



PUBLIC BOARD MEETING

27 May 2026

Item 14

THIS PAPER IS FOR DISCUSSION

FINANCIAL PERFORMANCE TO 31 MARCH 2026

Lead Director Author	Julie Carter, Director of Finance, Logistics and Strategy Maria McFeat, Deputy Director of Finance
Action required	PPSG is asked to discuss and note : <ul style="list-style-type: none">• The financial position to the end of March 2026• The final position on funded post COVID/System Pressures to the end of March 2026• The final year end position on overtime performance recognising the Best Value programme within the finance plan• The impact of the efficiency savings position to the end of March 2026• The financial risk and mitigating actions in relation to the NQP Recruitment Plan
Key points	<ol style="list-style-type: none">1. The financial position at the end of Month 12 is reporting a breakeven position.2. Post COVID/operational pressures of £7.94 million have been incurred over the year, which have been offset against the recurring funding received.3. As a significant spend area within the Service a detailed analysis of the key drivers of Overtime costs are included4. In relation to the agreed £12.70 million efficiency savings target, £12.72 million has been delivered against the full year target.5. The current agreed Agenda for Change reform funding is being offset against the reduced working week additional costs, of which £6.20 million has been incurred for the year.6. The delivery of the 2025/26 financial plan break even position has been achieved.
Timing	During the financial year the Board has been provided with monthly updates on the financial position with now the final year end position reported. Finance reports will commence in 2026-27 in line with the approved finance plan.

Associated Corporate Risk Identification	Risk ID 5602 – failure to achieve financial target
Link to Corporate Ambitions	<p>This paper relates to:</p> <p>We will</p> <ul style="list-style-type: none"> • Work collaboratively with citizens and our partners to create healthier and safer communities • Innovate to continuously improve our care and enhance the resilience and sustainability of our services • Improve population health and tackle the impact of inequalities • Deliver our net zero climate targets • Provide the people of Scotland with compassionate, safe and effective care when and where they need it • Be a great place to work, focusing on staff experience, health and wellbeing
Link to NHS Scotland's Quality Ambitions	This report supports the Service's national priority areas and strategy. The Finance Plan and Financial Performance supports and underpins the delivery of the Service's quality improvement objectives within the Service's Annual Delivery Plan.
Benefit to Patients	Efficient and effective use of resources enables the Service to provide the best level of safe and effective care to patients as it can within the resources available.



SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 31 MARCH 2026

JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY

This paper sets out the financial position on **31 March 2026** for the Scottish Ambulance Service.

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

The Board is asked to note the reporting against:

- The overall financial position for the financial year 2025-26 at **March 2026**
- The post-COVID and operational pressures, their financial impact and assumed funding
- The financial impact of the air ambulance extension additional costs, recognising this is a significant additional cost in 2025/26
- Delivery of the £12.70 million in-year savings target
- Specific reference to overtime costs in relation to the £3.80 million reduction assumed within the £12.70 million efficiency plans
- Specific key risk on the additional costs of the Reduced Working week and mitigating actions
- An update on the **outturn of a breakeven financial position**.

The financial position to **March 2026**, reporting a breakeven position, consists of:

- Income – this is reporting a breakeven position
- Core Expenditure – **a small surplus position of £0.02 million at March 2026**
- The financial impact of post COVID-19 expenditure of **£7.94** million in the reporting period which is fully funded.
- Agenda for Change reform (reduced working week and protected learning time) additional costs of **£6.20** million, have been incurred. Recurring funding for the initial 30-minute working week reduction from 37.5 hours to 37 hours was received during August 2025.

Doc: 2026-05-27 Financial Performance	Page 3	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

- Efficiency savings target for the financial year is £12.70 million. A total of **£12.72** million of savings have been delivered in the year to 31 March 2026.

Key messages

- A small surplus position of **£0.02** million as at **31 March 2026** (this includes both core and non-core expenditure, and income), against the updated financial plan trajectory deficit of £3.8 million at the end of March 2026 and reflecting the updated breakeven projection following review of the Q3 detailed full year forecast.
- During February the Service received £2 million of non recurring funding from Scottish Government. This was used to support system pressures including supporting initiatives into 2026-27 in particular digital capabilities and infrastructure resilience.
- The **small surplus position of £0.02** million to **March 2026** is driven by the following:
 - Net Underspend Pay position of **£0.65** million, the main driver is underspends of **£5.6** million in Basic Pay and **£0.6** million in Enhancements, which are mostly absorbed by overtime overspend cost of **£5.66** million.
 - Overspend in non-pay and asset disposal costs of **£0.69** million, with lines showing pressures such as Computer Maintenance, Insurance and Other Fees being offset by underspent lines such Air Ambulance, Property related costs and Diesel.
 - **Full delivery of the 2025/26 savings target.** This has been reflective of the Service's focus to remain on track to deliver the full year savings.
- Against our efficiency savings target of £12.70 million, **for the 12 months to March £12.72 million has been achieved. 51% of savings achieved were recurring, and in line with the finance plan.** A key focus of the 26/27 financial plan is to increase the % of recurring savings.
- .
- Overtime pressures is a key driver in the delivery of the £12.70 million savings plan. This is also the main component driving the Pay costs, and has been an area of significant focus. Overtime hours for 2025/26 are lower than the same period last year. This will continue to be closely monitored Total savings of **£4.68** million of BV overtime schemes have been recognised in 2025/26.

Key actions agreed

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

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

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

The 3% savings target for 2025/26 has been set at £12.70 million. In this period savings of **£12.72** million have been achieved against that trajectory. Of these savings delivered, **51% were recurring savings**, in line with the financial plan for 2025/26.

Doc: 2026-05-27 Financial Performance	Page 4	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

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

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

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

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

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

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

2. Overtime Costs

Given the significance, overtime costs are a key focus within the 2025/26 financial plan. A reduction of £3.80 million was assumed to be delivered in this financial year. Costs for 2025/29 are lower than the last two years (after offsetting pay inflation costs) and significant work continues to critically review the key drivers of this and to take corrective action. This is also building upon the good work undertaken in 2024/25 and rolling into 2026/27.

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

3. Post COVID pressures

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

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

Doc: 2026-05-27 Financial Performance	Page 5	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

Financial Risk considerations

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

Delivery of Efficiency Savings Target including Best Value

The requirement to ensure the delivery of efficiency savings remains a continued focus for the Service. A well-established governance process is in place and has been updated and in place for 2025/26. This will be further updated for 2026-27. The financial plan identified a range of programmes, and significant focus is currently on implementing, tracking and reporting on these. It is also recognised that delivery of financial savings, both recurring and non-recurring becomes a greater risk in each additional year, as the ability to deliver these becomes more challenging so the focus also remains on identifying medium to long-term opportunities.

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

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

Action – Several actions that continued into 2025/26 and will continue into 2026-27 are:

- Focussed Program Management Office (PMO) support aligned to the high impact high priority schemes to provide additional focus and capacity. Programme Management resources have been agreed and in place
- Executive leads and finance support for each programme have been identified and agreed and included within Executive Director objectives
- Reporting Progress through the Best Value Steering Group meeting every month, with regular reporting to Executive Team, Performance and Planning Steering Group and Audit and Risk Committee
- Governance policies and procedures in place with agreed clear escalation plans identified, these have been updated and approved at the Steering Group in August.
- Linking our programmes to our 2030 strategy ambitions and our 5 portfolio boards for oversight, prioritisation and Board reporting.
- Monthly highlight reports completed to report on progress and project mandates completed for all programmes.
- Implementation of our ideas box and staff engagement processes to ensure all staff can identify and contribute to new ideas, noting this is also under review and linked to further work on developing staff engagement and empowerment
- A fortnightly Executive team meeting to discuss and resolve barriers to delivery and issues identified.
- Further development of dashboards sharing information widely with management and staff

Reduction in the Working Week

As part of the Agenda for Change pay deal in 2023/24, it was agreed that the working week would reduce from 37.5 hours to 36 hours, with the reduction from 37.5 hours to 37 hours from April 2024 before reducing to 36 hours from April 2026. Transitional arrangements are

Doc: 2026-05-27 Financial Performance	Page 6	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

in place, being implemented through accrued hours and backfilled through overtime reflecting the reduction to 37 hours. This has resulted in additional costs to the Service resulting from additional overtime and increased hourly rates driving higher pay enhancement costs. These costs were incurred throughout 2024/25 and will continue into 2025/26.

