

Cùram is Slàinte nan Eilean Siar

**DREACH CHUNNTASAN
BHLIADHNAIL
2024/25**



**Western Isles
Integration Joint Board**

**DRAFT ANNUAL ACCOUNTS
2024/25**

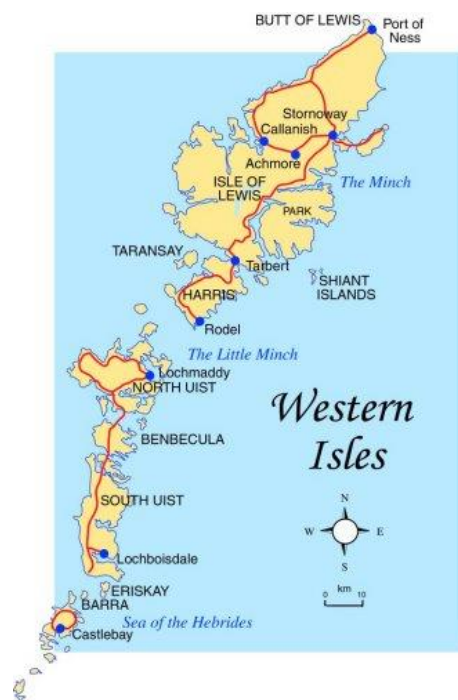
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MANAGEMENT COMMENTARY

Introduction

Cùram is Slàinte Nan Eilean Siar is the Western Isles' Integration Joint Board (IJB). Its parent bodies are NHS Western Isles and Comhairle nan Eilean Siar (CnES). This commentary provides a summary of the IJB's financial performance for the year and how this has supported the delivery of its core duties. It also summarises the challenges and risks it faces in future years in delivering its objectives.



The IJB covers the whole of the Outer Hebrides, which are located to the north-west mainland of Scotland with a total population of around 27,000. The main islands are Lewis, Harris, North Uist, Benbecula, South Uist, Eriskay and Barra. The length of the islands measures approximately 130 miles from the Butt of Lewis in the North, to the uninhabited small islands of Berneray, Pabbay and Mingulay to the south of Vatersay. The quality of the natural environment in the Outer Hebrides is special and the people have a strong cultural identity directly related to the Gaelic language, with some 72% of people aged three and over having some Gaelic language ability, significantly more than any other area in Scotland. The traditional industries are crofting, fishing and Harris Tweed and these are now complemented with new and emerging sectors, including tourism.

Western Isles IJB

Following the Public Bodies (Joint Working) (Scotland) Act 2014, NHS Western Isles and the CnES have developed a 'body corporate' integration model. This is where both the Health Board and the Local

Authority delegate to a third body called an Integration Joint Board (IJB). Cùram is Slàinte Nan Eilean Siar or Western Isles Integration Joint Board (IJB) became operational from 1 April 2016. NHS Western Isles and the CnES set out within their integration scheme the scope of the delegated functions. The scheme was approved by the Scottish Parliament on 24 September 2015 and is due for review (p18).

Delegated functions from the CnES include adult social work services (including criminal justice), homecare, adult day care, care homes, and housing support. Delegated functions from NHS Western Isles include Accident and Emergency and General Medical Wards, General Practice, Allied Health Professionals (AHP), Dentistry, Mental Health, Community Nursing, Health Visiting and School Nursing.

The Western Isles Health and Social Care Strategic Framework has been developed to improve outcomes for our communities across the islands. In formulating the Framework, the following set of core principles have been used to guide the development of the Strategic Framework:

- An outcomes-based approach;
- Early engagement to support prevention and early intervention with well-established anticipatory care planning;
- Supporting and caring for a person as far as skills and competences allow, while looking to develop these over time (working at the top of competence/registration);
- Focus on assessment, treatment, care and support at home and in community settings;
- Developing conversations to understand a person's strengths and resources, needs and preferences while adopting an ethos of co-production in jointly exploring options to meet these needs.

The Strategic Framework considers five overarching factors:

1. Considering the social determinants of health;
2. Considering the challenges we currently face and would expect to face in the Western Isles;
3. Reviewing our performance against the National Health and Wellbeing outcomes in the context of the actions taken in our last Strategic Plan;
4. Understanding our local population public health needs (predicated on the National Scottish Health Survey);
5. Review of locality planning arrangements and data.

Key Issues and Risks

The key challenges that the Board faces are:

- Demography;
- Ageing workforce;
- Long Term Conditions;
- Cyber Attack November 2023 Comhairle nan Eilean Siar
- Reducing Financial Envelope

Demography

The 2021 population estimates for the Western Isles show a continued decline in population, lower birth rates, and an ageing demographic. There was a small increase in 2020 of 0.5%, or 140 people, mostly due to net migration gaining 320 people, that offset a natural decrease of 190 more deaths than births. The last decade, the population has dropped by 5.5%, losing about 1,050 people. The Western Isles has experienced the largest decline among Scotland's populations.

The population in the Western Isles is expected to decline significantly, with a projected drop to 22,542 people, about 16%, by 2043. This is the largest decrease among all health board areas in Scotland and is twice the rate of the next highest decline in Dumfries & Galloway. In contrast, Scotland is projected to see a 2.5% increase in population.

The current ratio between death and births is very disturbing. For the calendar year 2024 it was a ratio of 1:0.46, which means for every two deaths there is under one birth, compared to a Scottish average for the same period of 1:0.75. This is unsustainable and will lead to faster reduction in the Islands population and a reduction in school rolls in the short term and in the long term less population to work and provide Health and Social Care services. Certain geographical areas of the Western Isles have been hit harder, with some postcode areas not having a birth for over 2 years.

Ageing Workforce

The workforce population has already decreased by 7% by 2020 and therefore the accumulative effect by 2028 is approximately 12%. The jobs that are overall affected by the reducing workforce on the islands are the semi-skilled jobs, band 2-5 Agenda for Change and grades A to E for single status. These types of jobs for the Health and Social Care Partnership would be for example, Health Care Assistants, Social Care Assistants and Workers, Domestic and Catering staff. Although salary paid plays a part in recruiting, the biggest issue is there is not enough people of workforce age in the Western Isles. To also firm up the point, our semi-skilled workforce are mostly women (94%) including Health and Social Care, so in fact we are reducing the available workforce to recruit from by half.

Long Term Conditions and Health Needs Assessment

As we live longer and medicine improves, we see a corresponding increase in the number of people living with a range of long-term conditions. These range from the most common conditions like coronary heart disease (CHD), stroke and cancer, to a variety of other chronic physical or mental health conditions including diabetes, dementia, asthma and depression. In the Western Isles, around 4 in 10 adults have a long-term condition or disability, with the majority describing these as limiting their quality of life. Most long-term conditions have a strong association with age and as result, there is a significant projected increase in prevalence over the next fifteen years.

Many long-term conditions are mental health related, including depression, dementia and other mental health conditions. The Western Isles tends to have higher levels of such conditions relative to the rest of Scotland, which in part reflects the older population profile. Overall projections are for a 73% increase in dementia cases over the next 20 years.

