

Agenda Item	7a
Report No	JMC/20/25

Committee:	Joint Monitoring Committee
Date:	4 December 2025
Report Title:	Highland Health & Social Care Partnership Finance Report – Month 6 2025/2026
Report By:	Heledd Cooper - Director of Finance, NHS Highland

1 Purpose/Executive Summary

- 1.1 This paper provides detail of the Highland Health and Social Care Partnership financial position at the end of the Month 6 2025/2026 (September).

2 Recommendations

- 2.1 Members are asked to:
- i. **Note** the financial position at Month 6 2025/2026 (September 2025).

3 Implications

- 3.1 **Resource** – there are financial resource implications associated with this paper
- 3.2 **Legal** – there are no legal implications associated with this paper
- 3.3 **Risk** – ongoing financial/ funding issues for NHS Highland are recorded in the Board’s risk register
- 3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – N/A
- 3.5 **Gaelic** – no associated implications

4 Impacts

- 4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children’s Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

- 4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.
- 4.3 This is a monitoring and/or update report and therefore an impact assessment is not required.

5 NHS Highland Financial Plan

- 5.1 NHS Highland submitted a financial plan to Scottish Government for the 2025/2026 financial year in March 2025. This plan presented an initial budget gap of £115.596m. When cost reductions/ improvements were factored in the net position was a gap of £55.723m. The Board received feedback on the draft Financial Plan which requested submission of a revised plan with a net deficit of no more than £40m. A revised plan was submitted in line with this request in June 2025 and this revised plan has been accepted by Scottish Government.

The Board continues to be escalated at level 3 within the NHS Scotland Escalation Framework. Work continues internally and with the support of SG to improve the financial position by identifying opportunities and implementing new ways of working which will support a move to financial balance.

6 Month 6 Position

- 6.1 At the end of September 2025 (Month 6) an overspend of £34.584m is reported with this forecast to increase to £40.005m by the end of the financial year. The forecast position is predicated on the assumption that further work will enable delivery of a breakeven position within ASC by 31 March 2026. This currently presents a risk of £20.001m to the Board.

Within the Highland Health & Social Care Partnership a year to date overspend of £20.908m is reported with this forecast to increase to £23.686m by the end of the financial year. This forecast overspend includes £20.001m relating to ASC which overall the Board is assuming will move to financial balance by the end of the financial year.

