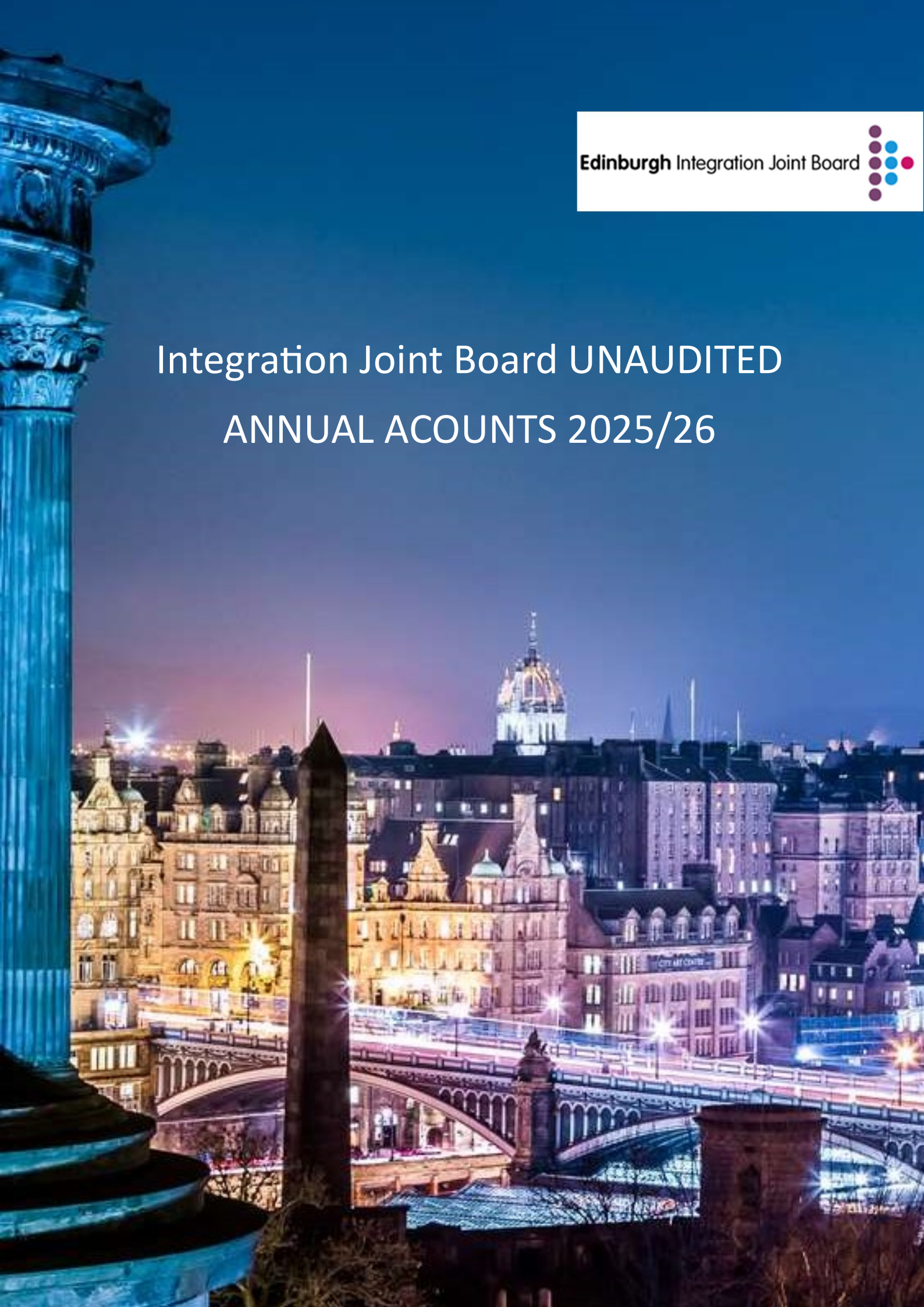


Edinburgh Integration Joint Board



# Integration Joint Board UNAUDITED ANNUAL ACCOUNTS 2025/26





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## CHAIR'S FOREWORD



I joined the Edinburgh Integration Joint Board as Chair in October 2025 and was immediately struck by the breadth of responsibilities of both the role and the organisation. The services delegated to the Integration Joint Board, and delivered through our partners NHS Lothian and the City of Edinburgh Council, have a significant impact on the lives of people across Edinburgh. In this introduction, I will outline how the Integration Joint Board has fulfilled its responsibilities over the past year.

Like all Integration Joint Boards across Scotland, the Integration Joint Board continues to operate in a highly challenging financial environment. An ageing population, increasing numbers of people living with long-term conditions, and ongoing resource pressures require us to redesign and reshape the services we commission. Our priority remains to protect the core services that people rely upon, with a focus on statutory provision and those most in need of our support.

During 2025/26, the Board has scrutinised performance, overseen financial management, and ensured robust oversight of audit and risk. We have also addressed a number of operational matters requiring Board attention. Alongside this, we have continued to strengthen our effectiveness through improvements to governance, performance reporting, and our connection to frontline service delivery.

Board membership has continued to evolve, bringing valuable skills and perspectives to our discussions. I am particularly pleased that we have addressed a previously identified gap through the appointment of two carer representatives, David Manson and Gary Staerck, ensuring that carers' voices are reflected in our decision-making. We have also seen changes in leadership, including the appointment of Ralph Roberts as Vice Chair. Further details are provided in the remuneration report.

Finally, I would like to thank my fellow Board members for their commitment, insight and support over the past year. I also extend my thanks to the Chief Officer and her team, and to all those working across the Edinburgh Health and Social Care Partnership, for their continued dedication in delivering essential services to the people of Edinburgh.

**Connor Savage**  
**Chair of the Edinburgh Integration Joint Board**



## EDINBURGH INTEGRATION JOINT BOARD AT A GLANCE

Edinburgh Integration Joint Board is responsible for planning health and social care services for the citizens of Edinburgh. Many, but not all, of these services are provided by the Edinburgh Health and Social Care Partnership (the Partnership).

The Partnership is responsible for providing integrated services through the operational delivery of the Integration Joint Board's strategic plan. Its workforce is made up of staff employed by both the City of Edinburgh Council (the Council) and NHS Lothian, and our Chief Officer is accountable to the Chief Executives of both the Council and NHS Lothian.

Over 2025/26, the health and social care services we deliver, and commission included:

- TBC (from performance report)



## SECTION 1 – PERFORMANCE REPORT

### SECTION 1.1 – CHIEF OFFICER REFLECTIONS

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I am pleased to present the annual accounts for the Edinburgh Integration Joint Board for 2025/26.

This has been my first full year as Chief Officer, during which I have seen both the scale of our responsibilities and the complexity of the environment in which we operate. Over the course of the year, the Integration Joint Board has progressed key initiatives while responding to increasing demand for services. This demand is driven by an ageing population and a growing number of people living with long-term conditions, alongside the challenges associated with a reducing working-age population and ongoing workforce pressures.

Within this context, the Integration Joint Board has maintained a clear focus on delivering its strategic priorities. This has included delivery of a significant savings programme, while protecting core services and ensuring support is directed towards those most in need.

As we move into 2026/27, we will continue to refine our medium-term financial strategy to support long-term sustainability. This will be accompanied by further service redesign to ensure we are able to meet future demand within available resources.

Finally, I would like to thank all staff across the Edinburgh Health and Social Care Partnership for their continued commitment and professionalism in delivering essential services to the people of Edinburgh.

**Christine Laverty**  
**Chief Officer of Edinburgh Integration Joint Board**

## SECTION 1.2 – MANAGEMENT COMMENTARY

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### Introduction

This commentary provides an overview of progress against the objectives and strategy of the Edinburgh Integration Joint Board. It considers our financial performance for the year ended 31<sup>st</sup> March 2026 and gives an indication of the issues and risks which may impact upon our organisation in the future.

### Role and remit

#### Edinburgh Integration Joint Board

The Integration Joint Board was established as a body corporate by order of Scottish Ministers in June 2015 under the Public Bodies (Joint Working) (Scotland) Act 2014. This legislation brought together the planning and operational oversight for a range of NHS and local authority services under the Integration Joint Board as a statutory public body, with the intent to improve overall health and wellbeing through the delivery of efficient and effective health and social care services.

As an integration authority we are wholly funded by our partners in the City of Edinburgh Council and NHS Lothian. We are responsible for making decisions and allocating these resources to specific areas of delegated responsibility.

