

IJB Bulletin - Online tool

User guidance



 AUDIT SCOTLAND

March 2025

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Introduction

1. The interactive online tool allows users to explore the financial performance of their local IJB, as well as compare individual IJBs. It includes data on the funding and income and reserves position, outturn budget position, savings performance, and financial outlook. The tool also includes local and national contextual data from the 2022 census that illustrates the increasing population pressures nationally and the significant variation across Scotland.

2. This guide will walk through how to navigate and interact with the IJB Bulletin 2023/24 online tool effectively. Each section of the tool consists of a title and navigation buttons on the top of the page, a narrative section located on the left side of the page, and graphs and visuals occupying the rest of the page.

3. In the top left of each page of the online tool you will find this symbol. Clicking on this button will bring up informative instructions/descriptions to show the user how to use the tool.



4. On the upper right side of each page is a button which can be used to navigate back to the menu page or the cover page.

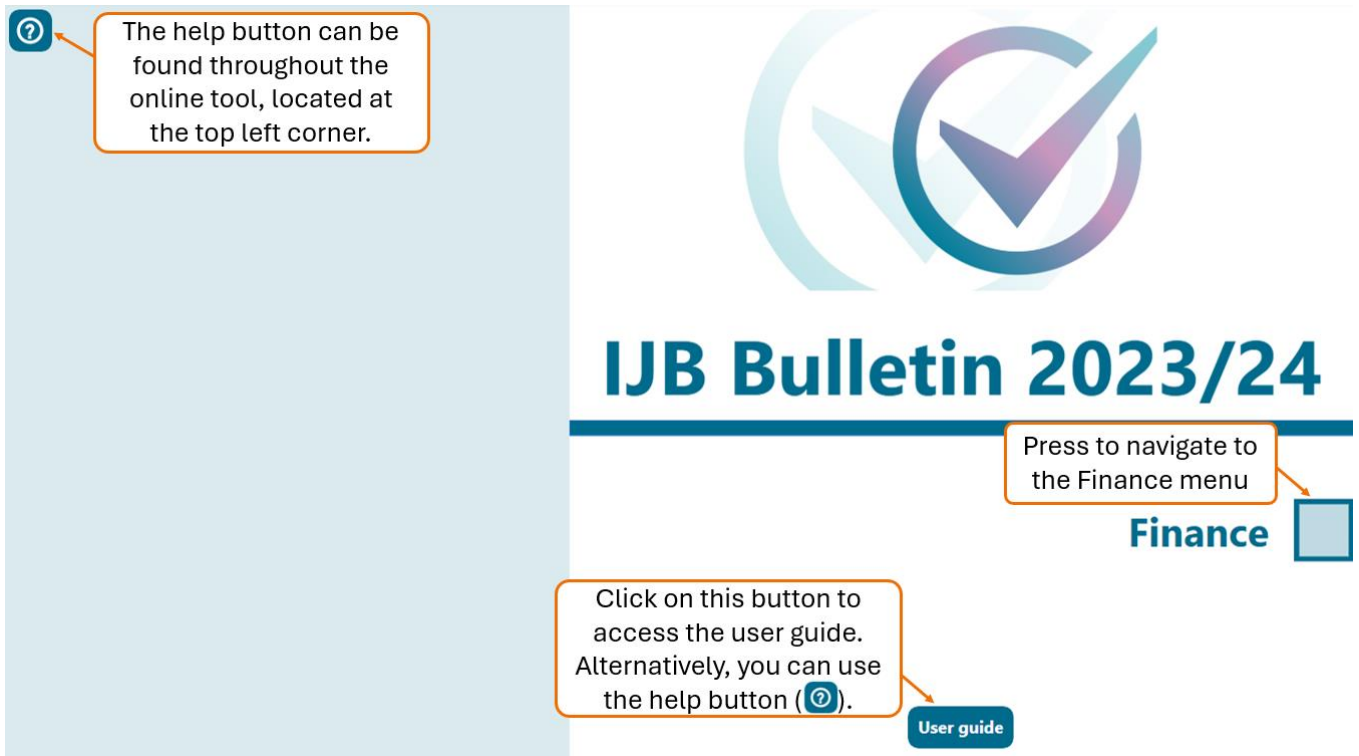


5. General guidance

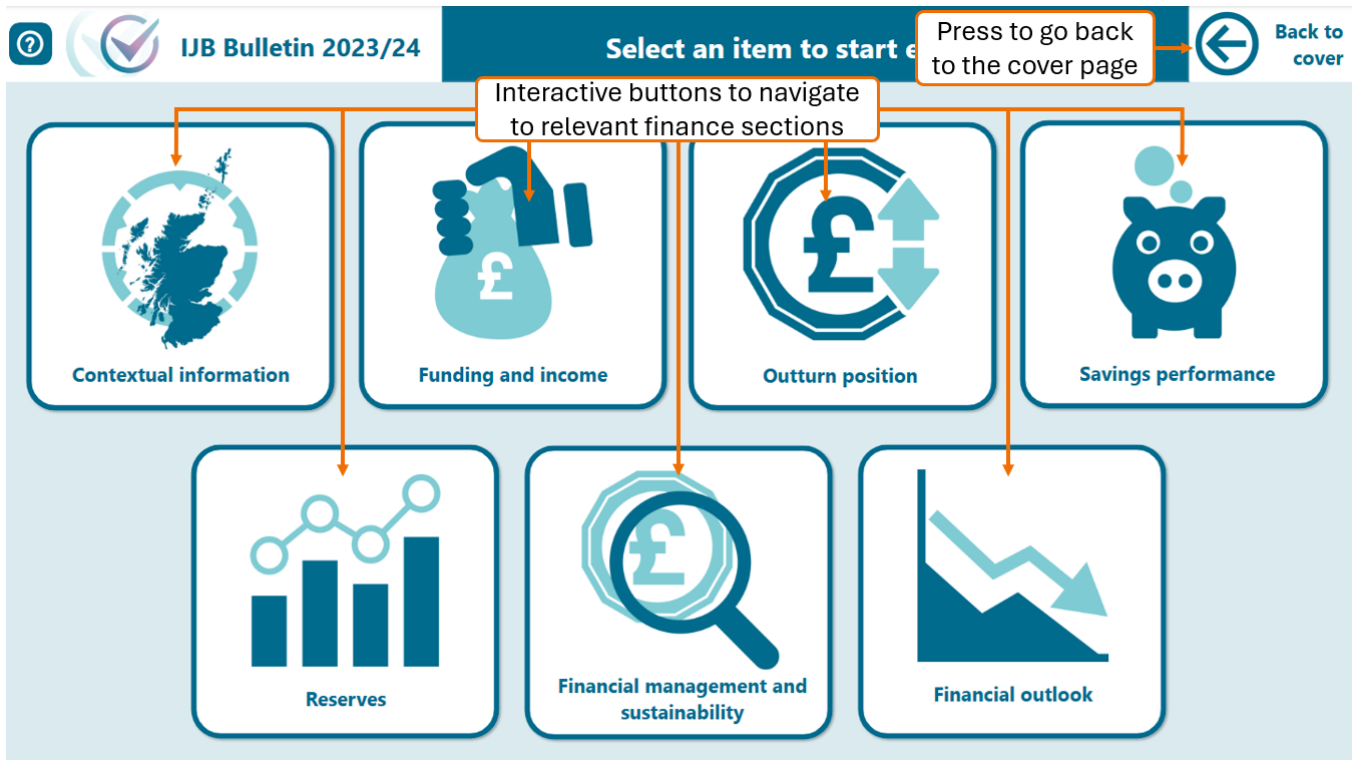
- Hover cursor over exhibit bars to see individual IJB details.
- On occasions it will be necessary to scroll down to be able to see the text or the visuals in their entirety.