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

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

RWW Year-to-Date Expenditure

Expenditure	1	2	3	4	5	6	7	8	9	10	11	12	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Project Team	34	37	36	40	36	56	18	37	37	37	37	37	442
M365 Team	10	9	10	13	11	23	17	16	17	16	16	16	174
EPDD Teams	-	-	-	-	-	-	-	-	-	-	-	-	-
Additional staff	-	-	-	-	91	143	182	182	182	230	9	6	1,025
Overtime backfill	432	159	264	354	361	603	326	343	296	403	195	440	3,370
Additional hourly rate	80	82	87	82	85	85	84	84	83	90	91	165	1,098
Rostering Software	-	-	-	-	-	-	41	4	4	2	4	4	59
Delivery Team	-	-	-	-	-	-	-	8	7	7	7	7	36
Total	556	287	397	489	584	910	668	674	626	21	359	675	6,204

RWW Forecast Full Year Expenditure

Expenditure	YTD	Forecast	Total	Commentary
	£000s	£000s	£000s	
Project Team	441	-	441	
M365 Team	174	-	174	
EPDD Teams	-	-	-	Manual Handling & VPR posts
Additional staff	1,026	-	1,026	50 (headcount) NQPs phased, 9 WTE ACAs
Overtime backfill	3,370	-	3,370	Backfill to reduce as NQPs are recruited.
Overtime backfill risk	-	-	-	Backfill costs if overtime levels do not reduce as per assumptions
Additional hourly rate	1,099	-	1,099	
Rostering Software	58	-	58	Software and associated training costs
Delivery Team	36	-	36	1 WTE resourcing admin, 1 WTE GRS admin, payroll support
Total	6,204	-	6,204	

Action

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

The year to date costs at **month 12 of £6.20 million** have been incurred against the £6.8 million funding allocation relating to the reduction from 37.5 to 37 hours. The introduction of additional NQPs has contributed to offsetting overtime previously incurred for RWW accrued hours backfill. We continue to anticipate fully utilising the £6.8 million budget on a full year basis.

Doc: 2026-05-27 Financial Performance	Page 7	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

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

The impact of Newly Qualified Paramedic (NQP) Recruitment

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

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

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

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

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

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

Finance outturn position as of **March 2026**

Introduction

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

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

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

Doc: 2026-05-27 Financial Performance	Page 8	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

variance value against expenditure reflects a favourable under-spend against budget plan whereas a negative variance is reflected of an adverse performance on budget plan.

SUMMARY OF YEAR-TO-DATE POSITION

Table 1 reports that the revenue position for the financial year to the end of **March 2026** is a deficit of **£0.02** million, made up of the following:

- Income – breakeven
- Expenditure Pay – **under budget by £0.65 million**
- Expenditure Supplies – **over budget by £0.69 million**
- Savings – **target met**
- Expenditure non-core – break even
- This position includes funded legacy COVID expenditure of **£7.94** million
- This position includes funded Agenda for Change reform expenditure of **£6.20** million

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

The month **12** position includes the full AfC pay award 4.4% for 2025/26 with arrears for the 2nd stage uplift payable March 2026, updated Medical and Dental pay award of 4.25% including arrears for 2025/26 actioned in prior months and ESM pay award uplifts, with ESM arrears paid last month.

Doc: 2026-05-27 Financial Performance	Page 9	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

Table 1 – Scottish Ambulance Service high-level overview

**SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
YEAR TO 31 MARCH 2026**

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	502,270	502,270	502,270		51,028	51,028	
Health Board	8,303	8,303	8,303	0	1,208	1,185	(23)
Other Healthcare	2,036	2,036	2,036	0	1,400	1,412	12
Fleet	39	39	39	0	1	1	0
Staff Car Deductions	131	131	121	(10)	6	8	2
Other Operating	3,262	3,262	3,329	67	(252)	(163)	89
Total Income	516,041	516,041	516,098	57	53,391	53,471	80
Expenditure							
Accident & Emergency	333,310	333,310	336,296	(2,986)	24,156	22,656	1,500
Non Emergency Service	34,625	34,625	33,846	779	3,052	3,031	21
Air Ambulance	21,958	21,958	22,424	(466)	4,002	4,275	(273)
Overheads	98,922	98,922	96,290	2,632	19,670	20,776	(1,106)
Total Expenditure	488,815	488,815	488,856	(41)	50,880	50,738	142
Core Expenditure Variance				16			222
Non Core Expenditure							
Depreciation (DEL)	23,940	23,940	23,940	0	2,049	2,049	0
Depreciation (Donated)	19	19	19	0	1	1	0
AME Provision	3,048	3,048	3,048	0	3,048	3,048	0
AME Impairments	219	219	219	0	219	219	0
Non Cash (DEL)	0	0	0	0	0	0	0
Total Non Core Expenditure	27,226	27,226	27,226	0	5,317	5,317	0
Surplus / (Deficit)				16			222

Table 2 – Income and Expenditure

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

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE SUMMARY
YEAR TO 31 MARCH 2026

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(10,274)	(10,338)	64	1%	(1,347)	(1,387)	40	3%
	Salaries	365,900	365,728	172	0%	31,995	31,769	226	-1%
	Supplies	43,521	43,798	(277)	1%	4,893	5,280	(387)	8%
	Sav Target	(4,621)	0	(4,621)	0%	(576)	0	(576)	0%
	Sav Realised	3,419	0	3,419	0%	138	0	138	0%
					(1,243)			(559)	
Support Services Directorates	Income	(3,497)	(3,490)	(7)	0%	(1,016)	(1,056)	40	4%
	Salaries	35,701	35,228	473	-1%	3,682	2,871	811	-22%
	Supplies	70,914	71,326	(412)	1%	15,721	16,133	(412)	3%
	Sav Target	(8,096)	0	(8,096)	0%	(1,011)	0	(1,011)	0%
	Sav Realised	9,301	0	9,301	0%	1,354	0	1,354	0%
	Reserves	0	0	0		0	0	0	
				1,259			783		
SCOTTISH AMBULANCE SERVICE	Income	(13,771)	(13,828)	57	0%	(2,363)	(2,443)	80	3%
	Salaries	401,601	400,956	645	0%	35,677	34,640	1,037	3%
	Supplies	114,438	115,127	(689)	-1%	20,614	21,413	(799)	-4%
	Sav Target	(12,717)	0	(12,717)		(1,587)	0	(1,587)	
	Sav Realised	12,720	0	12,720		1,492	0	1,492	
	Reserves	0	0	0		0	0	0	
				16			224		

Table 3 – Service Delivery

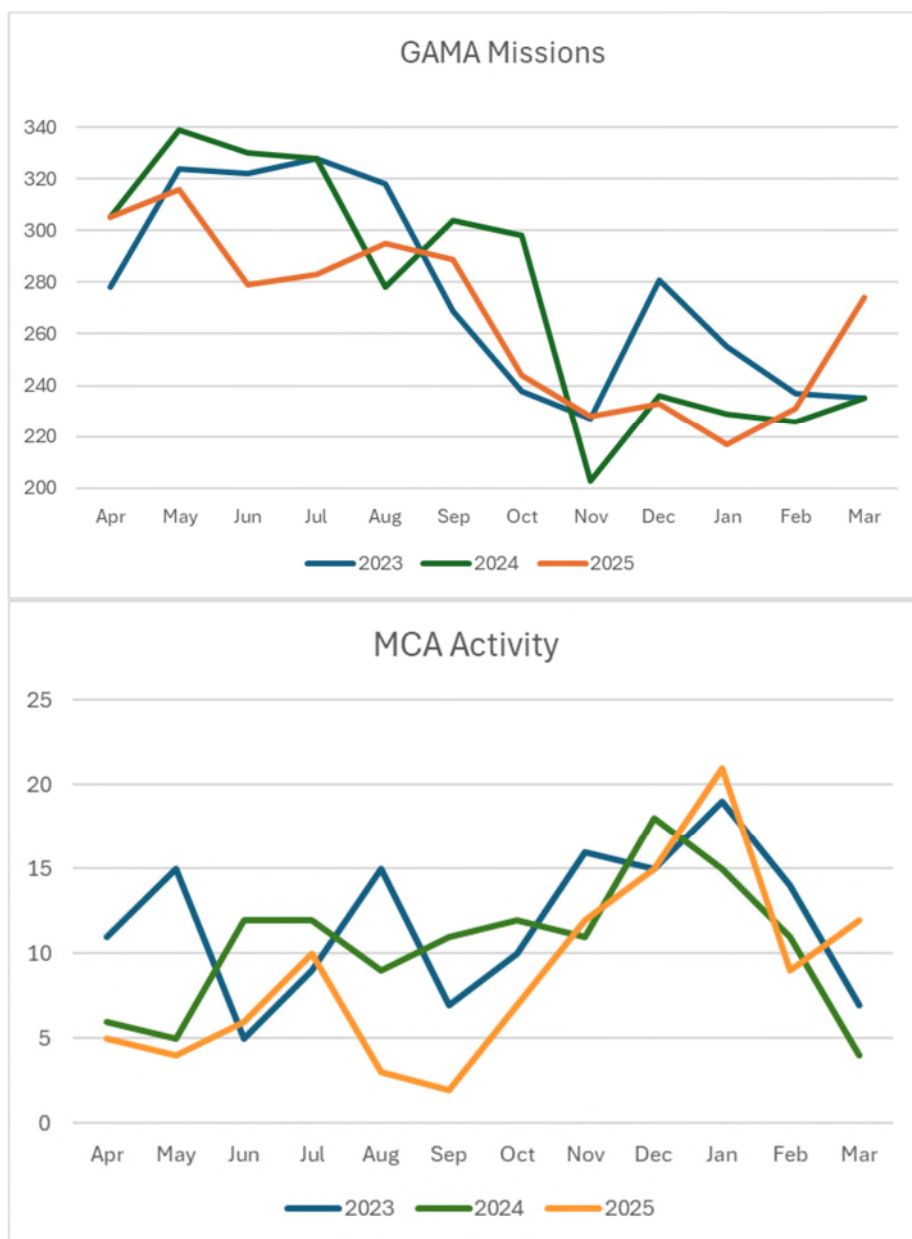
**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 31 MARCH 2026**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(1,364)	(1,365)	1	0%	(198)	(204)	6	3%
	Salaries	62,696	62,444	252	0%	5,605	5,398	208	-4%
	Supplies	4,025	4,282	(257)	6%	399	549	(151)	38%
	Sav Target	(565)	0	(565)		(71)	0	(71)	
	Sav Realised	668	0	668		4	0	4	
				99			(4)		
EAST REGION	Income	(1,913)	(1,993)	80	4%	(220)	(276)	56	25%
	Salaries	98,634	97,391	1,243	-1%	8,457	8,582	(125)	1%
	Supplies	6,485	6,301	184	-3%	644	497	147	-23%
	Sav Target	(1,129)	0	(1,129)		(141)	0	(141)	
	Sav Realised	1,181	0	1,181		104	0	104	
				1,559			41		
WEST REGION	Income	(5,334)	(5,335)	1	0%	(687)	(688)	1	0%
	Salaries	134,580	135,459	(879)	1%	11,961	11,809	151	-1%
	Supplies	8,370	8,823	(453)	5%	841	1,046	(205)	24%
	Sav Target	(1,482)	0	(1,482)		(184)	0	(184)	
	Sav Realised	1,437	0	1,437		14	0	14	
				(1,376)			(223)		
NATIONAL OPS	Income	(1,663)	(1,645)	(18)	-1%	(242)	(219)	(23)	-10%
	Salaries	68,679	69,227	(548)	1%	5,853	5,868	(15)	0%
	Supplies	24,573	24,380	193	-1%	3,004	3,187	(183)	6%
	Sav Target	(1,393)	0	(1,393)		(174)	0	(174)	
	Sav Realised	120	0	120		15	0	15	
				(1,646)			(381)		
BUSINESS INTELLIGENCE	Salaries	1,311	1,207	104	-8%	119	112	7	-6%
	Supplies	68	12	56	-82%	5	1	5	-100%
	Sav Target	(52)	0	(52)		(6)	0	(6)	
	Sav Realised	13	0	13		1	0	1	
				121			7		
TOTAL SERVICE DELIVERY	Income	(10,274)	(10,338)	64	1%	(1,347)	(1,387)	40	3%
	Salaries	365,900	365,728	172	0%	31,995	31,769	226	-1%
	Supplies	43,521	43,798	(277)	1%	4,893	5,280	(387)	8%
	Sav Target	(4,621)	0	(4,621)		(576)	0	(576)	
	Sav Realised	3,419	0	3,419		138	0	138	
				(1,243)			(559)		