The board has ten voting members: five elected members appointed by City of Edinburgh Council; and five NHS Lothian non-executive directors appointed by NHS Lothian. Non-voting members of the board include the Integration Joint Board Chief Officer, Chief Finance Officer, representatives from the third sector and citizen members. Service and staffing representatives also sit on the board as advisory members.

#### Delegated services

We are responsible for planning the future direction of, and overseeing the operational delivery of, integrated health and social care services for the citizens of Edinburgh. These services are delegated to Integration Joint Board from our partners, the City of Edinburgh Council and NHS Lothian. They are largely delivered by the Edinburgh Health and Social Care Partnership (the Partnership), although some are managed by NHS Lothian on our behalf. These are referred to as “hosted” or “set aside” services and are delegated to the IJB and managed on a pan Lothian basis.

The Partnership is an organisation formed by mutual agreement between NHS Lothian and the City of Edinburgh Council to manage and deliver a range of delegated services on behalf of the Integration Joint Board. Partnership officers produce reports for the IJB and provide advice to members. All decisions are made by the IJB members.

The Partnership workforce is made up of staff employed by both the City of Edinburgh Council (the Council) and NHS Lothian, and our Chief Officer is accountable to the Chief Executives of both the Council and NHS Lothian.

The IJB does not provide services but is responsible for deciding what needs to be done, who is best placed to do it and how much money to give them to do it. The services are then provided on behalf of the Integration Joint Board by either the Council, NHS Lothian, the Partnership or from an independent or third sector organisation. Integration Joint Board then has the responsibility for holding delivery partners to account for performance and value for money.

The areas of responsibility delegated to Edinburgh's IJB are:

Delegated service	Examples
<b>Unscheduled care</b>	departments and minor injury units, acute medical wards, general medical wards and hospital at home services
<b>Adult social care</b>	assessments of social care needs, provision of care at home, supported living placements, care home placements
<b>Primary care</b>	local doctors' services (GP practices), NHS dentists, optometrists, district nurses
<b>Pharmaceutical services</b>	community pharmacies and prescriptions
<b>Rehabilitation</b>	physiotherapy, occupational therapy, dietetics and speech therapy
<b>Mental health</b>	prevention, early intervention and treatment services, community mental health teams and mental health hospital wards
<b>Substance use</b>	addiction prevention and treatment services, harm-reduction services
<b>Palliative care</b>	hospice and hospice at home services
<b>Carers support</b>	access to information, advice, and support through personalised plans for unpaid carers
<b>Sexual health</b>	contraception, prevention, diagnosis and treatment of sexually transmitted infections
<b>Disability services</b>	learning disability, sight loss and hearing loss support services

The complexity of health and social care means that the work of the Integration Joint Board often overlaps with that of other organisations.

## Strategic Plan

### Overview

The Integration Joint Board agreed the strategic plan for the period to 2028 in June 2025. It reflects our commitment to provide the best possible health and social care services that we can to the people of Edinburgh with the resources we have available. This means working to make Edinburgh a caring, healthier and safer place to live for everybody.

The Integration Joint Board strategic plan (2025-2028) aims to provide a clear and realistic indication of what we believe can be achieved in each area of the Integration Joint Board's responsibility over the next three years and how we intend to do it. It outlines the many complex challenges facing Edinburgh's health and social care system and how the Integration Joint Board plans to use the resources we have available to address them.

The four key strategic priorities for the Integration Joint Board between April 2025 and March 2028 are:



As the strategic plan covers all areas that the Integration Joint Board is responsible for, it was limited in the amount of detail that could be provided, focusing on the big picture by setting a direction of travel and committing to specific aims to be achieved over the next three years. The detail of how these will be achieved is to be set out in implementation plans for each area.

Over the course of 2025/26, and into 2026/27, implementation plans are being drafted and presented to Integration Joint Board's Strategic Planning Group (SPG) as our roadmaps for the delivery of the strategic plan. They will detail what actions are going to be taken, when, where, and importantly, why. Implementation plans are intended to be 'living documents' and will be regularly updated throughout the next three years to enable us to adapt to

changing circumstances to achieve our goals. The SPG has provided positive feedback on the structure and content of implementation plans received to date.

To date the following draft implementation plans have been presented to the SPG for consideration:

- Preventing falls and the harms that result from falls
- Intervening earlier to better support people in their last year of life
- Maximising Independence
- Right care, right place, right time
- Care services
- Unscheduled care
- Unpaid carers

The SPG has provided positive feedback on the structure and content of the plans to date. Several implementation plans are now in development, each following the same structure, although at different stages of maturity, and they will be approved via SPG over the coming months.

The implementation plans, acting as the delivery route for the strategic plan, will then inform more detailed programme and commissioning plans to turn our proposed actions into a reality.

## Change programme

Throughout 25/26, the change programme has worked on delivering on the strategic plan commitments, and turning our implementation plans into reality. Some of the key highlights in the change programme in 25/26, and plans for 26/27, are detailed below.

### Unscheduled Care

#### ***Why is this a priority?***

In Edinburgh, as in the rest of Scotland, the unscheduled care system has been under sustained pressure and is struggling to cope with rising demand. Unscheduled care is a priority for the Scottish Government with the national strategy focusing on improving community pathways, optimising flow navigation centres, improving access to hospital at home, optimising assessment in emergency departments and promoting early and effective discharge planning.

#### ***What actions have we taken?***



In December 2024 Scottish Government provided specific funding to increase community care capacity aimed at reducing hospital bed occupancy, length of stay and people delayed in their discharge. In Edinburgh we used this funding to develop initiatives that allowed people to return home at an earlier point by receiving enhanced levels of care and rehabilitation support.

#### ***What next?***

Throughout the term of the strategic plan, we will focus on reducing the number of people in hospital who no longer require medical care. We will achieve this through investing in our high demand community services, and by improving pathways for accessing care. This will create the space needed for people to be admitted when they need to be.

## **Single Point of Access**

### ***Why is this a priority?***

Our strategic plan commits to the development of a single point of access (SPOA) for all services we commission. A SPOA will make it quicker and easier for people to get the help they need no matter where they are or how they access our system. It will also ensure consistent decision making about pathways to improve the outcomes and experience for people.

### ***What actions have we taken?***



In March 2026, the Integration Joint Board formally commissioned the development and implementation of our SPOA and work is progressing at pace.

Our SPA model consists of in-reach teams based in acute hospitals and multidisciplinary teams based across the city. We are introducing new roles in our in-reach teams and expanding our community teams. Full implementation will take approximately 18 months.

Through learning from our neighbouring health and social care partnerships, we know that we need digital systems that allow us to track our people throughout their health and social care journey. We also need to be able to extract data from our systems to evidence the impact our SPOA is having. We have therefore included a digital and analytics workstream to ensure these enabling functions are developed in line with the service model and workforce expansion.

### ***What next?***

By introducing a new service and new teams, our existing workflows and processes will also undergo significant transformation, alongside the introduction of a new case management system.

## **Mental health**

### ***Why is this a priority?***

Our strategic plan identifies improvements to mental health services as one of the key priority areas over the coming years. We know that we need to invest more in mental health support and do more to shift the balance of care from hospital to community settings.

### ***What actions have we taken?***



In May 2025, the Integration Joint Board approved the commissioning of a new 19-bedded supported living accommodation for people with severe and enduring mental illness. This helped transition people into independent, community-based living. The final patient discharged from the Royal Edinburgh Hospital on 25<sup>th</sup> March 2026.



Work has been undertaken to address challenges to patient discharge from hospital in order to expedite flow where possible. This includes a recent day of care audit. The next step is to undertake analysis to inform pathway improvement and future bed modelling across acute and community mental health settings.



Our mental health improvement group is working on a system wide approach to mental health service redesign that will be developed over the next 24-36 months. This work includes the review of our community mental health (CMHT) and intensive home treatment teams (IHTT).

### ***What next?***

Looking ahead to 26/27, we will continue to drive forward our mental health improvement work, using the Scottish approach to service design methodologies. Work has now commenced with the CMHTs to support the implementation of the Health Improvement Scotland mental health standards. Implementation of the standards will provide a unified benchmark to baseline improvement.

We will continue to transition to an integrated, data-driven approach that optimises patient flow, reduces length of stay, and prevents avoidable admissions. The culmination of this work will be presented to the Integration Joint Board in autumn/winter 2026.

