19,115
NHS scheme employers' costs	23	-	33,915	-	1,907	-	35,848	31,351
Other employers' pension costs	-	-	-	-	3	-	3	-
Inward secondees	-	-	-	4,067	-	-	4,067	4,432
Agency Staff	-	-	-	143	-	-	143	183
	512	**116**	**252,594**	**4,210**	**14,992**	**(659)**	**271,765**	**229,257**
Compensation for loss of office or early retirement	-	-	-	-	-	-	8	-
Pensions to former board employees	-	-	-	-	603	-	603	549
TOTAL	**512**	**116**	**252,602**	**4,210**	**15,595**	**(659)**	**272,376**	**229,806**
Included in the total staff costs above were costs of staff engaged directly on capital projects, charged to capital expenditure of:							-	143

Staff Numbers

Whole time equivalent (WTE)	3	9	4,860	-	414	-	5,286	4,727
Included in the total staff numbers above were staff engaged directly on capital projects, charged to capital expenditure of:							-	3
Included in the total staff numbers above were disabled staff of:							185	101
Included in the total staff numbers above were Special Advisers of:							nil	nil

Reconciliation to income and expenditure	**£`000**
Total employee expenditure as above	£272,376
Less: employee income charged to capital projects	£0
Add: employee income included in Note 4 (secondee income)	£659
Total employee expenditure disclosed in note 3	£273,035

Staff Composition

	2020/21			2019/20		
	Male	**Female**	**Total**	**Male**	**Female**	**Total**
Executive Directors	1	2	3	1	2	3
Non-Executive Directors and Employee Director	4	5	9	6	6	12
Senior Employees	66	17	83	36	10	46
Other	3,857	2,895	6,752	3,034	2,196	5,230
Total Headcount	**3,928**	**2,919**	**6,847**	**3,077**	**2,214**	**5,291**

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

Sickness Absence Data (Unaudited)

	2020/21	2019/20
Sickness Absence Rate	6.2%	7.9%

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.

Under the Disability Confident scheme 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.

In partnership with Glasgow Centre for Inclusive Living, The Scottish Ambulance Service has employed a disabled graduate under the Professional Careers Programme. This is a 2 year employment opportunity designed to help set up the individual for a long term sustainable career.

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 Scottish Ambulance Service has developed a Redeployment Policy and 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 Harassment Advisers and the Employee Assistance Programme.

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 have an annual performance review under the knowledge and skills framework system. The discussion covers developmental opportunities and access to these. Any disabled staff attending a course at The Scottish Ambulance Service Academy, Glasgow Caledonian University 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.

The Equality, Diversity and Human Rights Policy, Guidance for the Recruitment and Employment of staff with Diabetes and Managers Recruitment Guide provide additional guidance for all staff who have a disability.

Exit Packages (Audited)

2020/21

Exit Package cost band	Number of Compulsory	Number of other departures agreed	Total number of exit packages by cost band
< £10,000	1	1	2
£10,000 - £25,000	0	0	0
£25,000 - £50,000	0	1	1
Total number of exit packages by type	**1**	**2**	**3**
Total Resource Cost £'000	**8**	**42**	**50**

There were no exit packages agreed by the Board in 2019/20.

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 Scottish Ambulance Service website at the following link.

http://www.scottishambulance.com/TheService/publications.aspx

Parliamentary Accountability Report

Losses and Special Payments

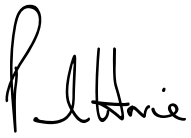
On occasion, the Board is required to write-off balances which are no longer recoverable. Losses and special payments over £250k require formal approval to regularise such transactions and their notation in the annual accounts.

There were no such losses written off in the 2020/21 financial year (2019/20 – nil)

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: 30 June 2021

Mrs Pauline Howie OBE
Chief Executive

Independent Auditor's Report

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

Report 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 2021 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 Statement of Consolidated Cash Flow, the Statement of Consolidated Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2020/21 Government Financial Reporting Manual (the 2020/21 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers of the state of the affairs of the board and its group as at 31 March 2021 and of the net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 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 of 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 31 May 2016. The period of total uninterrupted appointment is five years. 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 body's ability 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.

Risks of material misstatement

We report in a separate Annual Audit Report, available from the Audit Scotland website, 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 deemed inappropriate.

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 economic 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:

- obtaining an understanding of the applicable legal and regulatory framework and how the board is complying with that framework;
- identifying which laws and regulations are significant in the context of the board;
- assessing 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. This description forms part of our auditor's report.

Report 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 to detect material misstatements in the financial statements in respect of irregularities, 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.

Report on other requirements

Opinion prescribed by the Auditor General for Scotland on audited part 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 part of the Remuneration and Staff Report has been properly prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers.

Statutory other information

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

Our responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or our knowledge obtained in 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 statutory 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 statutory 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 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 part 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 120 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.

Joanne Brown

Joanne Brown
(for and on behalf of Grant Thornton UK LLP)

110 Queen Street, Glasgow G1 3BX
United Kingdom

2/7/2021

Financial Statements

Consolidated Statement of Comprehensive Net Expenditure and Summary of Resource Outturn

2020 £000		Note	2021 £000
230,165	Staff costs	3a	273,035
	Other operating expenditure	3b	
0	Drugs and Medical Supplies		5,022
12,026	Vehicle Running Costs		10,799
16,820	Air Ambulance Costs		19,049
8,348	Property Running Costs		9,113
4,842	Medical Costs		5,695
33,725	Other health care expenditure		39,523
305,926	**Gross expenditure for the year**		**362,236**
(9,514)	Less: operating income	4	(10,543)
296,412	**Net expenditure for the year**		**351,693**

Other comprehensive net expenditure

2020 £'000		2021 £'000
(499)	Net (gain) / loss on revaluation of property, plant and equipment	(337)
(499)	Other comprehensive expenditure	(337)
295,913	**Comprehensive net expenditure**	**351,356**

