



NHS Grampian Finance Report

December 2025



Update from the Director of Finance



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This report provides an update on the financial position for the first nine months of the financial year. As a reminder, NHS Grampian continue to face a challenging financial position with work across the system focused on the delivery of a deficit no greater than £45 million in 2025/26.

A comprehensive forecast has been prepared based on the December position. It must be noted that the system has been managing significant pressure throughout December and January driven by the impact of the 2025/26 influenza season and the extreme weather experienced. Despite the considerable operational pressures continuing to affect the system, the projected deficit has reduced from the level previously reported with a £44.8 million overspend now anticipated. The forecast shows we are within the maximum level of deficit support funding for the first time this financial year. This is welcomed and reflects the efforts of colleagues across the system.

The forecast position includes provision for increased spend during the Winter period, which remains one of the busiest times of the year, including costs required to support the organisation response to the extreme weather. A £6 million risk provision remains for IJBs recognising the risk of additional costs within our IJB partners as they manage winter pressures.

Work continues to ensure the delivery of savings with the forecast savings now totalling £61.9 million, a small increase from that reported in November. Work also continues to identify savings opportunities for the new financial year whilst ensuring to maximise savings in current programmes to ensure NHS Grampian is best placed to achieve the required deficit.

Whilst we continue to anticipate we will deliver an overspend no greater than the £45 million deficit target, current projections shows we are likely to report the highest overspend across NHS Scotland in value terms for the second consecutive year, underscoring the scale of the challenge in returning to financial balance. The current year position is supported by £24 million of non recurring sustainability funding, which has been provided to Boards across Scotland, and it is vital we continue to deliver recurring savings to support a return to financial sustainability. We

have been advised to plan on the basis that the non-recurring sustainability funding will reduce over the next three years which will require the delivery of further recurring savings to support an improved financial trajectory.

December was a challenging month, with a higher level of overspend reported than seen in recent months. Deep dives have been scheduled for areas reporting deteriorating positions which will provide assurance over the actions being taken to address the financial performance. The £4m operational overspend has been partially offset by an improved reserves position, taking the in month deficit to £1.6m and the year to date deficit to £37.1 million.

The year to date overspend is made up of a £26.1 million operational overspend and a £11.0 million gap in centrally held reserves. This gap in part results from the Board being unable to set balanced budgets for the last four financial years along with expected deficit support funding for Integration Joint Boards which remains a significant pressure for the Board. These pressures are partially offset by £24.3 million in non-recurring sustainability funding received from the Scottish Government in 2025/26.

The Scottish Government announced their draft budget on the 13th January 2026 with the impact of this reflected in NHS Grampian's draft financial plan. It is anticipated that £40 million of recurring savings will be required in 2026/27 to support delivery of a deficit not exceeding £36 million. The Value and Sustainability Programme continues to work with colleagues across the system to develop savings options for the 2026/27 to 2028/29 financial plan.

I am extremely grateful to all colleagues for their continued support and effort to reduce the level of NHS Grampian's overspend.

Alex Stephen

Director of Finance

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Executive Summary



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Background

NHS Grampian continues to face a significant financial challenge and has been escalated to Stage 4 of the NHS Scotland Support and Intervention Framework due to concerns regarding its financial sustainability. Over the past two years, the Board has received £90 million in brokerage support from the Scottish Government, which is repayable upon return to financial balance. This support has enabled the Board to meet its statutory duty to remain within its revenue resource limit.

For 2025/26, the Scottish Government has confirmed non-recurring deficit support funding of up to £45 million. Combined with other non-recurring sustainability funding, the total additional financial support provided to NHS Grampian from the Scottish Government in 2025/26 will amount to £69.3 million. This underlines the scale of financial gap within NHS Grampian. It is essential that NHS Grampian delivers on its Financial Recovery Plan and continues to identify and implement recurring savings across the system to support long-term financial sustainability.

The Grampian region continues to face challenging economic conditions, driven by a contraction in the energy sector and growing pressure on public sector funding. Economic growth is expected to remain subdued in the coming years. Additionally, the region is facing population stagnation and an ageing demographic, with a growing proportion of residents aged over 65. These factors are placing increasing demand on public services delivered by NHS Grampian and the three Integration Joint Boards.

The Board also continues to manage ongoing recruitment challenges leading to the use of higher cost supplementary staffing and inflationary pressures impacting on non pay costs such as energy and medical supplies.

Context of this report

This report provides an update on NHS Grampian's financial position for the nine months to the end of December 2025. The report includes details of:

- The revenue position at December 2025.
- The forecast outturn for 2025/26 as produced based on December outturn including an update on the Integrated Joint Board financial positions.
- Further information on the financial position in key portfolios.
- Further information on forecast movements.
- An update on NHS Grampian's savings programme for 2025/26.
- An update on the infrastructure and backlog maintenance programme at December 2025.
- Financial risks

Executive Summary



Summary of Findings

The revenue results to the end of December 2025 show an overspend of £37.1 million with a £1.6 million overspend reported in month. The table below shows the breakdown of the financial position for November and December along with the YTD position.

2025/26 Outturn	November	December	9 months to December
Operational Deficit	£1.5m	£4.0m	£26.1m
Reserves Deficit	£1.5m	(£0.3m)	£12.0m
Sustainability Funding	(£2.0m)	(£2.0m)	(£18.2m)
Outturn (non delegated services)	£1.0m	£1.7m	£19.9m
Provision for IJB overspends	£2.2m	(£0.1m)	£17.2m
NHS Grampian Outturn	£3.2m	£1.6m	£37.1m

The year-to-date financial position has been updated to reflect assumed deficit support funding of £23 million for Integration Joint Boards (IJBs) resulting in an improvement in the reserves position reported in month. This improvement has been reflected in the operational position with the latest forecasts indicating that expected deficit support funding totalling £17 million will be required for IJBs in 2025/26. A risk provision totalling £6 million has been retained noting the potential for additional pressure as we move through the winter period. NHS Grampian continues to closely monitor the financial performance of the IJBs to identify any risks arising from changes in IJB budgets.

A detailed forecast based on the December outturn has been completed, highlighting an overspend of

£44.8 million for the 2025/26 financial year. This projection includes provision for additional expenditure during the winter period, noting the significant pressure services continue to face including the impact of the extreme weather seen in early January. This is the first month the Board have reported an overspend within the level of Scottish Government deficit support funding.

