

NHS Golden Jubilee

Meeting:	NHS Golden Jubilee Board
Meeting date:	26 February 2026
Title:	Capital Position at Month 8 2025/26
Responsible Executive/Non-Executive:	Jonny Gamble Exec Director of Finance
Report Author:	Gordon Smith, Associate Director of Finance

1 Purpose

This is presented to the Board for:

- Approval

This report relates to a:

- Annual Operation Plan
- NHS Board/Integration Joint Board Strategy or Direction

This aligns to the following NHS Scotland quality ambition(s):

- Effective

This aligns to the following NHSGJ Corporate Objectives:

- Leadership, Strategy & Risk
- High Performing Organisation

2 Report summary

2.1 Situation

The purpose of this paper is to provide an update on the allocation of 2025/26 capital funding. The Board are asked to approve the proposal for 2025/26 allocation of capital funding.

2.2 Background

The 4 December 2024 Budget Letter from Scottish Government (SG) informed NHS Golden Jubilee that all Boards' formula capital would increase by 5% in 25/26. This equates to £2.862m for NHSGJ. As noted in the SG Directors' Letter of December 2023, this formula capital should be directed towards maintenance of the existing estate, essential equipment and digital replacement. It is not intended for significant new infrastructure investments. The 25/26 formula capital allocation will also take account of any benefit from any in-year disposals.

The current total budget for the 2025/26 capital programme is c.£19.8m, with spend against this allocation £3.5m at 30 November 2025.

Table 1: Capital funding 2025/26

	Expected Funding	YTD Spend (M8)
	£m	£m
Formula Core Capital	2.826	0.868
2024/25 carried forward	0.961	0.553
NIB	2.798	0.000
BCP	0.740	0.000
CT Scanner – Implementation*	0.697	0.657
Sustainability	1.165	0.000
NSD Bid	0.152	0.000
Phase 2	7.700	1.363
Slippage*	0.303	0.013
Total Capital Funding	17.342	3.454
Revenue to Capital Transfer	2.500	0.009
Total CRL Anticipated 2025/26	19.842	3.463

*Turn-key works are now complete. SG has agreed to permit the Board to retain the slippage.

2.3 Assessment

As at 30 November 2025, the capital plan has funding available of £19.842m and funding allocated of £18.884m (detail contained within appendix 1), resulting in an under-commitment of £0.958m.

The slippage is in the main as a result of air handling units within cath lab 2 and hotel TV system no longer being able to be delivered within the current financial year.

Board leads have been requested to prioritise projects within their area in order to utilise the slippage. The Capital Delivery Group (CDG) and Strategic Capital Planning Group (SCPG) are meeting to agree best use of the slippage, with the anticipation that a proposal can be agreed by 19 December 2025. Appendix 2 contains a list of projects to be discussed.

2.3.1 Quality/ Patient Care

The condition of the estate as well as levels of high-risk infrastructure need directly impact quality of patient care. Capital investment is required to enable NHSGJ to deliver its strategic priorities and address growing population demand as well as care and capacity gaps. Operational and performance impacts have been seen previously from

high-risk failure of our estate and we remain at high risk from key estate and asset failure risks that could impact critical services.

2.3.2 Workforce

In 2024/25 NHS GJ received additional funding in quarter three. This required additional resource particularly from Estates, Medical Physics, Digital and Procurement services. Should additional funding become available in 2025/26, further resource and support will similarly be required to progress capital projects held in reserve. Where programmes require operational and clinical based staff to support, service demand will take priority and this will be challenging.

2.3.3 Financial

As noted above, some of the costs associated with capital projects agreed as part of the 2025/26 capital plan will require adjustment as the procurement process progresses and we move from an estimated position.

2.3.4 Risk Assessment/Management

The following risks are highlighted as part of the formula capital programme for 2025/26:

- There is a risk that delays may hinder the delivery of all the projects contained within the capital plan and therefore fully utilise the allocated capital funding in this financial year.
- Funding available is not sufficient to address all items identified within prioritised CDG list.
- Further refinement of information supplied by programme leads may identify additional risk, change of priority and cost.
- Whilst capital planning will work closely with business areas to ensure the CDG pipeline is accurate and captures all immediate priorities, there is still risk that an unexpected capital request is submitted throughout the year which requires immediate action and precedence over agreed projects.
- There is difficulty establishing accurate capital benefit from disposal of assets. This is a result of certain pieces of equipment being sold separately and not as one asset.
- External support costs to resource projects may require further assessment of in-year deliverability if the required investment is beyond current estimates. Capital Planning and Estates to oversee these additional work items (for large 'emerging risks' and 'other assets' project items).

2.3.5 Equality and Diversity, including health inequalities

An impact assessment is not required to be completed.

2.3.6 Other impacts

Climate Emergency and Sustainability

No other impacts require to be noted

2.3.7 Communication, involvement, engagement and consultation

Consultation and engagement with programme leads, external suppliers and divisional directorates have commenced following successful allocation of funding.