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

Consolidated Summary of Financial Position

Consolidated 2020 £'000	Board 2020 £'000		Note	Consolidated 2021 £'000	Board 2021 £'000
		Non-Current Assets			
102,764	102,764	Property, plant and equipment	7c	110,208	110,208
977	977	Intangible assets	6a	744	744
		Financial assets:			
4,070	4,070	Trade and other receivables	9	4,011	4,011
107,811	**107,811**	**Total non-current assets**		**114,963**	**114,963**
		Current Assets			
107	107	Inventories	8	194	194
		Financial assets:			
23,990	23,983	Trade and other receivables	9	26,453	26,451
938	75	Cash and cash equivalents	10	1,077	56
25,035	**24,165**	**Total current assets**		**27,724**	**26,701**
132,846	**131,976**	**Total assets**		**142,687**	**141,664**
		Current liabilities			
(2,314)	(2,314)	Provisions	12a	(3,770)	(3,770)
		Financial liabilities:			
(23,764)	(23,741)	Trade and other payables	11	(33,956)	(33,951)
(26,078)	**(26,055)**	**Total current liabilities**		**(37,726)**	**(37,721)**
106,768	**105,921**	**Non-current assets plus / less net current assets / liabilities**		**104,961**	**103,943**
		Non-current liabilities			
(17,319)	(17,319)	Provisions	12a	(17,243)	(17,243)
		Financial liabilities:			
(420)	(420)	Trade and other payables	12	(495)	(495)
(17,739)	**(17,739)**	**Total non-current liabilities**		**(17,738)**	**(17,738)**
89,029	**88,182**	**Assets less liabilities**		**87,223**	**86,205**
		Taxpayers' Equity			
83,562	83,562	General fund	SoCTE	81,365	81,365
4,620	4,620	Revaluation reserve	SoCTE	4,840	4,840
847	0	Fund held on Trust	SoCTE	1,018	0
89,029	**88,182**	**Total taxpayers' equity**		**87,223**	**86,205**

The Notes to the Accounts, numbered 1 to 20, form an integral part of these Accounts.
The financial statements on pages 47 to 50 were approved by the Board on 30 June 2021 and signed on their behalf by

Julie Carter
Director of Finance

Chief Executive

Consolidated Statement of Cash Flow

2020 £'000		Note	2021 £'000	2021 £'000
	Cash flows from operating activities			
(296,412)	Net expenditure	SoCTE	(351,693)	
13,677	Adjustments for non-cash transactions	2b	14,838	
(139)	Add back: interest payable recognised in net operating expenditure	2b	(65)	
(2)	Deduct: interest receivable recognised in net operating expenditure	4	(1)	
(565)	Movements in working capital	2b	6,695	
(283,441)	**Net cash outflow from operating activities**	26c		**(330,226)**
	Cash flows from investing activities			
(18,279)	Purchase of property, plant and equipment		(19,464)	
(2)	Purchase of intangible assets		0	
533	Proceeds of disposal of property, plant and equipment		214	
2	Interest received		1	
(17,746)	**Net cash outflow from investing activities**	26c		**(19,249)**
	Cash flows from financing activities			
301,170	Funding	SoCTE	349,549	
301,170	Cash drawn down		349,549	
139	Unwinding of discount		65	
301,309	**Net Financing**	20c		**349,614**
122	**Net Increase / (decrease) in cash and cash equivalents in the period**			139
816	**Cash and cash equivalents at the beginning of the period**			938
938	**Cash and cash equivalents at the end of the period**			**1,077**
	Reconciliation of net cash flow to movement in net debt/cash			
122	Increase / (decrease) in cash in year	11		139
816	Net debt / cash at 1 April			938
938	**Net debt / cash at 31 March**			**1,077**

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

Consolidated Statement of Changes in Taxpayers' Equity

	Note	General Fund £'000	Revaluation Reserve £'000	Funds Held on Trust £'000	Total Reserves £'000
Balance at 31 March 2020		83,562	4,620	847	89,029
Changes in taxpayers' equity for 2020/21					
Net gain / (loss) on revaluation / indexation of property, plant and equipment	7a	0	338	0	338
Impairment of property, plant and equipment		0	63	0	63
Revaluation and impairments taken to operating costs	2a	0	(63)	0	(63)
Transfers between reserves		118	(118)	0	0
Net operating cost for the year	CFS	(351,864)	0	171	(351,693)
Total recognised income and expense for 2020-21		(351,746)	220	171	(351,355)
Funding:					
Drawn down	CFS	349,549	0	0	349,549
Balance at 31 March 2021	SoFP	**81,365**	**4,840**	**1,018**	**87,223**

Prior year	**Note**	**General Fund £'000**	**Revaluation Reserve £'000**	**Funds Held on Trust £'000**	**Total Reserves £'000**
Balance at 31 March 2019		78,801	4,258	713	83,772
Changes in taxpayers' equity for 2019-20					
Net gain / (loss) on revaluation / indexation of property, plant and equipment	7a	0	499	0	499
Impairment of property, plant and equipment		0	176	0	176
Revaluation and impairments taken to operating costs	2a	0	(176)	0	(176)
Transfers between reserves		137	(137)	0	0
Net operating cost for the year	CFS	(296,546)	0	134	(296,412)
Total recognised income and expense for 2019-20		(296,409)	362	134	(295,913)
Funding:					
Drawn down	CFS	301,170	0	0	301,170
Balance at 31 March 2020	SoFP	**83,562**	**4,620**	**847**	**89,029**

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

Notes To The Accounts

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 as adopted by the European Union (IFRS as adopted by the EU), IFRIC Interpretations 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 30 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 current year.

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

There are no new standards, amendments or interpretations early adopted this year.

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

There are no new standards, amendments or interpretations issued but not adopted this year. The implementation of IFRS 16 – Accounting for Leases is delayed until April 2022 due to the COVID-19 pandemic. This is a new standard that brings most leases onto the balance sheet for lessees under a single model, eliminating the distinction between operating and finance leases.

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.

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.

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, or where they are part of the initial costs of equipping a new development and total over £20,000

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.

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 specified in the FReM.

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

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. 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.

Non specialised equipment, installations and fittings are valued at fair value. Boards value such assets using the most appropriate valuation methodology available (for example, appropriate indices). 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).

Assets under construction are valued at current cost. This is calculated by the expenditure incurred to which an appropriate index is applied to arrive at current value. These are also subject to impairment review.

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 modified replacement cost basis to take account of modern substitute building materials and locality factors only.

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.

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.

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.

Gains and losses on revaluation are reported in the Statement of Comprehensive Net Expenditure.

Temporary Decreases in Asset Value:

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

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.
- Property, plant and equipment held under finance leases are depreciated over the shorter of the lease term and the estimated useful life.

Depreciation is charged on a straight line basis.

The following asset lives have been used:

Asset Category/Component	Useful Life (Years)
Buildings The expected UEL for each asset is based on independent valuers assessment of condition but falls in the following ranges:	
Structure	11-71
Engineering	2-47
External Works	7-48
Transport Equipment	
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 the current full replacement cost of the asset. The accounting treatment, including the method of valuation, follows the rules in 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

Operating leases

Other leases are regarded as operating leases and the rentals are charged to expenditure on a straight-line basis over the term of the lease. Operating lease incentives received are added to the lease rentals and charged to expenditure over the life of the lease.