1. Cover and menu page

6. This is the cover page that will allow you to explore the IJB Finance online tool:



7. This 'menu' page allows you to explore pages that make up the Finance section of this bulletin:



2. Contextual information

8. This section allows you to explore data from Scotland's Census 2022, at both a national and local level:

IJB Bulletin 2023/24 Contextual information [Press to go back to the finance menu](#) [Back to menu](#)

- Scotland's population has grown by 2.7 per cent since the previous census in 2011. At the same time, there was an increase in the proportion of the population over 65, from 16.8% in 2011 to 20.1% in 2022.
- The population density increased from 68 residents per square kilometre to 70. This varied from 9 (Eilean Siar) to 3,555 (Glasgow) across Scotland, illustrating the range of logistical and workforce related challenges facing the different IJBs.
- There was a 27 per cent increase in the number of people who reported that their health was bad or very bad between 2011 and 2022. Largely driven by demographic shifts to an older population.
- The percentage of people reporting a long-term illness, disease or condition increased from 18.7% in 2011 to 21.4% in 2022.
- There were 627,700 unpaid carers in Scotland in 2022, representing a 28 per cent increase since 2011.

Detail on demographic and societal trends since the last census (2011)

Scotland

- Scotland
- Aberdeen
- Aberdeenshire
- Angus
- Argyll & Bute
- Clackmannanshire
- Dumfries & Galloway

