

# NHS Golden Jubilee

<b>Meeting:</b>	<b>NHS Golden Jubilee Board</b>
<b>Meeting date:</b>	<b>28 May 2026</b>
<b>Title:</b>	<b>Capital Position 2025/26 (Month 12)</b>
<b>Responsible Executive/Non-Executive:</b>	<b>Jonny Gamble, Executive Director of Finance</b>
<b>Report Author:</b>	<b>Gordon Smith, Associate Director of Finance</b>

## 1 Purpose

**This is presented to the Board for:**

- Decision

**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 the final financial position on the 2025/26 Capital Plan, subject to final confirmation from external audit. The Committee is asked to confirm that it has assurance on the capital expenditure for 2025/26.

### 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 2025/26. This equates to £2.826m 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.

As the Committee are aware the Formula Capital is only a part of the total Capital Plan for 2025/26. The below table sets out the capital plan that was submitted and approved by the Committee at the November 2025 meeting.

<b>FUNDING</b>	<b>Baseline Funding £</b>	<b>Funding at M5 £</b>	<b>Movement £</b>
Phase 2 Hospital Expansion	11,500,000	9,700,000	(1,800,000)
Formula Capital (incl. 5% Uplift)	2,826,000	2,826,000	
2024/25 Agreed Carry forward	961,000	961,000	
National Infrastructure Board Funding	1,000,000	1,000,000	
Business Continuity Project	740,000	740,000	
CT Scanner (Turnkey Works)	1,000,000	1,000,000	
Sustainability	1,165,000	1,165,000	
Additional 4 Heart & Lung Machines and Cath Lab 4 (NIB)	-	1,797,619	1,797,619
<b>Total Funding</b>	<b>19,192,000</b>	<b>19,189,619</b>	<b>(2,381)</b>

Following the Finance and Performance Committee in November, the following capital projects were approved and funding had been allocated as follows:

<b>FUNDING ALLOCATED</b>	<b>Baseline Funding £</b>	<b>Allocated Funding at M5 £</b>	<b>Movement £</b>
Phase 2 Hospital Expansion	11,500,000	9,700,000	(1,800,000)
Estates/BCP/Sustainability	4,489,289	4,489,289	
Medical Equipment	3,486,511	5,418,062	1,824,271
Non-Medical Equipment	65,633	65,633	
<b>Total Funding</b>	<b>19,541,433</b>	<b>19,565,704</b>	<b>24,271</b>
Over allocation	349,433	376,085	26,652

The Committee approved an over allocation against Scottish Government funding by £376k, on the basis that this would be actively managed in year.

## 2.3 Assessment

At month 12, total funding amounted to £19.9m. The following shows a summary of the movements;

<b>FUNDING</b>	<b>Baseline Funding £</b>	<b>Funding at M5 £</b>	<b>Funding at M12 £</b>	<b>Movement £</b>
Phase 2 Hospital Expansion	11,500,000	9,700,000	6,015,000	(3,685,000)
Formula Capital (incl. 5% Uplift)	2,826,000	2,826,000	2,826,000	-
2024/25 Agreed Carry forward	961,000	961,000	961,000	-
4 Heart & Lung Machines (NIB)	1,000,000	1,000,000	995,000	(5,000)
Business Continuity Project	740,000	740,000	740,000	-
CT Scanner (Turnkey Works)	1,000,000	1,000,000	697,000	(303,000)
Sustainability	1,165,000	1,165,000	1,165,000	-
Additional 4 Heart & Lung Machines and Cath Lab 4 (NIB)	-	1,798,000	1,601,000	(197,000)
Revenue to Capital Transfer	-	-	2,572,000	2,572,000

Slippage	-	-	1,987,000	1,987,000
NSD Capital Bid	-	-	152,000	152,000
Capital Grants	-	-	147,000	147,000
LIMS	-	-	20,000	20,000
<b>Total Funding</b>	<b>19,192,000</b>	<b>19,190,000</b>	<b>19,878,000</b>	<b>688,000</b>

- Revenue funding of £2.6m was transferred to support capital projects.
- Slippage from phase 2 of the hospital expansion has been reallocated.

At month 12, total expenditure amounted to £19.9m thereby achieving the full capital plan. The following shows a summary of the movements -

<b>FUNDING ALLOCATED</b>	<b>Baseline Allocated Funding £</b>	<b>Allocated Funding at M5 £</b>	<b>Actual Expenditure at M12 £</b>	<b>Movement £</b>
Phase 2 Hospital Expansion	11,500,000	9,700,000	6,346,000	(3,354,000)
Estates/BCP/Sustainability	4,489,000	4,516,000	4,573,000	57,000
Medical Equipment	3,487,000	5,284,000	8,079,000	2,795,000
Non-Medical Equipment	66,000	66,000	135,000	69,000
Digital			427,000	427,000
Hotel			135,000	135,000
Academy			71,000	71,000
Catering			28,000	28,000
Misc			85,000	85,000
<b>Total Funding</b>	<b>19,542,000</b>	<b>19,566,000</b>	<b>19,878,000</b>	<b>312,000</b>
Over allocation	350,000	376,000	-	

- The Board's cost advisor's Aecom, reduced the original overall expenditure on the phase 2 of the hospital expansion due to delays regarding fire safety. Scottish Government has confirmed that funding now phased in 2026/27 and future years will be provided.
- Medical equipment increase due to NIB funded 4 heart and lung machines and cath lab 4. Additionally, slippage against other projects was used to fund equipment included in the medical equipment replacement multi year plan.