Leases of land and buildings

Where a lease is for land and buildings, the land component is separated from the building component and the classification for each is assessed separately. Leased land is treated as an operating lease unless title to the land is expected to transfer.

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:

1. the financial asset is held within a business model where the objective is to collect contractual cash flows; and
2. iithe 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:

3. the financial asset is held within a business model where the objective is to collect contractual cash flows *and* sell the asset; and
4. 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:

1. these are measured at fair value on a portfolio basis in accordance with a documented risk management or investment strategy;
2. they contain embedded derivatives; and/or
3. 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

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Board makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Board makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of a causing material adjustment to the carrying amounts of assets and liabilities within the financial statements within the next financial year are addressed below.

The Board also relies on the professional judgement of specialists engaged for specific activities to estimate certain matters; for example, the Board's property advisors, who determine the likely value of property owned by the organisation (see 7.2), and also its legal advisors, who determine the likely estimates of legal liabilities (see Note 12). The Board therefore is dependent on these specialists and the advice they provide.

The Board also considers the asset lives of ICT equipment and intangible assets. While historically, lives of between 5-10 years were given to these assets, the rapidly changing environment of technology means that judgements about economic lives taken at the initial capitalisation of the asset may not reflect their actual lives.

In respect of provisions made for potential liabilities that are likely to settle in future years, the Board relies on information from our professional advisors as to the likely levels of any future settlements to create the general provision.

2. Memoranda to the Primary Statements

2a. Summary of Resource Outturn (SORO)

	Note	2021 £'000	2021 £'000
Net Expenditure	**SoCNE**		**351,963**
Total non core expenditure (see below)			(15,581)
Endowment net expenditure			171
Total Core Expenditure			**336,283**
Core Revenue Resource Limit			336,338
Saving/(excess) against Core Revenue Resource Limit			**55**

Summary of non core revenue resource outturn	Note	2021 £'000	2021 £'000
Depreciation / amortisation		14,950	
Annually Managed Expenditure - impairments		(454)	
Annually Managed Expenditure - creation of provisions		620	
Annually Managed Expenditure - depreciation of donated assets	2b	75	
Additional Scottish Government non-core funding		390	
Total Non Core Expenditure			**15,581**
Non Core Revenue Resource Limit			15,581
Saving against Non Core Revenue Resource Limit			**0**

Summary resource outturn	Resource £'000	Expenditure £'000	Saving £'000
Core	336,338	336,283	**55**
Non Core	15,581	15,581	0
Total	**351,919**	**351,864**	**55**

2b. Notes to the Cash Flow Statement

Consolidated adjustments for non-cash transactions

2020 £'000		Note	2021 £'000
	Expenditure Not Paid In Cash		
13,463	Depreciation	7a	14,527
537	Amortisation	6	423
90	Depreciation Donated Assets	7a	75
482	Impairments on PPE charged to SOCNE		431
(658)	Reversal of impairments on PPE charged to SOCNE		(494)
(34)	Funding Of Donated Assets	7a	0
(203)	Loss / (profit) on disposal of property, plant and equipment		(124)
13,677	**Total Expenditure Not Paid In Cash**	CFS	**14,838**

Interest payable recognised in operating expenditure

2020 £'000		Note	2021 £'000
	Interest payable		
(139)	Provisions - Unwinding of discount		(65)
(139)	**Net interest payable**	CFS	**(65)**

Consolidated movements in working capital

2020 Net Movement £'000		Note	Opening Balances £'000	Closing Balances £'000	2021 Net Movement £'000
	Inventories				
(1)	Balance Sheet	8	107	194	
(1)	**Net Decrease**				**(87)**
	Trade And Other Receivables				
(3,040)	Due within one year	9	23,990	26,453	
(267)	Due after more than one year	9	4,070	4,011	
(3,307)			28,060	30,464	
(3,307)	**Net Decrease/(Increase)**				**(2,404)**
	Trade And Other Payables				
9,081	Due within one year	12	23,764	33,956	
400	Due after more than one year	12	420	495	
(8,075)	Less: property, plant & equipment (capital) included in above		(8,075)	(10,536)	
	Less: General Fund creditor included in above	12	(60)	(60)	
			16,049	23,855	
1,406	**Net (decrease) / increase**				**7,806**
	Provisions				
1,337	Statement of Financial Position	13a	19,633	21,013	
			19,633	21,013	
1,337	**Net (decrease) / increase**				**1,380**
(565)	**Net movement (decrease) / increase**	CFS			**6,695**

3. Operating Expenses

3a. Staff costs

2020 Total £'000		Note	2021 Board £'000	2021 Consolidated £'000
230,165	Other Staff		273,035	273,035
230,165	**Total**	SoCNE	**273,035**	**273,035**

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

2020 Total £'000		Note	2021 Board £'000	2021 Consolidated £'000
	Drugs and medical supplies			
0	PPE and testing kits		5,022	5,022
0	**Total**		**5,022**	**5,022**
12,026	Vehicle Running Costs	SoCNE	10,799	10,799
16,820	Air Ambulance Costs	SoCNE	19,049	19,049
8,348	Property Running Costs	SoCNE	9,113	9,113
4,842	Medical Costs	SoCNE	5,695	5,695
42,036	**Total**	SoCNE	**44,656**	**44,656**
	Other health care expenditure			
33,578	Other operating expenses		39,395	39,395
75	External auditor's remuneration - statutory audit fee		80	80
72	Endowment Fund expenditure		0	48
33,725	**Total**	SoCNE	**39,475**	**39,523**
75,761	**Total Other Operating Expenditure**		**89,153**	**89,201**

4. Operating Income

2020 Total £'000		Note	2021 Board £'000	2021 Consolidated £'000
201	Income from Scottish Government		633	633
5,711	Income from other NHS Scotland bodies		5,068	5,068
0	Income from NHS non-Scottish bodies		11	11
55	Income from private patients		41	41
54	Donations		1,427	1,427
203	Profit on disposal of assets		242	242
492	Contributions in respect of clinical and medical negligence claims		288	288
2	Interest received	CFS		1
	Non NHS:			
627	Non-patient care income generation schemes		458	458
204	Endowment Fund Income			218
1,965	Other		2,156	2,156
9,514	**Total Income**	SoCNE	**10,324**	**10,543**

5. Segmental Information

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

	North Region £'000	East Region £'000	West Region £'000	National £'000	HQ Directorates £'000	Endowment £'000	2021 £'000
Net operating cost	39,810	64,610	87,705	74,952	84,787	**(171)**	**351,693**