Designation: Director of Finance, NHS Highland

Date: 12 November 2025

Author: Frances Gordon, Head of Finance, NHS Highland

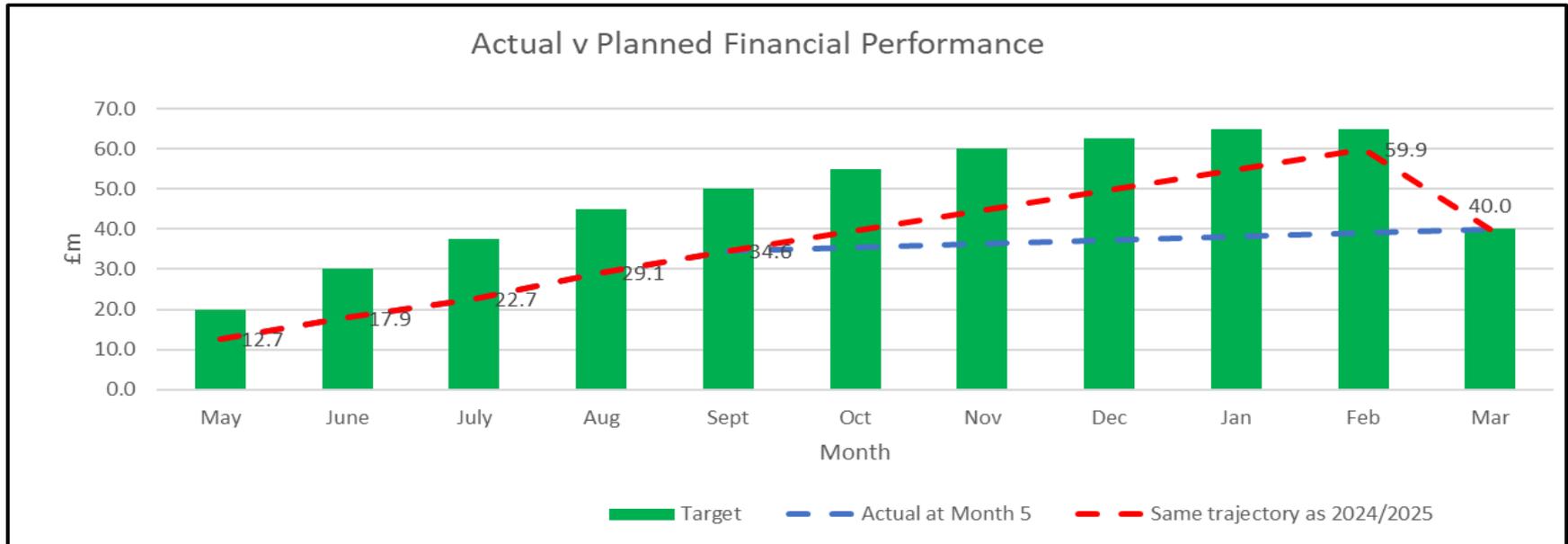
Background Papers: N/A

Appendices: Appendix 1 – Month 6 Finance Report JMC

Finance Report –Month 6 (September) 2025/2026

JMC 14th November 2025

MONTH 6 2025/2026 – SEPTEMBER 2025



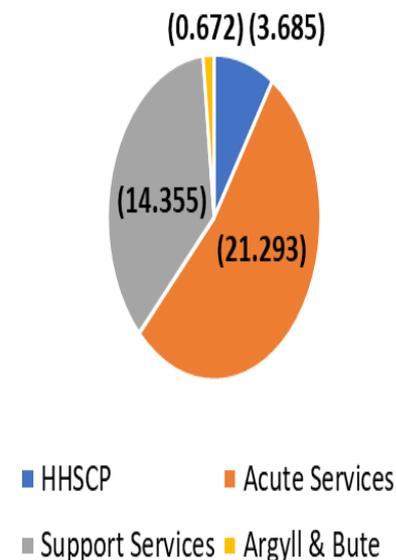
Target	YTD £m	YE Position £m
Delivery against Revenue Resource Limit (RRL) DEFICIT/SURPLUS	34.6	40.0
Deliver against plan DEFICIT/SURPLUS	15.4	0.0

- No brokerage available in 2025/2026
- SG requested plan with a deficit no greater than £40m
- SG have confirmed that an allocation of £40m (non-repayable) will be made to cover the planned overspend – if the actual position is higher that this no further funding will be made available
- Current forecast is £40m worse than RRL but in line with SG request and revised plan submitted to SG in June 2025

MONTH 6 2025/2026 – SEPTEMBER 2025

Current Plan £m	Summary Funding & Expenditure	Plan To Date £m	Actual To Date £m	Variance To Date £m	Forecast Outturn £m	Forecast Variance £m
1,343.066	Total Funding	639.116	639.116	-	1,343.066	-
	Expenditure					
503.090	HHSCP	248.142	269.050	(20.908)	526.776	(23.686)
	ASC Position to breakeven				(20.001)	20.001
	Revised HHSCP				506.775	(3.685)
341.986	Acute Services	170.427	182.606	(12.179)	363.278	(21.293)
192.682	Support Services	78.070	79.333	(1.263)	207.037	(14.355)
1,037.758	Sub Total	496.639	530.989	(34.350)	1,077.091	(39.333)
305.308	Argyll & Bute	142.477	142.712	(0.235)	305.980	(0.672)
1,343.066	Total Expenditure	639.116	673.700	(34.584)	1,383.071	(40.005)

Forecast Deficit by Operational Area



MONTH 6 2025/2026 SUMMARY

- Overspend of £34.584m reported with this forecast to increase to £40.005m by the end of the financial year
- This is in line with the revised financial plan submitted to Scottish Government at the beginning of June 2025
- High risk assumption that ASC will deliver a breakeven position at the end of the financial year
- Also assuming V&E programme will deliver in full – there is currently a risk adjusted gap of £16.068m between plans and the V&E target

MONTH 6 2025/2026 – SEPTEMBER 2025



KEY RISKS

- ASC – At this stage there is no agreed plan in place to deliver breakeven by the end of the financial year
- Delivery of the Value & Efficiency Cost Reduction/Improvement programme
- Supplementary staffing – ongoing reliance due to system pressures and recruitment challenges
- ASC pressures – suppliers continuing to face sustainability challenges, NI impact on independent sector providers
- Health & Care staffing
- Financial impact of Agenda for Change pay award from 2023
- Price increases in excess of inflationary assumptions
- Potential impact associated with the cost of new drugs
- Financial impact of fragile services
- Potential impact of any trade tariffs
- SLA Uplift
- Allocations less than anticipated
- SLAs with NHS Lothian & NHS Greater Glasgow & Clyde



MITIGATIONS

- Ongoing robust governance structures around agency nursing utilisation
- Sustainability funding received from SG
- Additional funding for AfC non pay element of 2023/2024 pay award
- Funding anticipated from Highland Council in respect of NI rate increase – amount to be agreed
- SG have confirmed a £40m allocation will be available to enable delivery of a breakeven position at year end – based on delivery of a position in line with the financial plan

MONTH 6 2025/2026 – SEPTEMBER 2025



Summary Funding & Expenditure	Current Plan £m
RRL Funding - SGHSCD	
Baseline Funding	975.902
Baseline Funding GMS	5.291
FHS GMS Allocation	79.514
Supplemental Allocations	51.914
Non Core Funding	-
Total Confirmed SGHSCD Funding	1,112.621
Anticipated funding	
Non Core allocations	79.425
Core allocations	21.692
Total Anticipated Allocations	101.117
Total SGHSCD RRL Funding	1,213.738
Integrated Care Funding	
Adult Services Quantum from THC	141.522
Childrens Services Quantum to THC	(12.194)
Total Integrated care	129.328
Total NHS Highland Funding	1,343.066

FUNDING

- £1,343.066m of funding confirmed at end of Month 6
- GMS uplift received and NSD top slices for risk share have been actioned

MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	HHSCP					
295.773	NH Communities	147.477	154.734	(7.257)	309.313	(13.540)
62.517	Mental Health Services	30.996	31.974	(0.978)	63.682	(1.164)
168.267	Primary Care	84.475	85.165	(0.690)	169.415	(1.148)
(23.467)	ASC Other includes ASC Income	(14.805)	(2.823)	(11.982)	(15.634)	(7.833)
503.090	Total HHSCP	248.142	269.050	(20.908)	526.776	(23.686)
	HHSCP					
320.749	Health	159.895	162.935	(3.040)	324.434	(3.685)
182.341	Social Care	88.247	106.115	(17.867)	202.342	(20.001)
503.090	Total HHSCP	248.142	269.050	(20.908)	526.776	(23.686)

