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**REPORT TO: MORAY INTEGRATION JOINT BOARD ON 26 MARCH 2026**

**SUBJECT: REVENUE BUDGET AND RECOVERY PLAN 2026/27**

**BY: CHIEF FINANCIAL OFFICER**

**1. REASON FOR REPORT**

1.1 To outline the budget allocations to the Moray Integration Joint Board (MIJB) and to consider the revenue budget for 2026/27, the estimated funding gap and the charges.

**2. RECOMMENDATION**

**2.1 It is recommended that the Board:**

- i) notes the funding allocations proposed by NHS Grampian and Moray Council, detailed at 5.8;**
- ii) notes the anticipated budget pressures detailed in 5.12;**
- iii) approves the 2026/27 proposed savings plan at 5.27 and detailed in Appendix 2;**
- iv) formally approves the Revenue Budget for 2026/27 as detailed in Appendix 1, following consideration on risks highlighted in 5.36;**
- v) directs the Chief Officer to formally write to partners to request the additional in year funding, totalling £9m;**
- vi) approves Directions for issue as set out at Appendix 5 to NHS Grampian and Moray Council, and**
- vii) notes no amendments to the reserves policy, as detailed in Appendix 6.**

### **3. BACKGROUND**

- 3.1 On 13 January 2026 following the announcement of the Scottish Government’s indicative budget for 2026-27, the Cabinet Secretary for Finance and the Director of Health Finance and Governance wrote to Health Board Chief Executives providing details of the funding settlement for Health Boards. In Parliament on 13 January, the Cabinet Secretary set out that 2026/27 is expected to present a challenging fiscal environment across all public services.
- 3.2 The letter outlined that NHS payment uplifts to Integration Authorities for delegated health functions must deliver an uplift of 2% over the 2025/26 agreed recurring budgets.
- 3.3 In addition and separate to Health Board funding uplifts, the health and social care portfolio, will transfer additional funding of £160 million to Local Government for Adult services and £22 million for children’s services to support retention by beginning to embed improved pay and conditions for care workers, with Scottish Government considering that this funding requires local government to deliver a £13.45 minimum pay settlement for social care workers in commissioned services, in line with the equivalent commitment being made in the public sector pay policy. In addition to this further additional funding of £7 million will support the uprating of Free Personal and Nursing Care rates.
- 3.4 Scottish Government have stipulated that the funding allocation to Integration Authorities should be additional and not substitutional to each Council’s 2025/26 recurring budgets for adult social care services and therefore, Local Authority adult social care budgets for allocation to Integration Authorities should be £167 million greater than 2025/26.

### **4. KEY SUMMARY**

- 4.1 The 2026/27 budget proposed is summarised in the table below.

|                                      | <b>£m</b> |
|--------------------------------------|-----------|
| Anticipated spend (inc set aside)    | 233.766   |
| Anticipated funding                  | (219.048) |
| Savings proposed                     | (5.718)   |
| Gap                                  | 9.000     |
| Met by deficit funding from partners | (9.000)   |
| Balance                              | 0         |

- 4.2 Anticipated spend is made up of recurring core budgets, budget pressures and recurring deficit from 2025/26 forecast position as at January 2026. Anticipated funding is made up of recurring funding from the partners, the passported funding received from Scottish Government and increases from the partners. Proposed savings are made up of carried forward savings that were identified in the prior year as part of a multi-year proposal and new savings identified for 2026/27.
- 4.3 This financial year the challenge of the recurring forecast position for 2025/26 and the size of the gap from pressures expected during the 2026/27 financial year,

made balancing the budget very difficult. During 2025/26, the MIJB set a balanced budget however, risk was flagged to partners on the potential for the MIJB to deliver a deficit outturn given the scale of savings needed during the financial year. Both partners had included some provision in their financial plan for deficit support to the MIJB. This year, given the financial gap identified after savings, and the requirement for the MIJB to set a balanced budget, contributions towards deficit support will be requested from each partner at the start of the year.

This will enable time for the implementation of savings at the pace required as well as supporting the service in identifying transformation opportunities that will allow Health and Social Care moray to be sustainable over time.

- 4.4 Work continues to produce a multi-year savings approach for the MIJB to achieve sustainability, for which the emphasis is on transformation. Savings will continue to be looked at continuously and will bring any potential new additional savings throughout the financial year for approval.