### 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

As the capital plan for 2025/26 is now complete, there are no further requirements from workforce.

### 2.3.3 Financial

There is no further financial impact other than previously approved revenue budget to support recurring costs going forward.

**2.3.4 Risk Assessment/Management**

As the plan is now complete there are no risks.

**2.3.5 Equality and Diversity, including health inequalities**

An impact assessment is not required to be completed. This paper documents factual information only, with no proposals for action or change that will impact on people. However, all relevant Board strategies and policies will be considered should any developments progress.

**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 capital position is monitored through the Strategic Capital Planning Group (SCPG) and Finance working with relevant budget leads.

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**

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report.

- Finance and Performance Committee, May 2026

**2.4 Recommendation**

- **Decision**

- The Board is asked to confirm that it has assurance on capital expenditure for 2025/26.

**3 List of appendices**

The following appendices are included as part of this report:

- Appendix 1, Detailed capital allocations list

## APPENDIX 1 – Detailed Capital Allocations List

FUNDING STREAM	PROJECT NAME	DIVISION	ACTUAL OUTTURN AS AT 31/03/2026 £
REVENUE TO CAPITAL TRANSFER	ERBE DIATHERME FOR NETP	ACADEMY	28,050
REVENUE TO CAPITAL TRANSFER	PORTABLE BRONCHO SOFTWARE	ACADEMY	17,024
REVENUE TO CAPITAL TRANSFER	DECONTAMINATION UNITS (ACADEMY)	ACADEMY	25,643
SLIPPAGE	BRAT PAN REPLACEMENT	CATERING	8,404
SLIPPAGE	HEATED BANQUET TROLLEY	CATERING	6,526
SLIPPAGE	REIBER TROLLEY	CATERING	13,444
REVENUE TO CAPITAL TRANSFER	SECURITY UPGRADES	DIGITAL	76,091
REVENUE TO CAPITAL TRANSFER	WIRELESS ACCESS POINTS	DIGITAL	21,918
REVENUE TO CAPITAL TRANSFER	ORTHO PATIENT APP DEVELOPMENT	DIGITAL	54,315
REVENUE TO CAPITAL TRANSFER	VIRTUAL DESKTOP	DIGITAL	219,224
REVENUE TO CAPITAL TRANSFER	NETWORKING SWITCHES	DIGITAL	38,814
FORMULA CAPITAL	LIMS	DIGITAL	16,160
HOSPITAL EXPANSION - PHASE 2	HOSPITAL EXPANSION	ESTATES	6,346,459
BCP	HIGH VOLTAGE	ESTATES	637,457
FORMULA CAPITAL	CHILLERS REPLACEMENT PROJECT	ESTATES	708,007
2024/25 C/FWD	THEATRE CHANGING PROJECT	ESTATES	369,705
2024/25 C/FWD	HOTEL MAIN DOOR	ESTATES	201,655
2024/25 C/FWD	REPLACEMENT FLYTE WASTE PUMPS	ESTATES	14,779
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	248,909
FORMULA CAPITAL	WASTE COMPACTOR	ESTATES	236,256
2024/25 C/FWD & TOP UP FROM CAP TO REV TRANSFER	ICU PENDANTS	ESTATES	460,572
SUSTAINABILITY	AHU UPGRADES (EC FANS)	ESTATES	476,256
SUSTAINABILITY	LED LIGHTING	ESTATES	630,938
SUSTAINABILITY	SUB METERING - ELECTRICITY	ESTATES	54,665
SUSTAINABILITY	EV CHARGING STATIONS	ESTATES	55,024
SUSTAINABILITY	BUILDING ENERGY MGT SYSTEM	ESTATES	24,650
SLIPPAGE	CHECK IN KIOSK HOTEL RECEPTION	HOTEL	17,017
SLIPPAGE	HEALTH CLUB SCAN GATE	HOTEL	13,039
SLIPPAGE	GAS EQUIPMENT REPLACEMENT	HOTEL	46,203
SLIPPAGE	COFFEE SERVERY	HOTEL	6,800
SLIPPAGE	REPLACEMENT DRYER	HOTEL	17,914
SLIPPAGE	BLAST CHILLER	HOTEL	11,047
SLIPPAGE	DOUBLE DOOR UPRIGHT FREEZER	HOTEL	4,211
SLIPPAGE	UNDERCOUNTER FRIDGES X 2	HOTEL	9,575
SLIPPAGE	COMBI OVEN 1 / 1	HOTEL	8,354
2024/25 C/FWD	SLIDESTAINER	MEDICAL EQUIPMENT	15,300
2024/25 C/FWD	HEMATOLOGY MICROSCOPE	MEDICAL EQUIPMENT	9,306
NIB	HEART-LUNG MACHINE	MEDICAL EQUIPMENT	1,928,246