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	445	2,497
Agency (Nursing)	306	1,237
Bank	1,030	5,397
Agency (Non Med)	395	1,517
Total	2,175	10,647

HHSCP

- YTD overspend of £20.908m reported with this forecast to increase to £23.686m by the end of the financial year
- ASC overspend forecast at £20.001 – this assumes delivery of £6.192m of V&E cost reductions/improvements
- Drugs/ prescribing pressure forecast at £0.322m
- Locum costs of £0.937m contributing to overspend within Primary Care
- Supplementary staffing costs of £10.647m incurred to date
- High cost out of area placements continue to impact on the Mental Health position

MONTH 6 2025/2026 – SEPTEMBER 2025

NORTH HIGHLAND COMMUNITIES



Annual Plan £000	Detail	Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Var from Curr Plan £000
83,594	Inverness & Nairn	42,066	44,802	(2,735)	89,600	(6,005)
61,305	Ross-shire & B&S	30,714	32,874	(2,160)	66,261	(4,956)
52,758	Caithness & Sutherland	26,423	26,821	(397)	53,715	(957)
63,256	Lochaber, SL & WR	31,462	32,414	(953)	65,060	(1,803)
16,482	Management	7,950	9,577	(1,628)	16,998	(515)
8,655	Community Other AHP	4,193	3,700	493	7,812	844
9,721	Hosted Services	4,670	4,546	124	9,868	(147)
295,773	Total NH Communities	147,477	154,734	(7,257)	309,313	(13,540)
104,942	Health	51,912	52,476	(564)	104,733	209
190,830	ASC	95,566	102,259	(6,693)	204,580	(13,749)

NORTH HIGHLAND COMMUNITIES

- YTD overspend of £7.257m reported with this forecast to increase to £13.540m by the end of the financial year
- Elements of unfunded services with ECS, Chronic Pain and Sexual Health impact on position
- A number of vacancies within services is leading to high levels of supplementary staffing spend although these have reduced from 2024/2025
- Supplementary staffing costs of £2.646m incurred to date
- Overspends within the equipment store due to increased demand and inflationary pressures in drugs and surgical supplies are contributing to the overspend position

MONTH 6 2025/2026 – SEPTEMBER 2025

MENTAL HEALTH SERVICES



Annual Plan £000	Detail	Position to Date			Forecast Outturn	
		Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Var from Curr Plan £000
47,726	Mental Health Services					
	Complex Care	23,897	24,541	(644)	48,942	(1,216)
9,742	Medical & Specialist Hlth Prof	4,869	4,823	45	9,648	93
1,652	Business Enabling Services	708	1,056	(347)	1,738	(85)
3,398	Psychological Therapies	1,521	1,554	(33)	3,354	45
62,517	Total Mental Health Services	30,996	31,974	(978)	63,682	(1,164)
47,540	Health	23,508	25,295	(1,786)	50,286	(2,746)
14,977	ASC	7,487	6,679	808	13,396	1,581

MENTAL HEALTH SERVICES

- YTD overspend of £0.978m reported with this forecast to increase to £1.164m by the end of the financial year
- Supplementary staffing costs due to increased acuity of patients is the main driver – however, work is ongoing to bring down the level of overall supplementary staffing spend
- Out of area placements continue to be a significant driver to the overspend position

MONTH 6 2025/2026 – SEPTEMBER 2025

PRIMARY CARE



Annual Plan £000	Detail	Position to Date			Forecast Outturn	
		Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Var from Curr Plan £000
62,175	Primary Care					
	GMS	31,467	32,507	(1,040)	63,827	(1,651)
70,507	GPS	35,178	35,491	(313)	70,494	13
26,031	GDS	13,127	12,125	1,002	24,805	1,225
6,378	GOS	3,171	3,187	(16)	6,411	(33)
3,176	PC Management	1,532	1,854	(322)	3,879	(703)
0		0	0	0		0
168,267	Total Primary Care	84,475	85,165	(690)	169,415	(1,148)

PRIMARY CARE

- YTD overspend of £0.690m reported with this forecast to increase to £1.148m by the end of the financial year
- Vacancies in PC management and GDS continue to mitigate pressures in GMS and GPS
- Locum usage within the Board's 2C practices is forecast at £0.852m by the end of the financial year
- Out of area placements continue to be a significant driver to the overspend position
- Prescribing and 2C practices are key areas within the Value & Efficiency programme for 2025/2026

MONTH 6 2025/2026 – ADULT SOCIAL CARE



Services Category	Annual Budget £000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Outturn £000's	YE Variance £000's
Total Older People - Residential/Non Residential Care	65.070	32.567	32.077	0.490	64.113	0.956
Total Older People - Care at Home	40.188	20.119	22.703	(2.584)	44.946	(4.758)
Total People with a Learning Disability	53.382	26.752	30.557	(3.806)	61.567	(8.185)
Total People with a Mental Illness	11.656	5.832	5.187	0.644	10.370	1.286
Total People with a Physical Disability	10.267	5.146	5.717	(0.571)	11.237	(0.970)
Total Other Community Care	13.727	6.863	6.163	0.700	12.991	0.737
Total Support Services	(11.949)	(9.032)	3.538	(12.570)	(3.484)	(8.465)
Care Home Support/Sustainability Payments	-	-	0.171	(0.171)	0.603	(0.603)
Total Adult Social Care Services	182.341	88.247	106.115	(17.867)	202.342	(20.001)