We have seen an increase in the operational deficit reported in December, in part reflecting the pressure experienced in the month as the organisation managed increasing influenza presentations. The key issues to highlight for December are:

- We have seen a continued increase in substantive registered nursing staff, as newly graduated nurses start roles with NHS Grampian. This will result in some double running costs as highlighted in previous reports. The agency nursing spend remains significantly lower than previous financial years however there was a small increase seen in December reflecting the system pressures and impact of the high levels of influenza seen during this month.
- We have seen further costs associated with non compliant rotas with 11 rotas now marked as non compliant. We remain in a significantly improved position on rota compliance compared to the 42 non compliant rotas seen in 2023/24.
- Spend on medical supplies within Integrated Specialist Care Services increased during December, with increasing Decontamination capacity supporting the planned care activity. Given the requirement to improve performance in planned care to support delivery against the Scottish Government's 52 week target, spend is expected to increase for the remainder of the year and there remains provision in the forecast for this.

NHS Grampian's 2025/26 Infrastructure and Backlog Maintenance Programme has total funding of £75.9 million. This is a reduction from the funding reported in December due to revised phasing of spend relating to the Baird Family Hospital and Anchor Centre. Spend against the programme at December is £38.7 million.

Further detail on NHS Grampian's financial performance can be found in the remainder of this report.

2025/26 Forecast



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2025/26 Financial Plan	Original Financial Plan	Financial Recovery Plan	Forecast outturn 2025/26 (at Dec)
Projected overspend before savings	£93.7m	£89.3m	£89.3m
Savings, other cost reductions and technical adjustments	(£39.0m)	(£46.0m)	(£49.2m)
New pressures			£6.0m
Forecast overspend as per 2025/26 Financial Plan	£54.7m	£43.3m	£46.1m
Sustainability Funding	(£24.3m)	(£24.3m)	(£24.3m)
Outturn (non delegated services)	£30.4m	£19.0m	£21.8m
Anticipated funding provided to Integration Joint Boards	£38.0m	£26.0m	£23.0m
NHS Grampian 2025/26 Outturn	£68.4m	£45.0m	£44.8m
Maximum Level of Deficit Support Funding			£45.0m

Staff

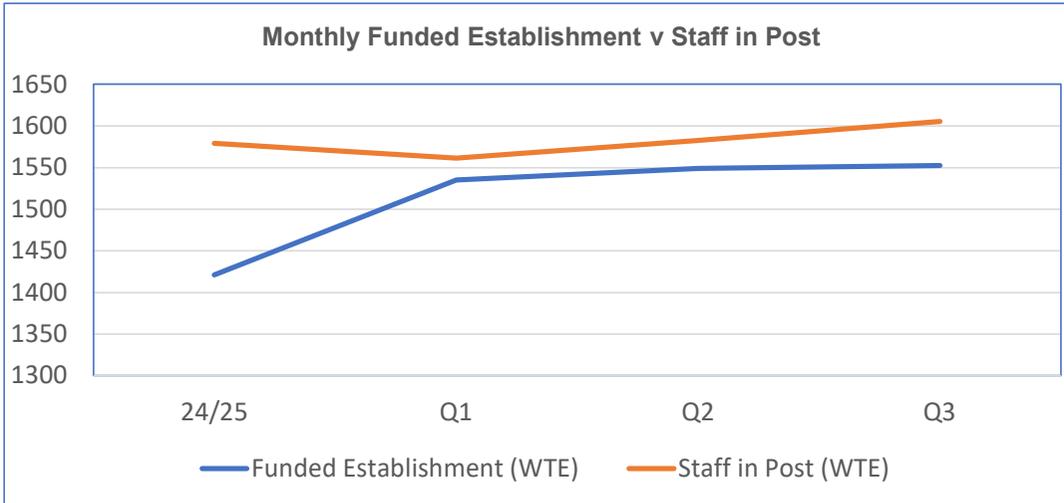
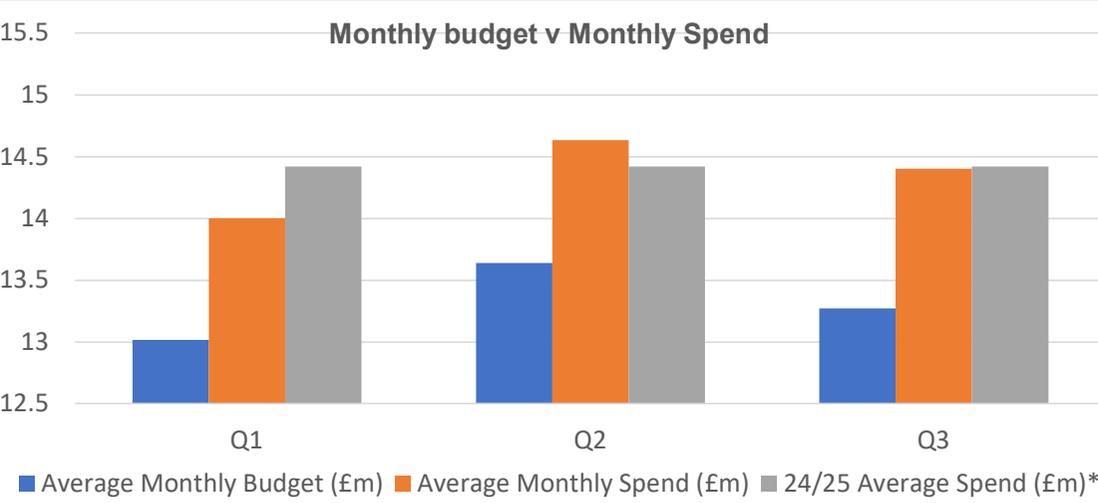