## **Complex and end-of-life care**

### ***Why is this a priority?***

The provision of effective and compassionate end of life care is an important responsibility of the Integration Joint Board. We commission the services that provide the support adults need to achieve a comfortable and dignified death. These can take place in a person's own home, in a care home, in a hospice or in hospital.

The choice about a preferred place of death is an important and deeply personal one for an individual and their family. This decision should be based on what is right for them. All too often this decision is influenced by where we have the capacity to provide care. As a result people can spend more of their last months of life in hospital than they would choose to do and more than is medically beneficial for them. This can also lead to increased costs for the IJB.

### ***What actions have we taken?***



A single point of access (SPOA) for complex care in the community was established in September 2025. This includes an multi-disciplinary team for triage and assessment of referrals and a fast-track placement pathway for end-of-life patients to internal care homes.



7 intermediate care beds have been commissioned from Marie Curie hospice for a period of one year, beginning in October 2025.

### ***What next?***

Building on the SPOA for complex care in the community, we have started to scope a large-scale programme on palliative care for people with complex needs and expect to see that programme develop over the coming years. This programme includes: a pan-Lothian review of in-patient hospice commissioning arrangements; development and establishment of a new front door palliative in-reach service; redesign of community palliative care services; and exploration of opportunities to enhance and/or redesign supportive and palliative care services in primary care.

## **Older people's pathways**

### ***Why is this a priority?***

We know that we need to work differently, to ensure we have enough capacity, in the right place and at the right time, providing access to both reablement and long-term care at home services.

### ***What actions have we taken?***



Over the course of the year, the One Edinburgh programme started working towards closure, with ownership of programme activities devolved to operational teams. The programme contained 3 primary deliverables in line with the strategic workstreams. All deliverables have been realised, including implementation of Total Mobile scheduling system; internal teams redesigned to deliver reablement services; and care at home framework delivered.



The Liberton hospital site was closed and decommissioned in December 2025. Services have been relocated to Ellen's Glen Community Hospital with inpatient and outpatient services now co-located to support more integrated person-centred care. As part of the relocation, the bed configuration was redesigned to align with the EIJB's strategic direction to reduce reliance on inpatient care and reinvest in community services. The site was successfully handed over to the City of Edinburgh Council and work is underway to develop plans for its future.

### ***What next?***

Our move to therapy-led reablement has expanded service capacity and improved outcomes, helping people rebuild independence, achieve personal goals, and reduce reliance on long-term formal care.

## Other improvements



The City of Edinburgh Council continue their large-scale change programme to replace the legacy social work case management system with Mosaic. The new system will provide a case management database to hold client data, plan service delivery and report on performance. The Mosaic programme impacts on several of our ongoing change programmes, so we remain closely engaged in its implementation to ensure it aligns with service and pathway redesigns that are underway.



The new structure for a centralised brokerage service was developed and is now being recruited to. This 'brokerage' service will help people plan and organise their care by connecting them with suitable services and support providers. In parallel, the operating model for the service is being developed. Our brokerage model will ensure more efficient routes into, and through, our services, and ensure that people receive the care and support they need.



The new structure in strategy has been implemented, strengthening professional skills in planning, quality, data, programme management, commissioning, contract management and brokerage. This includes an enhanced resource for programmes and projects, which will allow us to support a complex portfolio of large-scale change programmes.

## **What next?**

Increasing the supply of **affordable residential care placements**: finalising the business case for reopening Drumbrae; developing additional specialist care home capacity; and maintaining our home first approach.

Reducing reliance on **long-term hospitalisation**: improving our offering for responsive and comprehensive wrap-around care for people in acute distress and with new or increased challenging behaviours; and delivering greater investment in management and future care planning for people with long-term and progressive conditions and their carers.

Improving pathways for young people **transitioning from children to adult services**: introducing holistic multi-disciplinary care planning from the age of 14; and increasing the supply of supported accommodation to enable colocation, peer support networks and optimise enabling environmental design.

Continuing to develop our portfolio around **prevention and early intervention**: recognising that improving outcomes requires us to address health inequalities, support independence and wellbeing, and intervene earlier to help create stronger, more resilient neighbourhoods where people are supported to thrive. Our ambition is to move beyond responding to crisis and have prevention and early intervention running through everything we do, ensuring that support is equitable while targeted at those with greatest need.

## SECTION 1.3 - OPERATIONAL PERFORMANCE

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We will publish our performance report for 2025/26 at the end of August 2026. This key document will outline our challenges and achievements for the year as well as our progress against the six strategic priorities in our strategic plan, and against the Scottish Government's national health and wellbeing outcomes and associated indicators.

It has been another year of significant change and progress for the Edinburgh Integration Joint Board and the Edinburgh Health and Social Care Partnership.

Over the past year, we have made good progress in supporting more people to live independently at home, with our reablement service increasing from **NUMBER** people supported in 2024/25 to **NUMBER** last year. The service has also helped more people live independently at home without needing additional care, reducing the need for over 7,000 hours of support each week.

We have also strengthened support in the community by introducing a new enhanced rehabilitation team. This team provides more intensive support at home, helping people leave hospital sooner. The service is continuing to grow and has already helped **NUMBER** people return home earlier.

We are particularly proud that 19 people have moved on from long stays at the Royal Edinburgh Hospital into supported accommodation, living more independent and fulfilling lives in the community. This is part of a wider programme to improve mental health services, which will continue into next year.

We have continued to shift the balance of care towards community settings. This included opening more beds in our care homes and improving our end-of-life care pathway. As part of this work, Liberton Hospital closed in December 2025.

As a result of our work to improve how people move through hospital and leave when they are ready, the number of delayed discharge days reduced by 28%. The time people spend in hospital also reduced by 14%, showing the impact of our work to support more timely stays.

We are also seeing improvements in our wider performance, with **X% (X out of X)** of national indicators now in the top half of health and social care partnerships across **GEOGRAPHY**. In Edinburgh, 70% of our measures achieved their targets in 2025/26, showing that our approach is having a positive impact.

This significant progress would not have been possible without the dedication and hard work of our staff. We would like to thank everyone for their continued commitment to improving services and delivering the best possible outcomes for the people of Edinburgh.

## SECTION 1.4 - FINANCIAL OVERVIEW

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### Annual accounts

The annual accounts report the financial performance of Integration Joint Board. Their main purpose is to demonstrate the stewardship of the public funds that have been entrusted to us for the delivery of our vision and strategic priorities. The requirements governing the format and content of IJBs' annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the code). These annual accounts have been prepared in accordance with this code.

### 2025/26 financial plan

Each year we update our medium-term financial strategy (MTFS) and agree our budget for the following financial year. The MTFS quantifies the projected financial shortfall over a 3-year period and sets out how we ensure our limited resources are targeted to maximise the contribution to our objectives.

At its meeting in March 2025, the board considered the MTFS for 2025/26 to 2027/28 and the proposed savings programme for the coming financial year. For 2025/26 this assumed total funding of £876m from our partners and estimated costs for the year at £907m, giving an initial gap of £31m. Savings proposals to address £29m of this were considered and agreed. It was assumed that the outstanding balance of £2m would be addressed in line with the finalisation of the NHS Lothian financial plan. On this basis, the Integration Joint Board set a balanced budget for the year.

### Financial Performance

Integration Joint Board's financial performance for the year is presented in the comprehensive income and expenditure statement, which can be seen on page 44. The balance sheet (page 45) sets out the liabilities and assets at 31<sup>st</sup> March 2026.

Financial performance is disclosed in the annual accounts on a different basis from that used to report the ongoing financial performance monthly to the board. The latter considers actual costs against budget and the former captures income and expenditure.

For the year, we are reporting a surplus of £8.8m in the annual accounts. This compares to a surplus of £1.5m for 2024/25. With the exception of the £2.1m in year budget surplus, both these results are effectively the result of timing differences. Specifically income which was received and held in reserves at the year-end being spent in the following year.

Integration Joint Board's financial performance against its "in year" delegated budgets resulted in a surplus of £2.1m (0.2% of income for the year). This was supported by an additional one-off allocation of £8.6m from NHS Lothian to support the position with hosted and set aside services. All funding received during the year but not yet spent has been

transferred to reserves. This includes the surplus which has been transferred to the general reserve.

