

# CÙRAM IS SLAINTE NAN EILEAN SIAR

## INTEGRATION JOINT BOARD



**Meeting date:** 29 June 2023  
**Item:** 6.2  
**Title:** 2023/24 Budget and 3-Year Plan  
**Responsible Officer:** Debbie Bozkurt, Chief Finance Officer  
**Report Author:** Debbie Bozkurt, Chief Finance Officer

### 1 Purpose

This is presented to the Integration Joint Board (IJB) for:

- Discussion

This report relates to a:

- Government policy/directive
- Legal requirement
- Local policy
- NHS Board/ Local Authority / Integration Joint Board Strategy or Direction

**Competence:**

- Financial impact - appropriate review and approval of resource availability

### 2 Report summary

#### 2.1 Situation

The IJB Budget for 2023/24 was presented to the Board on the 30<sup>th</sup> March for approval and agreement that the CFO would report back once the draft annual accounts were completed to ascertain whether the general reserves or any other carry forward reserves held at year end 2022/23 would be enough to bridge the financial gap for 2023/24

## 2.2 Background

The table below shows the financial budget for the next 3 years as agreed 30<sup>th</sup> March 2023.

	23/24	24/25	25/26
	Total	Total	Total
	£'000	£'000	£'000
<b>Expenditure</b>			
IJB Management	6,424	6,509	6,595
Alcohol and Drugs	601	601	601
Adult Social Services	29,063	29,644	30,237
Allied Health Professionals	2,970	3,029	3,090
Community Nursing	7,866	8,023	8,184
Dental Services	3,540	3,611	3,683
Mental Health Services	3,553	3,624	3,697
Associate Medical Director	16,902	17,240	18,274
Acute Set Aside	7,808	7,964	7,482
<b>Gross Total</b>	<b>78,727</b>	<b>80,246</b>	<b>81,843</b>
<b>Income</b>	63,146	64,179	65,238
<b>GROSS GAP</b>	<b>(6,017)</b>	<b>(6,598)</b>	<b>(7,238)</b>
<b>Savings/Financial Flexibility</b>			
Vacancies - unavoidable	1,000	1,000	1,000
Goathill reserves	649	649	649
Goathill start up funds	600	-	-
Bremner Court	419	-	-
Financial Flexibility inc EM Reserves	720	-	-
General Reserves	1,000	700	-
<b>NET GAP</b>	<b>(1,629)</b>	<b>(4,249)</b>	<b>(5,589)</b>

## 2.3 Assessment

At year end 2022/23 the reserve position was higher than expected when the original budget was presented on 30<sup>th</sup> March 2023, mostly due to the inability to recruit to specific posts, which has allowed for underspends to be transferred to reserves. The updated gap is shown below, to note there is yet no major improvement to the position in 2024/25 and 2025/26.

	23/24	24/25	25/26
	Total	Total	Total
	£'000	£'000	£'000
<b>GROSS GAP</b>	<b>(6,017)</b>	<b>(6,598)</b>	<b>(7,238)</b>
<b>Savings/Financial Flexibility</b>			
Vacancies - unavoidable	1,000	1,000	1,000
Goathill reserves	649	649	649
Goathill start up funds	600	-	-
Bremner Court	419	-	-
Financial Flexibility inc EM Reserves	720	500	-
General Reserves	2,629	426	-
<b>NET GAP</b>	<b>(0)</b>	<b>(4,023)</b>	<b>(5,589)</b>

### 2.3.1 Quality/ Patient Care

There is no positive or negative impact on quality of care (and services) noted in the report.

### 2.3.2 Workforce

Not applicable as there are no indication in the presentation of the information relating to any positive or negative impact on staff including resources, staff health and wellbeing.

### 2.3.3 Financial

The financial position is contained within the report in detail.

Accountants Name	Signature
<b>Comment from the Chief Finance Officer:</b>	
No additional comments than already noted in the main text of the report – 2.1 / 2.2 / 2.3	

### 2.3.4 Risk Assessment/Management

The IJBs ability to continue to present a break-even position is a corporate risk.

### 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 Climate Emergency and Sustainability Development

State how this report will support or impact on the Scottish Government's policy on Global Climate Emergency and Sustainability Development DL(2021)38.

There is no direct indication of any climate or environmental impact contained in the report.

### 2.3.7 Other impacts

No other relevant impacts to be noted.

### 2.3.8 Communication, involvement, engagement and consultation

To date the information presented to the IJB is for their consideration. The information will be presented to the Integrated Corporate Management Team parent body Co-Chairs.

### 2.3.9 Route to the Meeting

- The report has not been discussed with any external stakeholders but has been discussed with appropriate colleagues within the parent bodies.

## **2.4 Recommendation**

- **Discussion** – The IJB is recommended to:
  - Note the budgeted break-even position for 2023/24; and
  - Note that a break-even position is still unachievable in 2024/25 and 2025/26.

## **3 List of appendices**

The following appendices are included with this report:

- No appendices