	Quarter 1			Quarter 2			Quarter 3		
	Funded Est (WTE)	Staff in Post (WTE)	Variance (WTE)	Funded Est (WTE)	Staff in Post (WTE)	Variance (WTE)	Funded Est (WTE)	Staff in Post (WTE)	Variance (WTE)
Medical	1,719	1,687	32	1,779	1,730	49	1,804	1,736	68
Nursing	6,507	6,747	(240)	6,535	6,708	(173)	6,569	6,775	(206)
Administrative Services	2,260	2,176	84	2,277	2,163	114	2,265	2,147	118
AHPs	1,199	1,125	74	1,204	1,127	77	1,221	1,120	101
Health Scientists	498	484	14	504	496	8	509	504	5
Management	34	36	(2)	34	33	1	35	35	-
Support Services	1,736	1,656	80	1,733	1,663	70	1,740	1,672	68
Medical & Dental Support	276	277	(1)	271	270	1	274	268	6
Other Therapeutic	555	570	(15)	567	571	(4)	582	575	7
Personal & Social Care	62	59	3	63	60	3	64	57	7
Total	14,846	14,817	29	14,967	14,821	146	15,063	14,889	174



Staff numbers continued to increase in December largely within the nursing workforce where permanent registered nursing numbers have increased reflecting the recruitment of newly graduated nurses, as agreed at CET, to fill current vacancies and ensure the Board was positioned well to manage the further 1 hour reduction in the working week in April 2026. These nurses will feature in reported staffing numbers, resulting in the nursing position reporting an increasing variance until backfill funding is allocated from April 2026. Agency nursing has reported a small increase in December, largely associated with increased system pressures associated with the influenza surge seen during December.

Medicine and Unscheduled Care – Acute Triumvirate

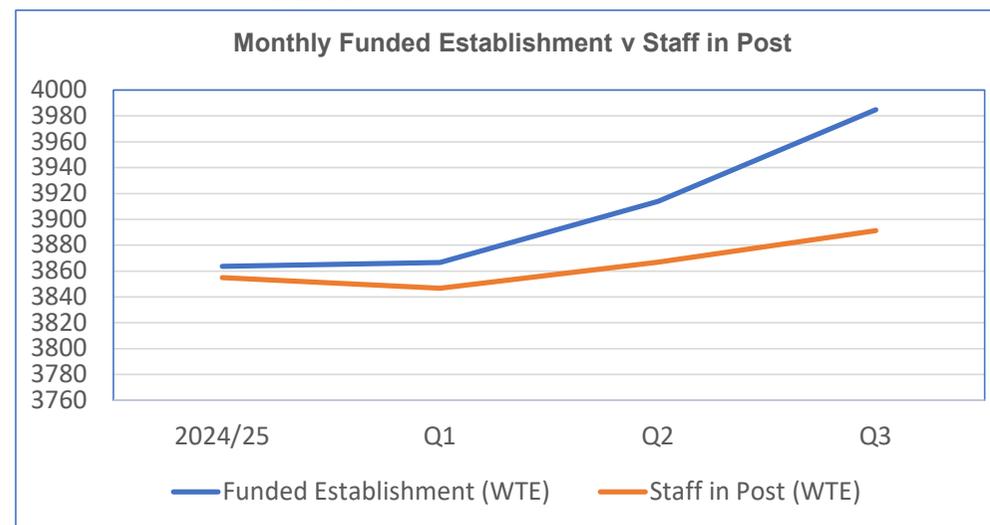
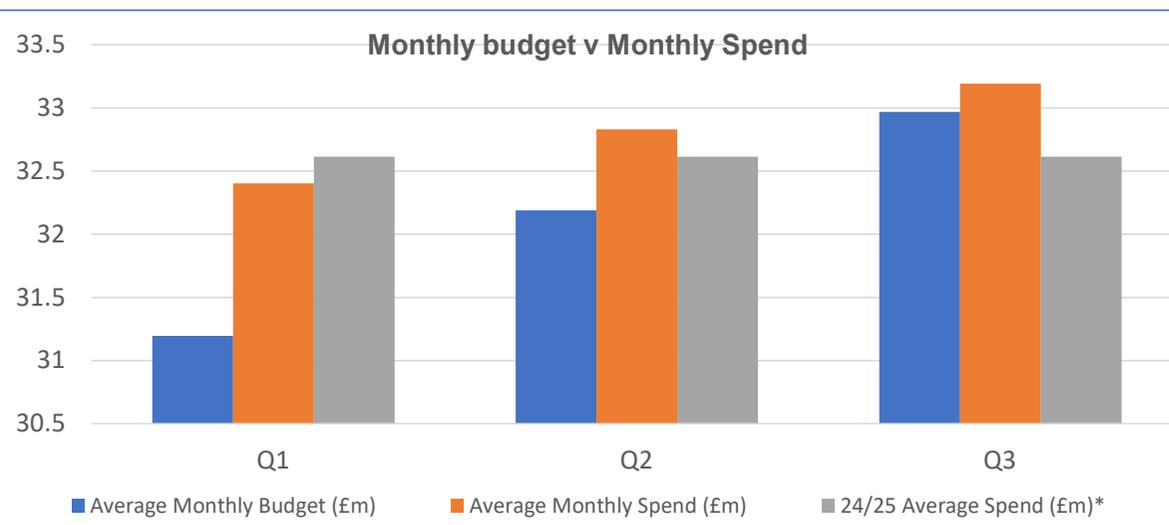


*2024/25 average spend has been adjusted to reflect funding relating to the 2025/26 pay awards and national insurance increase. It should be noted that arrears relating to the pay award were paid in July.

The Medicine and Unscheduled Care Portfolio continues to report a significant overspend driven by ongoing system pressure.

- The portfolio is reporting a year to date overspend of £9.30 million.
- The forecast year end overspend for the portfolio is £13.37 million which represents a £0.9 million deterioration from that reported in November. The forecast continues to report a deterioration from the extrapolated December position due to costs of the medical workforce model for boarded patients and the impact of over-recruitment of newly graduated nurses. This over recruitment was agreed via the Chief Executive Team to support the further reduction in the working week from April 2026 noting this would result in a short term cost pressure in 2025/26. Whilst this would result in a short term cost pressure this will ensure the Board is best placed to support the change from April 2026 reducing the impact on services and minimising the requirement for supplementary staffing use.
- The reduction in both spend and budget reported in between quarter 2 and quarter 3 is primarily due to:
 - Reduced spend on drugs classified as new medicine drugs within the Long Term Conditions service with these drugs funded on a pound for pound basis. A number of these drugs are managed via Homecare which can result in non-linear spend.