Use the drop-down menu to select a different geographical area

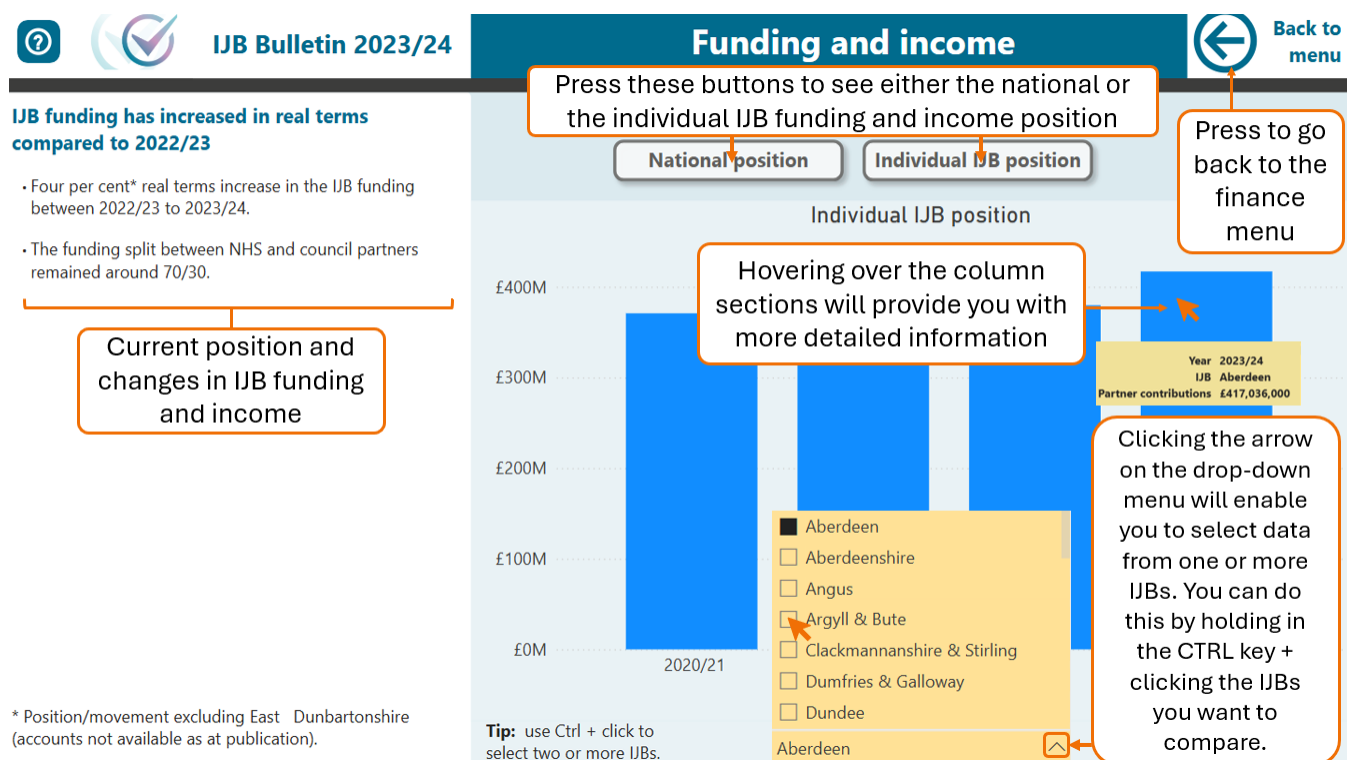
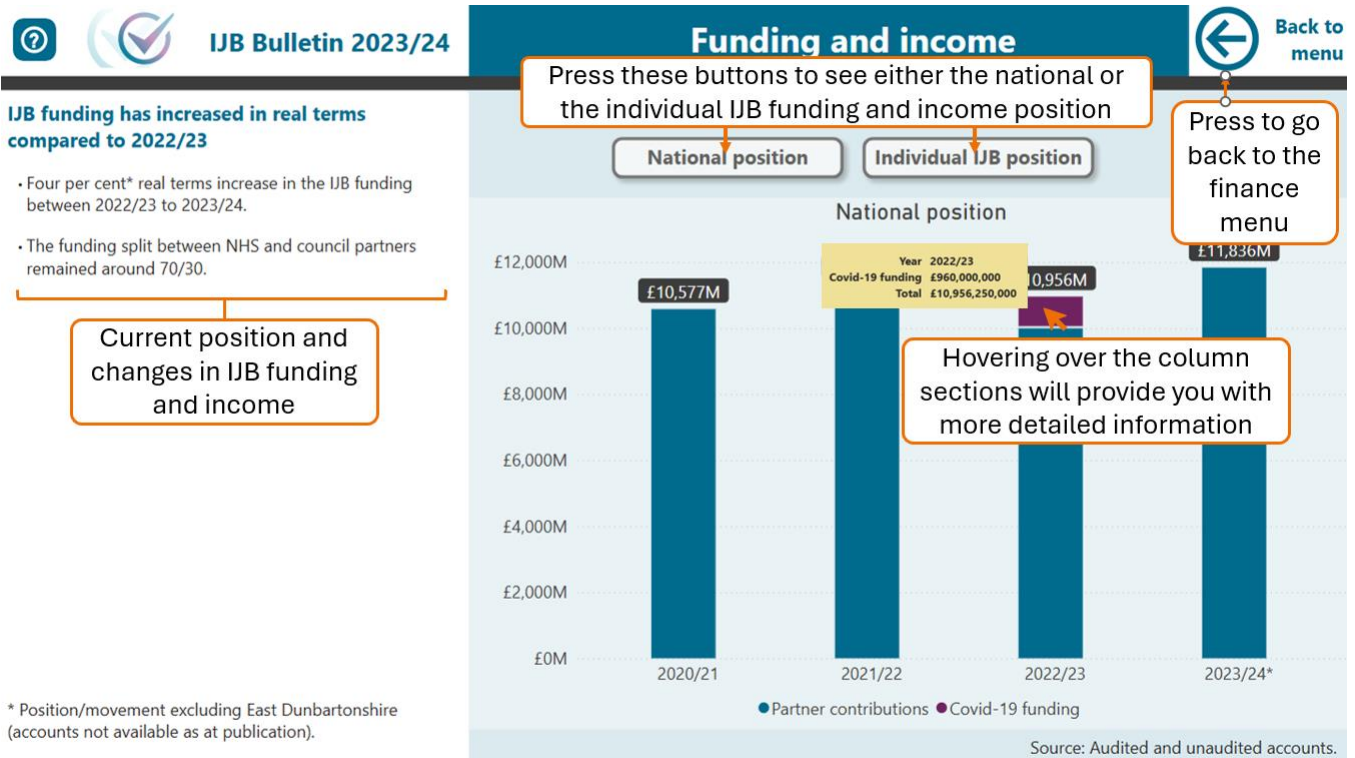
Selecting local context
Once you have selected an IJB from the drop-down menu, these figures will change to reflect that IJB areas relevant census data (2022)