ADULT SOCIAL CARE

- YTD an overspend of £17.867m is reported with this forecast to increase to £20.001m by the end of the financial
- Forecast assumes delivery of £6.192m of V&E cost reductions/ improvements
- The overall financial position for the Board assumes that ASC will deliver a breakeven position by the end of the financial year
- £2.659m of supplementary staffing costs within in-house care homes are included within the year to date position

MONTH 6 2025/2026 – ADULT SOCIAL CARE



NHSH Care Homes Supplementary Staffing

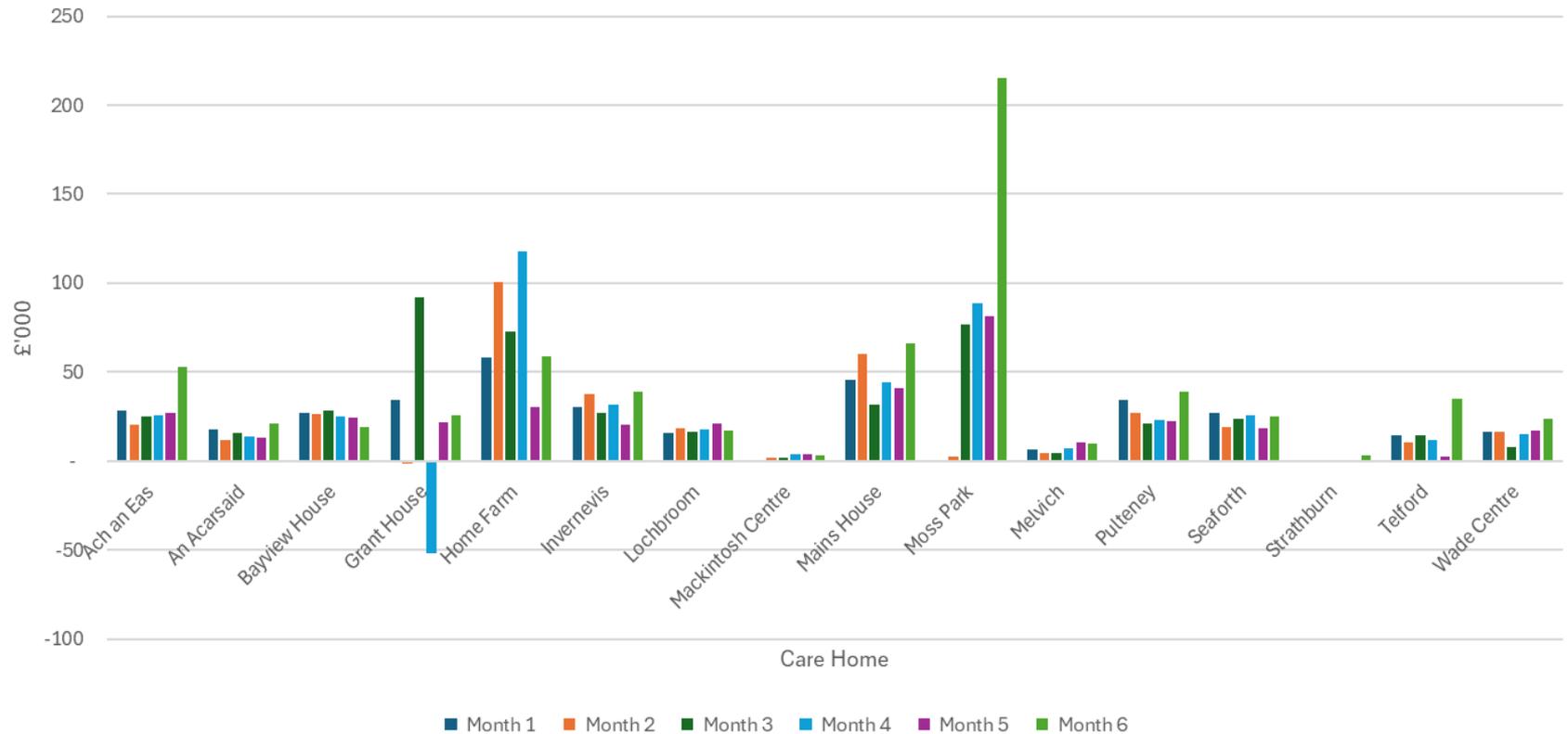
Care Home	Month 6		Total YTD £000's
	Agency £000's	Bank £000's	
Ach an Eas	10	43	179
An Acarsaid	5	16	94
Bayview House	-	19	149
Caladh Sona	-	-	-
Dail Mhor House	-	-	-
Grant House	15	11	120
Home Farm	45	14	439
Invernevis	18	21	186
Lochbroom	-	17	106
Mackintosh Centre	-	3	15
Mains House	60	6	288
Moss Park	204	12	543
Melvich	6	4	43
Pulteney	-	39	167
Seaforth	-	25	140
Strathburn	-	3	3
Telford	6	29	90
Wade Centre	2	22	97
Total	370	284	2,659

- Significant increase in spend in Month 6
- Highest spend is within those Care Homes that have come under NHS Highland operational delivery since 2020
- £7.697m forecast spend on 3 homes which have come under NHS Highland operational control. Estimate that this is £3.849m higher that if homes had remained in the independent sector. No additional funding has been provided in respect of this additional cost