Integrated Specialist Care Services - Acute Triumvirate



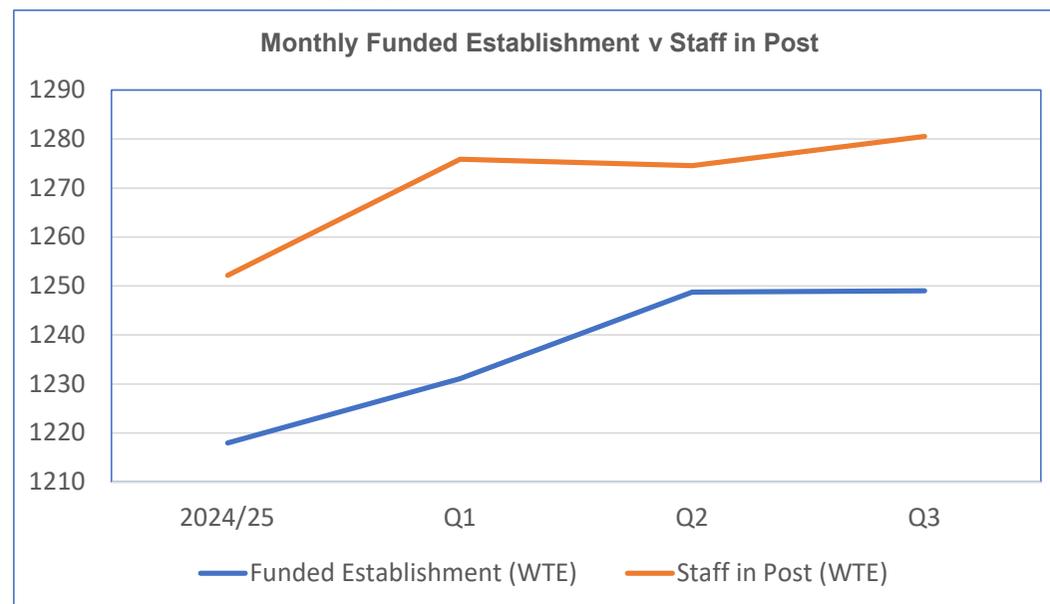
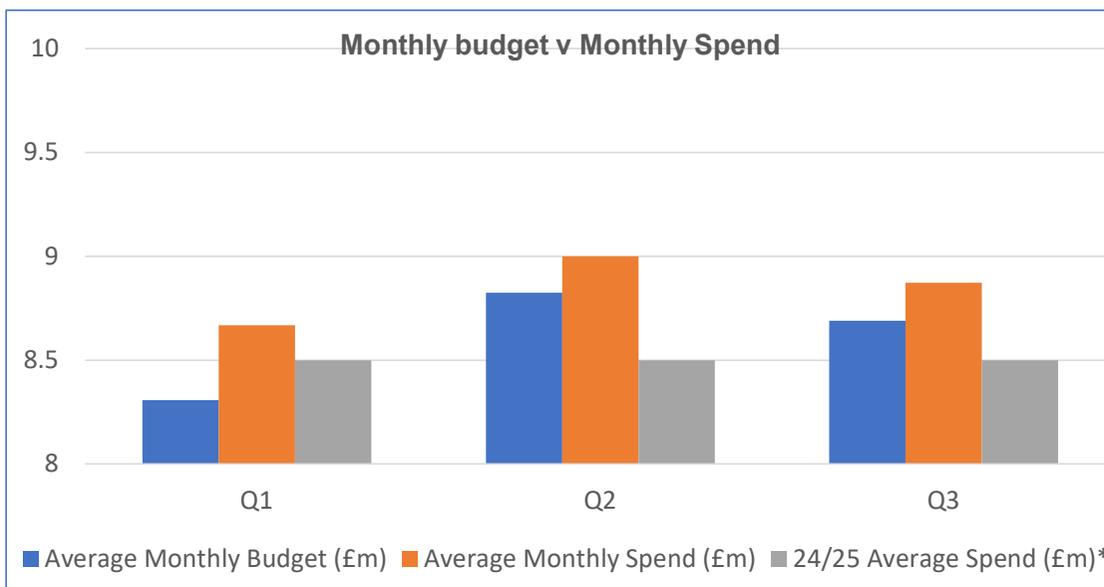
*2024/25 average spend has been adjusted to reflect funding relating to the 25/26 pay awards and national insurance increase. It should be noted that pay award arrears were paid in July.

The Portfolio continues to deliver the planned care improvement plan:

- The list size for Consultant-led Outpatient appointments increased for the first time since October.
- Elective care waiting lists continued to increase in December. The number of waits over 52 weeks continued to decrease supported by Scottish Government Planned Care funding to address patients with the longest waits.

- The portfolio is reporting a year-to-date overspend of £6.03 million. The December reported overspend was £0.5 million with increased spend on medical supplies reported in December linked to increased decontamination capacity and hence increased planned care activity.
- The year to date position includes an underspend against drugs budget totalling £1.3m with growth remaining below that anticipated at the start of the year particularly within cancer services.
- The forecast year end overspend for the portfolio is £10.9 million, a £0.3 million improvement from the previous forecast. The December forecast assumes the financial position will deteriorate in the final quarter of the year, due to increased spend associated with winter pressures such as increased Laboratory testing, alongside spend associated with the Planned Care improvement plan.