During the year our reserves have increased from £9.6m at 31<sup>st</sup> March 2025 to £18.3m. Details of these reserves are given in note 9. With the exception of the £2.1m surplus transferred to the general reserve all other reserves are 'ring fenced' for specific purposes.

Overall, we incurred costs of £1,082m during the year, further information on the components is given in the segmental analysis in note 8. The underlying financial pressures facing us have not materially changed and can be summarised on a service-by-service basis as follows:

- a. **Assessment and care management** – £2.6m under. High levels of vacancies in social work and occupational therapy teams combined with the impact of strict adherence to national care home contract rates.
- b. **Home first, community rehabilitation and reablement** - £4.1m under. Vacancies in care at home, reablement, physiotherapy and other allied health professionals (AHPs) are offset by growth in excess of that provided in the budget for purchased care. This is partly due to more people being cared for at home, sometimes with significant packages of care, as they wait for a care home place.
- c. **Mental health, substance use and learning disabilities** - £0.7m under. Employee costs, as a result of vacancies, primarily in nursing roles and learning disability services are offset by the cost of externally purchased services.
- d. **Hospitals, care homes and technology** - £0.1m under. Internal care home budgets continue to be the main cost pressure, with challenges in recruiting making it difficult to reduce bank and agency costs. Nursing vacancies in community hospitals continue to offset.
- e. **Primary care** - £5.3m over. Prescribing remains the main financial pressure with a year-end overspend of £3.3m. As in previous years an increase in growth is the main factor. As reported in previous months this is driven by increases in both prices and volumes with diabetes related drugs and consumables being one of the main factors. Locum cover for maternity leave and sickness continue to drive costs in general medical services (GMS). These prescribing and GMS pressures are partially offset by district nursing and pharmacy vacancies.
- f. **Hosted services** - £3.4m over. Reflecting the financial impact of significant service pressures in the Royal Edinburgh Hospital as additional capacity was opened to counter high occupancy levels in adult acute beds. Other factors impacting hosted services include vacancies, particularly in rehabilitation medicine, oral health and substance misuse.

- g. **Set aside** - £5.0m over. Financial pressures in set aside services remain a key determinant of the IJB's position for delegated health services. The year end position shows an overspend of c4%. The key contributors are general medicine services (pressures in both nursing and medical staffing in the acute medical units in the Royal Infirmary of Edinburgh and Western General Hospital reflecting high levels of front door activity), diabetes and endocrinology (rising number of diabetes patients and the need for more advanced technologies, like insulin pumps and continuous glucose monitors which help manage the condition) and geriatric medicine (medical staffing at Royal Infirmary of Edinburgh and nursing pressures predominately in the Western General Hospital).

During the year we delivered savings of £26.6m against our target of £29.0m. Within this some of the schemes in our agreed savings and recovery programme over delivered with others falling short of their targets. Of the £26.6m, £1m of the savings were one off, with the balance being recurring. Savings were achieved across a range of services including GP prescribing, externally purchased social care services, reductions in community investment, savings in the hosted and set aside services delegated to the board as well as a number of smaller projects.

Whilst it is positive that we are, once again, able to report a break-even position against our in-year budget, the continued reliance on one-off measures to achieve financial balance remains a concern. Although we have been able to establish a small non-earmarked reserve this is below the optimal level set out in our reserves policy.

Although the financial challenge is more severe in Edinburgh, the problem of rising demand and diminishing resources is shared by most of Scotland's IJBs. This is evidenced in Audit Scotland's 2024 finance and performance report which concluded that IJB funding across Scotland was not sustainable. As a board we face a number of material and long-standing financial pressures which have been amplified in recent years. Whilst our income increases year on year, it does not keep pace with the rise in costs as we are faced with increasing demand on our services. Our strategic plan and medium-term financial strategy (MTFS) set out what a path to financial sustainability could look like as we strive to live within the resources delegated to us.

### **Medium term financial strategy**

Our medium-term financial strategy does more than set out financial figures; it is a core governance and delivery tool that:

- underpins the strategic plan;
- brings coherence to fragmented funding;
- supports consistent and transparent risk management across partners; and

- supports sustainable, integrated health and social care services.

Our medium-term financial strategy explains how we will plan, manage and sustain our financial position over the next three years. It provides a clear framework for understanding the affordability of current and future service commitments while supporting the delivery of our strategic plan.

The strategy recognises the complex financial environment in which we operate, including our reliance on funding from our partners: NHS Lothian and the City of Edinburgh Council. Both organisations are subject to distinct financial pressures, planning cycles and governance arrangements. This strategy brings these elements together into a single, coherent financial outlook for integrated health and social care services. It identifies and quantifies the key drivers of financial pressure over the medium term, including demographic change, increasing complexity of need, workforce and pay pressures, inflation in commissioned services, and growing demand for care and support. This enables us to assess whether existing service models and commissioning arrangements remain affordable and sustainable.

The latest iteration of the medium-term financial strategy (presented to the board in March 2026) projected a financial deficit totalling £92m over the 3 financial years to March 2029. This will continue to be a live document which is updated and refined each year as part of the budget setting process, allowing us to capture and understand the financial implications of our innovation and improvement work, identify and model opportunities to disinvest and re-invest, and plan more effectively for future demand.

## SECTION 1.5 - OUR PRIORITIES FOR THE YEAR AHEAD

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In 2026/27 we will continue to build on the strong foundations we have established. However, given the context we are operating in, this will not be without challenge. Our focus will remain on striving to improve outcomes for the people of Edinburgh within our limited resources. Immediate priorities are set out in the [change programme](#) section.



## SECTION 2 - ACCOUNTABILITY REPORT

This report sets out how we meet our accountability requirements. It is made up of:

**2.1**  
Edinburgh  
Integration Joint  
Board composition

**2.2**  
Statement of  
responsibilities

**2.3**  
Corporate  
governance  
statement

**2.4**  
Remuneration  
report

## SECTION 2.1 - BOARD COMPOSITION

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### Edinburgh Integration Joint Board

The key arrangements for how services are planned, delivered and monitored within Edinburgh are set out in our [Integration Scheme](#). This is prepared jointly by NHS Lothian and the Council and was approved by NHS Lothian and the Council in 2022 and signed off by Scottish Ministers in May 2023.


The board meets 8 times a year and has ten voting members: five elected members appointed by City of Edinburgh Council; and five NHS Lothian non-executive directors appointed by NHS Lothian. Non-voting members of the Board include the Integration Joint Board Chief Officer, Chief Finance Officer, representatives from the third sector and citizen members. Service and staffing representatives also sit on the board as advisory members.

We maintain a [register of interests](#) for members of the Integration Joint Board. All members are asked to review and update their registers at least annually.

The role of our board and its members can be found at [Board Members](#). Current members of the board are shown below:



Connor Savage,  
Chair  
0 1 4




Ralph Roberts, Vice  
Chair  
1 3 4



Christine Laverty,  
Chief Officer  
0



Philip Allenby, Non  
Executive Director  
0 1



Robin Balfour,  
Clinical Director  
1 1



Alan Beal,  
Councillor  
1 1 1



Hannah Cairns,  
Chief Allied Health  
Professional  
1 3



Heather Campbell,  
Non Executive  
Director  
1 3



Dr Patricia Cantley,  
Non Executive  
Director  
0 3 3



Andrew Coull,  
Secondary Care  
Representative  
0



Bruce Crawford,  
Third Sector  
Representative  
0 3



Andrew Fleming,  
Non Executive  
Director  
0 1 1



Heather Gilfillan,  
Partnership  
Representative  
1 1



Jill Irwin, Chief  
Nurse  
1 1



Matt Kennedy,  
Deputy Chief Social  
Work Officer  
0 1




Allistair McKillop,  
Service User Rep  
1 2 4




Janine McGowan,  
Chief Social Work  
Officer  
0




David Manson,  
Carer  
Representative  
0 1



Max Mitchell,  
Councillor  
1 3 4



Eugene Mullan,  
Service User Rep  
1 1




Alys Mumford,  
Councillor  
0 1 3



Vicky Nicolson,  
Councillor  
1 2



Moira Pringle,  
Chief Finance  
Officer  
0



Gary Staerk, Carers  
Representative  
0 1

- |   |              |   |                                    |   |  |   |   |   |                                 |
|---|--------------|---|------------------------------------|---|--|---|---|---|---------------------------------|
| 0 | Board Chair  | 1 | Audit & Assurance Chair            | 2 | Clinical & Care Governance Committee Chair | 3 | Performance & Delivery Committee Chair  | 4 | Strategic Planning Group Chair  |
| 0 | Board member | 1 | Audit & Assurance Committee member | 2 | Clinical & Care Governance member          | 3 | Performance & Delivery Committee member | 4 | Strategic Planning Group member |