MONTH 6 2025/2026 – ADULT SOCIAL CARE



Care Home Supplementary Staffing Spend 2025/2026

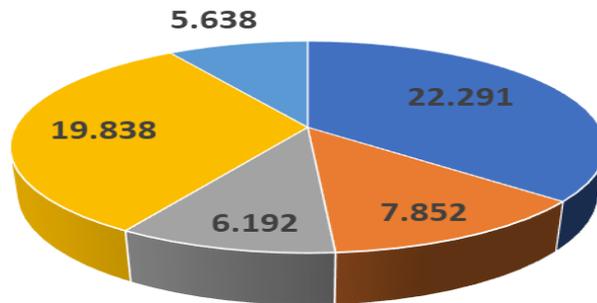


- Increasing reliance on supplementary staffing to maintain staffing levels within in-house care homes
- Ongoing usage is impacting on ability to deliver Value and Efficiency target

MONTH 6 2025/2026 – SEPTEMBER 2025



**Cost Reduction/ Improvement Target
£m**



■ NH Value & Efficiency ■ A&B Value & Efficiency ■ ASC Value & Efficiency
■ ASC Transformation ■ Other Action

COST REDUCTON/ IMPROVEMENT

- NHS Highland submitted a financial plan to Scottish Government in March 2025 detailing a cost reduction/improvement programme of £54.235m
- Whilst a further submission was made in June with a revised net financial gap of £40.005m the savings programme within the March submission remained unchanged

Area of Cost Reduction/ Improvement	Target £000s
NH Value & Efficiency	22.291
A&B Value & Efficiency	7.852
ASC Value & Efficiency	6.192
ASC Transformation	19.838
Other Action	5.638
Follow up actions post March Fin Plan Submission	10.180
Total Cost Reduction/ Improvement Target	71.991

MONTH 6 2025/2026 – VALUE & EFFICIENCY



In the 2025–26 financial year, savings are reported on a risk-adjusted basis. This approach factors in the probability of risks impacting the achievement of the financial plan. The framework categorises risks into five types: Idea, Opportunity, Plans in Progress, Fully Developed, and Moved to Delivery.

2025-26 Value & Efficiency Plan (£'000)

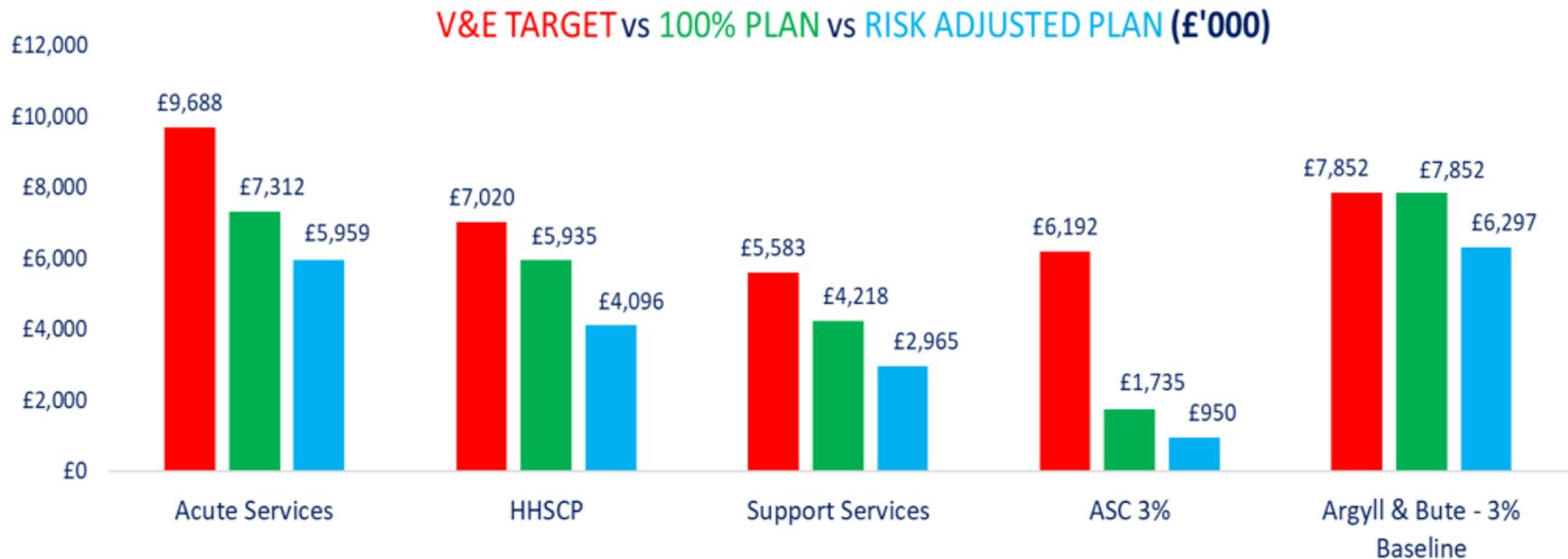
Reduction Programmes	100%			Risk Adjusted Forecast (RAF)			Savings Achieved			
	Allocated Target	Current Plan	Plan GAP	Allocated Target	Risk Adjusted Forecast (RAF)	Risk Adjusted Plan GAP	Allocated Target	Budget Savings Achieved	Cost Reductions Achieved	Current Savings GAP
Value & Efficiency - North Highland	22,291	17,465	-4,826	22,291	13,020	-9,271	22,291	3,733	3,029	-15,528
Value & Efficiency - Argyll & Bute	7,852	7,852	0	7,852	6,297	-1,555	7,852	3,937	0	-3,915
Total Value & Efficiency	30,143	25,317	-4,826	30,143	19,317	-10,826	30,143	7,670	3,029	-19,443
Value & Efficiency - ASC	6,192	1,735	-4,457	6,192	950	-5,242	6,192	0	275	-5,917
Total Value & Efficiency incl ASC	36,335	27,052	-9,283	36,335	20,267	-16,068	36,335	7,670	3,304	-25,360

The financial plan submitted to the Scottish Government includes a target of achieving 3% efficiency savings across both North Highland and Argyll & Bute.