The increase in the number of people living with long term conditions also has an effect of increasing demand on the IJB with the increased financial costs that treating these conditions bring in a time of austerity. A recent [Health-Needs-Assessment-NHSWI.pdf](#) has been produced which outlines the future needs of our aging population.

Cyber Attack

Comhairle nan Eilean Siar experienced a criminal cyber-attack on Tuesday 7 November 2023. This resulted in a lost of data on servers including access to historical data on the financial ledger, payment systems and payroll systems. Audits have yet to be concluded for 23/24 for IJB. This will result in a qualified opinion on the IJB Accounts in 23/24 and likely for 24/25. Due to the accounts being unaudited for 23/24 there is a financial risk impacting on 24/25.

Reducing Financial Envelope

The work undertaken for the Scottish Government, as part of the precursor to the Integrated Joint Boards using 2011 data, calculated a cost per patient, per age group, per area (using GP Practices). This showed that the costs are far higher to provide care for the over 65s than under 65s. The figures calculated have been updated to today's costs using a RPI calculator and recalculated totals are shown for the change in population in under 65s, 65-74 and the 75s and over.

A recalculation taking aboard shows there is a £7m gap over and above the inflation uplift, which can be attributed to demographic changes over the last 13 years. The original gap in the budget at paragraph 1.7 corresponds directly with NHS Western Isles aging population.

Performance Management and Reporting

Our achievements for 2024/25 include:

- The Board broke even in year with the transfer of reserves into revenue. The Board has achieved a break-even position since becoming operational from 1 April 2016.
- An Integrated Corporate Management Team continues to oversee the operation of integration, which allows for executive level coordination and agreement of health and social care priorities - 'one system, one budget'.
- NHS Western Isles is supporting the ongoing collaboration between SAS and the Urgent and Unscheduled Care teams. The introduction of Advanced Paramedic roles into the Urgent Care teams has added knowledge and experience to the teams, improved communications and relationships, and facilitated the development of pathways between SAS, GP's, care homes and hospital, and allowed patients to be assessed, treated and cared at home, ensuring that patients are receiving the right care in the right place.
- Early in 2024, Lorna McGinnity, Social Care Worker at Trianaid Care Home on North Uist, became NHS Western Isles' first Parkinson's Champion. The role of the Parkinson's Champion is to ensure that services are constantly improving, and staff are continually working towards a better standard and understanding of the challenges faced by those living with Parkinson's. In November 2024, Christine MacAulay, Social Care Worker, and Mary MacLean, Social Care Assistant, who are both employed by Sacred Heart House Care Home on South Uist, were introduced as NHS Western Isles' Parkinson's Champions.
- The new modern four-chair dental hub in Uist and Barra Hospital was opened to patients on July 2024. The surgeries have been upgraded so that accessibility is significantly improved in the new facility. and the surgeries are able to provide enhanced service provision
- A newly commissioned Distress Brief Intervention (DBI) service, in partnership with Change Mental Health, has been launched in the Western Isles. This service provides early intervention and immediate, compassionate support to individuals experiencing mental distress, aiming to reduce pressure on frontline staff
- Adult Support and Protection Services in the Western Isles have received a positive report from the Care Inspectorate and Healthcare Improvement Scotland. The inspection, carried out in October 2024, assessed the delivery of Adult Support and Protection Services by Comhairle nan Eilean Siar, NHS Western Isles and partner agencies. The report evaluated the Western Isles Partnership on 7 areas for improvement, identified in the previous inspection in October 2022. The Partnership was commended for the progress achieved, assessed to be at the highest available grade in 6 areas and scored at the second highest grade for the other area.

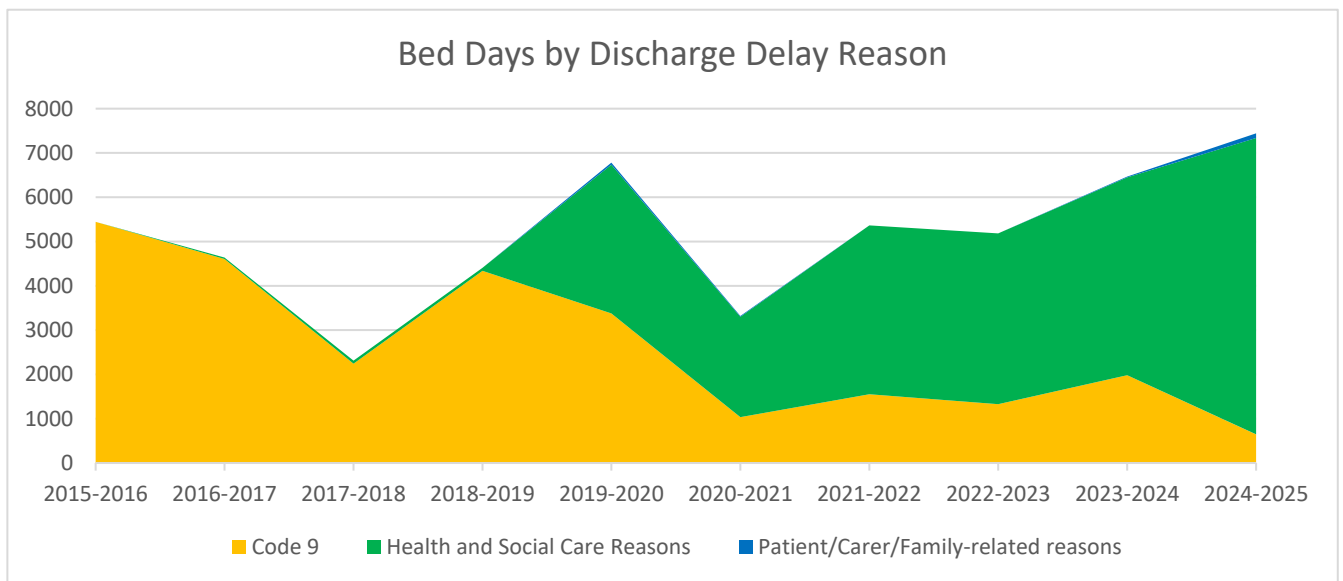
- The Goathill Development Project was presented with the Housing and Regeneration award at December 2024 SURF Awards. The Housing and Regeneration award recognises projects that are planned and delivered in a way which produces substantial, lasting benefits to resident communities and contributes to wider regeneration.
- The IJB has closely monitored system performance against a range of indicators and benchmarked these against the Scottish average and the previous year's performance.

