
News release on behalf of the Accounts Commission

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Mounting financial pressures will force tough decisions on health and social care services

Integration Joint Boards (IJBs), together with their NHS and council partners, must urgently take decisions on where to redesign, reduce or discontinue services.

Funding to Scotland's 30 IJBs increased by over two per cent in 2024/25 to more than £12 billion. But this was insufficient to meet rising costs and demands, with many IJBs using dwindling reserves to help meet the almost £450 million gap between demand and available funding. This is not sustainable.

Increasing demand, rising costs and a growing number of people with long-term complex needs are placing mounting financial pressures on IJBs. The boards have reached a critical point, with a significant risk they will become financially unsustainable within the next 12 to 24 months.

Alongside savings and using reserves, IJBs have been relying on substantial additional funding from their partners in the NHS and councils. IJBs need to plan their finances more realistically to reduce this reliance, as health boards and councils face their own significant financial pressures.

Malcolm Bell, member of the Accounts Commission said:

'The cost of delivering services is rising faster than available funding. Tackling this could include difficult decisions about redesigning or reducing services, and whether new or additional charges need to be made. Whatever decisions are made, service users, their families and wider communities must be consulted.

'But without radical change the services delivered by IJBs can't be sustained. The gap between funding available and the cost of meeting demand is widening, and the gap of nearly £450 million cannot be bridged with savings alone.'

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Notes to Editor:

1. Find out more about our work across health and social care [on our website](#).

2. We recently published [a joint report with the Auditor General for Scotland on the performance of community health and social care services](#) in Scotland. We reported that a lack of comprehensive and consistent national performance information makes it difficult to assess the impacts of integration.

3. All reports by the Accounts Commission and Auditor General published since 2000 are available at www.audit.scot

- The Accounts Commission is the public spending watchdog for local government. It holds councils and various joint boards and committees in Scotland to account and help them improve. It operates impartially and independently of councils and of the Scottish Government, and meets and reports in public.
- Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.

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