This equates to a total Value & Efficiency savings goal of **£36.335m** for the FY 2025–26

There is currently a shortfall of **£9.283m (11.472m in M5)** between the 2025–26 savings target and current delivery plan at its 100% value.

MONTH 6 2025/2026 – VALUE & EFFICIENCY – TARGET, PLAN & RISK ADJUSTED PLAN BY AREA

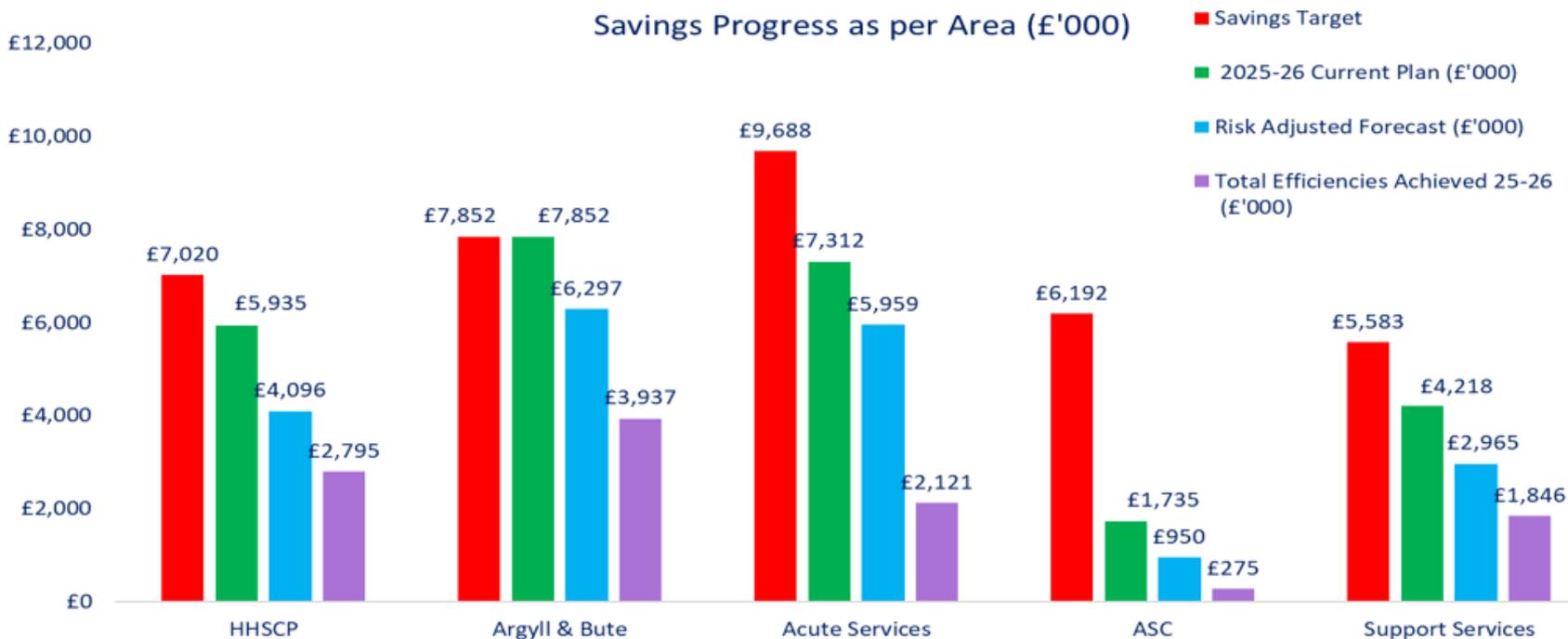


- North Highland is driving most of the positive movement in both planned and forecasted savings
- Argyll & Bute remains static across both periods with the additional efficiencies achieved of £300k in M6
- ASC shows a small improvement in the risk adjusted plan but no change in the current plan
- The total movement from M5 to M6 in the risk adjusted plan is £2,784

MONTH 6 2025/2026 – VALUE & EFFICIENCY PLAN PROGRESS BY AREA



Area	Savings Target	Original Plan @ 100%	2025-26 Current Plan (£'000)	Risk Adjusted Forecast (£'000)	Total Efficiencies Achieved 25-26 (£'000)
HHSCP	£7,020	£6,075	£5,935	£4,096	£2,795
Argyll & Bute	£7,852	£8,052	£7,852	£6,297	£3,937
Acute Services	£9,688	£6,821	£7,312	£5,959	£2,121
ASC	£6,192	£1,735	£1,735	£950	£275
Support Services	£5,583	£4,328	£4,218	£2,965	£1,846
Total	£36,335	£27,011	£27,052	£20,267	£10,975