Prior Year

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

	North Region £'000	East Region £'000	West Region £'000	National £'000	HQ Directorates £'000	Endowment £'000	2020 £'000
Net operating cost	37,659	60,793	82,132	58,727	57,235	**(134)**	**296,412**

6. Intangible Assets

6a. Intangible Assets (non-current) – Consolidated and Board

	Note	Software Licences £'000	IT - software £'000	Assets Under Development £'000	Total £'000
Cost or Valuation:					
At 1 April 2020		1,379	9,624	0	11,003
Completions		4	186	(190)	0
Transfers between asset categories		0	0	190	190
At 31 March 2021		**1,383**	**9,810**	**0**	**11,193**
Amortisation					
At 1 April 2020		1,246	8,780	0	10,026
Provided during the year		94	329	0	423
At 31 March 2021		**1,340**	**9,109**	**0**	**10,449**
Net book value at 1 April 2020		**133**	**844**	**0**	**977**
Net book value at 31 March 2021	SoFP	**43**	**701**	**0**	**744**

Consolidated and Board - Prior Year

	Note	Software Licences £'000	IT - software £'000	Assets Under Development £'000	Total £'000
Cost or Valuation:					
At 1 April 2019		1,377	9,643	0	11,020
Additions			2		2
Completions		2	23	(25)	0
Transfers between asset categories		0	0	25	25
Disposals			(44)		(44)
At 31 March 2020		**1,379**	**9,624**	**0**	**11,003**
Amortisation					
At 1 April 2019		1,090	8,443	0	9,533
Provided during the year		156	381	0	537
Disposals			(44)		(44)
At 31 March 2020		**1,246**	**8,780**	**0**	**10,026**
Net book value at 1 April 2019		**287**	**1,200**	**0**	**1,487**
Net book value at 31 March 2020	SoFP	**133**	**844**	**0**	**977**

7a. Property, Plant And Equipment – Consolidated And Board

	Note	Land (including under buildings) £'000	Buildings (excluding dwellings) £'000	Transport Equipment £'000	Plant & Machinery £'000	Information Technology £'000	Furniture & Fittings £'000	Assets Under Construction £'000	Total £'000
Cost or Valuation:									
At 1 April 2020		4,903	19,393	92,326	22,670	15,722	7,727	10,612	173,353
Additions - purchased		0	0	14,323	1,003	173	0	6,426	21,925
Completions		0	40	159	2,842	133	14	(3,188)	0
Transfers between asset categories		0	0	0	0	0	0	(190)	(190)
Revaluations		36	(3)	0	0	0	0	0	33
Impairment charges		0	(59)	(390)	0	0	0	0	(449)
Impairment reversals		0	98	0	0	0	0	0	98
Disposals - purchased		0	0	(4,577)	(7,221)	0	(46)	0	(11,844)
Disposals - donated		0	0	0	(12)	0	0	0	(12)
At 31 March 2021		**4,939**	**19,469**	**101,841**	**19,282**	**16,028**	**7,695**	**13,660**	**182,914**
Depreciation									
At 1 April 2020		0	3	41,980	11,615	13,302	3,689	0	70,589
Provided during the year – purchased		0	716	11,035	1,631	766	379	0	14,527
Provided during the year - donated		0	0	36	39	0	0	0	75
Revaluations		0	(305)	0	0	0	0	0	(305)
Impairment charges		0	(18)	0	0	0	0	0	(18)
Impairment reversals		0	(396)	0	0	0	0	0	(396)
Disposals - purchased		0	0	(4,508)	(7,221)	0	(25)	0	(11,754)
Disposals - donated		0	0	0	(12)	0	0	0	(12)
At 31 March 2021		**0**	**0**	**48,543**	**6,052**	**14,068**	**4,043**	**0**	**72,706**
Net book value at 1 April 2020		**4,903**	**19,390**	**50,346**	**11,055**	**2,420**	**4,038**	**10,612**	**102,764**
Net book value at 31 March 2021	**SoFP**	**4,939**	**19,469**	**53,298**	**13,230**	**1,960**	**3,652**	**13,660**	**110,208**
Open Market Value of Land and Dwellings Included Above		0							
Asset financing:									
Owned - purchased		4,939	19,469	53,179	13,064	1,960	3,652	13,660	109,923
Owned - donated		0	0	119	166	0	0	0	285
Net book value at 31 March 2021	**SoFP**	**4,939**	**19,469**	**53,298**	**13,230**	**1,960**	**3,652**	**13,660**	**110,208**

Prior Year

	Note	Land (including under buildings) £'000	Buildings (excluding dwellings) £'000	Transport Equipment £'000	Plant & Machinery £'000	Information Technology £'000	Furniture & Fittings £'000	Assets Under Construction £'000	Total £'000
Cost or Valuation:									
At 1 April 2019		4,815	19,116	86,048	14,028	15,443	7,033	12,585	159,068
Additions - purchased		0	0	6,362	9,134	104	331	10,423	26,354
Additions - donated		0	0	0	34	0	0	0	34
Completions		0	0	11,519	269	217	366	(12,371)	0
Transfers between asset categories		0	0	0	0	0	0	(25)	(25)
Transfers (to) / from non-current assets held for sale		0	0	0	0	0	0	0	0
Revaluations		101	171	0	0	0	0	0	272
Impairment charges		0	(104)	(420)	0	0	0	0	(524)
Impairment reversals		6	252	0	0	0	0	0	258
Disposals - purchased		(19)	(42)	(11,183)	(795)	(42)	(3)	0	(12,084)
At 31 March 2020		**4,903**	**19,393**	**92,326**	**22,670**	**15,722**	**7,727**	**10,612**	**173,353**
Depreciation									
At 1 April 2019		0	(1)	41,993	11,843	12,507	3,232	0	69,574
Provided during the year - purchased		0	673	10,966	527	837	460	0	13,463
Provided during the year - donated		0	0	56	34	0	0	0	90
Transfers between asset categories		0	0	0	0	0	0	0	0
Transfers (to) / from non-current assets held for sale		0	0	0	0	0	0	0	0
Revaluations		0	(227)	0	0	0	0	0	(227)
Impairment charges		0	(42)	0	0	0	0	0	(42)
Impairment reversals		0	(400)	0	0	0	0	0	(400)
Disposals - purchased		0	0	(11,035)	(789)	(42)	(3)	0	(11,869)
At 31 March 2020		**0**	**3**	**41,980**	**11,615**	**13,302**	**3,689**	**0**	**70,589**
Net book value at 1 April 2019		**4,815**	**19,117**	**44,055**	**2,185**	**2,936**	**3,801**	**12,585**	**89,494**
Net book value at 31 March 2020	**SoFP**	**4,903**	**19,390**	**50,346**	**11,055**	**2,420**	**4,038**	**10,612**	**102,764**
Open Market Value of Land and Dwellings Included Above		0							
Asset financing:									
Owned - purchased		4,903	19,390	50,191	10,850	2,420	4,038	10,612	102,404
Owned - donated		0	0	155	205	0	0	0	360
Net book value at 31 March 2020	**SoFP**	**4,903**	**19,390**	**50,346**	**11,055**	**2,420**	**4,038**	**10,612**	**102,764**