Service delivery outturn is over budget by £1.24 million on 31 March 2026. Pay costs are reporting an underspend of £0.17 million over all service areas, which includes: overtime due to HTAT, Card 46 timed admission staff, additional ambulance control centre posts, all assumed recurring post COVID funding. This also includes RWW costs covering TOIL backfill and relief for 37.5 to 37 hours.

Air Ambulance Costs have reported a 3.5% decrease in the number of GAMA missions in these 12 months. This is matched with a decrease in Maritime and Coast Guard Agency (MCGA) missions (20) over this financial year against last financial year. This area has been a key focus of the air ambulance efficiency programme.

The rise in Air Ambulance expenditure in the later months related specifically to increased use in Search and Rescue (MCA) activity, due to Winter weather where our aircraft are unable to fly in these conditions.



For Diesel, which assumes £1.66 per litre, the average unit price was at its lowest in June 2025, prices have increased gradually through 2025 but generally levelling out at £1.41 to the end of February. **Against the backdrop of global political tensions, prices reached an average of £1.56 in March 2026.** We still saw a continuing underspend on Diesel costs for the 12 months to March 2026 due to the overall reduction in average unit price but also a drop in volume of fuel purchased against last year because of some of our fleet moving to electric charging. Regional Savings up to March 2026 have now been recognised in full, as funding towards HLP for EV charging points across the SAS infrastructure has now been provided separately.

The price variability will be closely monitored over the next financial year as fuel prices continue to fluctuate.

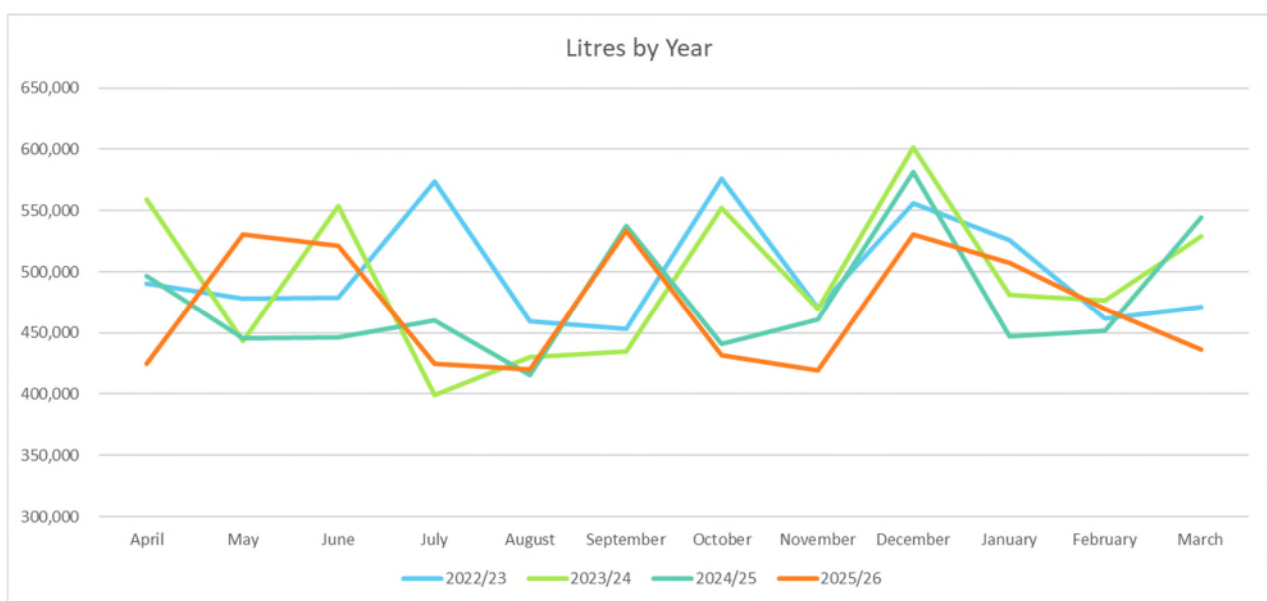
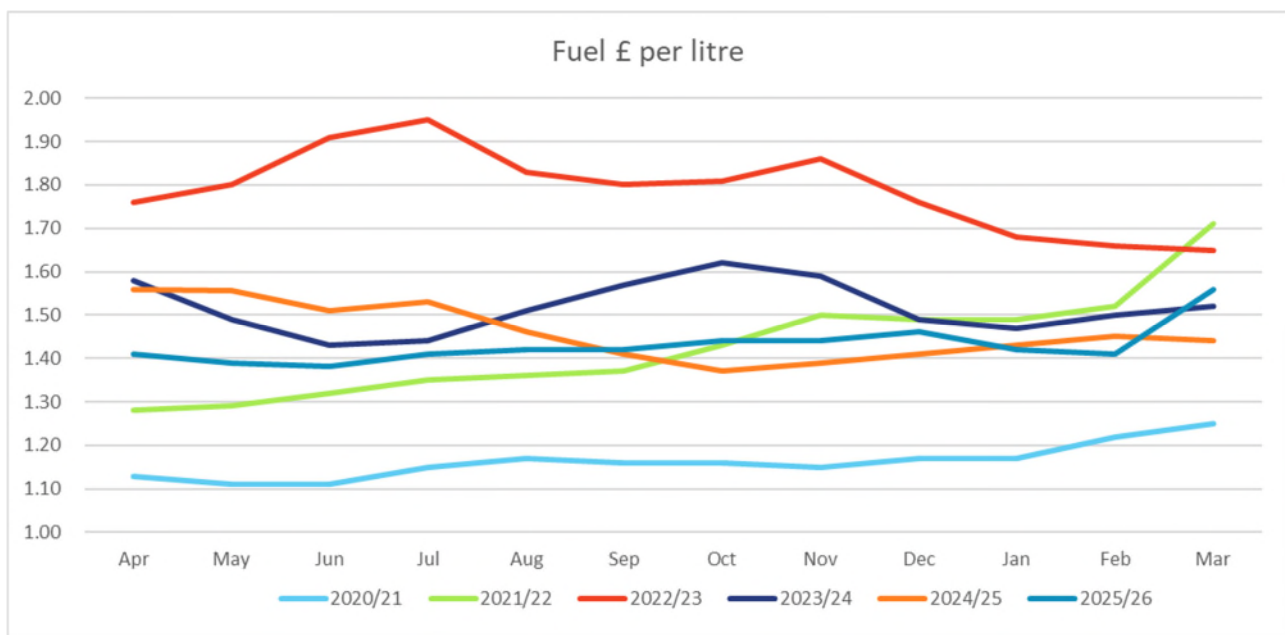


Table 4 – Support Services Directorates

Support services are being reported as £1.26 million under budget. The main driver of this underspend is Finance, Logistics and Strategy Division hosting the Service’s central cost centre, which holds the savings targets for all the Best Value Programmes (2025/26 target £7.2 million) across several expenditure categories.