Metric	Value
Population (2022)	5.44M
Percentage of people who reported bad or very bad health	6.90%
Percentage of people who have a long-term illness, disease or condition	21.40%
Proportion of the population over 65	20.10%

Source: Scotland's Census 2022.

3. Funding and income

9. This section provides insights on IJB funding and income, both at a national and local level:



4. Outturn position

10. This section provides an overview of the 2023/24 financial outturn position and key messages:

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Outturn p

Press to go back to the finance menu

Back to menu

The majority of IJBs reported a deficit on the cost of providing services requiring additional contributions from partner bodies and the unplanned use of reserves

- 24 IJBs reported a deficit on the cost of providing services with the majority (18) reporting a deficit between zero and three per cent.
- Deficits were funded through a mix of additional contributions from partner bodies (49 per cent) and the unplanned use of reserves (51 per cent). A number of IJBs will have received additional partner contributions during the year that will not be captured by this analysis.
- Of the 24 IJBs reporting an operating deficit, 11 received additional contributions from partner bodies to cover the year end overspend and 17 made an unplanned drawdown from reserves.
- IJBs highlighted a range of financial pressures driving the increase in the cost of providing services, including prescribing costs, pay inflation, demographic pressures, and locum/agency/bank staff costs.

Deficit/surplus on core operations as a proportion of net cost of service

IJB	2022/23	2023/24
South Ayrshire	5.39%	
North Lanarkshire		
Angus		
South Lanarkshire		
Argyll & Bute		
East Dunbartonshire**		
Renfrewshire		
West Lothian		
Inverclyde		
West Dunbartonshire		
Clackmannanshire & Stirling...		
Dundee		
Glasgow		
East Lothian		
Moray		
North Ayrshire		
Perth and Kinross		
East Ayrshire		
Scottish Borders		
Edinburgh*		

*Comparable data for 22/23 was not available for these IJBs.
Note - East Dunbartonshire has not been included in the exhibit because no data was available as at publication.
Source: Audited and unaudited accounts, auditor returns.

Overview of the financial outturn position for 2023/24

6. Reserves

12. This section examines the movements in IJB reserve positions:

Overview of IJB reserves position

Reserve

Press to go back to the finance menu

Back to menu

Total reserves held by IJBs have reduced by 40 per cent in 2023/24

- 35 per cent* reduction in total reserves (40 per cent real terms reduction).
- Part of the reduction will relate to the use of ringfenced reserves to support Scottish Government national policy objectives.
- One IJB (Aberdeenshire) does not currently hold any reserves (ringfenced/earmarked or contingency reserves).

Contingency reserves have almost halved, limiting IJBs' ability to address future deficits

- Contingency reserves have almost halved (49 per cent* real terms reduction) and now represent 0.8 per cent of the total net cost of service (down from 1.6 per cent), representing reserves that have not been earmarked for a specific purpose and are often used to mitigate the financial impact of unforeseen circumstances.
- Four IJBs utilised all of their contingency reserve

Press the buttons to navigate through the different visuals

National position Position end 2023/24 Individual IJB trends

Total reserves by year

Hovering over the columns will provide additional reserves information

Source: Audited and unaudited accounts.

Overview of IJB reserves position

Reserve

Press to go back to the finance menu

Back to menu

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Press the buttons to navigate through the different visuals

National position Position end 2023/24 Individual IJB trends

Total reserves end 2023/24

Hovering over the bars will display IJB specific information

Scroll down to see additional data

Source: Audited and unaudited accounts.



