



NHS Scotland 2018-19 Consolidated Financial Reporting to 31 March 2019 (Month 12)

Purpose

This paper summarises the financial position for NHS Scotland at the end of the 2018-19 reporting year. It builds on the information published since May 2018, and details the year end position at 31 March 2019.

The information contained in this report is a consolidation of the financial position as reported by all 22 NHS Boards. All NHS Boards report regularly and publicly on local financial performance and this information is available through individual NHS Board websites.

Consolidated Financial Position

As at 31 March 2019, the Health and Sport portfolio is reporting a balanced position for both resource and capital budgets. This is subject to the external audit for NHS Boards and for the Scottish Government.

NHS Boards are reporting a consolidated favourable variance against budget of £4.6 million (0.04% of budget) representing the successful delivery of saving measures and effective financial management over the course of the year.

In order to deliver this position, four NHS Boards required financial support in the form of brokerage in 2018-19. The level of brokerage amounts to £65.7 million across the following Boards: NHS Tayside (£17.6 million); NHS Ayrshire and Arran (£20.0 million); NHS Highland (£18.0 million); and NHS Borders (£10.1 million). This compares with the level of brokerage required in 2017-18 of £50.7 million, and represents an improvement of £8.8 million on the original forecast for the year.

The level of brokerage provided in 2018-19 has been managed within the overall Portfolio budget. Table 1 below summarises the financial position at 31 March 2019, with further analysis by NHS Board at Table 2.

Table 1: Summary of forecast outturn and indicative brokerage required

	2018-19 Outturn				Brokerage required
	Outturn	Budget	Variance		
	£m	£m	£m	%	£m
Resource Allocation					
Health and Sport Portfolio	13,132.5	13,132.5	0.0	0.0	-
<i>Included within:</i>					
NHS Boards	12,064.5	12,069.2	4.6	0.0	65.7
Capital Allocation					
Health and Sport Portfolio	351.2	351.2	0.0	0.0	-
<i>Included within:</i>					
NHS Boards	277.3	277.3	0.0	0.0	-



Table 2: Detailed financial position by NHS Board

	Revenue				Capital	
	2018-19 Outturn				Brokerage Required	Capital Outturn
	Budget	Actual	Variance			
	£m	£m	£m	%	£m	£m
NHS Ayrshire and Arran	797.1	796.6	0.6	0.1	20.0	8.8
NHS Borders	237.8	237.8	0.0	0.0	10.1	4.6
NHS Dumfries and Galloway	343.2	343.2	0.0	0.0	-	3.9
NHS Fife	707.1	706.9	0.2	0.0	-	8.0
NHS Forth Valley	569.0	568.9	0.1	0.0	-	9.3
NHS Grampian	1,035.2	1,035.1	0.1	0.0	-	27.3
NHS Greater Glasgow and Clyde	2,403.5	2,402.8	0.6	0.0	-	42.7
NHS Highland	714.7	714.6	0.1	0.0	18.0	19.7
NHS Lanarkshire	1,272.2	1,271.9	0.3	0.0	-	20.4
NHS Lothian	1,535.5	1,535.1	0.4	0.0	-	54.4
NHS Orkney	58.7	58.7	0.0	0.0	-	30.0
NHS Shetland	59.5	59.4	0.2	0.3	-	0.7
NHS Tayside	848.8	848.7	0.2	0.0	17.6	13.1
NHS Western Isles	83.8	83.8	0.0	0.0	-	2.1
NHS National Services Scotland	467.2	466.8	0.4	0.1	-	7.1
Scottish Ambulance Service	252.5	252.4	0.1	0.0	-	15.1
NHS Education for Scotland	464.7	464.3	0.4	0.1	-	2.9
NHS 24	65.3	65.0	0.3	0.5	-	0.3
National Waiting Times Centre	71.1	71.1	0.0	0.0	-	6.4
The State Hospitals Board for Scotland	32.8	32.8	0.0	0.0	-	0.3
NHS Health Scotland	19.9	19.5	0.3	1.7	-	0.0
Healthcare Improvement Scotland	29.7	29.4	0.3	0.9	-	0.2
Total NHSScotland	12,069.2	12,064.5	4.6	0.0	65.7	277.3