7b. Assets Held For Sale - Consolidated And Board

	Note	Property, Plant & Equipment £'000	Total £'000
At 1 April 2020		**0**	**0**
Transfers from property, plant and equipment			
Gain or losses recognised on re-measurement of non-current assets held for sale			
Disposals of non-current assets held for sale			
At 31 March 2021	SoFP	**0**	**0**

Prior Year

	Note	Property, Plant & Equipment £'000	Total £'000
At 1 April 2019		**115**	**115**
Transfers from property, plant and equipment			
Gain or losses recognised on re-measurement of non-current assets held for sale			
Disposals of non-current assets held for sale		**(115)**	**(115)**
At 31 March 2020	SoFP	**0**	**0**

7c. Property, Plant And Equipment Disclosures

Consolidated 2020 £'000	Board 2020 £'000		Note	Consolidated 2021 £'000	Board 2021 £'000
		Net book value of property, plant and equipment at 31 March			
102,404	102,404	Purchased		109,923	109,923
360	360	Donated		285	285
102,764	**102,764**	**Total**	SoFP	**110,208**	**110,208**
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

Property was fully revalued by the Valuation Office Agency (independent valuer) at 31 March 2021 on the basis of Existing Use Value (EUV) for non specialised properties and Depreciated Replacement Cost (DRC) for a number of specialised properties. The remaining specialised properties not revalued were indexed at that date using indices supplied by the Building Cost Information Service (BCIS). 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 in value of £182k (2019/20: £641k increase), of which £272k (2019/20: £45k credited) was charged to the revaluation reserve and £454k (2019/20: £596k) credited to the Statement of Comprehensive Net Expenditure. The net credit of £454k to the Statement of Comprehensive Net Expenditure (2019/20: £596k) was comprised of £41k (2019/20 £62k) impairment losses and £658k 495k (2019/20 £658k) reversal of previous impairment losses.

The Board commissioned a valuation for 31 March 2021 which was performed in March 2021.

The valuation report has been used to inform the measurement of assets in these financial statements. The valuer has continued to exercise professional judgement in preparing the valuation and, therefore, this is the best information available to the Scottish Ambulance Service as at 31 March 2021 and can be relied upon.

7d. Analysis Of Capital Expenditure

Consolidated 2020 £'000	Board 2020 £'000		Note	Consolidated 2021 £'000	Board 2021 £'000
		Expenditure			
2	2	Acquisition of intangible assets	6	0	0
26,354	26,354	Acquisition of property, plant and equipment	7a	21,925	21,925
34	34	Donated asset additions	7a	0	0
26,390	**26,390**	**Gross Capital Expenditure**		**21,925**	**21,925**
		Income			
215	215	Net book value of disposal of property, plant and equipment		90	90
115	115	Value of disposal of non-current assets held for sale		0	0
34	34	Donated asset income		0	0
364	**364**	**Capital Income**		**90**	**90**
26,026	**26,026**	**Net Capital Expenditure**		**21,835**	**21,835**
		Summary Of Capital Resource Outturn			
26,026	26,026	Core capital expenditure included above		21,835	21,835
26,026	26,026	Core Capital Resource Limit		21,835	21,835
0	**0**	**Saving / (excess) against Core Capital Resource Limit**		**0**	**0**

8. Inventories – Consolidated And Board

2020 £'000		Note	Board 2021 £'000
107	Consumables		194
107	**Total**	SoFP	**194**

9. Trade And Other Receivables

Consolidated 2020 £'000	Board 2020 £'000		Note	Consolidated 2021 £'000	Board 2021 £'000
		Receivables due within one year			
		NHS Scotland			
84	84	Scottish Government Health & Social Care Directorate		287	287
8,369	8,369	Boards		9,555	9,555
8,453	**8,453**	**Total NHS Scotland Receivables**		**9,842**	**9,842**
1	1	NHS non-Scottish bodies		11	11
1,979	1,979	VAT recoverable		2,283	2,283
11,298	11,298	Prepayments		12,099	12,097
1,680	1,673	Accrued income		736	736
259	259	Other receivables		241	241
304	304	Reimbursement of provisions		1,185	1,185
16	16	Other public sector bodies		56	56
23,990	**23,983**	**Total Receivables due within one year**	SoFP	**26,453**	**26,451**
		Receivables due after more than one year			
0	0	Prepayments		10	10
822	822	Accrued income		879	879
(175)	(175)	Other receivables		(180)	(180)
3,423	3,423	Reimbursement of provisions		3,302	3,302
4,070	**4,070**	**Total Receivables due after more than one year**	SoFP	**4,011**	**4,011**
28,060	**28,053**	**TOTAL RECEIVABLES**		**30,464**	**30,462**
514	514	The total receivables figure above includes a provision for impairments of :		323	323
		WGA Classification			
8,369	8,369	NHS Scotland		9,555	9,555
2,340	2,340	Central Government bodies		3,779	3,779
9	9	Whole of Government bodies		50	50
1	1	Balances with NHS bodies in England and Wales		11	11
17,341	17,334	Balances with bodies external to Government		17,069	17,067
28,060	**28,053**	**Total**		**30,464**	**30,462**
		Movements on the provision for impairment of receivables are as follows:			
314	314	At 1 April		514	514
272	272	Provision for impairment		193	193
(10)	(10)	Receivables written off during the year as uncollectable		(2)	(2)
(62)	(62)	Unused amounts reversed		(382)	(382)
514	514	At 31 March		323	323

As of 31 March 2021, receivables with a carrying value of £323k (2020: £514k) were impaired and provided for. The ageing of these receivables is as follows:

20	20	3 to 6 months past due		28	28
494	494	Over 6 months past due		295	295
514	**514**			**323**	**323**

