

# CÙRAM IS SLAINTE NAN EILEAN SIAR INTEGRATION JOINT BOARD



Meeting date: 26 March 2026

Item: 7.3

Title: Fees and Charges 2026/27

Responsible Officer: Emma Macsween

Report Author: Graeme Miller

## 1 Purpose

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

- Awareness

This report relates to :

Annual Operating / Delivery Plan	
Emerging issue	
Government policy/directive	
Legal requirement	✓
Local policy	
NHS Board / Integration Joint Board Strategy or Direction	✓

### Competence:

- The setting of fees and charges for social care services remains a matter for local authority governance. The Integration Joint Board are provided with the opportunity to consider the approach given the budgetary matters associated with the fees and charges.

## 2 Report summary

### 2.1 Situation

2.1.1 The annual setting of fees and charges is a matter for the local authority. The proposal to continue with full cost recovery is included in the recommendations given the structural deficit facing the Board.

### 2.2 Background

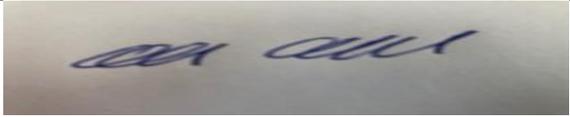
2.2.1 The sharing of the proposed fees and charges had previously been brought to the IJB for approval ahead of the Comhairle consideration of the matter. Due to the rescheduling of the IJB meeting the setting of fees and charges will be undertaken by the Policy and Resources Committee on 25 March with final approval by the Comhairle on 1 April 2026.

## 2.3 Assessment

The recommendations include the decision previously taken by the Board in terms of the rate to be offered to the external residential and nursing care services.

### 2.3.3 Financial

The fees and charges have been collated with the support and financial oversight provided by service accountancy.

Accountants Name	Signature
Donald E Macleod	

#### Comment from the Chief Finance Officer:

The draft financial GAP before savings/reserves for Social Care is **26/27 £2.8m**. To note for 27/28 likely to be less than £0.5m of general reserves available and by 28/29, it is likely there will be no general reserves available to support the Integrated Joint Board's financial position. Reserves, even if available are for one off expenditure, normally earmarked spend where the money was given specifically for use.

### 2.3.4 Risk Assessment/Management

Risk management is documented through operational and strategic risk registers.

### 2.3.5 Equality and Diversity, including health inequalities.

N/A This matter was addressed when the change of practice to full cost recovery was considered.

### 2.3.6 Climate Emergency and Sustainability Development

N/A

### 2.3.7 Other impacts

N/A

### 2.3.8 Communication, involvement, engagement, and consultation

The public facing documentation will be updated when agreed.

### 2.3.9 Route to the Meeting

Integrated Corporate Management Team March 26.

## 2.4 Recommendations

It is recommended that:

- (a) the Board note the proposed Fees and Charges Report for 2026/27 submitted for approval by the Comhairle as detailed at Appendix A.