Family Portfolio - Acute Triumvirate

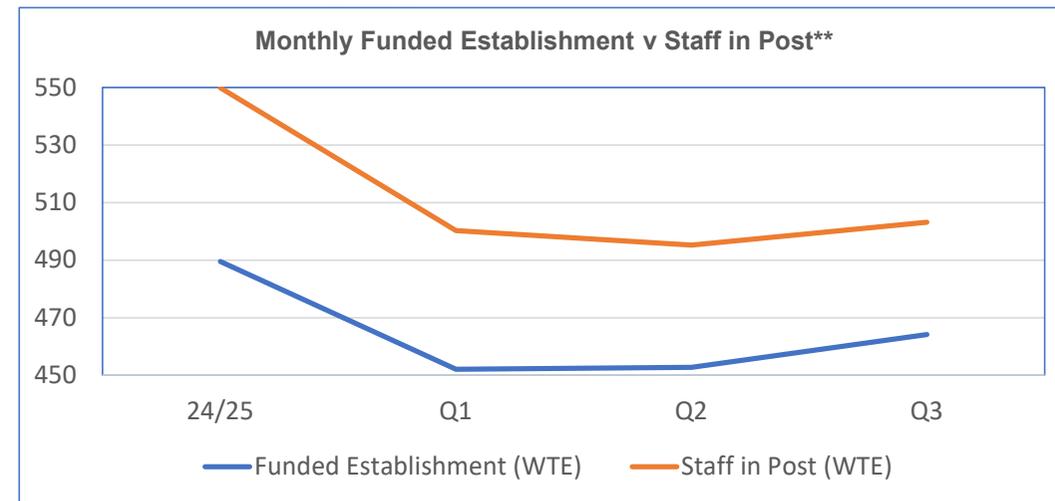
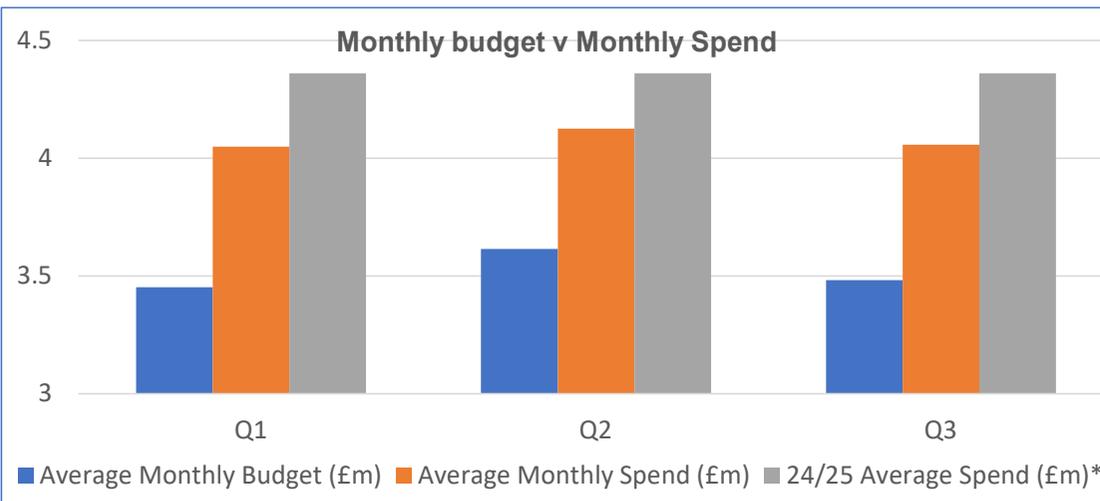


*2024/25 average spend has been adjusted to reflect funding relating to the 25/26 pay awards and national insurance increase. It should be noted that arrears relating the pay award were paid in July.

- The portfolio is reporting a year to date overspend of £2.82 million with an in month overspend of £0.6 million reported. The December overspend was driven by an increase in drug spend seen during December alongside increasing spend on medical supplies.
- The forecast year end overspend for the portfolio is £3.75 million which is a £0.5 million deterioration from the forecast overspend reported in November.
- The underlying overspend within the portfolio is driven by staff in post exceeding funded establishment, unachieved historical savings and overspends on medical supplies.



Dr Grays Hospital - Acute Triumvirate



*2024/25 average spend has been adjusted to reflect funding relating to the 25/26 pay awards and national insurance increase. It should be noted that arrears relating to the pay award were paid in July.

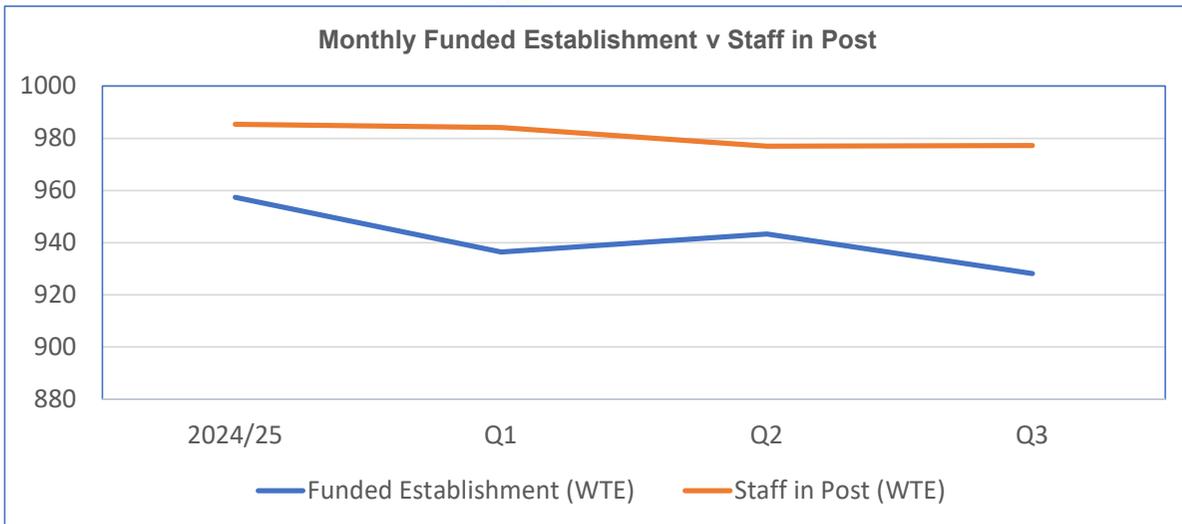
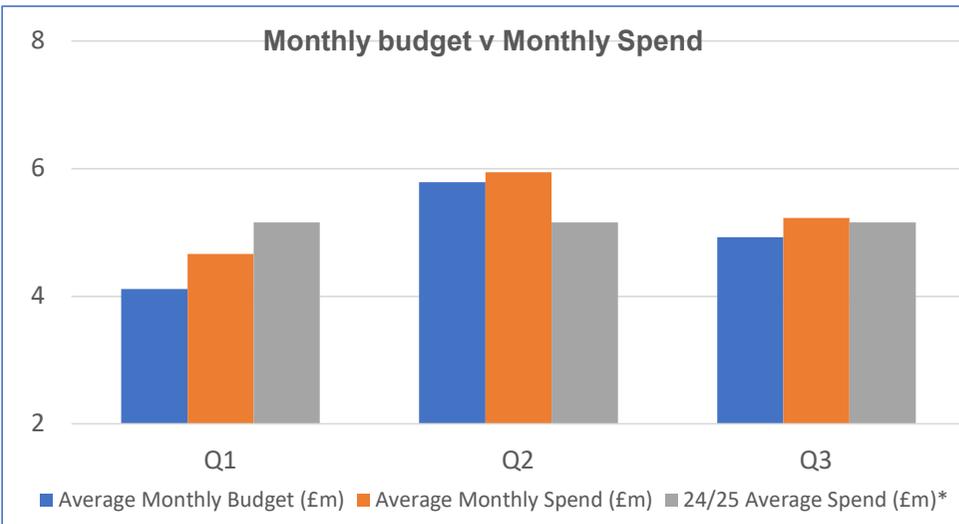
**Figures updated to reflect the realignment of admin teams to manage on once for NHS Grampian basis.