MONTH 6 2025/2026 – VALUE & EFFICIENCY RECURRING/ NON-RECURRING BREAKDOWN



2025-26 Value & Efficiency Plan (£'000)

Reduction Programmes as per Area and Recurrence	100%			Risk Adjusted Forecast (RAF)			Savings Achieved			
	Current Plan	Recurrent	Non-Recurrent	Risk Adjusted Forecast (RAF)	Recurrent	Non-Recurrent	Allocated Target	Recurrent	Non-Recurrent	Current Savings GAP
% of the Plan/Target		70%	30%		74%	26%		24%	7%	
Value & Efficiency - North Highland	17,465	14,606	2,859	13,020	11,798	1,222	22,291	6,319	443	-15,528
Value & Efficiency - Argyll & Bute	7,852	3,124	4,728	6,297	2,547	3,750	7,852	2,037	1,900	-3,915
Value & Efficiency (North Highland)	25,317	17,730	7,587	19,317	14,345	4,972	30,143	8,356	2,343	-19,443
Value & Efficiency - ASC	1,735	1,135	600	950	607	343	6,192	189	86	-5,917
Total Value & Efficiency incl ASC	27,052	18,865	8,187	20,267	14,952	5,315	36,335	8,546	2,429	-25,360

The total planned savings (100% plan) are £27,052m with £18,865m expected to be recurrent.

After adjusting for risk, the total expected savings drop to £20,267m with £14,952m being recurrent.

The savings plans from North Highland currently make up the largest contribution across all areas.

MONTH 6 2025/2026 – VALUE & EFFICIENCY – HHSCP



Reduction Programmes	Target Allocated	Value & Efficiency Plan as per Scheme			Savings Achieved (All budget savings recorded on the ledger and YTD cost reductions)			M6	M5	Movement in RAF
		Current Plan @ 100%	Risk Adjusted Forecast	GAP (Target less Risk Adj Forecast)	Savings Achieved	Recurrent	Non-Recurrent	Risk Adjusted Forecast	Risk Adjusted Forecast	
HHSCP										
AHP Direct Engagement		50	25		0	0	0	25	25	0
Dental Redesign		851	851		851	851	0	851	851	0
HHSCP - Clinical Stores		5	3		0	0	0	3	3	0
HHSCP - Postages		10	1		0	0	0	1	1	0
HHSCP - Unfunded Posts		100	50		0	0	0	50	50	0
HHSCP Travel		59	6		0	0	0	6	6	0
MHLD Discharge Pathway		50	6		1	1	0	6	5	1
MHLD Notes Retrieval		5	0		0	0	0	0	0	0
MHLD Reduction in Costs/ Out of Area Placements		425	193		1	1	0	193	193	1
MHLD Reduction in Drug Costs		10	5		0	0	0	5	5	0
MHLD Reduction in Travel and Transport (inc taxis and pool cars)		115	71		10	10	0	71	5	66
New Craigs Hospital - Supplementary Nursing Staff		410	410		205	205	0	410	205	205
Oral Nutritional Supplements (ONS) Direct Supply		5	3		0	0	0	3	3	0
Police Custody/ SARC/ Forensic Medical Examiner (FME)		100	10		0	0	0	10	10	0
Prescribing - Highland - HHSCP		2,316	2,228		1,703	1,703	0	2,228	1,024	1,205
Prescribing - Sustainable - HHSCP		0	0		0	0	0	0	0	0
Supplementary Staffing - Medical - MH -SUPP REDUCTION IN LOCUM COST		50	37		24	24	0	37	36	1
Supplementary Staffing - Nursing - HHSCP (Community Hospitals)		579	58		0	0	0	58	58	0
Supplementary Staffing Primary Care 2C		0	0		0	0	0	0	0	0
TARA HHSCP		144	14		0	0	0	14	14	0
Time to Care		500	50		0	0	0	50	50	0
Vaccination Service		150	75		0	0	0	75	75	0
Total HHSCP	7,020	5,935	4,096	-2,924	2,795	2,795	0	4,096	2,618	1,478

MONTH 6 2025/2026 – SEPTEMBER 2025

SUPPLEMENTARY STAFFING



	2025/2026		2024/2025	Inc/ (Dec)
	YTD	£'000	YTD	YTD
			£'000	£'000
HHSCP		10,568	10,428	140

Current Plan	Detail	Plan to Date	Actual to Date	Variance to Date
£m		£m	£m	£m
	Pay			
29.114	Medical & Dental	14.502	14.459	0.044
4.678	Medical & Dental Support	2.339	2.307	0.032
75.362	Nursing & Midwifery	37.654	37.807	(0.153)
18.690	Allied Health Professionals	9.256	8.654	0.602
0.034	Healthcare Sciences	0.017	0.000	0.017
11.283	Other Therapeutic	5.539	5.596	(0.057)
8.027	Support Services	4.012	3.822	0.190
25.310	Admin & Clerical	12.537	11.959	0.578
0.403	Senior Managers	0.201	0.102	0.099
61.358	Social Care	30.662	27.732	2.929
0.435	Ambulance Services	0.218	0.142	0.075
(2.811)	Vacancy factor/pay savings	(1.420)	0.000	(1.420)
231.884	Total Pay	115.517	112.582	2.935

