

CÙRAM IS SLAINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD



Meeting date:	30 March 2023
Item:	6.1
Title:	2023/24 Budget and 3 year plan
Responsible Officer:	Debbie Bozkurt, Chief Financial Officer
Report Author:	Same as above.

1 Purpose

This is presented to IJB for:

- Decision

This report relates to a:

- Governance Structure of the IJB

2 Report summary

2.1 Situation

This is the draft IJB Budget for approval for the 3 year plan commencing 23/24. The Integration Joint Board (IJB) is required to agree a balanced budget on the basis of the funding delegated by NHS Western Isles and Comhairle nan Eilean Siar. If a balance budget cannot be submitted, then IJB must prepare a recovery plan to show how a balance position could be obtained. To note the level of reserves available to help underpin a break-even position will not be confirmed until June 2023 at the point of closure of 22/23 IJB accounts.

2.2 Background

The attached report is a financial summary position of the IJB for the next 3 years

2.3 Assessment

The 2023/24 budget initially required for the delegated and set aside functions is in excess of £78.727m, as shown in main body of report, which is resulting in an initial budget gap of **£6.017m**. This figure includes the full opening of the Goathill complex and excludes reserves. After earmarked reserves for the Goathill complex are included, anticipated Scottish Government Grants, unavoidable vacancies and NHS Financial Flexibility and an

assumption around the full opening of Bremner Court (extra care housing) are applied, this brings the net 23/24 gap to **£1.629m**. This is a reduction of £1m after general reserves were also applied. Bremner Court - to note with recruitment processes pending conclusion, and all efforts being made to maximise occupancy of the tenancies on an incremental basis if not possible in full, the financial impact of not opening in full will vary depending on recruitment and occupancy achieved. An estimated figure has been used for avoidable cost (net of voids) within the table overleaf, but the opening of Bremner Court is not subject to achieving that avoidable cost.

The draft 3-year budget plan is shown overleaf. If the IJB do not make a high level of recurring savings each year and that the level of funding available is not increased than by 25/26 the Board could be looking at a **£7.238m** gross initial budget gap and a net **£5.589m** gap.

2.3.1 Quality/ Patient Care

N/A

2.3.2 Workforce

N/A.

2.3.3 Financial

N/A

2.3.4 Risk Assessment/Management

N/A.

2.3.5 Equality and Diversity, including health inequalities

An impact assessment has not been completed because it is not required in this instance

2.3.6 Other impacts

N/A.

2.3.7 Communication, involvement, engagement and consultation

The report has not been communicated or consulted with any other group or stakeholder.

2.3.8 Route to the Meeting

The draft version of the report was presented to the IJB in February 2023. The revised and final version has not been presented to any group or committee.

2.4 Recommendation

- **Decision** – Reaching a conclusion after the consideration of options.
 - a) Approve the draft 23/24 and note that a break-even recovery plan will be brought back to Board in June 23

3 List of appendices

The following appendices are included with this report:

- Item 6.1.1 – Appendix 1 - Draft 23/24 budget report for approval
- Item 6.1.2 – Appendix 2 - Detailed cost budget for the IJB