The Executive Leadership Team receives the monthly Finance Report as one of their standing Agenda items and in addition, the monthly financial position is provided to

Scottish Government through the completion of their standard Financial Performance Return (FPR) templates.

2.3.8 Route to the Meeting

The allocated funding has been discussed and agreed through CDG and SCPG.

The use of the slippage is due to be discussed at CDG on 16 December 2025 and SCPG on 18 December 2025.

2.4 Recommendation

- **Decision**

- Note the capital funding allocations and capital plan for 2025/26.

3 List of appendices

The following appendices are included with this report:

- Appendix 1, Detailed Allocated Funding
- Appendix 2, Project Pipeline to assessed in Order to Utilise Slippage

Appendix 1 – Detailed Allocated Funding

FUNDING STREAM	PROJECT NAME	DIVISION	ALLOCATED FUNDING AS AT SCPG 17/12/25
REVENUE TO CAPITAL TRANSFER	SECURITY UPGRADES	eHEALTH	87,706
REVENUE TO CAPITAL TRANSFER	WIRELESS ACCESS POINTS	eHEALTH	50,000
REVENUE TO CAPITAL TRANSFER	APP DEVELOPMENT - ORTHO PATIENT APP MVP	eHEALTH	195,000
REVENUE TO CAPITAL TRANSFER	VIRTUAL DESKTOP	eHEALTH	150,000
REVENUE TO CAPITAL TRANSFER	NETWORKING SWITCHES	eHEALTH	45,000
HOSPITAL EXPANSION - PHASE 2	HOSPITAL EXPANSION	ESTATES	7,700,000
BCP	HIGH VOLTAGE	ESTATES	740,000
FORMULA CAPITAL	CHILLERS REPLACEMENT PROJECT	ESTATES	816,783
2024/25 C/FWD	THEATRE CHANGING PROJECT	ESTATES	417,822
2024/25 C/FWD	HOTEL MAIN DOOR	ESTATES	198,353
2024/25 C/FWD	WARD KITCHENS	ESTATES	64,160
2024/25 C/FWD	REPLACEMENT FLYTE WASTE PUMPS	ESTATES	19,000
FORMULA CAPITAL	REPLACE THEATRE LIGHTS 5 + 7	ESTATES	167,706
FORMULA CAPITAL	REPLACE THEATRE LIGHTS 1,2,6,8	ESTATES	286,652
FORMULA CAPITAL	CALORIFIERS	ESTATES	300,000
FORMULA CAPITAL	WASTE COMPACTOR	ESTATES	180,000
2024/25 C/FWD & TOP UP FROM CAP TO REV TRANSFER	ICU PENDANTS	ESTATES	470,000
REVENUE TO CAPITAL TRANSFER	UPGRADES TO ICU/HDU	ESTATES	0
REVENUE TO CAPITAL TRANSFER	CATH LAB 2 AHU	ESTATES	0
REVENUE TO CAPITAL TRANSFER	ACADEMY ULTRASOUND ROOM	ESTATES	126,000
SUSTAINABILITY	AHU UPGRADES (EC FANS)	ESTATES	500,000
SUSTAINABILITY	LED LIGHTING	ESTATES	500,000
SUSTAINABILITY	SUB METERING - ELECTRICITY	ESTATES	80,000
SUSTAINABILITY	EV CHARGING STATIONS	ESTATES	55,000
SUSTAINABILITY	BUILDING ENERGY MGT SYSTEM	ESTATES	30,000
2024/25 C/FWD	SLIDESTAINER	MEDICAL EQUIPMENT	15,300
2024/25 C/FWD	HEMATOLOGY MICROSCOPE	MEDICAL EQUIPMENT	8,868
NIB	HEART-LUNG MACHINE	MEDICAL EQUIPMENT	1,928,247
FORMULA CAPITAL	CATH LAB 2	MEDICAL EQUIPMENT	606,120
FORMULA CAPITAL	HEAMOTOLOGY ANALYSER	MEDICAL EQUIPMENT	96,764
FORMULA CAPITAL	STERNUM SAWS	MEDICAL EQUIPMENT	74,505
REVENUE TO CAPITAL TRANSFER	ACT	MEDICAL EQUIPMENT	184,800
REVENUE TO CAPITAL TRANSFER	HEAMOSTASIS ANALYSER	MEDICAL EQUIPMENT	72,000
REVENUE TO CAPITAL TRANSFER	PATIENT COOLING	MEDICAL EQUIPMENT	48,000
REVENUE TO CAPITAL TRANSFER	MOBILE IMAGE INTENSIFIER C-ARM	MEDICAL EQUIPMENT	141,450
REVENUE TO CAPITAL TRANSFER	TRANSPORT TROLLEY	MEDICAL EQUIPMENT	23,400
REVENUE TO CAPITAL TRANSFER	BIOMETER NON-CONTACT	MEDICAL EQUIPMENT	135,451
FORMULA CAPITAL	OPHTHALMIC MICROSCOPE	MEDICAL EQUIPMENT	186,229
NIB	CATH LAB 4	MEDICAL EQUIPMENT	606,120
CT SCANNER	CT SCANNER (TURNKEY WORKS)	MEDICAL EQUIPMENT	697,232
REVENUE TO CAPITAL TRANSFER	TOPCON OCT	MEDICAL EQUIPMENT	91,734
REVENUE TO CAPITAL TRANSFER	KERATOMETERS	MEDICAL EQUIPMENT	21,336
REVENUE TO CAPITAL TRANSFER	I-STAT	MEDICAL EQUIPMENT	11,362
REVENUE TO CAPITAL TRANSFER	INCUBATOR READER (VITEK)	MEDICAL EQUIPMENT	23,822
REVENUE TO CAPITAL TRANSFER	RESUSCITATION TRAINER	MEDICAL EQUIPMENT	27,446
REVENUE TO CAPITAL TRANSFER	ANALYSER OXYGEN	MEDICAL EQUIPMENT	11,564
REVENUE TO CAPITAL TRANSFER	VENTILATOR TESTER	MEDICAL EQUIPMENT	13,100
REVENUE TO CAPITAL TRANSFER	PATIENT SILULATOR	MEDICAL EQUIPMENT	14,656
REVENUE TO CAPITAL TRANSFER	ECG RECORDER	MEDICAL EQUIPMENT	12,000
REVENUE TO CAPITAL TRANSFER	CHOLEDOCHONEPHROSCOPE R2	MEDICAL EQUIPMENT	48,237
FORMULA CAPITAL	CATH LAB 4 (TURNKEY WORKS)	MEDICAL EQUIPMENT	294,949
NSD BID	INDIRECT CALORIMETER	MEDICAL EQUIPMENT	22,689
NSD BID	ADDITIONAL CARDIAC ULTRASOUND	MEDICAL EQUIPMENT	129,600
FORMULA CAPITAL	STORZ LCD MONITOR	MEDICAL EQUIPMENT	11,514
FORMULA CAPITAL	MONITORING CANVAS UPGRADES HDU	MEDICAL EQUIPMENT	22,231
FORMULA CAPITAL	CENTRIFUGE	MEDICAL EQUIPMENT	6,257
FORMULA CAPITAL	MEDICAL PHYSICS CONTINGENCY	MEDICAL EQUIPMENT	30,512
PRIOR YEAR	VARIOUS	MISC	12,389
FORMULA CAPITAL	THEATRE TABLE	NON-MEDICAL EQUIPMENT	65,633
REVENUE TO CAPITAL TRANSFER	RADIOLOGY SKIRT	NON-MEDICAL EQUIPMENT	8,869
	TOTAL CAPITAL PLAN		18,883,570