Consolidated 2020 £'000	Board 2020 £'000		Note	Consolidated 2021 £'000	Board 2021 £'000
The receivables assessed as individually impaired were mainly [English, Welsh and Irish NHS Trusts/ Health Authorities, other Health Bodies, overseas patients, research companies and private individuals] and it was assessed that not all of the receivable balance may be recovered.					
Receivables that are less than three months past their due date are not considered impaired. As at 31 March 2021, receivables with a carrying value of £9.06 million (2020: £5,46 million) were past their due date but not impaired. The ageing of receivables which are past due but not impaired is as follows:					
143	143	Up to 3 months past due		2,745	2,745
160	160	3 to 6 months past due		55	55
5,161	5,161	Over 6 months past due		6,261	6,261
5,464	**5,464**			**9,061**	**9,061**
The receivables assessed as past due but not impaired were mainly [NHS Scotland Health Boards, Local Authorities and Universities] and there is no history of default from these customers recently.					
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:					
		Counterparties with external credit ratings			
19,177	19,177	Existing customers with no defaults in the past		21,080	21,078
19,177	**19,177**	**Total neither past due or impaired**		**21,080**	**21,078**
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:					
28,060	28,053	Pounds		30,464	30,462
28,060	**28,053**			**30,464**	**30,462**
All non-current receivables are due within 6 years (2019/20: 6 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 (2019/20: £Nil).					

10. Cash And Cash Equivalents

	Note	2020 £'000	2021 £'000
At 1 April		816	938
Net change in cash and cash equivalent balances	CFS	122	139
At 31st March	SoFP	**938**	**1,077**
Total Cash - Cash Flow Statement		**938**	**1,077**
The following balances at 31 March were held at:			
Government Banking Service		72	54
Commercial Banks and Cash in Hand		3	2
Endowment Cash		863	1,021
At 31st March		**938**	**1,077**

11. Trade And Other Payables

Consolidated 2020 £'000	Board 2020 £'000		Note	Consolidated 2021 £'000	Board 2021 £'000
		Payables due within one year			
		NHS Scotland			
258	258	Scottish Government Health & Social Care Directorate		489	489
1,298	1,298	Boards		1,592	1,592
1,556	**1,556**	**Total NHS Scotland Payables**		**2,081**	**2,081**
0	0	NHS Non-Scottish bodies		0	0
60	60	Amounts payable to General Fund		60	60
3,092	3,092	Trade payables		3,919	3,919
14,126	14,123	Accruals		14,729	14,724
23	23	Deferred income		0	0
137	137	Income tax and social security		142	142
119	119	Superannuation		123	123
1,141	1,141	Holiday pay accrual		5,271	5,271
228	228	Other public sector bodies		363	363
52	32	Other payables		7	7
3,230	3,230	Other significant payables (pay accrual)		7,261	7,261
23,764	**23,741**	**Total Payables due within one year**	SoFP	**33,956**	**33,951**
		Payables due after more than one year			
420	420	Scottish Government Health & Social Care Directorate		495	495
420	**420**	**Payables due after more than one year**		**495**	**495**
0	0	Other payables		0	0
420	**420**	**Total Payables due after more than one year**		**495**	**495**
24,184	**24,161**	**TOTAL PAYABLES**		**34,451**	**34,446**
		WGA Classification			
1,298	1,298	NHS Scotland		1,592	1,592
1,206	1,206	Central Government bodies		1,816	1,816
11	11	Whole of Government bodies		111	111
0	0	Balances with NHS bodies in England and Wales		1	1
21,669	21,646	Balances with bodies external to Government		30,931	30,926
24,184	**24,161**	**Total**		**34,451**	**34,446**
		The carrying amount of short term payables approximates their fair value.			
		The carrying amount of payables are denominated in the following currencies:			
24,184	24,161	Pounds		34,451	34,446
24,184	**24,161**			**34,451**	**34,446**

12a. Provisions – Consolidated And Board

	Note	Pensions and similar obligations £'000	Clinical & Medical Legal Claims against NHS Board £'000	Participation in CNORIS £'000	Other (non-endowment) £'000	2021 Total £'000
At 1 April 2020		10,334	4,017	4,745	537	19,633
Arising during the year		875	1,153	290	1,554	3,872
Utilised during the year		(458)	(260)	(296)	(1,067)	(2,081)
Unwinding of discount		(2)	(56)	0	(7)	(65)
Reversed unutilised		(5)	(138)	0	(203)	(346)
At 31 March 2021	2	**10,744**	**4,716**	**4,739**	**814**	**21,013**

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 2021

	Note	Pensions and similar obligations £'000	Clinical & Medical Legal Claims against NHS Board £'000	Participation in CNORIS £'000	Other (non-endowment) £'000	2021 Total £'000
Payable in one year		459	1,315	1,182	814	3,770
Payable between 2 - 5 years		1,881	3,401	2,880	0	8,162
Payable between 6 - 10 years		2,418	0	245	0	2,663
Thereafter		5,986	0	432	0	6,418
At 31 March 2021		**10,744**	**4,716**	**4,739**	**814**	**21,013**

Prior Year

	Note	Pensions and similar obligations £'000	Clinical & Medical Legal Claims against NHS Board £'000	Participation in CNORIS £'000	Other (non-endowment) £'000	2020 Total £'000
At 1 April 2019		9,426	4,095	4,212	563	18,296
Arising during the year		1,386	998	563	548	3,495
Utilised during the year		(451)	(705)	(30)	(477)	(1,663)
Unwinding of discount		(27)	(50)	0	(62)	(139)
Reversed unutilised		0	(321)	0	(35)	(356)
At 31 March 2020		**10,334**	**4,017**	**4,745**	**537**	**19,633**

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 2020

	Note	Pensions and similar obligations £'000	Clinical & Medical Legal Claims against NHS Board £'000	Participation in CNORIS £'000	Other (non-endowment) £'000	2020 Total £'000
Payable in one year		451	519	807	537	2,314
Payable between 2 - 5 years		1,829	3,498	2,847	0	8,174
Payable between 6 - 10 years		2,337	0	237	0	2,574
Thereafter		5,717	0	854	0	6,571
At 31 March 2020		**10,334**	**4,017**	**4,745**	**537**	**19,633**

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 nine 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 (0.95%) as at the balance sheet date. As at the balance sheet date the life expectancy varied between nine years and thirty-six 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.

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.

12b. Clinical Negligence And Other Risks Indemnity Scheme (CNORIS)

2020 £'000		Note	2021 £'000
4,017	Provision recognising individual claims against the NHS Board as at 31 March	13a	4,716
(3,727)	Associated CNORIS receivable at 31 March	9	(4,487)
4,745	Provision recognising the NHS Board's liability from participating in the scheme at 31 March	13a	4,739
5,035	**Net Total Provision relating to CNORIS at 31 March**		**4,968**

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

13a. Contingent Liabilities

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

2020 £'000		2021 £'000
	Nature	
3,595	Clinical and medical compensation payments	4,094
452	Employer's liability	1,131
4,047	**Total contingent liabilities**	**5,225**

The Service is currently contesting through Central Legal Office a number of negligence claims arising from normal activities. These claims have been assessed by the Central Legal Office as at 31 March 2021 and for those which have been deemed likely to require settlement the estimated amount has been included in provisions. In addition to those claims provided for, there are further Clinical and Medical Negligence claims with an estimated value of £4.09m and Employer's Liability claims with an estimated value of £1.13m, which have not been provided for as they have been judged unlikely to result in any settlement.