FORMULA CAPITAL	CATH LAB 2 (EQUIPMENT)	MEDICAL EQUIPMENT	606,120
FORMULA CAPITAL	SAW STERNUM	MEDICAL EQUIPMENT	74,505
REVENUE TO CAPITAL TRANSFER	ACT	MEDICAL EQUIPMENT	188,532
REVENUE TO CAPITAL TRANSFER	ANALYSER ACL TOP 350 CTS	MEDICAL EQUIPMENT	72,000
REVENUE TO CAPITAL TRANSFER	PATIENT COOLING SYSTEM	MEDICAL EQUIPMENT	43,756
REVENUE TO CAPITAL TRANSFER	MOBILE IMAGE INTENSIFIER	MEDICAL EQUIPMENT	138,252
REVENUE TO CAPITAL TRANSFER	BIOMETER NON-CONTACT	MEDICAL EQUIPMENT	135,450
FORMULA CAPITAL	OPHTHALMOLOGY MICROSCOPE	MEDICAL EQUIPMENT	186,229
NIB	CATH LAB 4 (EQUIPMENT)	MEDICAL EQUIPMENT	575,814
CT SCANNER	CT SCANNER (TURNKEY WORKS)	MEDICAL EQUIPMENT	657,683
REVENUE TO CAPITAL TRANSFER	OCT	MEDICAL EQUIPMENT	37,121
REVENUE TO CAPITAL TRANSFER	KERATOMETER AUTO-REF	MEDICAL EQUIPMENT	18,158
REVENUE TO CAPITAL TRANSFER	MONITOR POCT	MEDICAL EQUIPMENT	11,395
REVENUE TO CAPITAL TRANSFER	INCUBATOR READER	MEDICAL EQUIPMENT	56,170
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	13,129
REVENUE TO CAPITAL TRANSFER	PATIENT SIMULATOR	MEDICAL EQUIPMENT	14,684
REVENUE TO CAPITAL TRANSFER	RECORDER ECG	MEDICAL EQUIPMENT	11,520
REVENUE TO CAPITAL TRANSFER	CHOLEDOCHONEPHROSCOPE	MEDICAL EQUIPMENT	48,237
FORMULA CAPITAL	CATH LAB 4 (TURNKEY WORKS)	MEDICAL EQUIPMENT	311,514
NSD BID	INDIRECT CALORIMETER (NSD)	MEDICAL EQUIPMENT	22,675
NSD BID	CARDIOLOGY ULTRASOUND (NSD)	MEDICAL EQUIPMENT	129,600
FORMULA CAPITAL	LCD MONITOR	MEDICAL EQUIPMENT	11,514
FORMULA CAPITAL	HDU MONITORING UPGRADE	MEDICAL EQUIPMENT	21,983
FORMULA CAPITAL	CENTRIFUGE	MEDICAL EQUIPMENT	6,257
SLIPPAGE	X RAY ROOM	MEDICAL EQUIPMENT	340,309

SLIPPAGE	ELECTROSURGERY	MEDICAL EQUIPMENT	167,760
SLIPPAGE	ENDOSCOPY STACK	MEDICAL EQUIPMENT	136,485
SLIPPAGE	VENTILATORS (x21)	MEDICAL EQUIPMENT	746,750
SLIPPAGE	MITRAL VALVE	MEDICAL EQUIPMENT	132,257
SLIPPAGE	ULTRASOUND FOR LAP COLE	MEDICAL EQUIPMENT	137,489
SLIPPAGE	ULTRASOUND LINE PLACEMENT	MEDICAL EQUIPMENT	120,000
SLIPPAGE	ICU & CARDIOLOGY ULTRASOUND (TRANSD)	MEDICAL EQUIPMENT	312,000
SLIPPAGE	TEG SYSTEMS	MEDICAL EQUIPMENT	58,818
SLIPPAGE	ADDITIONAL ULTRASOUND CCU	MEDICAL EQUIPMENT	132,000
SLIPPAGE	ORTHO ADAPTABLE ARM	MEDICAL EQUIPMENT	14,976
SLIPPAGE	NASAL DECOLONISATION	MEDICAL EQUIPMENT	51,840
SLIPPAGE	STARLINK SYSTEM CATH LAB	MEDICAL EQUIPMENT	22,800
SLIPPAGE	CARDIAC SURGERY ULTRASOUND	MEDICAL EQUIPMENT	321,600
PRIOR YEAR	VARIOUS	MISC	84,598
FORMULA CAPITAL	THEATRE TABLE	NON-MEDICAL EQUIPMENT	65,633
REVENUE TO CAPITAL TRANSFER	RADIOLOGY SKIRT	NON-MEDICAL EQUIPMENT	8,869
SLIPPAGE	MEERA OPERATING TABLE	NON-MEDICAL EQUIPMENT	34,634
CAPITAL GRANTS	TROPHON 2 SYSTEM (DECON) RADIOLOGY	NON-MEDICAL EQUIPMENT	25,643
<b>TOTAL CAPITAL PLAN</b>			<b>19,878,082</b>