## 5. KEY MATTERS RELEVANT TO RECOMMENDATION

### Budget Overview

- 5.1 The MIJB Revenue Budget for 2026/27 is £233.766 million which includes £20.092 million Set Aside. The detail is provided in **Appendix 1** and summarised below:

|  | Para ref  | £M             |
|--|-----------|----------------|
| <b>BUDGET</b>  |           |                |
| Recurring Budget                                       |           | 194.620        |
| Inflationary and Demand Led Pressures                  | 5.12      | 10.260         |
| Recurring Deficit                                      | 5.12      | 4.393          |
| SLW, FPNC & NCHC                                       | 5.12      | 4.400          |
| Set Aside  | 5.11      | 20.092         |
| <b>TOTAL BUDGET</b>                                    |           | <b>233.766</b> |
| <b>FUNDED BY</b>                                       |           |                |
| NHS Grampian Recurring (exc. Set Aside)                | 5.8       | 102.088        |
| NHS Grampian Set Aside                                 | 5.11      | 20.092         |
| Moray Council (inc. Improvement Grants)                | 5.5       | 90.298         |
| Scottish Government Additional Funding (£241.5m)       | 5.7       | 3.530          |
| Moray Council additional funding towards RLW shortfall | 5.5       | 0.200          |
| Children's & Justice services Additional Funding       | 5.7       | 0.186          |
| NHS Grampian 2% Additional Funding                     | 5.6 & 5.7 | 2.427          |
| Scottish Government additional funding for pay award   | 5.5       | 0.227          |
| Savings identified                                     | 5.5       | 5.718          |
| Additional deficit funding from partners               | 4.3       | 9.000          |
| <b>TOTAL FUNDING</b>                                   | 5.8       | <b>233.766</b> |

- 5.2 Earmarked reserves estimated to be carried forward into 2026/27 are £1.406 million, this includes reserves relating to Moray psychological facilities, Moray Winter fund Multi-Disciplinary Team (MDT), Moray Alcohol and Drug Partnership (MADP), plus others which are expected to be exhausted by the end of 2026/27. The balance on the remaining reserves will be reviewed after the 2026/27 year end.

### **MIJB Budget**

- 5.3 The MIJB is required to consider its budget in the context of economic uncertainty in relation to the ongoing increase in the cost of living and high interest rates. It is fair to say that the impact of these circumstances remains a challenge and cannot yet be fully assessed.
- 5.4 Following the announcement of the Scottish Budget, NHS Grampian and Moray Council have notified the MIJB Chief Officer and Chief Financial Officer of the funding allocation for the forthcoming financial year.
- 5.5 On 25 February 2026, a Special Meeting of Moray Council agreed its 2026/27 budget for the forthcoming financial year (para 4 of draft minute refers). The Local Government settlement is for one year only, but the budget was set in the context of longer-term planning. The funding to the Council included £253 million for local priorities / to preserve the settlement in real terms. The paper presented referred to the Moray share of the additional funding that is required to be passed through from the Council to the MIJB. This is the share of the reported national investment in health and social care (adult and children's services) of £160 million and £22 million respectively; £7 million relating to free nursing and personal care, the Moray share equates to a £3.256. Other funding approved relates to £0.186 million relating to Children and Young People for service development, £0.227 million for the additional cost of the pay award (share of the Scottish Government funding) and £0.200 million towards the shortfall on funding for the Real Living Wage (RLW) funding from Scottish Government, which is expected to be a pressure of £0.435 million.
- 5.6 The NHS Grampian budget setting process is based on the principle that funding allocations to the 3 Grampian IJB's will be uplifted in line with the increase in baseline funding agreed through the Scottish Government budget settlement, with the total to each IJB being made on the National Resource Allocation Committee (NRAC) share. The draft Scottish Government budget was announced on 13 January 2026. It provides for a minimum baseline funding uplift of 2% for 2026/27. The 2% uplift provides MIJB with an increased funding allocation on the recurring budget of £1.679 million. In addition, there is an estimated additional funding of £0.748 million for the increase in pay award settlement above the 2%. Formal agreement of the 2026/27 NHS Grampian financial plan was sought at its Board on 19 March 2026.
- 5.7 The table below summarises the additional funding provided to Integration Authorities by Scottish Government that is passported through both Moray Council and NHS Grampian and additional partner allocations.