13b. Contingent Assets

2020 £'000		2021 £'000
3,513	Clinical and medical compensation payments	3,832
55	Employer's liability	280
3,568	**Total contingent liabilities**	**4,112**

A contingent asset consisting of amounts recoverable from the CNORIS scheme associated with the contingent liability disclosed above, £3.83m for Clinical and Medical Negligence and £0.28m for Employer's Liability compensation payments would be receivable if these claims were to be settled at their current estimated value.

14. Events After The End Of The Reporting Year

There were no events after the end of the reporting period that would have a material effect on the accounts..

15. Commitments

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

2020 £'000		Property, plant and equipment £'000	2021 Total £'000
	Contracted		
14,546	Vehicles	26,312	0
0	Building works	0	0
0	Defibrillators	0	0
14,546	**Total**	**26,312**	**0**
	Authorised but not Contracted		
0	Vehicles	0	0
0	Property	0	0
0	Information Technology	0	0
0	**Total**	**0**	**0**

16. Commitments Under Leases

Operating leases Total future minimum lease payments under operating leases are given in the table below for the each of the following periods:

Obligations under operating leases comprise:

2020 £'000		2021 £'000
	Obligations under operating leases comprise: Land	
225	Not later than one year	252
194	Later than one year, not later than 2 years	211
483	Later than two year, not later than five years	506
1,174	Later than five years	1,110
	Buildings	
1,158	Not later than one year	1,257
1,054	Later than one year, not later than 2 years	1,129
2,959	Later than two years, not later than five years	3,225
6,193	Later than five years	5,520
	Other	
4,296	Not later than one year	4,463
4,201	Later than one year, not later than 2 years	4,282
4,681	Later than two years, not later than five years	811
	Amounts charged to Operating Costs in the year were:	
4,231	Hire of equipment (including vehicles)	4,539
1,971	Other operating leases	2,141
6,202	**Total**	**6,680**

The major components included within Other Operating: Leases obligations are the fixed and rotary wing aircraft contracted for under the managed Air Ambulance Service. While the managed service contract is not in the legal form of an operating lease, in adopting the IFRIC 4 approach, these aircraft are adjudged in substance to have the characteristics of leased assets and have therefore been classified under IAS 17 as operating lease assets. Other elements of the managed Air Ambulance service are not considered to be within scope of IAS 17.

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 funding valuation undertaken by the scheme actuary. **The last four-yearly valuation was undertaken as at 31 March 2016. This valuation informed an employer contribution rate from 1 April 2019 of 20.9% of pensionable pay and an anticipated yield of 9.6% employees contributions.**

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.

1. The scheme is an unfunded multi-employer defined benefit scheme.
2. 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.
3. The employer contribution rate for the period from 1 April 2019 is 20.9% of pensionable pay. The employee rate applied is variable and is anticipated to provide a yield of 9.6% of pensionable pay.
4. While a valuation was carried out as at 3 March 2016, it is not possible to say what deficit or surplus may affect future contributions. Work on the valuation was suspended by the UK Government pending the decision from the Court of Appeal (McCloud (Judiciary scheme/Sergeant (Firefighter's Scheme) cases) that held that the transitional protections provided as part of the 2015 reforms was unlawfully discriminated on the grounds of age. The cost cap will be reconsidered once the final decision on remedy and how this affects the NHS Pension Scheme (Scotland) is known and its impact fully assessed in relation to any additional costs to the scheme.
5. The Scottish Ambulance Service contribution in 2020/21 was £35.7 million (£31.4 million in 2019/20). The total employer contributions received for the NHS Scotland scheme in the year to 31 March 2020 was £1,159.6 million (see note 3 in the scheme accounts). Contributions collected in the year to 31 March 2021 will be published in October 2021).

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 £6,136 up to £50,000, but will be reviewed every year by the government. The initial employee contribution is 1% of qualifying earnings, with an employer contribution of 1%. This will increase in stages to meet levels set by government.

	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.

	2021 £'000	2020 £'000
Pension cost charge for the year	35,709	31,375
Provisions / liabilities / prepayments included in the Statement of Financial Position	(268)	2

18a. Financial Instruments By Category

Financial Assets - Consolidated

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2021			
Assets per balance sheet			
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	9	1,743	1,743
Cash and cash equivalents	10	1,077	1,077
		2,820	**2,820**

Financial Assets - Board

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2021			
Assets per balance sheet			
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	9	1,743	1,743
Cash and cash equivalents	10	56	56
		1,799	**1,799**

Prior Year

Financial Assets - Consolidated

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2020			
Assets per balance sheet			
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	9	2,603	2,603
Cash and cash equivalents	10	938	938
		3,541	**3,541**

Financial Assets - Board

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2020			
Assets per balance sheet			
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	9	2,596	2,596
Cash and cash equivalents	10	75	75
		2,671	**2,671**

Financial Liabilities - Consolidated

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2021			
Liabilities per balance sheet			
Trade and other payables excluding statutory liabilities (VAT and income tax and social security), deferred income and superannuation	11	31,610	31,610
		31,610	**31,610**

Financial Liabilities - Board

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2021			
Liabilities per balance sheet			
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	11	31,605	31,605
		31,605	**31,605**

Prior Year

Financial Liabilities - Consolidated

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2020			
Liabilities per balance sheet			
Trade and other payables excluding statutory liabilities (VAT and income tax and social security), deferred income and superannuation	11	21,929	21,929
		21,929	**21,929**

Financial Liabilities - Board

	Note	Financial Assets at amortised cost £'000	Total £'000
At 31 March 2020			
Liabilities per balance sheet			
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	11	21,906	21,906
		21,906	**21,906**

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.

As At 31 March 2021	Less than 1 year £'000	Between 1 and 2 years £'000
Trade and other payables excluding statutory liabilities	31,865	
Total	**31,865**	

As At 31 March 2020	£'000	Less than 1 year £'000
Trade and other payables excluding statutory liabilities	21,929	
Total	**21,929**	

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.

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.