	Indicator No.	Description	Western Isles		Trend (Local)	Scotland		Performance vs National
			2023/24	2024		2023/24	2024	
Data indicators	NI - 11	Premature mortality rate per 100,000 persons	476.8	480.6	↓	440.9		
	NI - 12	Emergency admission rate (per 100,000 population)*	13781	12820	↓	11857		
	NI - 13	Emergency bed day rate (per 100,000 population)*	136367	136085	↓	119922		
	NI - 14	Emergency readmissions to hospital within 28 days of discharge (rate per 1,000 discharges)*	95.862	86.739	↓	104		
	NI - 15	Proportion of last 6 months of life spent at home or in a community setting*	90.09%	88.80%	↓	88.89%		
	NI - 16	Falls rate per 1,000 population aged 65+ *	21	24	↑	23		
	NI - 17	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	83%	90%	↑	75.16%		
	NI - 18	Percentage of adults with intensive care needs receiving care at home	60.0%	54.3%	↓	65.0%		
	NI - 19	Number of days people spend in hospital when they are ready to be discharged (per 1,000 population)	1480	1848	↑	867		
	NI - 20	Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	N/A	N/A		N/A	N/A	

*** The primary source of data for these indicators are Scottish Morbidity Records (SMRs) which are nationally collected discharge-based hospital records. In accordance with the recommendations made by Public Health Scotland (PHS) and communicated to all Health and Social Care Partnerships, the most recent reporting period available with complete and robust data is calendar year 2024. Reporting on 2023 calendar year rather than 2024/25 financial year may not fully reflect local activity, however, this is still recommended due to data completeness levels.**

For indicator 20, NHS Boards were not able to provide detailed cost information for 2020/21 onward due to changes in service delivery during the pandemic. As a result, PHS have not provided information for indicator 20 beyond 2019/20. PHS previously published information to calendar year 2020 using costs from 2019/20 as a proxy but, given the impact of the COVID-19 pandemic on activity and expenditure, PHS no longer consider

Delayed Discharge Bed Days have shown a further increase over 2023/24 by 1000 bed days. The total bed days lost to discharge delays in 2024/25 equate to 20 beds.



The main reason areas for delayed discharge are for Health & Social Care reasons. Further local analysis indicates that a greater number of people are delayed awaiting Care at Home Service than those waiting for a Residential Care placement.

Annual Accounts

The Financial Statements for 2024/2025 are set out on pages 20 and 21 and incorporate financial and other information required by the Code of Practice on Local Authority Accounting in the United Kingdom. The statement of Accounting Policies on pages 22 and 23 explains the basis for the recognition, measurement and disclosure of transactions and other events in the Annual Accounts, to ensure that they present a “true and fair view” of the IJB’s financial performance.

To note, the annual accounts for 23/24 have yet to be audited and may have an effect on the 2024/25 figures, although we believe the risk is low.

Financial Performance 2024/2025

The annual budget and actual expenditure for both partners is shown in the table below,

	Full Year Projection		
	Budget	Projection	Variance
	Under/(over)		
	£'000	£'000	£'000
NHS	54,602	54,418	184
CnES	27,763	27,364	399
Total Integrated Board	82,365	81,782	583

The IJB had an in-year underspend of £583k as shown above, which will be offset by transfer to general, specific and earmarked reserves.

There is a key theme that runs through most of the variances for the Integrated Joint Board, this is the inability to recruit to both consultant, and medical posts and to the semi-skilled market i.e. Social Care Assistants.

- Delayed Discharges are at the highest level seen, due in part to unopened beds at Bremner Court because of difficulty recruiting social care workers and unmet need in the care at home service . The delays peaked in March 2025 due to the closure of Blar Buidhe and the loss of beds. Delayed Discharges are now affecting planned care at Western Isles Hospital. The notional cost of the days in 24/25 based on £321 per bed day is £2.323m and estimated at least £1m in cash, to staff contingency beds, drugs, cleaning and catering costs for example.
- There is an identified pressure of £761k due to the transfer of 2c practices (both practices manage Out of Hours and provide medical leadership for the two community hospitals). The increase in prescribing costs is due to the Board not being able to claim back VAT and the need to use locum cover whilst recruitment is taking place. There are also increase costs due to accommodation and travel required for locums. Investigation is ongoing on why the perceived break-even position is not achieving with a decision to split the budget between OOH, GP Practice and community hospital management to ascertain why there is such an overspend.
- There is an overspend relating to the employment of high-cost psychiatrists working a one in two rota. Although very high, the projection is lower than 2023/2024 due to the lower hourly rate of on call. The Board has tried on numerous occasions to recruit Direct Engagement Consultants, NHS Locums and / or Substantive posts but have only been able to engage agency Psychiatrists at a significant higher cost.
- GP Prescribing is again overspent at £384k, this is mostly due to aging demographics and high inflation on drugs above what NHS Western Isles are funding for.
- At the end of the financial year the Comhairle services reporting to the Integration Joint Board (IJB) are under budget by £399k. The under spends described across service areas are prior to them being set against the savings target required to balance the 2024/25 budget.

- The Home Care Service is underspent by £391k. This is mainly due to the level of staffing vacancies within this service. This saving has already been partially offset by agency staffing costs, which were assigned to ensure continuity of care.
- Comhairle Residential Care is in a breakeven position. Income from service users was higher than anticipated but has been partially offset by an increase in the provision for bad debt associated with charges for residential care.
- Adult Care and Support Services had an underspend of £961k. This is largely due to staffing vacancies most significantly in Bremner Court Housing with Extra Care.
- The Criminal Justice section is underspent by £214k. This is due to a combination of staffing vacancies and unbudgeted additional income for the service from the Scottish Government.
- Assessment and Care Services are underspent by £427k due to vacancies within Community Care and the recouping of unused Direct Payments from service recipients.
- Independent Care Homes are underspent by £696k. This reflects higher than anticipated income from service users and lower than budgeted costs for bed spaces, especially in respect of the closing of Blar Buidhe Nursing Home.
- Commissioning and Partnership Services is underspent by £1,189k. This is largely due to vacancies in new posts created from further Scottish Government monies for improving care in the community (START team) and less than anticipated adult mainland placement costs.
- Community Care is underspent by £63k due to lower residual costs associated with the out-of-service flats on the Dun Berisay site and underspend against special grants for the elderly.
- After the allocation of the budgeted savings target across the Department, Management and Administration is underspent by £259k. This is largely due to staffing vacancies within the service.

Reserves

The IJB at 31 March 2025 holds reserves of £9.305m as shown below, an increase from 2023/2024 of £0.583m. Note 8 in the Accounts gives more detail on the Earmarked and Specific Reserves.

Reserves	£'000
Specific	5,737
Earmarked	2,037
General	1,531
Total	9,305

Much of the earmarked and general funds for the next three years will be to ensure the Goathill Campus is funded within a break-even envelope and help offset underlying IJB deficits.

Financial Outlook and Risks

The three year budget plan is based on the core assumption that CnES will be providing a flat cash settlement for the IJB (i.e. budgets not inflated) and NHS Western Isles will provide an uplift to the base budget in line with inflation increase as laid out by the Scottish Government. There is also an assumption the increased resources required for the Goathill Complex will be at substantive post rates only after the initial bedding in period. There is an assumption that a high level of vacancies not back filled will continue, which may not be sustainable. The cost pressures the IJB is looking to mitigate over the next three years are as follows:

- Goathill Campus £1.1m;
- Increases in acute mental health placements;

- Inability to recruit into medical consultant posts including psychiatrist and OOH medics which results in the employment of very high-cost agency staff (hourly rates have been increasing steadily over the last 2 years);
- Inability to recruit into key social care posts e.g., care at home and care home staff
- Increasing risk of emerging care packages £0.5m; and
- Above inflation price rises from prescribed drugs.