Doc: 2026-05-27 Financial Performance	Page 15	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO 31 MARCH 2026

		Cumulative to Date				Current Period			
		Budget	Actual	Variance	Variance	Budget	Actual	Variance	Variance
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
BOARD AND CHIEF EXECUTIVE	Income	(84)	(84)	0	0%	(9)	(9)	0	
	Salaries	2,747	2,720	27	-1%	214	211	3	-1%
	Supplies	179	165	14	-8%	37	20	17	-46%
	Sav Target	(79)	0	(79)		(10)	0	(10)	
	Sav Realised	0	0	0		0	0	0	
				(38)				10	
FINANCE AND LOGISTICS	Income	(3,349)	(3,346)	(3)	0%	(1,001)	(1,041)	40	4%
	Salaries	17,990	17,511	479	-3%	2,152	1,326	826	-38%
	Supplies	67,872	68,320	(448)	1%	15,372	15,629	(257)	2%
	Sav Target	(7,700)	0	(7,700)		(962)	0	(962)	
	Sav Realised	9,139	0	9,139		1,315	0	1,315	
Reserves	0	0	0		0	0	0		
				1,467				963	
HUMAN RESOURCES	Income	(35)	(32)	(3)	-9%	(4)	(3)	(1)	
	Salaries	3,330	3,387	(57)	2%	287	306	(19)	7%
	Supplies	901	924	(23)	3%	89	126	(37)	42%
	Sav Target	(151)	0	(151)		(18)	0	(18)	
	Sav Realised	2	0	2		0	0	0	
				(232)				(75)	
MEDICAL	Income	(6)	(6)	0	0%	(1)	(2)	1	
	Salaries	4,305	4,372	(67)	2%	360	406	(46)	13%
	Supplies	990	1,093	(103)	10%	123	165	(42)	34%
	Sav Target	(55)	0	(55)		(7)	0	(7)	
	Sav Realised	55	0	55		7	0	7	
				(170)				(87)	
CARE QUALITY AND PROF DEVELOPMENT	Income	(23)	(22)	(1)	-4%	(1)	(1)	0	
	Salaries	7,329	7,238	91	-1%	669	622	47	-7%
	Supplies	972	824	148	-15%	100	193	(93)	93%
	Sav Target	(111)	0	(111)		(14)	0	(14)	
	Sav Realised	105	0	105		32	0	32	
				232				(28)	
TOTAL SUPPORT SERVICES	Income	(3,497)	(3,490)	(7)	0%	(1,016)	(1,056)	40	4%
	Salaries	35,701	35,228	473	-1%	3,682	2,871	811	-22%
	Supplies	70,914	71,326	(412)	1%	15,721	16,133	(412)	3%
	Sav Target	(8,096)	0	(8,096)		(1,011)	0	(1,011)	
	Sav Realised	9,301	0	9,301		1,354	0	1,354	
Reserves	0	0	0		0	0	0		
				1,259				783	

Table 5 – Detailed Income Analysis

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

SCOTTISH AMBULANCE SERVICE BOARD
INCOME INCLUDING ALLOCATIONS
YEAR TO 31 MARCH 2026

	Full Year Budget £'000	Year to Date		
		Budget £'000	Actual £'000	Variance £'000
Income				
Revenue Allocation	502,270			
Baseline Allocations	460,917			
Recurring Allocations	961			
Non-Recurring Allocations	40,392			
Fleet Income	39	39	39	0
Health Board	8,303	8,303	8,303	0
Other Healthcare	2,036	2,036	2,036	0
Other Operating	3,262	3,262	3,329	67
Staff Car Deductions	131	131	121	(10)
Total Income	516,041	13,771	13,828	57

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

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

Detailed Pay analysis

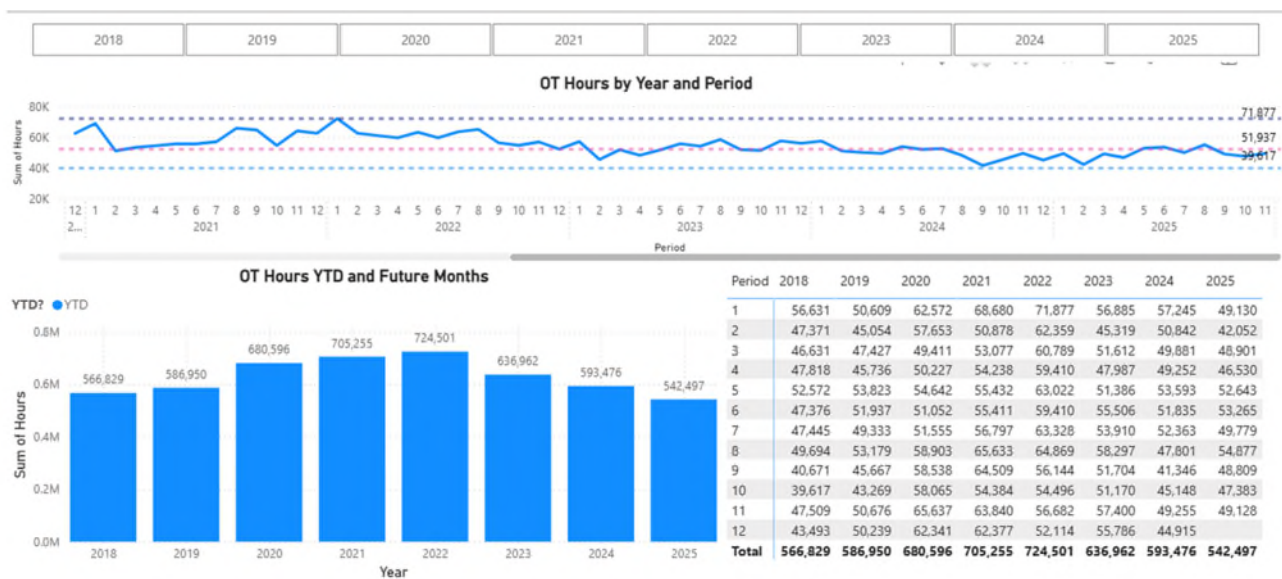
The pay **underspend** of **£0.65** million is driven primarily from underspends in Basic Pay **£5.6** million and Enhancements **£0.60** million offset by Overtime overspend of **£5.66** million. The main drivers of this being the phase 3 NQP's joining our workforce, income generation matching activity, along with the effect of the accrued hours backfilled within the RWW funding. Historical drivers continue with underlying lower than budgeted skill mix between Paramedic and technicians at **58.6%/41.4%**, vacancies (estimated A&E regional attrition rate for 2025/26 of 3.2%), along with RWW pay pressures of **£6.20** million and COVID legacy pay

Doc: 2026-05-27 Financial Performance	Page 17	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

costs of £7.94 million being funded. A workforce dashboard is in operation and available to all budget holders and managers to provide supporting data behind the pay underspend.

As referenced previously, reducing overtime was one of the workstreams contributing towards achieving the £12.70 million savings. Overtime costs in this current year are averaging 4.82% of the pay bill for the 12 months compared to 4.92% for the same period last year, reflecting a reduction in hours of 0.49%.

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



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

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

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

- the total OT hours paid are 0.49% lower than the same period last year
- the ADJ OT hours paid are 3.39% lower than the same period last year
- Shift cover monthly average has decreased by 0.68%
- Abstractions YTD average has increased by 0.42%

YTD Summary

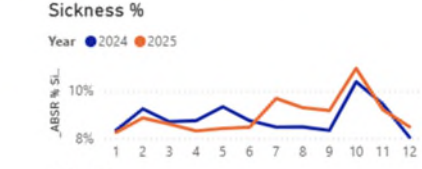
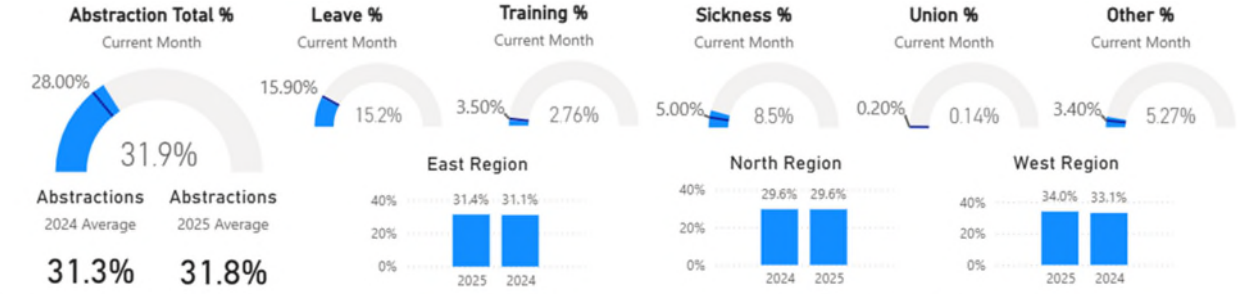
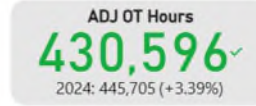
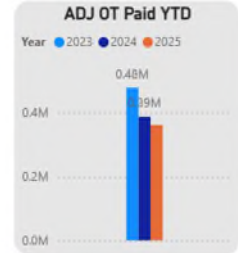
There are new and changing pressures in year, to allow for a fairer comparison year on year, we have added the ADJ hours and ADJ paid figures which exclude HTAT, RWW and 2024/25 Pay Award impact for M1-M6 (Current rates paid from ...)

