

News release

Embargoed until 00:01 hours, 4 December 2025

NHS reform plans must be delivered

The NHS in Scotland has not improved in line with commitments made by the Scottish Government, despite having more staff and more money.

Health spending in 2024/25 was over £20 billion - a £3 billion real terms increase from 2019 and 25 per cent higher than a decade ago. The NHS now employs more than 160,000 whole-time equivalent staff, a 20,000 increase since 2019.

However, despite health boards making unprecedented savings, the NHS in Scotland remains financially unsustainable. In 2024/25, boards struggled to break even and seven needed Scottish Government loans. Activity has increased in acute hospital settings, helping cut waiting times and waiting lists, but is still below pre-pandemic levels. Demand is high across the health system, and it remains to be seen if this progress can be sustained.

The Scottish Government has made progress in setting out its plans for reform, including a short-term operational improvement plan and longer-term health and social care frameworks. But the published improvement plan lacks clear actions, timeframes and accountability, which will make reporting its progress difficult. And some of the ambitions within the documents, such as moving more care into communities, are longstanding and have yet to be delivered.

Stephen Boyle, Auditor General for Scotland, said:

‘Despite increased spending, the NHS in Scotland remains unsustainable and it will be extremely challenging to eradicate long waits by the spring of 2026.

‘The plan and frameworks the Scottish Government has put in place for reforming the NHS are welcome. But there is still a persistent implementation gap between policy ambitions dating back over a decade and delivery on the ground.

‘This time round, it’s vital that the Scottish Government delivers on its reform plans. That means publicly setting out the detailed, measurable actions that will enable change and help everyone understand how a different health service will work.’

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Notes to Editor:

1. The Scottish Government has made several commitments to eradicating waiting times since 2022. The Operational Improvement Plan (OIP) published in March 2025 again committed to eliminating long waits by March 2026. Exhibit 11 outlines the commitments that have not previously been met and the current waiting lists in relation to the OIP commitments.
2. Health spending in 2024/25 totalled £20.6 billion, with a real terms funding increase of 3.4 per cent from 2023/24. Funding is now 24.9 per cent higher in real terms than it was 10 years ago. Health spending was 37.5 per cent of the Scottish budget in 2024/25.
3. Increased expenditure on staffing in the medium term has been due to both an increase in staff numbers and a real terms increase in pay. Since June 2019 to June 2025, the size of the NHS in Scotland workforce (WTE) has increased by 14.3 per cent (Exhibit 8).
4. Audit Scotland has prepared this report for the Auditor General for Scotland. All Audit Scotland reports published since 2000 are available at www.audit.scot
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