

Date 05/12/2025  
Your Ref  
Our Ref 10814

Enquiries to Richard Mutch  
Extension 35687  
Direct Line 0131 465 5687  
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Dear

## FREEDOM OF INFORMATION – SUGAR-SWEETENED ITEMS

I write in response to your request for information in relation to sugar-sweetened items.

### Question:

1. What was the percentage mark-up on the sale of sugar-sweetened beverages, confectionery, cakes, biscuits and similar items that were sold by your health board to patients, staff, and the public?

### Answer:

In 2024/25 we moved from historical prices plus agreed percentage uplifts to 50% plus VAT margins.

### Question:

2. What was the profit made by your health board as a result of selling those items defined above?

### Answer:

I am advised that we do not hold profit/loss information to this level. The non patient catering within the Board is not operated on a commercial basis, it is for the convenience of staff and patients. Only Trading accounts are produced for each outlet to ensure direct costs are being recovered and not broken down by item 'type'. The Trading accounts do not consider allocation of overhead costs (rates, utilities, food waste costs, etc) or admin costs which would need to be considered when looking at profit.

I hope the information provided helps with your request.

If you are unhappy with our response to your request, you do have the right to request us to review it. Your request should be made within 40 working days of receipt of this letter, and we will reply within 20 working days of receipt. If our decision is unchanged following a review and you remain dissatisfied with this, you then have the right to make a formal complaint to the Scottish Information Commissioner within 6 months of receipt of our review response. You can do this by using the

Headquarters  
Mainpoint  
102 West Port  
Edinburgh EH3 9DN

Chair Professor John Connaghan CBE  
Chief Executive Professor Caroline Hiscox  
*Lothian NHS Board is the common  
name of Lothian Health Board*

Scottish Information Commissioner's Office online appeals service at [www.itspublicknowledge.info/Appeal](http://www.itspublicknowledge.info/Appeal). If you remain dissatisfied with the Commissioner's response you then have the option to appeal to the Court of Session on a point of law.

If you require a review of our decision to be carried out, please write to the FOI Reviewer at the email address at the head of this letter. The review will be undertaken by a Reviewer who was not involved in the original decision-making process.

FOI responses (subject to redaction of personal information) may appear on NHS Lothian's Freedom of Information website at: <https://org.nhsllothian.scot/FOI/Pages/default.aspx>

Yours sincerely

**ALISON MACDONALD**  
**Executive Director, Nursing**  
Cc: Chief Executive