Overview of IJB reserves position

24

Reserve

Press to go back to the finance menu



Back to menu

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Scroll down to see additional narrative

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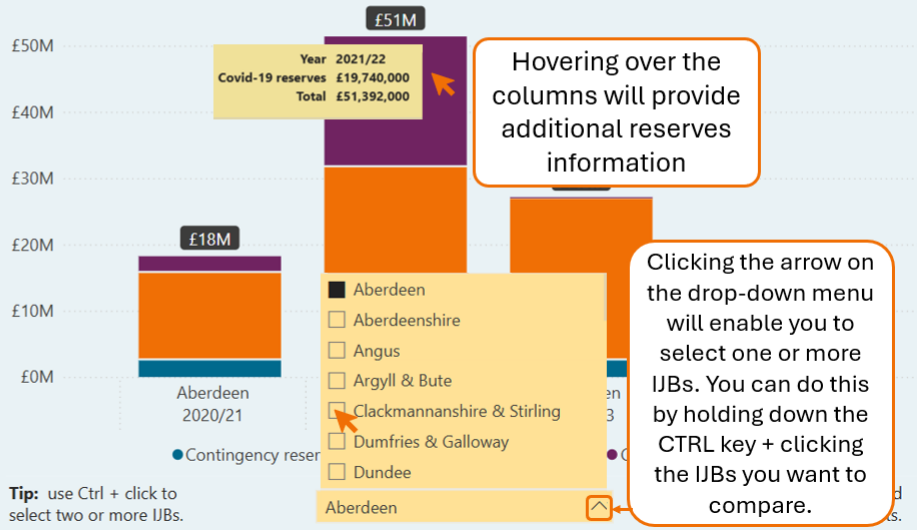
Press the buttons to navigate through the different visuals

National position

Position end 2023/24

Individual IJB trends

Movement of reserves over time



7. Financial management and sustainability

13. This section provides insights on the 2023/24 audit and auditors' opinions on financial management and sustainability risks:

? Overview of financial management and financial sustainability risks

Financial management

Press to go back to the finance menu

← Back to menu

Financial sustainability risks have been identified by auditors in the vast majority of IJBs. The increasing reliance on non-recurring sources of income is not sustainable

Financial sustainability risks identified included:

- Increasing reliance on non-recurring sources of income to meet overspends.
- Reserves level falling below minimum required as per their individual reserves policies. In one case, the general reserve has been depleted in full.
- Undeveloped/underdeveloped plans for the savings to allow IJBs to reach a balanced budget.
- Additional contributions being required from IJBs due to budget pressure.
- Inability to reduce reliance on agency and locum staff due to ongoing recruitment challenges.

Scroll down to see additional narrative

The majority of IJBs were deemed to have effective financial management arrangements in place, though risks were identified by auditors

Financial management risks identified included:

- Inaccurate information provided, or not presented in line with regulations.
- Insufficient detail provided to allow the reader to fully assess the board's overall performance.
- Financial forecasting requiring more accuracy.
- Requirement to enhance the reporting to provide greater clarity regarding the underlying IJB budget and performance against the budget during the year.



Financial sustainability risks identified*	Financial management risks identified*
96%	22%
Medium term financial plan in place**	Accounts presented within agreed timetable**
90%	91%
Unmodified audit opinion*	IJBs who agreed a budget prior to the start of the financial year**
100%	87%
IJBs reporting a turnover in senior officer roles (CO/CFO)**	
57%	

Statistics from the annual audit of IJB accounts

* Audit Reports were available. ** IJBs with interim CO/CFOs in place.
Source: Annual Audit Reports, IJB budget papers, Medium term financial plans.