This is together with the IJB underlying deficit of £5.5m (for 26/27) due to flat cash settlement, aging population and with continued increase in inflation on our services e.g. heating and food costs and pay uplifts.

There is also the cost implication of increase Long Term conditions due to the aging population. It is imperative that transformational change drives recurring efficiencies, but we recognize that with the workforce and population demographics this will become more increasingly difficult to do.

Nick Fayers
Chief Officer

19 June 2025

Debbie Bozkurt
Chief Financial Officer

19 June 2025

Annetta Smith
Chairperson

19 June 2025

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Integration Joint Board's Responsibilities

The Board is required:

- to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. In this Board, that officer is the Chief Financial Officer;
- to manage its affairs to secure economic, efficient, and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation, The Local Authority Accounts (Scotland) Regulations 2014 and the Coronavirus (Scotland) Act, and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts.

Annetta Smith
Chairperson

19 June 2025

The Chief Financial Officer's Responsibilities

The Chief Financial Officer is responsible for the preparation of the Integration Joint Board's Annual Accounts, in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

In preparing the Annual Accounts, the Chief Financial Officer has:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the Local Authority Accounting Code (in so far as it is compatible with legislation).

The Chief Financial Officer has also:

- kept proper accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Annual Accounts present a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2025.

Debbie Bozkurt
Chief Financial Officer

19 June 2025

ANNUAL GOVERNANCE STATEMENT OF ASSURANCE

Scope of Responsibility

The Western Isles IJB is a commissioning body that was created in 2015. It works in close partnership with communities and its delivery partners, and commissions within its financial framework against the strategic objectives and underpinning methodology set out in the Strategic Framework

The Western Isles Health and Social Care Partnership is an integration of health and social care services as outlined in the legislative framework of The Public Bodies (Joint Working) (Scotland) Act 2014. It is enhanced and overseen by the Integration Joint Board (IJB).

Health and social care services have been integrated to improve health and wellbeing outcomes for people who use these services, in particular:

- create a single system for health and social care services
- develop more informal community resources and supports
- put the emphasis on prevention and early intervention
- improve the quality and consistency of services
- provide seamless, high quality, health and social care services
- ensure that resources are used effectively and efficiently.

NHS Western Isles and the CnES set out within their integration scheme the scope of the delegated functions. The scheme was approved by the Scottish Parliament on 24th September 2015.

Section 44 of the Public Bodies (Joint Working) (Scotland) Act 2014 requires a review of the Integration Scheme to be undertaken within 5 years of initial approval.

Following a comprehensive review a revised Scheme was considered by the IJB in April 2024. The Board approved the draft Integration Scheme in the last committee series. Legislation requires that the Scheme is published and is available for wider public consultation for a period of 6 weeks. A press release was published on June 6th inviting the community to feedback on the draft Scheme. The findings of the consultation will be reflected in the final draft for consideration by NHS WI Board and CnES Policy and Resources Committee. The intention is to present the final draft to the IJB at the public series in September 2025 before passing to Scottish Ministers for approval.

The following services on the next page have been delegated to the IJB to strategically oversee and commission in line with our local priorities, the core aims of integration and the National Health and Wellbeing Outcomes. The delivery of these services has also been delegated, annually through directions, to Western Isles Health and Social Care Partnership which is provided by NHS Western Isles, Comhairle nan Eilean Siar (local authority), along with non-statutory delivery partners in line with the integration delivery principles.

Ault Social Care Services	Community Health Services	Adult Hospital Health Services
<ul style="list-style-type: none"> • Care at Home Services • Extra Care Housing • Social Work Services for Adults and Older People • Services and support for Adults with Physical Disabilities and Learning Disabilities • Mental Health Services • Drug and Alcohol Services • Adult Protection and Domestic Abuse • Carers Support Services • Community Care Assessment Teams • Care Home Services • Adult Placement Services • Reablement Services, Equipment and Telecare • Aspects of Housing Support including Aids and Adaptations • Day Services • Respite Provision • Occupational Therapy Services 	<ul style="list-style-type: none"> • Primary Medical Services (GP Practices) • Out of Hours Primary Medical Services • Community Hospital Services • Public Dental Services • General Dental Services • Ophthalmic Services • Community Pharmacy Services • Allied Health Professional Services • Community and Specialist Nursing • Mental Health Services • Community Learning Disability Services • Community Addiction Services • Public Health Services (vaccination) • Community Palliative Care • Pharmacy Services • Continence Services 	<ul style="list-style-type: none"> • Accident and Emergency • Inpatient Hospital Services in these specialties: <ul style="list-style-type: none"> – General Medicine – Mental Health (APU) – Psychiatry • Pharmacy Services

The Integration Joint Board Membership

The Public Bodies Joint Working (Scotland) Act 2014 and associated Regulations set out the arrangements for the membership of the IJB. As a minimum this must comprise of voting members nominated from the NHS Board and the Local Authority; non-voting members who are holders of key professional roles within Comhairle nan Eilean Siar and NHS Western Isles; and representatives of groups who have an interest in the IJB. There is also flexibility to appoint additional members in certain circumstances.

Local authorities must nominate Councillors as voting members. The NHS Board should nominate non-executive directors. Where this is not possible, there is scope to appoint “appropriate persons” as agreed by the Scottish Ministers, but at least two non-executive directors must be nominated.

In June 2024, Prof. Annetta Smith took over as Chair of the IJB from Cllr. Calum Maclean who took on the role as Vice Chair of the IJB.

The IJB has four voting members and four deputy voting members each from the CnES and NHS Western Isles.

The voting members at 31st March 2025 are:

Name	Organisation	Position
Prof. Annetta Smith	NHSWI	IJB Chair
Cllr. Calum Maclean	CnES	IJB Vice Chair
Cllr. Norman Misty Macdonald	CnES	Member
Cllr. Susan Thomson	CnES	Member
Cllr. Iain A MacNeil	CnES	Member
Julia Higginbottom	NHSWI	Member
Naomi MacDonald	NHSWI	Member
Karen France Macleod	NHSWI	Member

The deputy voting members as at 31 March 2025 are:

Name	Organisation	Position
Cllr. Duncan Macinnes	CnES	Deputy
Cllr. George Murray	CnES	Deputy
Cllr. Rae Mackenzie	CnES	Deputy
Cllr. Kenny M Macleod	CnES	Deputy
Gillian McCannon	NHSWI	Deputy
Sheena Wright	NHSWI	Deputy
Vacant	NHSWI	Deputy
Vacant	NHSWI	Deputy

The following members left the IJB during the year:

Name	Organisation	Position
Cllr. Kenneth J. Maclean	CnES	Member

Advisors to the Integration Joint Board during the year were:

- Gordon Jamieson, Chief Executive NHS Western Isles
- Malcolm Burr, Chief Executive Comhairle nan Eilean Siar
- Tim Langley, Head of Law and Governance within Comhairle nan Eilean Siar and holds the position of IJB Standards Officer.

