

CÙRAM IS SLAINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD



Meeting date:	26 March 2026
Item:	7.1
Title:	26/27 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:

- Approval

This report relates to a:

- Balance Budget for IJB 26/27

2 Report summary

2.1 Situation

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.

2.2 Background

In accordance with the Western Isles Integration Scheme, the IJB is required to approve a balanced budget on the basis of funding delegated by NHS Western Isles and Comhairle nan Eilean Siar (CnES). This has been an extremely challenging process with both of the IJB's parent bodies experiencing significant financial pressure.

2.3 Assessment

The 2026/27 budget initially required for the delegated and set aside functions is £89.554m, as shown in table below, which results in an initial budget gap of £4.140m. After earmarked reserves are included, anticipated Scottish Government Grants, reserves and savings including and unavoidable vacancies (for both partners), this brings the net budget to a break-even position.

	26/267		
	NHS £'000	CnES £'000	Total £'000
Gross Cost of Services	59,905	44,341	104,246
Income (SC)	-	10,552	10,552
Total Core Funding	58,554	31,000	89,554
Initial Budget Gap	-1,351	-2,789	-4,140
Savings/Reserves			
Vacancies - unavoidable	993	500	1,493
Procurement Savings	40	-	40
Prescribing Target	40	-	40
Financial Flexibilities	-	-	-
General Reserves	278	442	720
LA Earmarked Reserves	-	1,847	1,847
Net Gap	0	0	0
Gross Gap	2.3%	9.0%	4.6%
Net Gap	0.0%	0.0%	0.0%

2.3.1 Quality/ Patient Care

N/A

2.3.2 Workforce

N/A.

2.3.3 Financial

As above

2.3.4 Risk Assessment/Management

Ability to continue to break-even is 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 Other impacts

N/A.

2.3.7 Communication, involvement, engagement and consultation

N/A

2.3.8 Route to the Meeting

Direct to IJB Board Meeting – will be presented at ICMT for information

2.4 Recommendation

It is recommended that members of the IJB:

- a) Approve the break-even budget position for 26/27
- b) Note the 3-year gaps at paragraph 14 respectively of the attached appendices.
- c) Note on-going cost pressures and risks that will need to be mitigated where possible

3 List of appendices

The following appendices are included with this report:

IJB Budget 2026/27 and 3 year plan