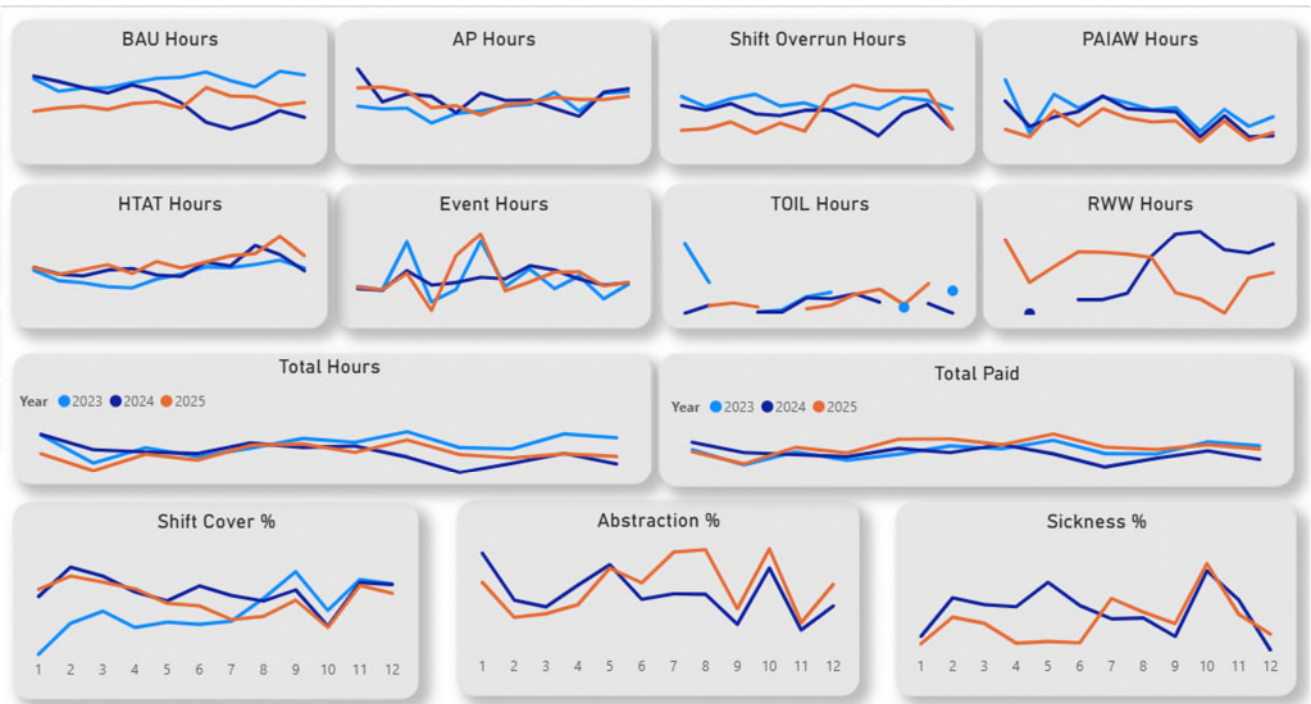
Total Overtime Hours

Report Name	2024	2025	Mvmt	Mvmt%	£ Mvmt
East Region	148,138	141,692	-6,446	-4.35%	113,357
National Ops Directorate	62,239	64,236	1,997	3.21%	239,479
North Region	124,441	121,227	-3,215	-2.58%	148,161
Other	7,445	7,188	-257	-3.45%	6,565
West Region	251,226	256,216	4,990	1.99%	702,916
Total	593,489	590,558	-2,931	-0.49%	1,210,479

ADJ Overtime Hours (Excl RWW & HTAT)

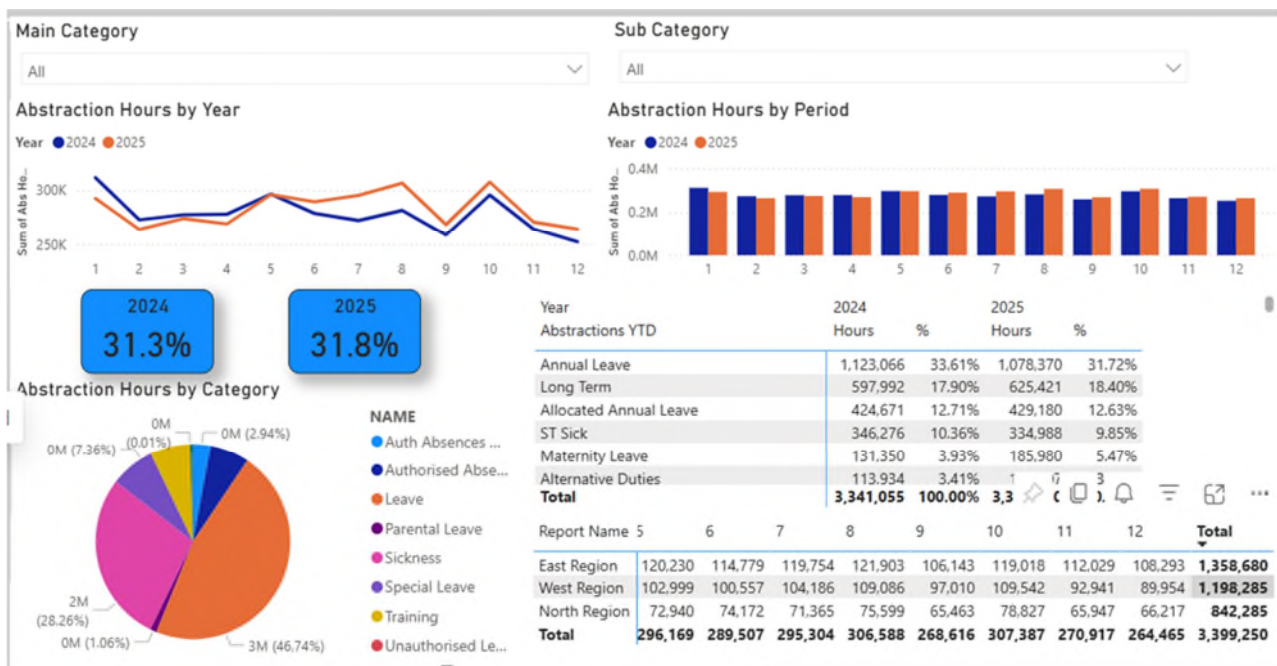
Report Name	2024	2025	Mvmt	Mvmt%	£ Mvmt
East Region	107,888	114,170	6,282	5.82%	-524,428
National Ops Directorate	50,586	70,367	19,782	39.11%	140,721
North Region	91,720	100,638	8,919	9.72%	-557,442
Other	7,103	26,692	19,589	275.79%	20,667
West Region	188,409	198,198	9,789	5.20%	-336,152
Total	445,705	430,596	-15,109	-3.39%	-1,476,233





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

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



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

Whilst the % increase of abstractions is relatively low and the hours associated with this increase in summary is small against a total of 3.4 million hours at just under 49,000 hours, however when reviewing in more detail the totality of the increase in hours is mainly attributed to the lower uptake of annual leave year to date (50,000 hours), off set by an increase that almost entirely be attributed to an increase in maternity back fill (54,000 hours). Positive messages include a decrease in long term sickness abstractions (29,000 hours), training associated with LIP has increase (33,000 hours), and although we have seen a decrease in SVQ backfill training abstraction (30,000 hours), this has been replaced by new start training backfill abstraction (18,000 hours) and buddying (22,000).



Abstractions continue to be a significant operational pressure and a key driver of overtime use. Up to Month 12, the abstraction rate peaked at 44.11% on 25 December, compared with 45.84% on the same date in 2024, but has dropped back to an average of 31.8% at M12, reflecting a slight improvement.