## Edinburgh Health and Social Care Partnership

Many, but not all, of the services delegated to the Integration Joint Board are provided by the Edinburgh Health and Social Care Partnership (the Partnership). In their role of leading the Partnership, the Chief Officer reports jointly to the Chief Executives in the Council and NHS Lothian. They are supported by an executive team, the current membership of which is summarised in the table below:

<b>Chief Officer</b> Christine Laverty	9 10	<b>Chief Allied Health Professional</b> Hannah Cairns	9 10
<b>Chief Finance Officer</b> Moirra Pringle	9 10	<b>Clinical Director</b> TBC	9 10
<b>Service Director – Strategic Planning</b> Andrew Hall	10	<b>Operations Manager</b> Angela Brydon	10
<b>Service Director – Operations</b> Mike Massaro Mallinson	10	<b>Principal Social Work Officer</b> Danielle Archibald	10
<b>Chief Nurse</b> Jill Irwin	9 10		

### Key:

9 Integration Joint Board member

10 Executive Team member

### Notes:

- a) Danielle Archibald took up the new post of Principal Social Work Officer in 15<sup>th</sup> December 2025.
- b) Robin Balfour was the Clinical Director during 2025/26. He left post on 30<sup>th</sup> June 2026 and was succeeded on xx by xx.

**Christine Laverty**  
Chief Officer

**Connor Savage**  
Chair

## SECTION 2.2 - STATEMENT OF RESPONSIBILITIES FOR THE STATEMENTS OF ACCOUNTS

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### Responsibilities of the Edinburgh Integration Joint Board

The Edinburgh Integration Joint Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that it has an officer responsible for the administration of those affairs. In this Integration Joint Board, that officer is the Chief Finance Officer;
- to manage its affairs to achieve best value in the use of its resources and safeguard its assets;
- ensure the annual accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- to approve the annual accounts.

I confirm that these annual accounts were approved for signature by the Edinburgh Integration Joint Board on xx.

**Connor Savage**  
Chair

## **Responsibilities of the Chief Finance Officer**

As Chief Finance Officer, I am responsible for the preparation of the Integration Joint Board's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice"), is required to give a true and fair view of the financial position of the Integration Joint Board at the financial year end and its income and expenditure for the year then ended.

In preparing the financial statements I am responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making judgements and estimates that are reasonable and prudent; and
- complying with the Code of Practice and legislation

I am also required to:

- keep proper accounting records which are up to date; and
- take reasonable steps to ensure the propriety and regularity of the finances of the Integration Joint Board.

### ***Statement of Accounts***

I certify that the statement of accounts presents a true and fair view of the financial position of the Edinburgh Integration Joint Board at the reporting date, and its income and expenditure for the year ended 31st March 2026.

**Moira Pringle**  
**Chief Finance Officer**

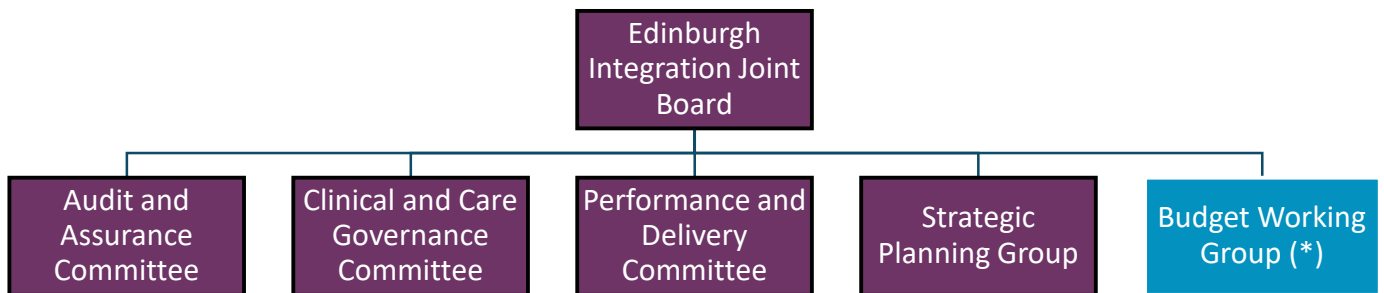
## SECTION 2.3 - ANNUAL GOVERNANCE STATEMENT

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The Edinburgh Integration Joint Board (Integration Joint Board) is responsible for ensuring sound governance, risk management, and internal control arrangements in accordance with the CIPFA/SOLACE Delivering Good Governance in Local Government framework and the CIPFA Financial Management Code. This statement outlines the governance arrangements in place during 2025/26 and provides an assessment of their effectiveness.

### Governance Framework

The Integration Joint Board operates through a formal board and committee structure (see diagram below) designed to support effective decisions making, scrutiny and oversight. Meetings are held in public and supported by transparent reporting, published papers and formal monitoring of decisions.



*\* Budget Working Group is not a formal sub committee of the board*

<b>Membership</b>	<b>Remit</b>	<b>Areas of Scrutiny</b>
Edinburgh Integration Joint Board	Oversight and scrutiny of delegated services.	Strategic oversight and decision making
Audit and Assurance Committee	Advise the Integration Joint Board on the adequacy of financial reporting arrangements, governance activities, internal and external audit provisions and the implications of assurances provided in respect of risk and internal control.	Oversight of governance, risk management and audit
Budget Working Group	To review and consider budget proposals developed by officers.	Development of budget proposals
Clinical and Care Governance Committee	Provide assurance that robust clinical, care and professional governance and clinical risk management systems and processes are in place and effective across delegated services.	Assurance on clinical quality, care standards and safety
Performance & Delivery Committee	Provide advice and assurance to the Integration Joint Board on the effectiveness on the financial management and service performance for services delegated to the Integration Joint Board.	Monitoring of financial performance and service delivery
Strategic Planning Group	To monitor, review and report to the Board on the strategy, plans and delivery of delegated services.	Strategic planning and commissioning

Key elements of the Integration Joint Board governance framework include:

- a. The governance handbook which was last reviewed in December 2025.
- b. Robust arrangements in place for declarations of interest and member conduct, including appointment of Standards Officer to support members of the board on issues of conduct and propriety.
- c. Formal reporting and scrutiny through committees, which includes both internal and external scrutiny.
- d. Performance and financial monitoring frameworks.
- e. Regular engagement with partners (e.g. NHS Lothian and City of Edinburgh Council).
- f. Statutory reporting and compliance arrangements.

- g. Training, development and induction sessions take place.
- h. Annual engagement sessions in place with all board members & Chair/Vice Chair.
- i. Policies and procedures (both strategic and operational) in place and reviewed.

### System of Internal Controls

The Internal Audit function for the Integration Joint Board is provided by the City of Edinburgh Council's (the Council), Chief Audit Executive in accordance with CIPFA's Code of Practice for Internal Audit, and the Public Sector Internal Audit Standards (PSIAS). The audit plan is risk based and approved by the Audit and Assurance Committee.

Over the 2025/26 period, 4 audits were undertaken as follows:

Audit	Status
Cyber resilience assurance	Advisory audit with several recommendations
Annual validation audit	Reported to June Audit & Assurance Committee
Strategic commissioning	Reporting to September Audit & Assurance Committee
Organisational structure	Reporting to September Audit & Assurance Committee

The annual report from the Chief Audit Executive for 2025/26 provides an independent opinion on the adequacy and effectiveness of the systems of governance and internal control. The opinion for 2025/26 provides **TBC** assurance confirming:

#### To follow

To minimise the level of risk arising from audit findings, the Chief Officer and executive management team continue to focus on closing internal audit management actions in line with deadlines set.

### Financial Control

The Chief Finance Officer is responsible for maintaining effective financial control arrangements in line with CIPFA guidance. Key features include:

- a. Financial regulations and standing financial instructions in place, including segregation of duties.
- b. Regular financial monitoring and reporting to governance committees.
- c. Formal budget setting and medium-term financial planning.
- d. Oversight of procurement and contract management.
- e. No fraud or corruption issues were reported during 2025/26.