SUPPLEMENTARY STAFFING

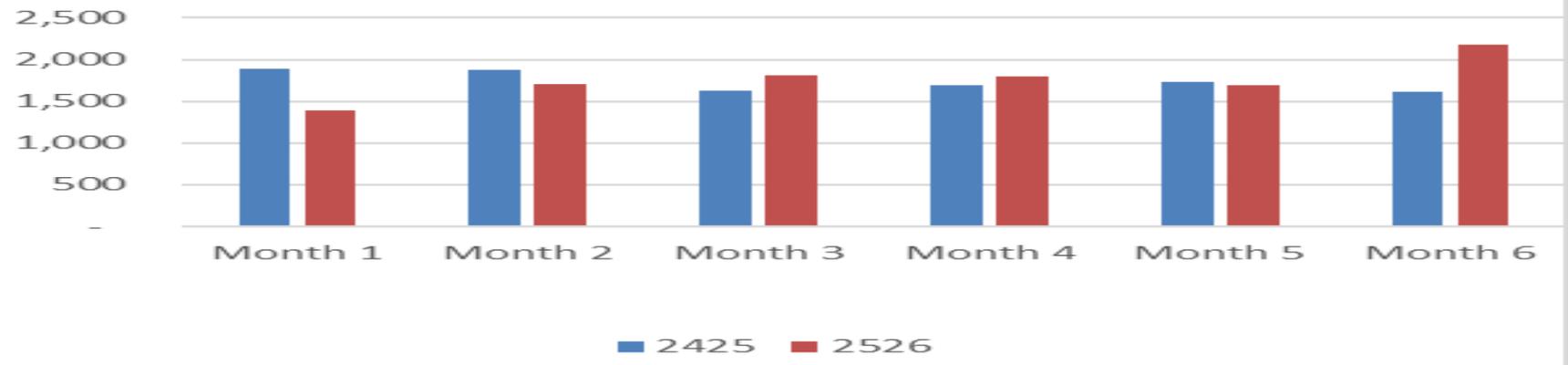
- Recorded spend at end of Month 6 is £0.40m lower than at same point in 2024/2025
- Pay underspend of £2.935m reported at the end of Month 6

MONTH 6 2025/2026 – SEPTEMBER 2025

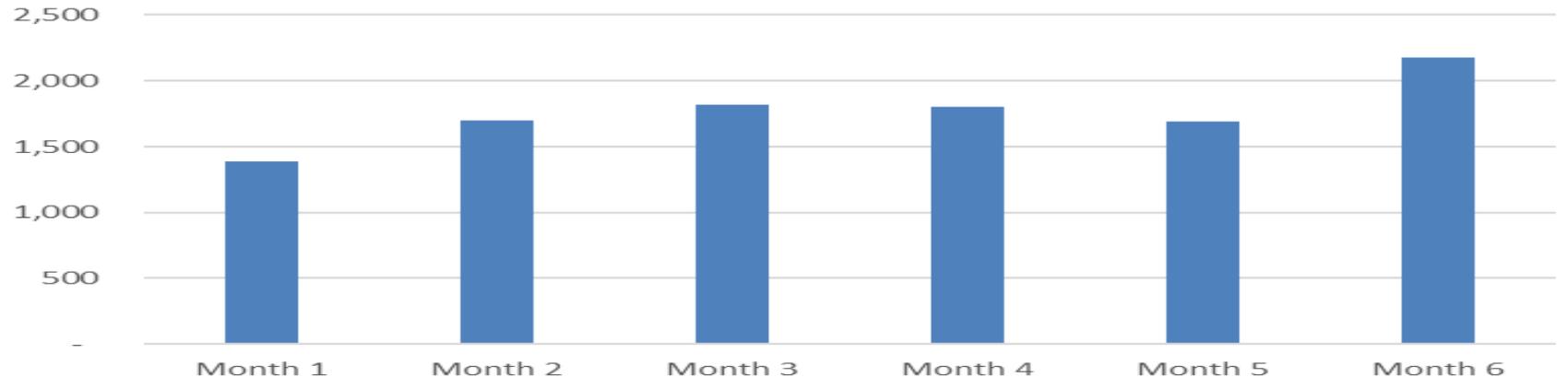
SUPPLEMENTARY STAFFING



HHSCP - SUPPLEMENTARY STAFFING - MONTHLY RUN RATE



HHSCP - TOTAL SUPPLEMENTARY SPEND 2025/2026



MONTH 6 2025/2026 – SEPTEMBER 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
231.884	Expenditure by Subjective spend	115.517	112.582	2.935
62.727	Pay	31.493	32.119	(0.626)
3.946	Drugs and prescribing	1.955	2.528	(0.573)
22.927	Property Costs	8.230	7.910	0.319
6.008	General Non Pay	2.889	3.082	(0.193)
7.958	Clinical Non pay	3.966	3.792	0.173
120.468	Health care - SLA and out of area	60.399	68.123	(7.724)
85.670	Social Care ISC	43.096	43.228	(0.133)
	FHS			
(7.299)	Allocations/commitments	(3.802)	(4.316)	0.513
(31.198)	Operational income	(15.599)	0.000	(15.599)
503.090	Savings	248.142	269.050	(20.907)
	Total			

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Drugs and Prescribing			
4.165	Hospital Drugs	2.262	2.572	(0.310)
58.5621	Prescribing	29.231	29.548	(0.316)
62.727	Total	31.493	32.119	(0.626)

SUBJECTIVE ANALYSIS

- Pressures continue to be seen within a number of spend categories
- Vacancies across all staff groups are mitigating the high level of spend on supplementary staffing
- The Drugs & Prescribing position is being reviewed – there is a concern that information is missing from prescribing data received by the Board