CÙRAM IS SLÀINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD

Meeting date:	**10 February 2026**
Item:	**6.1.1**
Title:	**IJB Finance Monitoring Report Q3 (Oct-Dec ’25)**
Responsible Officer:	**Debbie Bozkurt, Chief Finance Officer**
Report Author:	**Debbie Bozkurt, Chief Finance Officer**

1 Purpose

This is presented to the Members 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 9 months of the year which are likely to have an impact on our year end outturn.

2.1.2 As of 31st December 2025, 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 31st December 2025, the IJB is showing an in-year overspend of **£2.901m** and at year end the Board is showing a projected overspend position of **£3.676m** excluding reserves. Financial Flexibilities including anticipated NHS allocations, and Reserves held for both partners mean a reported **break-even position** for the Integrated Joint Board by year end.

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 is not required to involve nor engage with external stakeholders on the report.

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

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

3 List of appendices

The following appendices are included with this report:

- Item 6.1.1.1 – Appendix 1 – IJB Narrative Monitoring Report Q3 (Oct – Dec '25)