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

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

Doc: 2026-05-27 Financial Performance	Page 21	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

Year	SHIFTSDATE	_ABS%	Leave	Other	Sickness	Training	Union
2024	01 March 2025	22.0%	12.4%	2.1%	7.2%	0.4%	0.0%
2025	02 March 2025	21.8%	12.1%	2.2%	6.9%	0.5%	0.1%
	03 March 2025	33.3%	17.1%	5.9%	9.6%	2.7%	0.1%
	04 March 2025	34.4%	15.6%	5.8%	9.6%	3.2%	0.1%
	05 March 2025	34.1%	15.1%	5.2%	9.8%	3.8%	0.2%
	06 March 2025	35.7%	15.5%	5.6%	10.0%	4.3%	0.2%
	07 March 2025	36.9%	17.6%	5.7%	9.8%	3.5%	0.3%
	08 March 2025	22.6%	12.5%	2.9%	6.8%	0.4%	0.1%
	09 March 2025	21.8%	11.8%	3.1%	6.7%	0.3%	0.0%
	10 March 2025	33.9%	17.5%	5.4%	9.8%	2.9%	0.3%
	11 March 2025	35.6%	16.5%	6.0%	10.0%	2.9%	0.2%
	12 March 2025	35.6%	16.2%	5.9%	10.0%	3.3%	0.2%
	13 March 2025	37.1%	17.0%	5.5%	10.9%	3.4%	0.3%
	14 March 2025	38.6%	20.4%	5.7%	9.6%	2.8%	0.2%
	15 March 2025	34.3%	14.6%	2.7%	6.5%	0.4%	0.1%
	16 March 2025	33.3%	14.2%	2.6%	6.1%	0.5%	0.0%
	17 March 2025	36.1%	19.2%	5.7%	8.5%	2.5%	0.1%
	18 March 2025	35.0%	17.3%	5.7%	9.2%	2.6%	0.3%
	19 March 2025	35.6%	16.6%	5.5%	9.8%	3.5%	0.2%
	20 March 2025	36.4%	17.6%	5.6%	9.5%	3.6%	0.2%
	21 March 2025	39.2%	20.9%	5.4%	10.0%	2.7%	0.1%
	22 March 2025	24.7%	13.9%	2.6%	7.6%	0.6%	0.0%
	23 March 2025	23.2%	12.9%	2.6%	7.1%	0.5%	0.0%
	24 March 2025	37.5%	20.2%	5.3%	9.7%	2.2%	0.1%
	25 March 2025	36.9%	19.7%	5.2%	9.6%	2.3%	0.1%
	26 March 2025	36.9%	18.3%	5.4%	9.5%	3.3%	0.1%
	Total	32.0%	16.2%	4.6%	8.9%	2.2%	0.2%

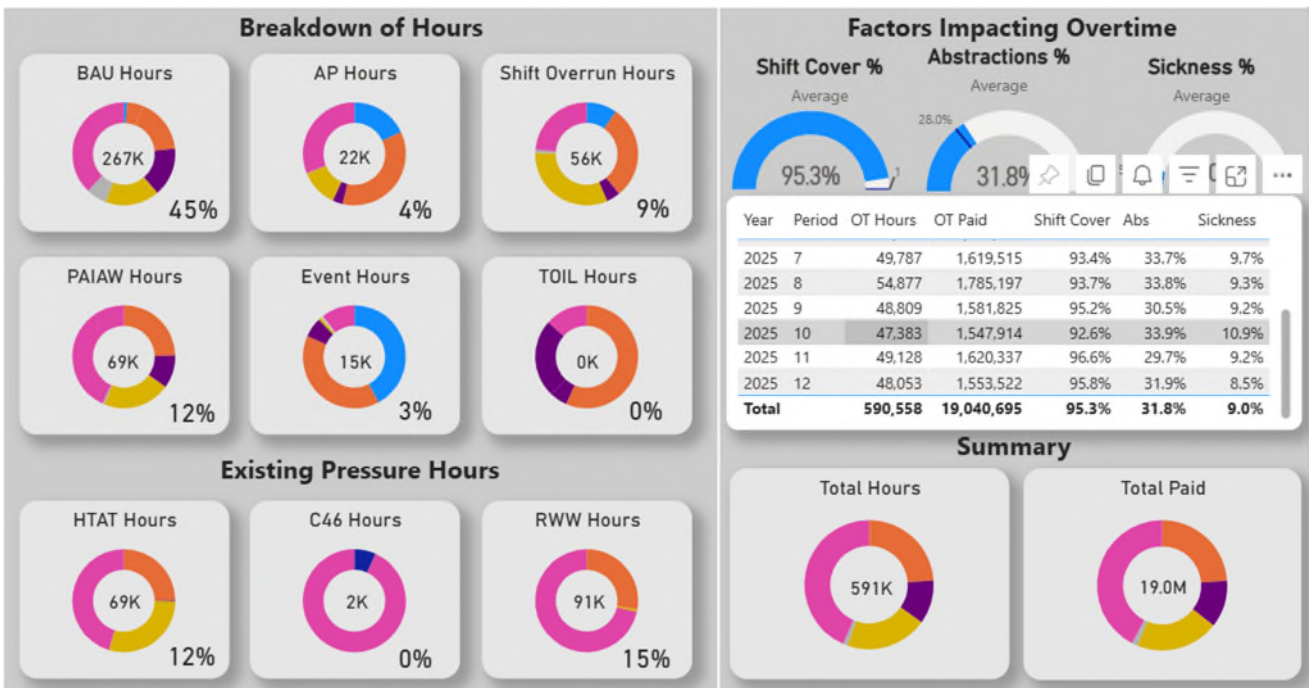
Sub Region	_ABS%	Leave	Other	Sickness	Training	Union
Air Ambulance Other	32.9%	16.7%	4.4%	9.3%	2.3%	0.3%
Air Wing North	24.3%	17.6%	10.0%	11.2%	11.3%	7.3%
Air Wing West	24.3%	22.3%	13.4%	13.8%	13.4%	
Argyll And Clyde Subdivision	34.5%	16.7%	6.6%	7.3%	4.7%	0.2%
Ayrshire & Arran Subdivision	31.4%	15.1%	3.4%	9.0%	3.7%	0.8%
Borders & W Lothian Sbdvision	31.1%	16.4%	4.8%	8.1%	1.9%	1.1%
Dumfries & Galloway Sbdvision	29.7%	18.6%	2.9%	6.7%	2.5%	0.9%
East Region Hq	20.4%	25.5%	1.6%	3.2%		
Edinburgh East And Midlothian	20.1%	14.1%	4.7%	0.7%	1.0%	0.7%
Total	32.0%	16.2%	4.6%	8.9%	2.2%	0.2%

Stations/Dept	_ABS%	Leave	Other	Sickness	Training	Unic
Aberdeen - A&e	32.9%	16.7%	4.4%	9.3%	2.3%	0.3
Aberdeen - Pts	40.6%	15.2%	4.9%	5.9%	2.7%	2.4
Aberdeen Central Station Sfrs	19.1%	26.3%	20.6%			
Air Amb Project - Oth	24.3%	68.5%				
Air Ambulance Aberdeen	28.4%	23.2%	18.4%		18.6%	17.5
Air Ambulance Glasgow	24.9%	22.3%	13.4%	13.8%	13.4%	
Air Ambulance Inverness	28.7%	22.1%	13.5%	19.4%	15.8%	
Alford - A&e	17.2%	24.6%	9.2%	13.3%		
Alness - A&e	19.8%	20.0%	0.8%	18.9%	18.9%	
Annan - A&e	42.2%	29.8%	19.1%	19.1%	17.5%	15.9
Annan - Pts	34.4%	51.2%	34.7%	35.5%		
Arbroath - A&e	14.5%	18.2%	6.4%			
Total	32.0%	16.2%	4.6%	8.9%	2.2%	0.2

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

- Shift overruns
- abstractions (regional)
- sickness absence

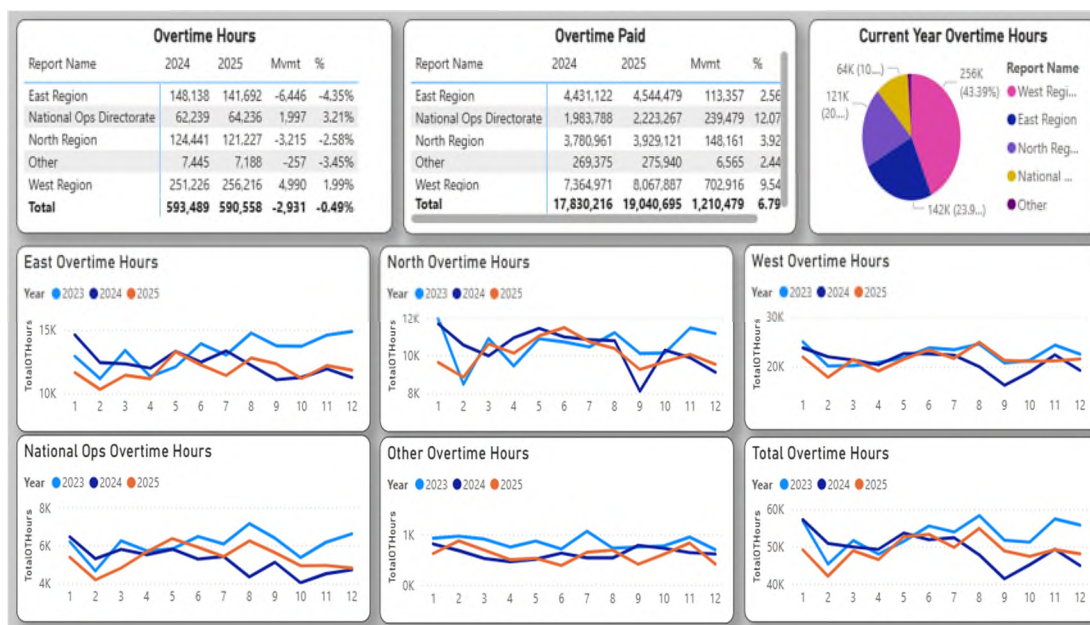
Noting also that the additional controls put in place are having an impact through the BAU hours reduction. Given the fragility of this, and acknowledging the continued operational pressures, the scrutiny on the improved controls will continue.