In addition, the Chief Social Work Officer, the Chief Officer of the IJB, the Section 95 Officer of the IJB (Chief Finance Officer), a registered nurse employed by NHS Western Isles, a General Medical Practitioner, a Secondary Care Consultant, one staff side representative from each organisation, two representatives from the Third Sector, a representative from the Scottish Ambulance Service, a representative from the Hebridean

Housing Partnership and a Service User will normally attend. The Section 95 Officer of the IJB responsibilities are described at page 9 under Statement of Responsibilities.

The full IJB voting membership across the year was 52% female and 48% male during 2024/2025.

During the financial year 2024/2025, the IJB met ah hybrid or through Teams seven times (including development sessions). During that period, the Board:

- approved the Annual Report 2024/2025;
- agreed a balanced budget for 2024/2025;
- Had 2 development sessions
- Had report on the revised integration scheme.
- Had Report on consultation on strategic framework
- Had Reports on Performance and IJB risk register.

Sub Committees

The IJB is required to properly manage its financial and governance affairs. An Audit Committee of the IJB has been established to assist in the delivery of those functions. The IJB Audit Committee has a key role with regard to ensuring the efficient and effective performance of Western Isles' Health and Social Care Partnership in order to deliver the outcomes set out in the Integration Scheme. The Audit function of the IJB was undertaken by external auditors Azets (NHS Western Isles internal auditors) in light of recruitment issues within the CnES Audit Team. which are reported to the Committee detailed under the paragraph Audit and Scrutiny.

Partner Governance

NHS Western Isles has a corporate governance framework which includes:

- a Board which meets every month, alternating with formal public sessions with board development and briefing workshops, to consider the plans and strategic direction of the organisation;
- an Annual Operational Plan (formally LDP), which identifies the organisation's strategic development objectives and aspirations for health improvement, wellbeing and health care in conjunction with Better Health Better Care, the Quality Strategy and the National Clinical Strategy;
- a Clinical Governance Committee, Audit and Risk Committee, Finance, Performance and Resources Committee, Clinical Forum, Area Partnership forum, Staff Governance Committee; and Remuneration Committee, all of which meet at least quarterly acting on specific terms of reference to focus on particular aspects of the governance framework.
- a Corporate Management Team which meets monthly to consider and drive effective delivery against overall plans, objectives, targets and guarantees. The team comprises the Chief Executive, Executive Directors and Senior Managers;
- a single comprehensive Code of Corporate Governance, in which clearly defined guidelines and levels of authority are established for all areas of expenditure and capital investment;
- risk registers which are active, maintained and reported regularly to operational management and a corporate risk register identifying key risks which is reported regularly to the Corporate Management Team, Clinical Governance Committee, Audit and Risk Committee, Finance, Performance and Resources Committee, and the Board;
- a system of regular performance management and review led by the Chief Executive and an Anti-fraud, Bribery and Corruption policy.

Social Care is covered by the Comhairle's Corporate Governance Framework which includes:

- a performance management system administered by the Chief Executive's Department;
- a Reporting Concerns at Work (Whistleblowing) Procedure;
- a Duty of Candour Policy Statement and Procedural Guidance;

- a Complaints-Handling Procedure;
- fortnightly Corporate Management Team meetings comprising the Chief Executive, Directors and Senior Managers.

Risk Management

The Integration Scheme indicates that a risk management strategy and policy will be adopted by the IJB. The Risk Management Strategy and Policy was agreed by the Shadow IJB in March 2016. It was prepared in line with the international standard for risk management (ISO 31000).

As part of that, the IJB has maintained a risk register, reflecting its strategic activities and taking cognizance of both significant issues from each statutory partner's own risk registers, and also emerging risks.

The Chief Officer has overall accountability for risk management, ensuring that suitable and effective arrangements are in place to manage the risks relating to the functions within the scope of the Integration Joint Board. The CnES and NHS Western Isles supported the Chief Officer and the Integration Joint Board with relevant specialist advice.

Over the course of the year, the level of risk changed in light of material circumstances. Actual risk ratings were consistently higher than the target risk rating, with the major risk being around the recruitment and retention challenges within the Partnership.

The following risks were monitored by the IJB over the course of the year, within a 5x5 risk register which gauges impact and likelihood:

Risk Code	Risk Owner	Strategic Risk Event	Previous	Current	Target
				Risk Rating	
IJBSR1	Chief Officer, Health and Social Care	Failure to plan for strategic change	16	12	6
IJBSR2	Chief Officer, Health and Social Care	Workforce. Inability to attract and retain workforce to deliver delegated services	16	20	9
IJBSR3	Chief Officer, Health and Social Care	Increasing demand for delegated services. Demand outstrips capacity	12	12	6
IJBSR4	Chief Finance Officer, IJB	Insufficient financial resources in order for the partnership to deliver its statutory obligations	20	25	12
IJBSR5	Chief Officer, Health and Social Care	Organisational, professional and cultural barriers inhibit the ability of the H&SCP and in turn the Board to develop services and deliver on strategic ambition	12	12	6

Mitigating measures were applied to all identified risks – however, some risks relate to systemic challenges within the local health and care system. In particular, challenges around workforce have proved difficult to mitigate, with key vacancies across the system. Vacancies are monitored by the IJB when it meets, with updates given on mitigating actions. However, many of the solutions to this challenge sit outside of the IJB's influence.

Audit and Scrutiny

The Public Sector Internal Audit Standards 2013 (PSIAS) sets basic principles for carrying out public sector internal audit in the UK. The PSIASs are applicable to the CnES, NHS Western Isles and the IJB.

A Strategic Audit Plan has been prepared based on a robust risk assessment process, following appropriate consultation, challenge and comparison with underlying, national, corporate and professional objectives. The planned internal audit reviews address the main focus of the IJB in terms of establishment, planning, and complying with the need to provide quality service provision in our communities whilst doing so effectively and efficiently in the use of finite resources.

The Chief Internal Auditor for the IJB was appointed in December 2015. The internal audit function is normally provided by the CnES, however due to staff vacancies in 22/23, 23/24 and 24/25 the internal audit function was provided by Azets, NHS internal auditors. Azets audit opinion is as follows: **"In our opinion, Western Isles Integration Joint Board has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives"**.