20a. Consolidated Statement Of Comprehensive Net Expenditure

Group 2020 £'000		Note	Board 2021 £'000	Endowment 2021 £'000	Consolidated 2021 £'000
	Total income and expenditure				
230,165	Staff costs	3	273,035		273,035
	Other operating expenditure	3			
0	Drugs and Medical Supplies		5,022		5,022
12,026	Vehicle Running Costs		10,799		10,799
16,820	Air Ambulance Costs		19,049		19,049
8,348	Property Running Costs		9,113		9,113
4,842	Medical Costs		5,695		5,695
33,725	Other health care expenditure		39,475	48	39,523
305,926	Gross expenditure for the year		362,188	48	362,236
(9,514)	Less: operating income	4	(10,324)	(219)	(10,543)
296,412	**Net Expenditure**		**351,864**	**(171)**	**351,693**

20b. Consolidated Statement Of Financial Position

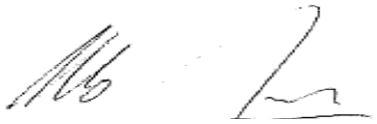
Consolidated 2020 £'000		Note	Board 2021 £'000	Endowment 2021 £'000	Consolidated 2021 £'000
	Non-current assets				
102,764	Property, plant and equipment	SoFP	110,208	0	110,208
977	Intangible assets	SoFP	744	0	744
4,070	Trade and other receivables	SoFP	4,011	0	4,011
107,811	**Total non-current assets**		**114,963**	**0**	**114,963**
	Current Assets				
107	Inventories	SoFP	194	0	194
23,990	Trade and other receivables	SoFP	26,451	2	26,453
938	Cash and cash equivalents	SoFP	56	1,021	1,077
25,035	**Total current assets**		**26,701**	**1,023**	**27,724**
132,846	**TOTAL ASSETS**		**141,664**	**1,023**	**142,687**
	Current Liabilities				
(2,314)	Provisions	SoFP	(3,770)	0	(3,770)
	Financial liabilities:				
(23,764)	Trade and other payables	SoFP	(33,951)	(5)	(33,956)
(26,078)	**Total Current Liabilities**		**(37,721)**	**(5)**	**(37,726)**
106,768	**Non-current assets plus / less net current assets/liabilities**		**103,943**	**1,018**	**104,961**
	Non-current liabilities				
(17,319)	Provisions	SoFP	(17,243)	0	(17,243)
	Financial liabilities:				
(420)	Trade and other payables	SoFP	(495)	0	(495)
(17,739)	**Total non-current liabilities**		**(17,738)**	**0**	**(17,738)**
89,029	**Assets less liabilities**		**86,205**	**1,018**	**87,223**
	Taxpayers' Equity				
83,562	General Fund	SoFP	81,365	0	81,365
4,620	Revaluation Reserve	SoFP	4,840	0	4,840
847	Funds Held on Trust	SoFP	0	1,018	1,018
89,029	**Total taxpayers' equity**		**86,205**	**1,018**	**87,223**

20c. Consolidated Statement Of Cashflows

Consolidated 2020 £'000		Board 2021 £'000	Endowment 2021 £'000	Consolidated 2021 £'000
	Cash flows from operating activities			
(296,412)	Net operating expenditure	(351,864)	171	(351,693)
13,677	Adjustments for non-cash transactions	14,838	0	14,838
(139)	Add back: interest payable recognised in net operating expenditure	(65)	0	(65)
(2)	Deduct: interest receivable recognised in net operating expenditure	0	(1)	(1)
(565)	Movements in working capital	6,708	(13)	6,695
(283,441)	**Net cash outflow from operating activities**	**(330,383)**	**157**	**(330,226)**
	Cash flows from investing activities			
(18,279)	Purchase of property, plant and equipment	(19,464)	0	(19,464)
(2)	Purchase of intangible assets	0	0	0
533	Proceeds of disposal of property, plant and equipment	214	0	214
2	Interest received	0	1	1
(17,746)	**Net cash outflow from investing activities**	**(19,250)**	**1**	**(19,249)**
	Cash flows from financing activities			
301,170	Funding	349,549	0	349,549
301,170	Cash drawn down	349,549	0	349,549
139	Interest paid	65	0	65
301,309	**Net Financing**	**349,614**	**0**	**349,614**
122	**Net Increase / (decrease) in cash and cash equivalents in the period**	**(19)**	**158**	**139**
816	**Cash and cash equivalents at the beginning of the period**	75	863	938
938	**Cash and cash equivalents at the end of the period**	**56**	**1,021**	**1,077**
	Reconciliation of Net Cash Flow to movement in net debt / cash			
122	Increase / (decrease) in cash in year	**(19)**	**158**	**139**
816	Net debt / cash at 1 April	75	863	938
938	**Net debt / cash at 31 March**	**56**	**1,021**	**1,077**

Direction by the Scottish Ministers

1. The Scottish Ministers, in pursuance of sections 86(1), (1B) and (3) of the National Health Services (Scotland) Act 1978, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. Subject to the foregoing requirements, the accounts shall also comply with any accounts format, disclosure and accounting requirements issued by the Scottish Ministers from time to time.
4. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
5. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 20 December 2002 is hereby revoked.



Signed by the authority of the Scottish Ministers

Dated 10/2/2006

Glossary

A&E	Accident and Emergency
ACC	Ambulance Control Centre
AHP	Allied Health Professions
ALS	Advanced Life Support
ANP	Advanced Nurse Practitioner
AP	Advanced Paramedic
APCC	Advanced Practitioner in Critical Care
BASICS	British Association of Immediate Care
CFR	Community First Responder
Chain of Survival	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
CNO	Chief Nursing Office
CPR	Cardio Pulmonary Resuscitation
EMRS	Emergency Medical Retrieval Service
EPR	Electronic Patient Report
ESN	Emergency Services Network
FNC	Flow Navigation Centre
GP	General Practitioner
HAS	Hyper Acute Stroke
HCPC	Health and Care Professions Council
ICCS	Integrated Communications Control System
IJB	Integrated Joint Board
MTU	Mobile Testing Unit
NES	NHS Education for Scotland
OHCA	Out of Hospital Cardiac Arrest
OOH	Out of Hours
PAD	Public Access Defibrillator
PGD	Patient Group Directives
PHCCT	Pre-Hospital Critical Care Team
PTS	Patient Transport Service
ROSC	Return of Spontaneous Circulation
SG	Scottish Government
SORT	Specialist Operations Response Team
SPiNE	Scotland's Paramedic Integrated National Education
STN	Scottish Trauma Network
VF/VT	Ventricular Fibrillation – heart not operating correctly giving an irregular heartbeat

Scottish
Ambulance
Service

Taking Care to the Patient