Current actions being progressed are

Doc: 2026-05-27 Financial Performance	Page 22	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

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



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

Non-pay

The non-pay overspend at **£0.69** million reflects ongoing management of pressures within medical costs, Air Ambulance and Computer maintenance – other lines of ongoing cost pressures include vehicle accidents and Other Fees. The Air Ambulance extension and mobilisation costs are fully funded with no pressures emerging; however, the existing contract is now showing an underspend resulting from significant work from the Air Ambulance Efficiency Best Value project.

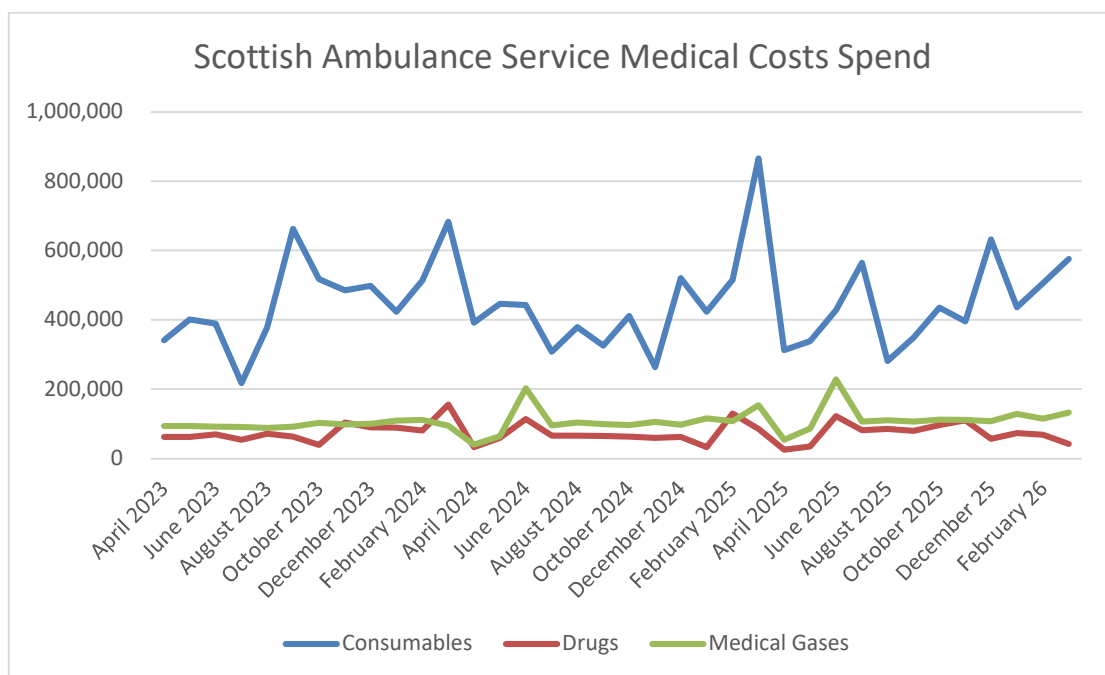
Areas of focus are:

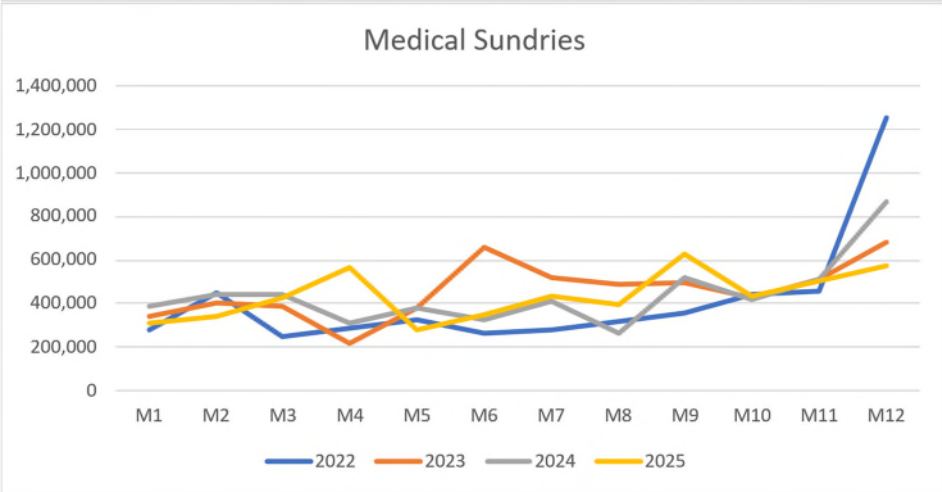
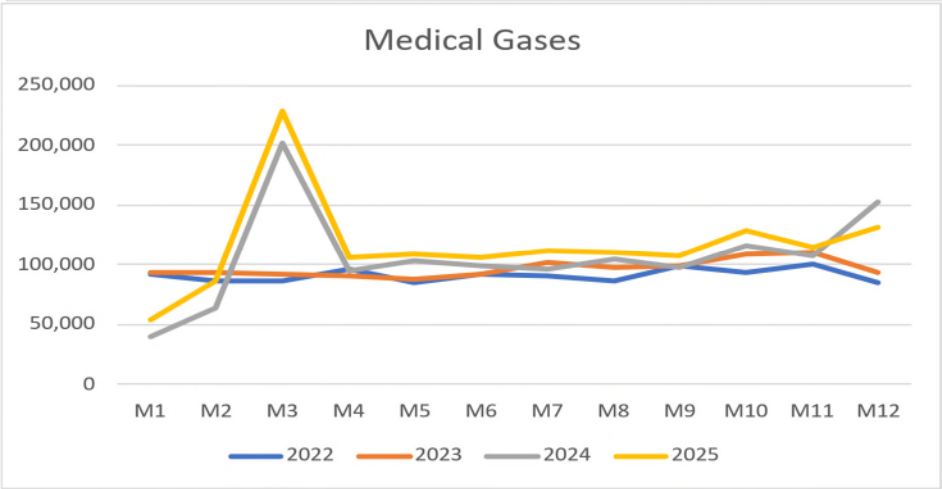
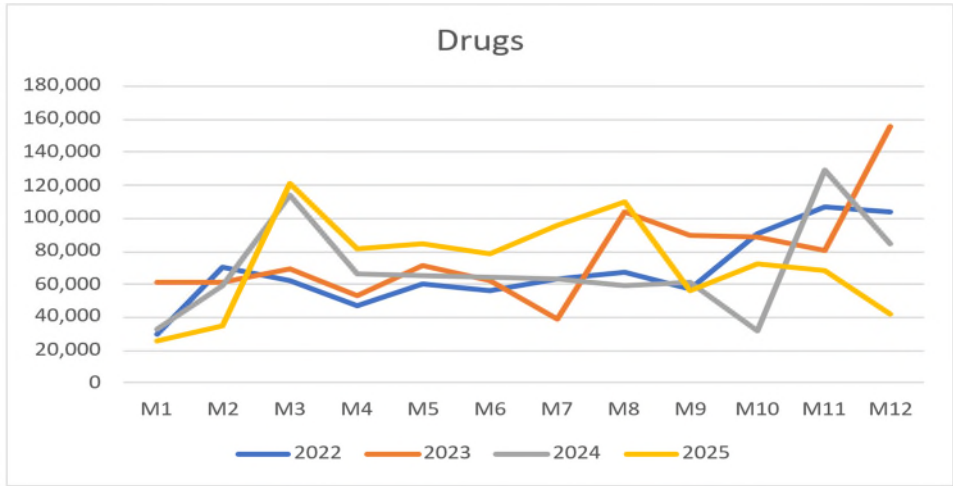
- Air Ambulance Costs have reported a **3.5%** decrease in the number of missions in these 12 months from the same period last year, offset by a pressure within variable costs due to inflationary price rises, which is being monitored and managed. Flying hours to date are also **3.5%** lower than the same period last year. There is an ongoing decrease in Maritime and Coast Guard Agency (MCGA) missions, **20**, over this period against the same period last year. However, as expected in the winter period, this position had turned around, as can be seen from the last two years clearly shown in the graphs earlier in the paper, where MCA activity had increased due to the weather conditions being unfavourable for our GAMA aircraft, but February has seen SAR activity below last year, GAMA activity increased with the milder weather. Fixed costs

Doc: 2026-05-27 Financial Performance	Page 23	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

include the uplift for the extension contract, which have been funded for – variable costs in relation to the extension have also been funded in full, but will continue to be monitored over the course of the year. There is also a very small new pressure relating to the introduction of the Sustainable Aviation Fuel Levy from January 2025, the impact of this is being managed, but will continue to be monitored.

- Medical costs have in the last couple of years been an area of pressure, and as can be seen from the graphs below, costs have been consistent, but higher stock turnover in winter months is reflected in the graph across all years. A Best Value programme has been in place for 2025/26 with agreed efficiency plans, and savings across the various lines are being reviewed, with savings planned and actioned as required.