Over the course of the year, a range of issues were highlighted through 2 audit reviews: Risk management and Cyber Security. The Cyber Security is not yet available but the findings from the Risk Management Audit Review are as follows:

Risk Management

Good practice

- The IJB has established a Risk Management Strategy to provide the framework for identifying, assessing and mitigating risks that could impact the achievement of WIIJB's strategic objectives. It was introduced in 2016 and was recently updated and approved in September 2024. The Risk Management Strategy is readily accessible via the NHS Western Isles webpage.
- The Risk Management Strategy clearly outlines that the Audit and Risk Committee has a responsibility for overseeing its operation, that the Chief Officer has overall operational accountability for risk management and that the Risk Manager is responsible for formally reporting on a quarterly basis to the Board on the development, and progress of risk management.
- The Strategy aims to ensure that risks faced by the IJB are managed consistently and. It identifies two types of risks that IJB will broadly face: strategic risks, related to its operation as a legal entity, and service delivery risks, linked to the quality of services provided through the Health and Social Care partnership. The IJB relies on its parent organisations to identify, manage and address service delivery risks.
- The Strategic Risk Register is used to track and manage high-level risks affecting the organisation's ability to deliver integrated health and social care services. The register is reviewed at least six monthly. The latest Strategic Risk Register was updated and published in March 2025.
- WIIJB'S SRR identifies a total of five strategic risks, which include Failure to plan for Strategic Change, Workforce, Increasing demand for delegated services, Insufficient financial resources and Organisational, as well as professional and cultural barriers. It records risks based on likelihood and impact, assigns an overall risk rating and outlines mitigating actions. We confirmed through our testing that all current strategic risks have been consistently monitored and reviewed since their initial identification in December 2022.
- We also confirmed that the existing risks in the register align with the IJB's strategic objectives and there is evidence to show that emerging risks are being actively identified, discussed and assessed

Areas for improvement

We have identified a number of areas for improvement which, if addressed, would strengthen WIIJB's control framework. These include:

- Documenting the risk identification approach within the Risk Management Strategy,
- Aligning the risk appetite categories to the risk scores to ensure they can be consistently applied.
- Including a formal risk escalation and de-escalation process in their Risk Management Strategy or Policy. This can include a specific thresholds that dictate when a risk should be escalated or deescalated.

Audit Scotland is appointed again (though different team and Director) as the external auditor for the five-year period 2022/2023 to 2026/2027.

External Audit Action Plan 2023/2024

Due to the previous year's Cyber Security attack, the 2023/24 IJB Accounts and Governance arrangements have not yet been audited and therefore the S95 Officer for the IJB cannot comment on progress on the External Audit Action plan for 23/24 as it is not available and likely not to be available until possibly September 2025.

Performance Management

For the purposes of managing the performance of the IJB, including the delivery of the national health and wellbeing outcomes and the Strategic Plan, a Performance Framework has been produced.

The monitoring arrangements within the Performance Framework are in accordance with statutory requirements for production of an Annual Performance Report under the Public Bodies (Joint Working) (Scotland) Act 2014.

Performance monitoring and reporting arrangements are set out within the Performance Framework. This includes the production of an Annual Performance Report as required under Section 42 of the 2014 Act with the content in accordance with the Public Bodies (Joint Working) (Content of Performance Reports) (Scotland) Regulations 2014. The Framework details a hierarchy of performance indicators that comprise the performance monitoring of activities at various levels across the Partnership which are detailed in a series of appendices to the Framework.

The management commentary describes our performance over 2024/2025 in detail.

Strategic Plan

To have the greatest impacts for our communities, the Health and Social Care Strategic Framework will be used as the Strategic Commissioning Plan for the IJB. In turn, this will be used to develop annual delivery plans to guide the delivery of delegated services for both the Local Authority and the Health Board. Given the challenging fiscal environment we will not prioritise areas that do not align to the Strategic Framework.

The Framework is intended to:

- provide the conceptual framework as to how the IJB approaches population health challenges, informs the commissioning plan and ensures our focus remains outcome focused for our communities
- guide decisions we make in the short term, such as annual delivery plans • inform the longer-term programme of work
- enable the Board (IJB) and our communities to assess actions against our strategic ambition
- provide a basis for more detailed and engaged conversation with our two parent bodies and wider partners about the challenges ahead, supporting wider achievements of integration of health and social care services

Within the last 12 months the Health and Social Care Partnership has seen a number of notable successes including:

- Good progress with the implementation of the Primary Care Improvement Plan, specifically CTaC and VTP
- Improving the uptake of Self-Directed Support
- Increased capacity of home-based intermediate care (START/Reablement)
- Expansion of Hospital at Home Service (which received national recognition)
- Formation of Acute Assessment Unit to reduce hospital admissions
- Development of Urgent and Unscheduled Care model for community hospitals
- Successful transition of two GP practices to 2C (Health Board managed GP services)
- Launch of Improving the Cancer Journey programme of care. Western Isles leads this work collaboratively for the communities of Orkney and Shetland
- Opening of the new dental hub for the Southern Isles
- Commenced Poly Pharmacy Reviews in Care Homes

As a result of the challenges that we have faced between 2020/2023, we have learnt that setting out a detailed plan in 2024 for the next three years is unlikely to achieve the impacts that we would want to achieve, in the context of a number of challenges that we are currently aware of now and may not be able to predict. For example, if we think back to early 2020 and the global events in the identification of Novel Coronavirus (COVID-19) disease, the impact of what became a global pandemic could not have been predicted.

Therefore, a Strategic Framework as opposed to a strategic plan. A strategic plan tends toward short-term, actionable tasks. A strategic framework, while focused, allows the flexibility to adapt to changing community dynamics, policy mandates, and population health needs.

The Strategic Framework is not prescriptive in the actions that we will take and is instead designed to be enabling us to best deal with the critical challenges we are aware of now, and to help us decide how to deal with further critical challenges on the next steps of our three-year journey. The Strategic Framework will be used to develop in year commissioning plans that will seek to deliver the outcomes outlined in the Strategic Framework.

Review of Effectiveness

During 2024/2025, the IJB continued to put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance is both appropriate and effective in practice.

Specifically, the IJB's governance arrangements have been reviewed and tested against the requirements of the Public Bodies (Joint Working) (Scotland) Act, associated regulations and guidance notes and the CIPFA Good Governance Framework.

Specific measures were introduced to ensure the IJB as a public body in compliant with all of its legislative obligations.

The Chief Finance Officer was responsible for the preparation and oversight of the IJB's accounts for 2024/2025, and for the development, along with the Chief Officer, of the budget for 2025/2026.

Certification

It is our opinion that reasonable assurance, subject to the matters noted above, can be placed upon the adequacy and effectiveness of the Western Isles IJB's systems of governance.

Nick Fayers
Chief officer

19 June 2025

Annetta Smith
Chairperson

19 June 2025

REMUNERATION REPORT

Introduction

This report is set out in accordance with the Local Authority Accounts (Scotland) Amendment regulations 2014. These regulations require the disclosure of certain details in respect of the remuneration and pension benefits of senior Voting Board Members and senior employees. The term remuneration means gross salary, fees and bonuses, allowances and expenses, and compensation for loss of employment. It excludes pension contributions paid by the Comhairle or NHS Eileanan Siar. Gross salary means the annual salary for a full-time employee or member and for presentation purposes the salaries of part-time employees or those who have been employed or served as members for less than a full year are annualised.