## **Data Protection and Records Management**

The Integration Joint Board has its own records management plan in place. Most areas are compliant (13 of 15 areas compliant), with two areas dependent on Council systems, which are currently assessed as amber. The Keeper will not increase these above amber until the Council's records management plan has been submitted and reviewed by the Keeper. Once the Council has received feedback on their records management plan, particularly on the rating for the two that remain at amber for the Integration Joint Board, a paper will be brought to the Audit and Assurance Committee on how the two remaining actions will be addressed.

## **Risk Management**

The Integration Joint Board maintains a comprehensive risk management framework, with oversight provided by the Audit and Assurance Committee. The risk register is regularly reviewed and aligned to the Integration Joint Board's risk appetite. Further work is underway to strengthen alignment between risk and performance reporting. There is also further work to fully embed understanding of risk appetite and linkages with decision making. Undernoted is the risk register as of 31 March 2026.

ID	Risk type	Risk appetite	Risk	Nov 25 RAG	Feb 26 RAG	Target Rating	Trend
<b>1. Strategic planning and commissioning</b>							
1.1	Strategic & people	>very high (25)	There is a risk that the Edinburgh Integration Joint Board (Integration Joint Board) is unable to deliver its strategic objectives.	med (9)	med (9)	med	↔
1.2	Strategic & people	>very high (25)	There is a risk that the Integration Joint Board is not able to influence decision-making over delegated services that are not managed by the Partnership.	high (12)	high (12)	med	↔
1.3	Financial	>very high (25)	There is a risk that the NHS Lothian & the City of Edinburgh Council cannot deliver delegated services within available budgets.	med (9)	med (6)	med	↓
<b>2.</b>							
2.1	Strategic	>very high (25)	There is a risk that NHS Lothian and City of Edinburgh Council do not deliver directions set by the Integration Joint Board.	med (9)	med (9)	med	↔
<b>3. Management and role of the Integration Joint Board</b>							
3.1	Strategic	>very high (25)	There is a risk that the Integration Joint Board is unable to operate effectively as a public body.	med (9)	med (9)	low	↔
3.2	Strategic	>very high (25)	There is a risk that the Integration Joint Board's workforce strategy is not delivered.	high (16)	high (16)	med	↔
3.3	Regulatory	>low (3)	There is a risk that the Integration Joint Board has insufficient assurance from assurance providers to support effective delivery of scrutiny responsibilities.	low (2)	low (2)	low	↔
3.4	Regulatory	>low (3)	There is a risk that the Integration Joint Board does not comply with the necessary legislative and regulatory requirements.	high (16)	high (16)	low	↔

## Review of Effectiveness

The Integration Joint Board reviewed the effectiveness of its governance arrangements through a range of assurance sources including

- a. Internal audit and external audit findings;
- b. Committee scrutiny and oversight;
- c. External inspections and reviews; and
- d. Management assurance.

Integration Joint Board also places reliance on the procedures, processes, policies and operational systems of NHS Lothian and the Council. In addition, the Chief Officer undertakes a self-assessment of the operational systems utilised in delegated services. No significant internal control issues were identified through the annual assurance process. It is also acknowledged that there continues to be areas of improvement, including reviewing, refining and strengthening Integration Joint Board governance arrangements and alignment with partners.

## Governance Improvement Actions

Undernoted are improvement actions which are still in progress, the linking of performance and risk explicitly has been delayed as work is still ongoing in relation to performance measures and will now be completed by December 2026.

	Date raised	Issue	Responsible party	Reporting date
1	24/25	Link performance and risks together more explicitly.	Governance & Business Manager	March 2026* Dec 2026
2	24/25	Undertake a wider governance review of the Integration Joint Board, its committees and ensure clarity in relation to scrutiny at Integration Joint Board level & partner governance committees.	Chief Officer/ Governance & Business Manager	Summer 2026
3	25/26	Revise the training and development programme for board members	Governance & Business Manager	March 2027

*Improvement actions*

## **Conclusion and Assurance**

Overall, appropriate governance arrangements are in place within the Integration Joint Board and operated effectively during 2025/26. Based on the sources of assurance, reasonable assurance can be placed on the adequacy and effectiveness of the Integration Joint Board's governance, risk management and internal control system. The Integration Joint Board remains committed to continuous improvement, particularly in strengthening integration with partner governance arrangements and enhancing the alignment of risk and performance

**Christine Lavery**  
**Chief Officer**

**Connor Savage**  
**Chair**

## SECTION 2.4 – REMUNERATION REPORT

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This remuneration report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified IJB members and staff.

All information disclosed in the tables in this remuneration report has been audited by Audit Scotland. Audit Scotland has reviewed other sections of the report to ensure that they are consistent with the financial statements.

The Chief Officer of the Edinburgh Integration Joint Board (Integration Joint Board) is a joint appointment between City of Edinburgh Council, NHS Lothian and the Integration Joint Board. The terms and conditions, including pay for the post, are those set by the City of Edinburgh Council, who employ the current post holder directly and recharge the costs to Integration Joint Board and NHS Lothian.

The Integration Joint Board Chief Finance Officer is appointed by the Integration Joint Board and is supplied without charge by NHS Lothian, and the associated costs are included in the support costs disclosed in note 3.

The voting members of the Integration Joint Board are appointed by the respective partner bodies (NHS Lothian and City of Edinburgh Council). The voting members from NHS Lothian and City of Edinburgh Council in the period April 2025 to March 2026 were:

K. Kasper (Vice Chair) ( <i>resigned 04/02/26</i> )	NHS	T. Pogson (Chair) ( <i>resigned 30/10/25</i> )	CEC
P. Allenby	NHS	A. Beal	CEC
E. Gordon ( <i>resigned 31/07/25</i> )	NHS	M. Mitchell	CEC
G. Gordon ( <i>resigned 31/12/25</i> )	NHS	A. Mumford	CEC
P. Knight ( <i>resigned 31/12/25</i> )	NHS	V. Nicolson	CEC
P. Cantley ( <i>appointed 01/08/25</i> )	NHS	C. Savage (Chair) ( <i>appointed 30/10/25</i> )	CEC
A. Fleming ( <i>appointed 01/01/26</i> )	NHS		
H. Campbell ( <i>appointed 10/02/26</i> )	NHS		
R. Roberts (Vice Chair) ( <i>appointed 01/01/26, vice chair 4/2/2026</i> )	NHS		

The current voting members from NHS Lothian and City of Edinburgh Council are:

R. Roberts (Vice Chair)	NHS	C. Savage (Chair)	CEC
P. Allenby	NHS	A. Beal	CEC
H. Campbell	NHS	A Mumford	CEC
P. Cantley	NHS	M. Mitchell	CEC
A. Fleming	NHS	V. Nicolson	CEC

Remuneration for the Chair and Vice Chair in relation to their additional duties is set out in the table below. No allowances were paid to other voting members during the year.

	Year to 31/03/2025		Year to 31/03/2025
	Additional remuneration (£)	Full year equivalent (£)	Additional remuneration (£)
C. Savage, Chair ( <i>appointed 30/10/25</i> )	10,846	18,682	0
T. Pogson, Chair ( <i>resigned 30/10/25</i> )	7,836	18,682	18,682
R. Roberts, Vice Chair* ( <i>appointed 04/02/2026</i> )	0	0	0
K. Kasper, Vice Chair* ( <i>resigned 04/02/26</i> )	0	0	0

\* NHS Lothian non-executive remuneration is based on an individual's overall estimated time commitment, which can include multiple memberships of board committees and IJBs as well as other responsibilities. This allows a more accurate and fairer allocation of resources, taking account of all key responsibilities and time commitments.

The member(s) in question received additional remuneration for additional duties with the banding £15k-£20k. These additional duties include Vice Chair of the Integration Joint Board but there is no cost included in the Integration Joint Board accounts as an accurate estimate is not possible.

The remuneration and pension benefits received by all voting members in 2025/26 are disclosed in the remuneration reports of their respective employer. Voting members can, through their parent bodies, reclaim any expenses. In the year to 31 March 2026, no expense claims were made in relation to work on the Integration Joint Board.

## Remuneration Paid to Senior Officers

	Year to 31/03/2026		Year to 31/03/2025
	Salary, fees & allowances (£)	Total remuneration (£)	Total remuneration (£)
C Lavery, Integration Joint Board Chief Officer <i>(from 01/03/25)</i>	194,417	194,417	11,056*
M Pringle, Integration Joint Board Chief Finance Officer	108,362	108,362	103,795

\*From 01/03/25 – 2024/25 full year equivalent £186,939

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

### Exit Packages

There were no exit package paid in 2025/26 or 2024/25.