Dr Grays Hospital continues to manage significant operational pressures:

- Hospital occupancy (excluding maternity/paediatric wards) remains very high.

- The portfolio is reporting a year to date overspend of £5.24 million with costs relating to non-compliant resident doctor rotas increasing the overspend over the last two months.
- The forecast year end overspend is £7.28 million, a £0.3 million deterioration from the extrapolated December position.
- The forecast overspend for 2025/26 reflects an improvement from the 2024/25 overspend which totalled £9.9 million, driven by targeted actions to reduce the cost of agency medical locums through the use of Direct Engagement, reduced on call rates and increased rates challenge. A number of services remain reliant on medical agency locums for service delivery. A move to sustainable workforce models for Dr Grays Hospital is essential to deliver service and financial improvement.
- Nursing staff in post remain in line with the average use seen year to date. Nursing staff in post remain over funded levels, following the rebasing of nursing budgets, with an element of this due to the Emergency Department with the budget yet to be rebased. Over-recruitment of NGNs will also be impacting on the in year position.

Mental Health – Chief Officer, Aberdeen City IJB



*2024/25 average spend has been adjusted to reflect funding relating to the 25/26 pay awards and national insurance increase. It should be noted that arrears relating the pay award were paid in July.

Royal Cornhill Hospital occupancy remains at very high levels with admitting wards occupancy remains at very high levels.

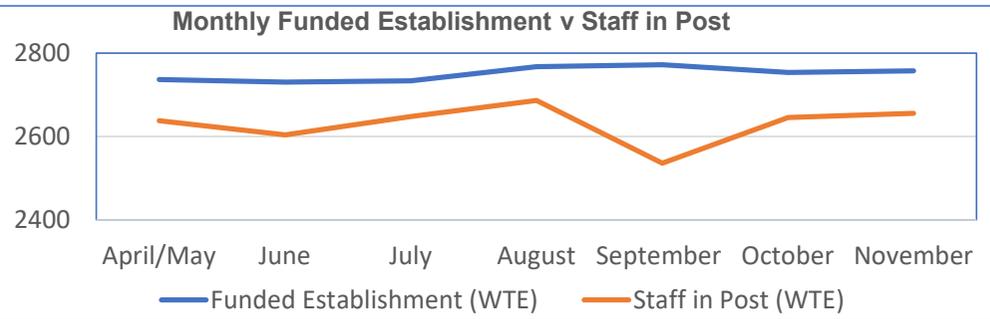
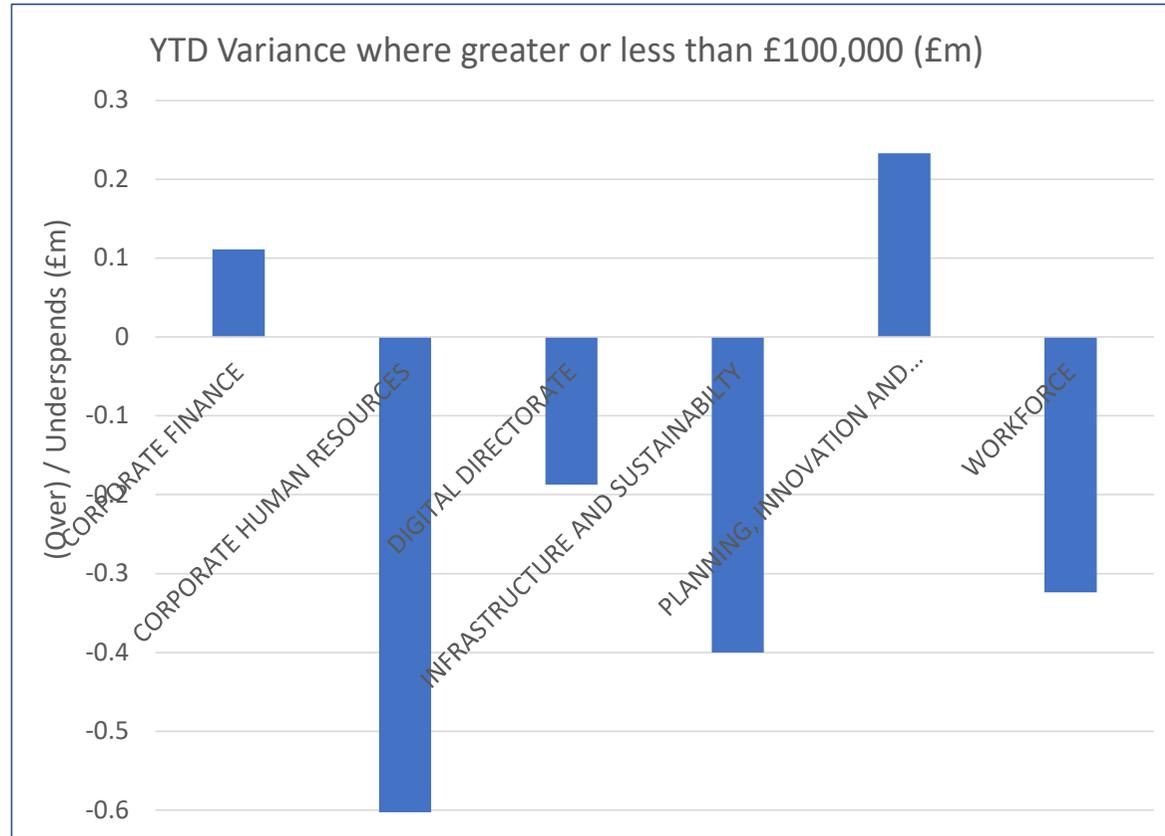
- Non delegated Mental Health services are reporting an overspend of £3.20 million at the end of December 2025.
- The forecast year end overspend is £4.45 million, a small deterioration from the prior months forecast.
- The service are reporting a deterioration from the 2024/25 outturn, which is largely driven by increased costs associated with the provision of the Medium Secure Unit and continued nursing use in excess of funded establishment levels.
- Nursing budgets have been rebased to match the output of the Common Staffing Methodology however nursing staff in post continue to exceed funded establishment. An element will be due to the over-recruitment of newly graduated nurses agreed via CET with the on-boarding of new Health Care Support Workers also resulting in some double running costs. Finance and service leadership will keep this position under close review moving forward ensuring all actions are taken forward ensuring balance between our key strands of governance.