The term pension benefits, covers the in-year contributions paid by the Comhairle or NHS Eileanan Siar for the employee or Board Member, and their accrued pension benefits at 31 March 2025.

All information in the tables disclosed below will be audited by external auditors. The other sections will be reviewed by external auditors to ensure that they are consistent with the financial statements.

Arrangements for Remuneration

Board Members

Voting membership consists of 4 Councillors nominated as board members by the Comhairle and 4 NHS representatives nominated by NHS Eileanan Siar. In addition, there are 12 non-voting members which include the Chief Officer, the Comhairle's Chief Social Work Officer, The Chief Financial Officer, registered medical practitioners from both primary and non-primary care and a registered nurse.

The Senior Members on the Board during 2024/25 were:

Chairperson	Prof. Annetta Smith	NHS Eileanan Siar
Vice-Chairperson	Calum Maclean	Comhairle nan Eilean Siar

Members are remunerated by the relevant partner organisation and the Board does not pay allowances or other remuneration directly.

The statutory liability for pension contributions and ongoing commitments lies with the partner organisation and on this basis there is no pension liability reflected on the Board Balance Sheet.

Senior Employees

The appointment of a Chief Officer is required by Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014. However, the Board is not empowered to directly employ the Chief Officer and the contract of employment must be with one of the partner organisations. In this case the Comhairle is the employer.

Other Officers employed by the partner organisations, including the Chief Financial Officer, who meet the criteria for disclosure are included in the tables below.

The remuneration of the Chief Officer is set by reference to the arrangements for Executive Officers in the NHS.

Employees whose remuneration was £50,000 or above

As required by the regulations, the following table shows the number of officers whose remuneration was £50,000 or above.

Remuneration Band	Number of Employees	
	2024/25	2023/24
£100,000 - £104,999	1	-
£95,000 - £99,999	-	1

Exit Packages

There were no exit packages paid during this or the previous financial year.

Remuneration

Name and Responsibility	2024/25			2023/24
	Salary, fees & Allowances	Taxable Expenses	Total Remuneration	Total Remuneration
	£	£	£	£
Nick Fayers, Chief Officer	100,883	-	100,883	96,563
Debbie Bozkurt, Chief Financial Officer ¹	27,365 (91,215 FTE)	-	27,365 (91,215 FTE)	26,220 (87,399 FTE)

1. Portion of salary attributable to role as Chief Financial Officer – equivalent to 0.3 FTE

Pension Benefits

With regard to officers' pension benefits, the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pension liability reflected on the Board's Balance Sheet.

The Board does however have responsibility for funding the employer contributions for the current year and the table below shows the expenditure incurred in respect of pension benefits during the year. The table also shows the total value of accrued pension, some of which may relate to previous employment.

Name and Responsibility	In-year pension contributions		Accrued Pension Benefits		
	Year to 31/03/25	Year to 31/03/24		As at 31/03/25	Difference from March 2024
	£	£		£	£
Nick Fayers, Chief Officer	22,395	19,718	Pension	20,201	2,771
			Lump Sum	-	-
Debbie Bozkurt, Chief Financial Officer ¹	-	-	Pension	-	-
			Lump Sum	-	-

1. The Chief Financial Officer is not a member of the Pension Fund.

Nick Fayers
Chief Officer

Prof. Annetta Smith
Chairperson

MOVEMENT IN RESERVES STATEMENT

This Statement shows the movement in the year on the IJB's reserves.

Movement in Reserves 2024/25	General Reserves	Earmarked and Specific Reserves	Total Reserves
	£'000	£'000	£'000
Opening Balance at 1 April 2024	2,131	6,591	8,722
Total Comprehensive (Income)/Expenditure	600	(1,183)	(583)
Closing Balance at 31 March 2025	1,531	7,774	9,305

Movement in Reserves 2023/24	General Reserves	Earmarked and Specific Reserves	Total Reserves
	£'000	£'000	£'000
Opening Balance at 1 April 2023	3,054	8,442	11,496
Total Comprehensive (Income)/Expenditure	923	1,851	2,774
Closing Balance at 31 March 2024	2,131	6,591	8,722

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This Statement shows the cost of providing services for the year.

2023/24			Service	2024/25		
Gross Expend	Gross Income	Net Expend		Gross Expend	Gross Income	Net Expend
£'000	£'000	£'000		£'000	£'000	£'000
4,246	(1,347)	2,900	Management and Administration	5,096	(2,573)	2,523
872	(199)	673	Alcohol and Drugs Partnership	1,030	(107)	923
33,886	(5,021)	28,865	Community Services	34,804	(6,140)	28,664
17,538	(4,021)	13,516	Partnership Services	18,154	(4,821)	13,333
4,435	(564)	3,871	Dental Services	3,984	(677)	3,307
4,032	(311)	3,721	Mental Health Services	4,324	(147)	4,177
19,669	(1,197)	18,472	Medical	21,636	(2,693)	18,942
9,336	(1)	9,335	Acute Set Aside Budget	10,226	(620)	9,606
306	-	306	Housing Services	306	-	306
94,319	(12,660)	81,659	Cost of Services	99,558	(17,776)	81,782
	(78,885)	(78,885)	Taxation and Non-Specific Grant Income		(82,365)	(82,365)
94,319	(91,545)	2,774	(Surplus)/Deficit on Provision of Services	99,558	(100,141)	(583)
94,319	(91,545)	2,774	Total Comprehensive (Income) and Expenditure	99,558	(100,141)	(583)

There are no statutory or presentational adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not provided in these accounts.

BALANCE SHEET

The Balance Sheet shows the value of the IJB's assets and liabilities as at the balance sheet date. The net assets are matched by the reserves held.

2023/24			2024/25	
£'000	£'000		£'000	£'000
8,722		Short Term Debtors	9,305	
	8,722	Current Assets		9,305
	8,722	Net Assets		9,305
8,722		Usable Reserves	9,305	
	8,722	Total Reserves		9,305

The unaudited accounts were issued on 19 June 2025.

Debbie Bozkurt
Chief Financial Officer

NOTE 1 ACCOUNTING POLICIES

1. General Principles

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined by the Local Government (Scotland) Act 2014. The Annual Accounts have therefore been prepared on an Income and Expenditure basis in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom. The Annual Accounts have been prepared on a going concern basis, which assumes that the IJB will continue in operational existence for the foreseeable future. The historic cost convention has been adopted.

2. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Expenditure is recognised when goods or services are received, and their benefits are recognised by the IJB;
- Income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable;
- Where debts may not be received, the balance of debtors is written down; and
- Where income and expenditure has been recognised but cash has not been received or paid, a debtor or creditor for the corresponding amount is recorded in the Balance Sheet.

3. Funding

The IJB is primarily funded through funding contributions from the statutory funding partners, namely NHS Eileanan Siar and Comhairle nan Eilean Siar. Expenditure is incurred as the IJB commission specified health and social care services from the funding partners for the benefit of service recipients.

4. Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. Transactions are settled on behalf of the IJB by the funding partners. Consequently, the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due, to or from each funding partner as at 31 March, is represented as a debtor or creditor in the IJB Balance Sheet. A Cash Flow Statement is therefore not required to be presented in the Annual Accounts.

5. Employee Benefits

The IJB does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability on its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

6. Support Services Costs

Costs relating to the overheads (e.g. human resources support, financial services, information technology) required by the Comhairle and the NHS Board to provide the services commissioned by the Integration Joint Board are not regarded as IJB running costs. These costs were not included in the partner contributions agreed as part of the establishment of the IJB and will be retained by the partner organisations.

7. Provisions

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund. Provisions for specific purposes, such as non-payment of debt, will have been provided by the partner organisations.

8. Reserves

IJB's are not currently anticipated to hold cash or to have bank accounts. However, where the IJB underspends on the partner funding contributions, this would result in a General Fund Reserve.

Property, Plant and Equipment used for the delivery of commissioned services have not transferred to the IJB Balance Sheet and the related Capital Adjustment and Revaluation Reserves are therefore not required.

9. Events after the Reporting Period

These are events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts is authorised for issue. An adjustment is made to the statements where there is evidence that the event relates to the reporting period, otherwise the statements are not adjusted, and where the amount is material, a disclosure is made in the notes.

10. VAT

The IJB is a non-taxable body and does not charge or recover VAT on its activities. VAT is settled/recovered by the parent bodies.

NOTE 2 CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

The Annual Accounts contain estimated figures that are based on assumptions made by the partner organisations, taking account of historical experience, current trends or other relevant factors. Management consider that for areas of estimation in the Annual Accounts, actual results are unlikely to differ materially from the estimates.

NOTE 3 RELATED PARTY TRANSACTIONS

The IJB is required to disclose material transactions with related parties - bodies or individuals that have the potential to control or influence the Board or to be controlled or influenced by the Board. Disclosure of these transactions allows readers to assess the extent to which the Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Board. As a partnership between the Comhairle and the NHS Board, these two organisations are the main related parties to the Board and the following transactions were made during 2024/25.

2023/24		2024/25
£'000		£'000
	Transactions with NHS Eileanan Siar	
52,499	Funding contributions received	54,602
-	- Services Income received	-
53,309	Expenditure on Services provided	54,294
94	Key Management Personnel: Non-Voting Board Members ¹	99
21	Support Services	25
	Transactions with Comhairle nan Eilean Siar	
26,386	Funding contributions received	27,763
-	- Services Income received	-
28,150	Expenditure on Services provided	27,271
64	Key Management Personnel: Non-Voting Board Members	68
21	Support Services ²	25

¹ **Key Management Personnel:** The Chief Officer is employed by NHS Eileanan Siar but Comhairle nan Eilean Siar make a contribution of 50% of the costs. The Chief Financial Officer is employed by the NHS Eilean Siar and 30% of her time is charged to the IJB. These payments are included in Corporate Costs in the Comprehensive Income and Expenditure Statement and the remuneration details in the Remuneration Report.

² **Support Services:** Both partner organisation provide a range of support services to the IJB, e.g. Financial Services, Human Resources, Legal. There are no charges included in the IJB accounts for these services. The Support Service costs included in the table above represent costs such as travel and subsistence, incidental administration and equipment etc.

2023/24		2024/25
£'000		£'000
	Balances with Comhairle nan Eilean Siar	
8,722	Debtor balances: Amounts due from the Comhairle	9,305
8,722	Net Balance with the Comhairle	9,305

NOTE 4 EXPENDITURE AND INCOME ANALYSIS

2023/24		2024/25
£'000		£'000
	Services Commissioned from the NHS	
27,767	Employee Benefits	30,371
16,566	Family Health Services	17,150
11,292	Other Operating Expenditure	10,695
(5,813)	Services Income	(6,767)
	Services Commissioned from the Comhairle	
20,500	Employee Benefits	21,237
19,805	Other Operating Expenditure	19,889
(8,658)	Services Income	(11,010)
167	Corporate Expenditure	183
33	Auditor Fee: External Audit Work	34
(78,885)	Partners Funding	(82,365)
2,774	(Surplus)/Deficit on Provision of Services	(583)

NOTE 5 TAXATION AND NON-SPECIFIC GRANT INCOME

2023/24		2024/25
£'000		£'000
52,499	Funding Contribution from the NHS	54,602
26,386	Funding Contribution from the Comhairle	27,763
78,885	Total	82,365

The funding contribution from the NHS Eileanan Siar shown above includes £9,199k in respect of "set aside" resources relating to acute hospital and other resources. These are provided by the NHS, which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contributions from partners shown above would exclude any funding which is ringfenced for the provision of specific services. Such income is presented as service income in the Cost of Services within the Comprehensive Income and Expenditure Statement.

NOTE 6 CORPORATE EXPENDITURE

2023/24		2024/25
£'000		£'000
158	Staff Costs	167
9	Administration	15
33	Audit Fee	34
200	Total	217

NOTE 7 SHORT TERM DEBTORS

2023/24		2024/25
£'000		£'000
8,722	IJB Reserves held by CnES	9,305
8,722	Total	9,305

NOTE 8 USABLE RESERVE

The IJB holds a balance on the General Fund for two main purposes:

- to earmark or build up funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.

- to provide a contingency fund to cushion the impact of unexpected events or emergencies. This is part of the IJB's risk management framework.

2023/24			Project / Investment Area	2024/25		
Balance at 01/04/2023 £'000	Transfers £'000	Balance at 31/03/2024 £'000		Transfers Out £'000	Transfers In £'000	Balance at 31/03/2025 £'000
			Earmarked Reserves			
486	(402)	84	Digital Innovation and Infrastructure			84
45		45	Workforce Sustainability	(45)		-
2,063	(110)	1,953	Transformational Change			1,953
2,594	(512)	2,082	Total Earmarked Reserves	(45)	-	2,037
			Specific Reserves			
303	100	403	Social Care Specific Reserves		6	409
2,247	(1,037)	1,210	SC and NHS Winter Pressures Fund C/F	(135)	632	1,707
462	236	698	Primary Care Funds	(193)		505
1,010	(500)	510	Dental Infrastructure Funds	(510)		-
183	(68)	115	Dental Other			115
338	(18)	320	Nurse Director Support Funds	(308)		12
27		27	Workforce Wellbeing PC&SC			27
307	(15)	292	Mental Health Funds	(275)		17
159	72	231	Hospital at Home	(231)	304	304
378	(123)	255	Other NHS Specific Funds	(200)	2,166	2,221
434	14	448	Alcohol and Drug Partnership	(28)		420
5,848	(1,339)	4,509	Total Specific Reserves	(1,880)	3,108	5,737
3,054	(923)	2,131	General Reserves	(600)		1,531
11,496	(2,774)	8,722	General Fund	(2,525)	3,108	9,305