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

Efficiency Savings

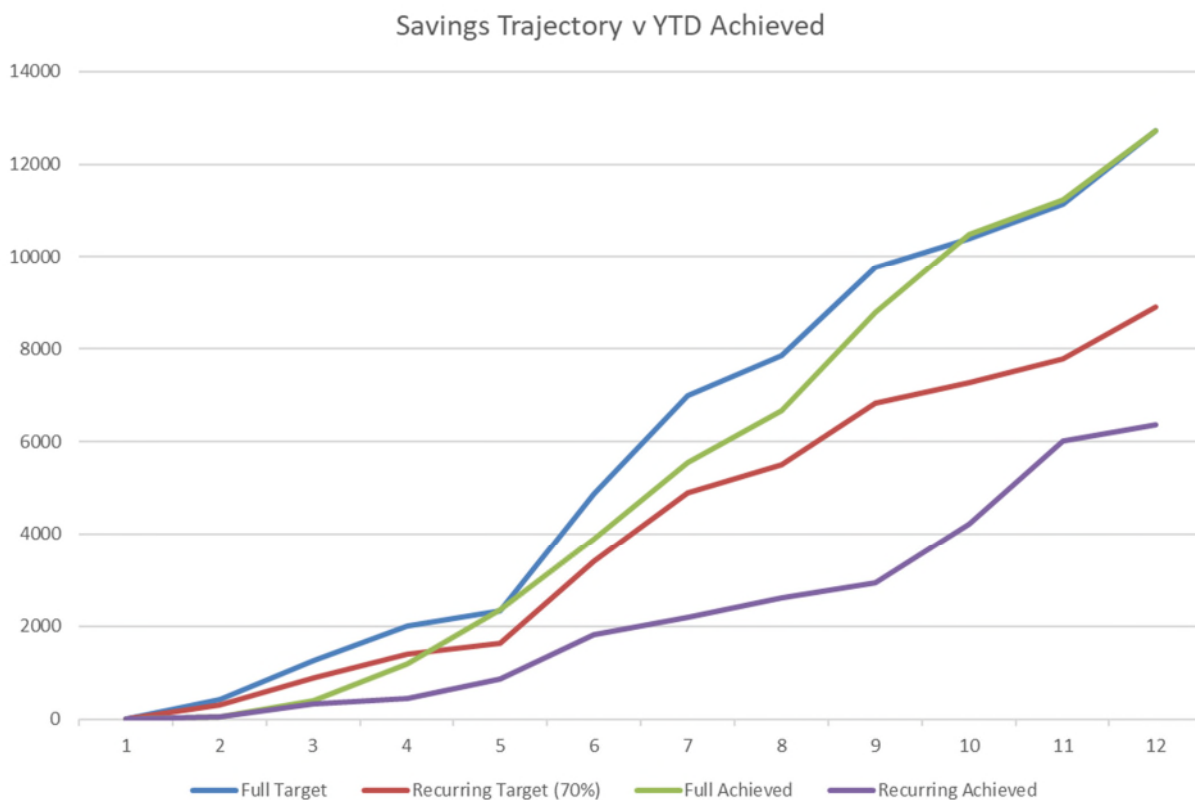
Doc: 2026-05-27 Financial Performance	Page 25	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

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

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

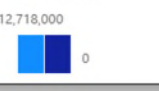
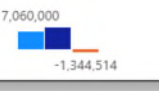
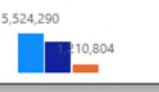
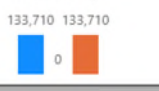
A detailed tracking of efficiency savings plans, and delivery is presented to the Best Value Steering Group, the Performance and Planning Steering Group and the Audit and Risk Committee.

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



The **end of the financial year** saw the savings target for 2025/26 met in full as **£12.72** million achieved, with **£4.31** million within local efficiencies and **£8.41** million within BV schemes.

Doc: 2026-05-27 Financial Performance	Page 26	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

ALL	Full Target 12,718,000	Achieved 12,718,000	Outstanding 0	% Achieved 100%	Summary 12,718,000 
BEST VALUE	Full Target 7,060,000	Achieved 8,404,514	Outstanding -1,344,514	% Achieved 119%	Summary 7,060,000 
LOCAL	Full Target 5,524,290	Achieved 4,313,486	Outstanding 1,210,804	% Achieved 78%	Summary 5,524,290 
UNIDENTIFIED	Full Target 133,710	Achieved 0	Outstanding 133,710	% Achieved 0%	Summary 133,710 133,710 

The local savings delivered to date have largely been in the Regions and Finance Directorate.

Progress against the forecast at month 12 is detailed in the table below:
Table 7

Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 12			Actions Update
		25/26 Assumed Forecast £m	FY Efficiencies Delivered £m	% Achieved	
Local Efficiency	2.00	5.52	4.31	78%	Budget holders are working through local expenditure plans to identify all other efficiency gains including productivity and cost avoidance
25/26 Priorities	0.60	0.60	0.60	100%	Scheduled care savings planned - Contracts with 3rd party support to PTS has been withdrawn on a decreasing scale over the year.
C/Fwd Projects from 24/25	2.50	2.51	2.23	89%	This includes Medical Gases, HCP online booking, e-payslips among other schemes c/fwd from last year
High Spend Areas	3.90	3.95	5.48	139%	This includes £3.8m for OT – split between Reduction in Sickness absence and Policy related & Management Control
Wider System benefits	0.00	0.00	0.10	0%	Reduction in SMS
Unidentified	3.70	0.13	0.00	0%	To be identified (assumed non recurring at the moment)
	12.70	12.72	12.72	100%	

Post COVID-19 Financial Implications

Doc: 2026-05-27 Financial Performance	Page 27	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

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

Included in the revised estimated full year pressures were:

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

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

Table 8

£ million	Planning assumptions for 2025/26	Month 12 Updated Planning assumption 2025/26	Actual Month 12 2025/26	Notes
Overtime	4.20	4.20	3.65	This is primarily driven by shift overruns relating to hospital turnaround times
PPE	0.40	0.40	0.04	Spend to date - face mask supplies. PPE hood replacement & face fitting will be covered.
999 call handlers	1.25	1.25	1.43	This is in line with plan, with the increase in costs being driven by increased demand
Card 46 (timed admissions)	2.50	2.50	2.82	This shows a pressure outturn Card 46 staff and use of taxis being monitored. This avoids A&E conveyance.
Total Covid	8.35	8.35	7.94	Overall, this is broadly in line with plan, but specific actions in place to review and monitor these

DRAFT CAPITAL **OUTTURN FOR 2025-26**

Doc: 2026-05-27 Financial Performance	Page 28	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

2025/26 Capital Budget

The Service's Capital budget is made up of the following elements:

	£m
Formula Capital	1.884
Earmarked Allocations	22.099
Revenue to capital Transfer	1.015
Capital Receipts	0.241
Total Capital Funding	25.239

- Formula Capital of £1.884 million
 - The Service is provided with this allocation to fund all capital projects that are not subject to approval by the SG Capital Investment Group (CIG) or has not received a separate earmarked allocation
- Earmarked Allocations
 - The Service receives earmarked allocations for Business Cases that have been approved by the CIG. In 2025/26 the following earmarked allocations have been received:
 - Fleet Replacement Programme £19.440 million
 - ScotSTAR £0.250 million
 - Electric Vehicle Infrastructure £1.510 million
 - LED Lighting Upgrade £0.155 million
 - BCP Physical Condition Works £0.744 million
- Revenue Resource to Capital Resource Transfer
 - A net transfer of £1.015 million has been transferred from the revenue resource budget to capital. This funded non-recurring capital expenditure relating to Digital spend which had been brought forward from 2026/27.
- Capital Receipts
 - Capital receipts of £0.241 million have been obtained as result of vehicles being sold for a price higher than their carrying amount (net book value). These receipts have been used for additional capital expenditure above the allocated budget.

The total 2025/26 capital budget was £25.239 million.

Draft Capital Outturn

The draft 2025/26 year end capital position is shown in the table below. These figures are draft, subject to external audit. The Capital Budget broke-even at year end.

During the year, the Capital Programme has provided significant investment to the Service with the majority of this being for vehicles to ensure that staff are able to respond to patients and provide the care that they need.

CAPITAL REPORT 2025-26

Doc: 2026-05-27 Financial Performance	Page 29	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026

As at 31 March 2026

PROJECT	Approved Budget £m	FY Actuals £m	Notes
Formula Capital Projects			
eHealth and ICT	1.677	1.675	
Property and Special Projects	0.810	0.668	
Vehicle Accidents	0.700	0.652	
	3.187	2.995	
Earmarked Allocations			
Scotstar	0.167	0.150	
Vehicles inc EV Infrastructure	21.644	22.094	
	21.811	22.244	
Unallocated Budget	0.400	0.0	includes balance of ScotSTAR allocation and capital receipts
TOTAL	25.239	25.239	

CONCLUSION

For the 12 months to March 2026, the Service reports a breakeven position of £0.02 million. A key priority for the Service was delivery of the efficiency savings plan, and we have delivered the full £12.7 million as planned.

The draft 2026-2029 3-year financial plan has been completed and approved by Scottish Government. Building upon the good work in 2025/26 implementation of this has commenced from April.

Julie Carter
Director of Finance, Strategy and Logistics
May 2026

Doc: 2026-05-27 Financial Performance	Page 31	Author: Deputy Director of Finance
Date 2026-05-27	Version 1.0	Review Date: June 2026