### Pension benefits

Pension benefits for the Chief Officer of the Integration Joint Board are provided through the Local Government Pension Scheme (LGPS). Pension benefits for the Chief Finance Officer are provided through the NHS New Pension Scheme (Scotland) 2015. In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers.

### Local Government Pension Scheme

For local government employees, the Local Government Pension Scheme LGPS became a career average pay scheme on 1 April 2015. Benefits built up to 31 March 2015 are protected and based on final salary. Accrued benefits from 1 April 2015 will be based on career average salary.

The scheme's normal retirement age is linked to the state pension age (but with a minimum age of 65).

From 1 April 2009, a five-tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership.

The contribution rates for 2025/26 were as follows:

<b>Whole time pay</b>	<b>Contribution rate</b>
On earnings up to and including £27,500 (2024/25 £27,000)	5.50%
On earnings above £27,501 and up to £33,600 (2024/25 £27,001 to £33,000)	7.25%
On earnings above £33,601 and up to £46,100 (2024/25 £33,001 to £45,300)	8.50%
On earnings above £46,101 and up to £61,400 (2024/25 £45,301 to £60,400)	9.50%
On earnings above £61,401 (2024/25 £60,401)	12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

The value of the accrued benefits has been calculated based on the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

### **NHS Pension Scheme**

The NHS Superannuation Scheme (Scotland) is an unfunded statutory public service pension scheme with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions at progressively higher marginal rates based on pensionable pay, as specified in the regulations. The rate of employer contributions is set with reference to a funding valuation undertaken by the scheme actuary.

The valuation carried out as at 31 March 2020 confirmed that an increase in the employer contribution rate from 20.9% to 22.5% will be required from 1 April 2024 to 31 March 2027. In addition, member pension contributions since 1 October 2023 have been paid within a range of 5.7% to 13.7% and have been anticipated to deliver a yield of 9.8%.

### **The new NHS Pension Scheme (Scotland) 2015**

From 1<sup>st</sup> April 2015 the NHS Pension Scheme (Scotland) 2015 was introduced. This scheme is a career average revalued earnings (CARE) scheme. Members will accrue 1/54 of their pay as pension for each year they are a member of the scheme. The accrued pension is re-valued each year at an above inflation rate to maintain its buying power. This is currently 1.5% above increases to the Consumer Prices Index (CPI). This continues until the member leaves the scheme or retires. In 2024/25 members paid tiered contribution rates ranging from 5.7% to

13.7% of pensionable earnings. The normal pension age (NPA) is the same as the state pension age. Members can take their benefits earlier but there will be a deduction for early payment.

### **The existing NHS Superannuation Scheme (Scotland)**

This scheme closed to new joiners on 31<sup>st</sup> March 2015, but any benefits earned in either NHS 1995 or NHS 2008 sections are protected and will be paid at the section's normal pension age using final pensionable pay when members leave or retire. Some members who were close to retirement when the NHS 2015 scheme launched will continue to earn benefits in their current section. This may affect members who were paying into the scheme on 1<sup>st</sup> April 2012 and were within 10 years of their normal retirement age. Some members who were close to retirement but did not qualify for full protection will remain in their current section beyond 1<sup>st</sup> April 2015 and join the 2015 scheme at a later date. All other members automatically joined the NHS 2015 scheme on 1<sup>st</sup> April 2015.

### **Accrued Benefits**

The pension figures shown below relate to the benefits that the person has accrued as a consequence of their total local government service/public service, and not just their current appointment.

The pension entitlements of senior officers and current voting members for the period to 31<sup>st</sup> March 2026 are shown in the table below, together with the employer contribution made to the employee's pension during the year. Where accrued pension benefits are not shown in the table below, this indicates the employee has been a member of the pension scheme for less than 2 years.

	In-Year Contribution			Accrued Pension Benefits	
	For year to 31/03/26 £	For year to 31/03/25 £		As at 31/03/26 £000	Difference from 31/03/25 £000
C Lavery, Integration Joint Board Chief Officer <i>(from 10/03/25)</i>	32,244	1,946*	Pension	n/a	0
			Lump sum	n/a	0
M Pringle, Integration Joint Board Chief Finance Officer	24,381	23,354	Pension	42	3
			Lump sum	101	4
T Pogson, Vice Chair <i>(resigned 30/10/25)</i>	7,684	7,045	Pension	3	1
			Lump sum	0	0
C. Savage, Chair <i>(appointed 30/10/2025)</i>	5,961	n/a	Pension	n/a	0
			Lump sum	n/a	0

\*From 01/03/25 – 31/3/2025

The Vice Chair is not a member of the Local Government Pension Scheme or the NHS Pension scheme; therefore, no pension benefits are disclosed.

**Christine Lavery**  
Chief Officer

**Connor Savage**  
Chair



## SECTION 3 – FINANCIAL STATEMENTS

The annual accounts of Edinburgh Integration Joint Board for the year ended 31<sup>st</sup> March 2026, prepared pursuant to Section 105 of the Local Government (Scotland) Act 1973 and in accordance with the terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 and Service Reporting Code of Practice.

## SECTION 3.1 - COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

*This statement shows the cost in the year of providing services in accordance with generally accepted accounting practices.*

<b>2024/25</b>			<b>2025/26</b>	
<b>Net Expenditure</b>		<b>Note</b>	<b>Gross expenditure</b>	<b>Gross income</b>
<b>£000</b>			<b>£000</b>	<b>£000</b>
			<b>Net Expenditure</b>	<b>£000</b>
480,460	Community Health and Social Care	7	500,666	0
242,497	Primary Care		252,997	0
106,589	Hospital 'Set Aside' services		116,322	0
115,729	Hosted services		128,163	0
77,970	Non-cash limited		84,347	0
384	Corporate services	3	469	0
<b>1,023,629</b>	<b>Cost of services</b>		<b>1,082,964</b>	<b>0</b>
<b>(1,025,177)</b>	<b>Taxation and non-specific grant income and expenditure</b>	2	<b>0</b>	<b>(1,091,727)</b>
<b>(1,548)</b>	<b>(Surplus)/deficit on provision of services</b>		<b>1,082,964</b>	<b>(1,091,727)</b>

## SECTION 3.2 – BALANCE SHEET AS AT 31 MARCH 2026

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*The balance sheet shows the value, as at 31 March 2026, of the assets and liabilities recognised by the Board. The net assets of the Board are matched by the reserves held.*

<b>31/03/2025</b>		<b>Notes</b>	<b>31/03/2026</b>
<b>£000</b>			<b>£000</b>
	<b>Current assets</b>		
9,568	Short term debtors	4	18,331
<b>9,568</b>	<b>Net assets</b>		<b>18,331</b>
(9,568)	Usable reserves	MIRS	(18,331)
<b>(9,568)</b>	<b>Total reserves</b>		<b>(18,331)</b>

The unaudited financial statements were issued on 16<sup>th</sup> June 2026.

**Moira Pringle**  
**Chief Finance Officer**

### SECTION 3.3 - MOVEMENT IN RESERVES STATEMENT

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*This statement shows the movement in the year on the different reserves held by the Edinburgh Integration Joint Board.*

	Notes	31/03/2026	31/03/2025
		£000	£000
<b>Usable reserves – general fund brought forward</b>		(9,568)	(8,020)
Deficit/(surplus) on the provision of services		(8,763)	(1,548)
<b>Total comprehensive income and expenditure</b>		<b>(18,331)</b>	<b>(9,568)</b>
<b>Balance, as at 31 March, carried forward</b>	8	<b>(18,331)</b>	<b>(9,568)</b>

## SECTION 3.4 - NOTES TO ACCOUNTS

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### 1. ACCOUNTING POLICIES

#### 1.1. General Principles

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Annual Accounts for the year ended 31 March 2026 have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code) and the Service Reporting Code of Practice. This is to ensure that the accounts 'present a true and fair view' of the financial position and transactions of the Edinburgh Integration Joint Board (Integration Joint Board).