Non Clinical Services



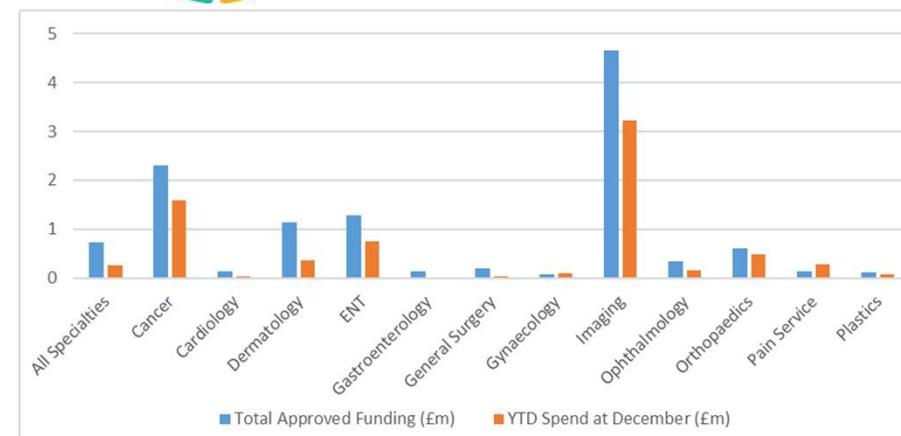
- Non Clinical Services are reporting a year to date overspend of £1.41 million.
- The forecast year end overspend for non clinical services is £2.24 million which reflects a £0.4 million deterioration from the extrapolated December position. The forecast has deteriorated by £0.25 million from the forecast outturn reported in November.
- Non clinical services continue to hold a number of posts in line with current vacancy controls. On average staff in post are 127 wte below funded establishment levels with a significant number of vacancies within the Infrastructure and Sustainability directorate. These vacancies are partly offsetting cost pressures on non pay budgets within the directorate.
- The largest areas of overspend within non clinical services continue to be Corporate HR, due to increasing costs associated with disclosure checks, removal expenses and visa costs managed on behalf of the organisation, Workforce due to unfunded costs managed by the directorate along with unachieved historical savings, and Infrastructure and Sustainability, driven by non pay inflation and growth.



Funding to support Planned Care Improvement Plan



Specialty	2025/26 additional activity funded			Activity Delivered at December		
	OP Activity	TTG Activity	Diagnostic Activity	OP Activity	TTG Activity	Diagnostic Activity
All Specialties	1,625	32	-	1,033	8	-
Cancer	2,265	200	-	1,436	103	-
Cardiology	284	-	-	165	-	-
Dermatology	1,800	1,984	-	263	293	-
ENT	2,000	600	-	1,640	195	-
Gastroenterology	234	-	-	-	-	-
General Surgery	2,580	252	-	996	39	-
Gynaecology	2,700	-	-	1,544	-	-
Imaging			75,150	-	-	52,254
Ophthalmology	2,160	408	-	258	148	-
Orthopaedics	1,400	646	-	932	190	-
Pain Service	-	5	-		3	-
Plastics	288	48	-	216	7	-
Total	17,336	4,175	75,150	8,483	986	52,254



Scottish Government have provided NHS Grampian with additional funding totalling £11.82 million to deliver additional treatment time guarantee (TTG), outpatient (OP), diagnostic and cancer activity. This is additional to the baselined planned care funding of £17.25 million which has been invested to improve planned care performance.

NHS Grampian have reported spend to the end of December totalling £7.31 million. The current forecast indicates £11.54 million will be committed and this slippage has been notified to Scottish Government. £4 million of additional funding has been provided by Scottish Government to deliver planned care activity in the final quarter of 2025/26. The Board will continue to work closely with Scottish Government to deliver improvement in planned care.

Funding to support Unscheduled Care Improvement Plan



NHS Grampian submitted an Unscheduled Care Improvement (USC) Plan to Scottish Government which aims to support delivery of high impact actions to improve system flow and patient access. In September 2025, Scottish Government confirmed total funding of £9.177 million made up of £3.201 million core USC funding and £5.976 million of funding for improving flow, discharge without delay and frailty services. Core USC Funding is committed against activity within the system to deliver improvements in the USC pathways.

Spend against the additional funding allocation to the end of December was £0.8 million. Scottish Government have confirmed slippage can be used to take forward a number of short term actions to deliver improvement in Unscheduled Care performance. The current forecast assumes £4.3 million of spend against the £5.98 million in year funding.