Appendix 2 – Project Pipeline to be assessed in Order to Utilise Slippage

CAPITAL REQUIREMENTS			
DIVISION	ITEM	DELIVERABILITY BY 31ST MARCH	ACHIEVABLE
MEDICAL EQUIPMENT	X-RAY ROOM 2	DELIVERY RISK	£264,000
MEDICAL EQUIPMENT	VENTILATORS (x21)	ACHIEVABLE	£810,278
MEDICAL EQUIPMENT	ELECTROSURGERY GENERAL FORCE FX	ACHIEVABLE	£80,468
MEDICAL EQUIPMENT	3D ENDO STACK	ACHIEVABLE	£136,484
TOTAL MEDICAL EQUIPMENT			£1,291,230
OPERATIONS - NES	CARDIOLOGY OPERATING TABLE	ACHIEVABLE	£38,144
TOTAL NON MEDICAL EQUIPMENT			£1,546,327
HOTEL	CHECK IN KIOSK HOTEL RECEPTION	ACHIEVABLE	£9,972
HOTEL	HEALTH CLUB SCAN GATE	ACHIEVABLE	£18,776
HOTEL	GAS EQUIPMENT REPLACEMENT	ACHIEVABLE	£55,576
HOTEL	PLAZA FURNITURE REPLACEMENT	ACHIEVABLE	£16,358
HOTEL	COFFEE SERVERY	ACHIEVABLE	£9,792
HOTEL	REPLACEMENT DRYER	ACHIEVABLE	£9,157
HOTEL	WASHING MACHINE REPLACEMENT	ACHIEVABLE	£15,456
HOTEL	DIGITAL ROOM SIGNAGE	ACHIEVABLE	£10,080
TOTAL HOTEL			£145,168
CATERING	BRAT PAN REPLACEMENT	ACHIEVABLE	£7,364
TOTAL CATERING			£7,364
TOTAL			£1,443,762
SERVICE DEVELOPMENTS			
DIVISION	ITEM	DELIVERABILITY BY 31ST MARCH	ACHIEVABLE
MEDICAL EQUIPMENT	BRONCHOSCOPY SYSTEM (ROBOTIC)	ACHIEVABLE	£804,000
MEDICAL EQUIPMENT	CONE BEAM CT	ACHIEVABLE	£300,000
MEDICAL EQUIPMENT	MINIMALLY INVASIVE MITRAL	ACHIEVABLE	£236,177
TOTAL			£1,340,177