8. Financial Outlook

14. This section provides insights on the projected financial outlook for 2024/25:

IJB Bulletin 2023/24

2024/25 Financial

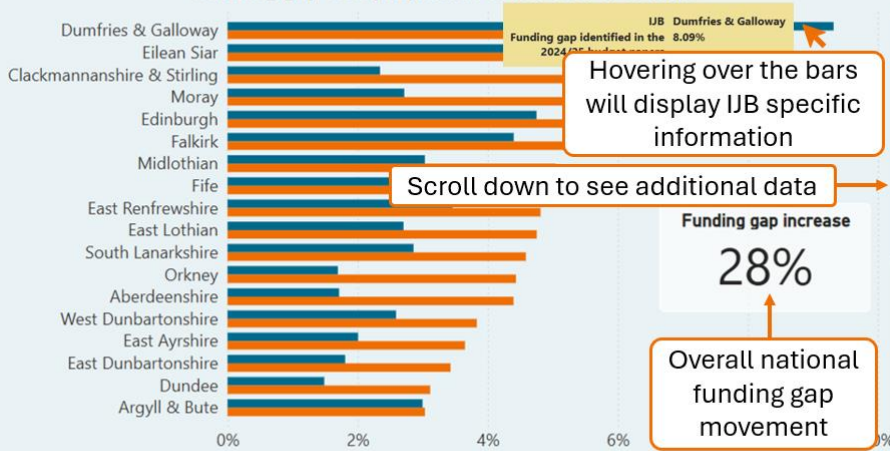
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Press the buttons to navigate through the different visuals

IJB position

Plans to close gap

Funding gap as a proportion of net cost of service



IJB	2023/24 Budget Papers (%)	2024/25 Budget Papers (%)
Dumfries & Galloway	~4.5	8.09
Eilean Siar	~2.5	~2.5
Clackmannanshire & Stirling	~2.5	~2.5
Moray	~2.5	~2.5
Edinburgh	~2.5	~2.5
Falkirk	~2.5	~2.5
Midlothian	~2.5	~2.5
Fife	~2.5	~2.5
East Renfrewshire	~2.5	~2.5
East Lothian	~2.5	~2.5
South Lanarkshire	~2.5	~2.5
Orkney	~2.5	~2.5
Aberdeenshire	~2.5	~2.5
West Dunbartonshire	~2.5	~2.5
East Ayrshire	~2.5	~2.5
East Dunbartonshire	~2.5	~2.5
Dundee	~2.5	~2.5
Argyll & Bute	~2.5	~2.5



● Funding gap identified in the 2023/24 budget papers ● Funding gap identified in the 2024/25 budget papers

Source: IJB budget papers, auditor return.

The projected financial position is set to worsen


- 2024/25 budget setting revealed that the projected funding gap for IJBs has increased again to £456 million (£357 million for 2023/24).
- For 2024/25, 19 of the 30 IJBs agreed a balanced budget before the start of the financial year. Delays in the agreement of savings plans and NHS partner funding were the most common reasons for balanced budgets not being agreed at the start of the financial year.

Overview of the projected funding gaps for 2022/23 and 2023/24

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2024/25 Financial

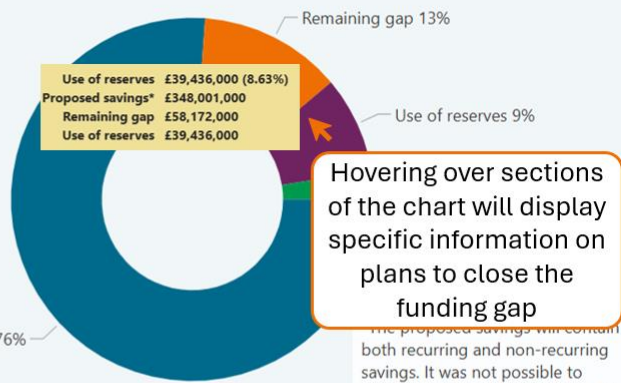
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Press the buttons to navigate through the different visuals

IJB position

Plans to close gap

IJBs proposal for closing the 2024/25 funding gap



Category	Value	Percentage
Proposed savings*	£348,001,000	76%
Use of reserves	£39,436,000	8.63%
Remaining gap	£58,172,000	13%
Other	-	-

● Proposed savings* ● Remaining gap ● Use of reserves ● Other

Source: IJB budget papers, auditor return.

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