Objective	Actions	Full Year Funding £m	Spend at December £m	Forecast Spend £m
Reduce inflow to Acute Services.	Strengthening of Flow Navigation Centre and Frailty at the Front Door.	0.97	0.18	0.56
Redesign Services to optimise length of stay.	Expansion of rapid access assessment clinic and same day emergency care to support zero day length of stay.	0.84	0.04	0.12
Increase pace of flow through Acute settings and increase weekend discharges.	Flow enabler support, increased AHP provision, enhanced pharmacy coverage, increased discharge lounge hours and integrated discharge hub.	0.82	0.20	0.53
Expedite flow from Acute into community settings and reduce deconditioning/ sustain independence.	Enhanced step down pathways to community hospitals, home assessment service, discharge to assess service and rapid transfer of patients to appropriate care location.	0.83	0.05	0.62
Rebalance Care - increase downstream capacity to sustain system flow	Hospital at home, enhanced home assessment and interim care home beds.	1.54	0.33	1.02
Contingency	Likely additional spend to implement at pace.	0.98	-	0.20
Slippage Bids	A number of short term actions agreed with SG to provide improvement funded from slippage in the programme.	-	0.02	1.22
Total		5.98	0.82	4.27

Focus on areas with material movements in positions



	2024/25 Overspend* *adjusted for new funding	2025/26 Forecast overspend (November)	2025/26 Forecast overspend (December)	Movement from November
Medicine and Unscheduled Care Portfolio	£10.9m	£12.5m	£13.4m	£0.9 million deterioration
Integrated Specialist Care (Planned Care)	£12.5m	£11.2m	£10.9m	£0.3 million improvement
Family	£4.1m	£3.3m	£3.8m	£0.5 million deterioration
Dr Grays	£9.9m	£7.0m	£7.3m	£0.3 million deterioration
Mental Health**	£2.2m	£4.4m	£4.5m	£0.1 million deterioration
Non Clinical Services	£1.7m	£2.0m	£2.4m	£0.4 million deterioration

Both Medicine and Unscheduled Care Portfolio and the Integrated family Portfolio have reported a deterioration in their forecast outturn based on the December outturn. These areas will be asked to provide further detail on the causes of the deterioration and the actions being taken to ensure recovery of the financial position over the final quarter of the year.

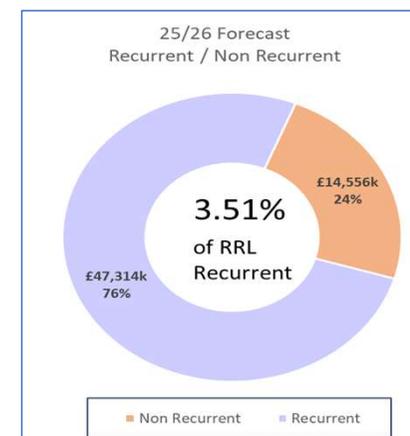
This detail will be included in the January report.

Value and Sustainability Programme



The savings delivered to date have been updated at December, with £38.06 million of savings delivered against planned savings of £37.01m. Forecast savings delivery has increased marginally from that reported in November with £61.9 million of savings anticipated against the target of £61.8 million. £47.2m of these savings are expected to be delivered on a recurring basis. This represents total recurring savings of 3.51%, which exceeds the Scottish Government target of 3% recurring savings. A significant value of savings are anticipated in the final month of the year. We remain assured that these savings will deliver with the savings recognised as medium or low risk.

There remains some risk around delivery within the current forecast savings level with a number of high risk schemes expected to deliver in the final quarter of the year. Whilst we are now forecasting delivery of savings totalling £61.9 million, work will continue to manage this risk ensuring savings are maximised for all schemes for the final quarter of the year.



Infrastructure and Backlog Maintenance Programme



NHS Grampian has a total programme of £75.9 million, with a reduction in funding due to re-profiling of spend relating to the Baird Family Hospital and Anchor Centre projects.

- £7.5 million relating to medical equipment, £0.6 million relating to IT hardware and networks and £2.5 million regarding facilities and estates equipment.
- £16.7 million relating to backlog maintenance and ensuring compliance with statutory and environmental standards.
- £1.4 million on sustainability projects aimed to reduce energy use.
- £45.1 million on major hospital schemes related to the construction of the Baird Family Hospital and Anchor Centre.
- £0.2 million relating to primary care premises grants
- £1.9 million of capital contingency funding and other minor items.

The majority of this funding comes from Scottish Government with £14.1 million of core capital resource limit in addition to additional targeted funding and charitable funding.

Total spend year to date is £38.7 million predominantly on the Baird Family Hospital and Anchor Centre.

	Funding £m	Spend to December £m	Remaining Spend £m
Medical equipment	7.47	2.06	5.41
IT equipment	0.64	0.45	0.19
Other equipment	2.54	0.61	1.93
Backlog maintenance and statutory standards	16.73	5.42	11.31
Sustainability	1.36	-	1.36
Major hospital schemes	45.08	30.16	14.92
Primary and community care	0.20	-	0.20
Other	1.90	-	1.90
Total Programme	75.92	38.70	37.22

Significant Financial Risks



RISK

DESCRIPTION OF THE RISK

CONTROLS

Controlling the Rate of Overspending

Service pressures and other unplanned cost increases drive the underlying operational overspend to a higher level. The financial recovery plan leaves the Board with no flexibility to manage in-year movements and any new cost pressures will require to be managed through the delivery of additional savings.

Enhancements to financial monitoring and reporting in place. This includes review of deteriorating positions to inform causes of deterioration and mitigating actions. **Finance Recovery Board providing enhanced scrutiny of the financial position. Focus continues on financial management across the system. Provision for increased spend in winter, including the organisation response to the extreme weather, reflected in forecast.**

Savings achievement

The 2025/26 financial plan includes an ambitious savings target. The level of cumulative savings delivered within the system is significant and there is a high risk we will not be able to achieve the planned level of savings within the 2025/26 year. There has been slippage in the commencement of some schemes and some schemes are assessed as having a high risk of not delivering the full level of planned savings.

Value and Sustainability Programme Board in place to enhance governance over the V&S programme. Savings tracker in place to provide high level information to support achievement of value and sustainability programme. Work continues to consider actions that could be taken to address underperforming areas. **Latest forecast highlights savings delivery of £61.9 million in line with savings plan. Savings proposals for 2026/27 identified and work ongoing to identify options to close the gap to the £40 million of required savings. First QIA panel to meet in January.**

Integration Joint Boards

There is provision in the Board's financial plan for deficit support funding for the three IJBs however there remains a risk should IJBs positions report an outturn beyond this level. We will continue to work closely with Chief Officers and Chief Finance Officers to monitor and manage the positions of IJBs throughout the year.

Regular review of IJB positions. Meetings to discuss IJB financial positions set up with Chief Executive, IJB Chief Officers, IJB Chief Finance Officers and the Director of Finance including monthly review of forecast. **Enhanced reporting to NHS Grampian Board on IJB positions in place with report provided to the December Board. Further detail on IJB positions presented to January Financial Recovery Board. Work ongoing to understand the cross system impacts of the 2026/27 financial plans including savings proposals.**