#### 1.2. Accruals of Income and Expenditure

The revenue accounts have been prepared on an accruals basis in accordance with the Code of Practice. Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- all known specific and material sums payable to the IJB have been brought into account;
- suppliers are recorded as expenditure when they are consumed. Expenses in relation to services received are recorded as expenditure when the service is received rather than when payments are made; and
- where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the balance sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

#### 1.3. VAT Status

The Integration Joint Board is a non-taxable person and does not charge or recover VAT on its functions.

#### 1.4. Going Concern

The accounts are prepared on a going concern basis, which assumes that the Integration Joint Board will continue in operational existence for the foreseeable future.

## **1.5. Funding**

Edinburgh Integration Joint Board receives contributions from its funding partners, namely NHS Lothian and the City of Edinburgh Council to fund its services. Expenditure is incurred in the form of charges for services provided to the Integration Joint Board by its partners.

## **1.6. Provisions, Contingent Liabilities and Assets**

Contingent assets are not recognised in the accounting statements. Where there is a probable inflow of economic benefits or service potential, this is disclosed in the notes to the financial statements.

Contingent liabilities are not recognised in the accounting statements. Where there is a possible obligation that may require a payment, or transfer of economic benefit, this is disclosed in the notes to the financial statements.

The value of provisions is based upon the Board's obligations arising from past events, the probability that a transfer of economic benefit will take place and a reasonable estimate of the obligation.

## **1.7. Employee Benefits**

The Chief Officer is regarded as an employee of the Integration Joint Board, although their contract of employment is with City of Edinburgh Council. The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, as amended. The post is funded by the Integration Joint Board however the statutory responsibility for employer pension liabilities rests with the employing partner organisation (City of Edinburgh Council).

The Chief Financial Officer is regarded as an employee of the Integration Joint Board, although her contract of employment is with NHS Lothian. NHS Lothian participates in the NHS Superannuation Scheme (Scotland) which is a defined benefit statutory public service pension scheme, with benefits underwritten by the UK Government.

The remuneration report presents the pension entitlement attributable to the posts of the Integration Joint Board Chief Officer, Chief Financial Officer and Chair of the Integration Joint Board although the Integration Joint Board has no formal ongoing pension liability. On this basis, there is no pension liability reflected on the Integration Joint Board balance sheet for these posts.

## **1.8. Cash and Cash Equivalents**

The Integration Joint Board does not hold a bank account or any cash equivalents. Payments to staff and suppliers relating to delegated services will be made through cash balances held by the partner organisations (NHS Lothian and City of Edinburgh

Council). On this basis, no cash flow statement has been prepared in this set of Annual Accounts.

### **1.9. Reserves**

The Integration Joint Board is permitted to set aside future amounts of reserves for future policy purposes. These reserves normally comprise: funds which are set aside for specific purposes; and funds which are not earmarked for specific purposes but are set aside to deal with unexpected events or emergencies. They are created by appropriating amounts out of revenue balances. When expenditure to be funded from a reserve is incurred, it is charged to the appropriate service in that year and thus included in the comprehensive income and expenditure statement. Movements in reserves are reported in the movement of reserves statement.

The Integration Joint Board has one usable reserve, the general fund which can be used to mitigate financial consequences of risks and other events impacting on the Boards resources.

The Board's reserves policy was approved on 20 August 2019 and is reviewed annually by the Performance and Delivery Committee. The most recent review took place in June 2026. Reserves will be reviewed through the annual budget process and the level and utilisation of reserves will be formally approved by the Integration Joint Board.

### **1.10. Support Services**

Support services are not delegated to the Integration Joint Board through the Integration scheme, and are instead provided by NHS Lothian and the City of Edinburgh Council free of charge, as a 'service in kind'. Support services provided mainly comprise the provision of financial management, human resources, legal services, committee services, ICT, payroll and internal audit services.

### **1.11. Assumptions made about the future and other major sources of estimation uncertainty**

The cost of services provided by NHS Lothian is based on the NHS Lothian Director of Finance's assessment of the split of costs between the four Integration Authorities in the NHS Lothian area. This assessment is underpinned by a financial model which is reviewed at least annually and supported by the four Chief Finance Officers. As such this is an area of key judgement and estimation uncertainty within these annual accounts.

## 2. RELATED PARTY TRANSACTIONS

The Edinburgh Integration Joint Board was established on 27 June 2015 as a joint board between City of Edinburgh Council and NHS Lothian.

The income received from the two parties was as follows:

	31/03/2026	31/03/2025
	£000	£000
NHS Lothian	(731,117)	(681,218)
City of Edinburgh Council	(360,611)	(343,957)
<b>Total</b>	<b>(1,091,727)</b>	<b>(1,025,177)</b>

Expenditure relating to the two parties was as follows:

	31/03/2026	31/03/2025
	£000	£000
NHS Lothian	643,228	608,021
City of Edinburgh Council	439,737	415,608
<b>Total</b>	<b>1,082,964</b>	<b>1,023,629</b>

Details of debtor balances with the partner bodies are set out in the subsequent note (4).

## 3. CORPORATE EXPENDITURE

	31/03/2026	31/03/2025
	£000	£000
Staff costs	430	347
Other fees	3	3
Audit fees	35	34
<b>Total</b>	<b>469</b>	<b>384</b>

Staff costs relate to the Chief Officer, Chief Finance Officer, Integration Joint Board Chair and Chair.

Integration Joint Board is in receipt of support services from NHS Lothian and City of Edinburgh Council, both organisations have agreed to provide support services, without an onward recovery. Support services to a value of £0.842m (£0.830m 2024/25) have been provided.

**4. SHORT TERM DEBTORS**

	<b>31/03/2026</b>	<b>31/03/2025</b>
	<b>£000</b>	<b>£000</b>
NHS Lothian	15,872	8,818
City of Edinburgh Council	2,459	750
<b>Total</b>	<b>18,331</b>	<b>9,568</b>

**5. POST BALANCE SHEET EVENTS**

No material events have occurred post the balance sheet reporting date.

**6. CONTINGENT LIABILITIES AND ASSETS**

There are no contingent liabilities or assets to disclose.

## 7. SEGMENTAL REPORTING

Expenditure on services commissioned by the Integration Joint Board from its partner agencies is analysed over the following services:

	<b>2025/26</b>	<b>2024/25</b>
	<b>£000</b>	<b>£000</b>
<b>Core services</b>		
Assessment and care management	110,845	108,342
Home first, community rehabilitation and reablement	117,775	105,681
Hospitals, care homes and technology	57,450	54,322
Mental health, substance use and learning disabilities	200,558	162,694
Primary care	252,997	242,497
Directorate and other	14,039	49,422
<b>Total core services</b>	<b>753,663</b>	<b>722,957</b>
<b>Hosted services</b>		
Mental health, substance use and learning disabilities	59,989	59,443
Other hosted services	68,174	56,286
<b>Total hosted services</b>	<b>128,163</b>	<b>115,729</b>
<b>Non-cash limited</b>		
Dental	44,761	41,214
Ophthalmology	13,126	12,065
Pharmacy	26,460	24,691
<b>Total non-cash limited</b>	<b>84,347</b>	<b>77,970</b>
<b>Hospital 'set aside' services</b>		
General medicine	40,849	37,313
Geriatric medicine	22,197	20,820
Emergency department and minor injuries	14,749	13,830
Other set aside services	38,527	34,626
<b>Total set aside services</b>	<b>116,322</b>	<b>106,589</b>
<b>TOTAL SERVICES PROVIDED</b>	<b>1,082,495</b>	<b>1,023,245</b>
Corporate services	469	384
<b>TOTAL ALL SERVICES</b>	<b>1,082,964</b>	<b>1,023,629</b>

## 8. MOVEMENT IN RESERVES

	31/03/2025	Movement	31/03/2026
	£000	£000	£000
Earmarked reserves			
Winter	119	(119)	0
Funding for specific initiatives	9,016	7,206	16,222
Other balances	433	(433)	0
Unearmarked reserve	0	2,109	2,109
<b>Total</b>	<b>9,568</b>	<b>8,763</b>	<b>18,331</b>

## 9. FUNDING ANALYSIS

The expenditure and funding analysis shows how annual expenditure is used and funded from resources in comparison with how those resources are consumed or earned in accordance with generally accepted accounting practice. In essence this demonstrates the difference between expenditure on an accounting basis and a funding basis. For Integration Joint Board no such difference applies and the information required is disclosed elsewhere in the financial statements.



**SECTION 4 – INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
EDINBURGH INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION**