CÙRAM IS SLÀINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD

Meeting date:	**20 November 2025**
Item:	**6.3**
Title:	**Q2 IJB Finance Monitoring Report**
Responsible Officer:	**Debbie Bozkurt Chief Finance Officer**
Report Author:	**Debbie Bozkurt**

1 Purpose

This is presented to the Committee for:

- Awareness

This report relates to a:

- Annual Operating / Delivery Plan

Competence:

- There are no legal, financial or other constrains associated with the report.

2 Report summary

2.1 Situation

2.1.1 This narrative reflects the spend to date (as recorded in the Partners Financial systems) and explains any recurring cost pressures and non-recurring cost pressures variances which have arisen in the first 3 months of the year which are likely to have an impact on our year end outturn.

2.1.2 As of 30th September, the IJB can be brought back to a projected break-even position, however this is only achieved by using all reserves and the inability to recruit to some posts.

2.2 Background

Comhairle nan Eilean Siar recovery from the cyber attack and therefore it is anticipated that quarterly reports will be available to monitor the financial outturn of the IJB, possibly moving to more frequent reporting from 26/27.

2.3 Assessment

As of 30 September 2025, the IJB is showing an in-year overspend of **£1,089** and at year end the Board is showing a projected overspend position of **£3.699m** excluding reserves. Financial Flexibilities including unallocated NHS pay awards and Reserves held for both partners mean a reported break-even position for the Integrated Joint Board by year end. The attached report describes and reports on the main variances of the IJB including financial risks to the ability to remain at a break-even position

2.3.1 Quality/ Patient Care

NA

2.3.2 Workforce

It is worth noting that there is a very high level of vacancies which if agency is required it can be a sizable cost pressure but also the high level of vacancies contributes to the break-even position

2.3.3 Financial

This is the Finance Report undertaken by the Chief Finance Officer and does not need sign off

Accountants Name	Signature

Comment from the Chief Finance Officer:

2.3.4 Risk Assessment/Management

Finance risks are discussed at paragraph 3 of the attached report.

2.3.5 Equality and Diversity, including health inequalities

Impact Assessment is not necessary

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, against the 5 themes:

1	Sustainable Buildings & Land	
2	Sustainable Travel	
3	Sustainable Goods and Services	x
4	Sustainable Care	
5	Sustainable Communities	

Describe other relevant impacts:

2.3.7 Other impacts

No other Impact

2.3.8 Communication, involvement, engagement and consultation

The Board has carried out its duties to involve and engage external stakeholders where appropriate:

This report does not need to be consulted on

2.3.9 Route to the Meeting

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report.

2.4 Recommendation

State the action being requested. Use one of the following directions for the meeting. No other terminology should be used.

- **Awareness** – For Members' information only.

3 List of appendices

The following appendices are included with this report:

- M6 Monitoring Report IJB