|  | Route   | Scotland Wide Allocation | Moray IJB Share |
|--|---------|--------------------------|-----------------|
|  |         | £m                       | £m              |
| £13.45 – uplift for Adult Social Care Staff      | Council | 160.0                    | 2.927           |
| £13.45 – uplift for Children’s Social Care Staff | Council | 22.0                     | 0.201           |
| Additional funding for RLW *                     | Council | 20                       | 0.274           |
| Free Personal & Nursing Care                     | Council | 7.0                      | 0.128           |
| Children’s social work                           | Council |                          | 0.186           |
| Moray Council additional funding for pay award   | Council |                          | 0.227           |
| Moray Council pressure for RLW shortfall         | Council |                          | 0.200           |
| NHS increase in base funding by 2%               | NHS     |                          | 1.679           |
| NHS additional funding for pay award             | NHS     |                          | 0.748           |
| <b>Total Additional Allocation</b>               |         |                          | <b>6.570</b>    |

\* Scottish Government announced an extra £20m relating to RLW after the budget was set, in response to queries that the RLW funding was not sufficient and is estimated ( this also includes funding for early learning and childcare, which is not included in the moray figure above).

### MIJB Funding 2026/27

5.8 The MIJB has a responsibility under the Public Bodies (Joint Working) (Scotland) Act 2014 to set its revenue budget by 31 March each year. The funding of the MIJB revenue budget in support of the delivery of the Strategic Plan is delegated from NHS Grampian and Moray Council. The allocated funding is summarised below:

|  | £ M            |
|--|----------------|
| NHS Grampian (recurring 2025/26)                           | 102.089        |
| NHS Grampian – Set Aside Services                          | 20.092         |
| NHS Grampian – 2% increase in base                         | 1.679          |
| NHS Grampian – additional funding for pay award            | 0.748          |
| Moray Council – Core **                                    | 89.347         |
| Moray Council Children’s Social Work – Service development | 0.186          |
| Moray Council - Budget pressure for RLW shortfall          | 0.200          |
| Moray Council – Improvement Grants*                        | 0.951          |
| Moray Council – SG additional funding (share of £189m)     | 3.255          |
| Moray Council – SG additional funding for pay award        | 0.227          |
| Moray Council – SG additional RLW funding (share of £15m)  | 0.274          |
| <b>PARTNER MIJB FUNDING 2026/27</b>                        | <b>219.048</b> |

\* Improvement Grants includes £0.451 million which requires to be ring-fenced as it relates to council house tenants.

\*\* Children’s services includes £3.402 million which required to be ring-fenced as it relates to the joint Out of Area budget which remains in the Council.

## Hosted Services

- 5.9 Within the scope of services delegated to the MIJB are hosted services. Budgets for hosted services are primarily based on the National Resource Allocation Formula (NRAC). Hosted services are operated and managed on a Grampian-wide basis. Hosting arrangements mean that one IJB within the Grampian Health Board area would host the service on behalf of all 3 IJB's. Strategic planning for the use of the hosted services is undertaken by the IJB's for their respective populations.
- 5.10 The 2026/27 budget for Moray's share of all hosted services is £5.801 million as detailed below.

|  | <b>£ M</b>   |
|--|--------------|
| <b>Hosted by Aberdeen City IJB</b>       |              |
| Intermediate Care                        | 1.024        |
| Sexual Health Services                   | 0.591        |
|  |              |
| <b>Hosted by Aberdeenshire IJB</b>       |              |
| Marie Curie Nursing                      | 0.201        |
| Heart Failure Service                    | 0.073        |
| Continence Service                       | 0.153        |
| Diabetes MCN including Retinal Screening | 0.256        |
| Chronic Oedema Service                   | 0.049        |
| HMP Grampian                             | 0.624        |
| Police Forensic Examiners                | 0.393        |
|  |              |
| <b>Hosted by Moray IJB</b>               |              |
| GMED Out of Hours                        | 2.312        |
| Primary Care Contracts                   | 0.125        |
| <b>TOTAL MORAY HOSTED SERVICES</b>       | <b>5.801</b> |

## Large Hospital Services (Set Aside)

- 5.11 Budgets for Large Hospital Services continue to be managed on a day-to-day basis by the NHS Grampian Acute Sector and Mental Health Service, however the MIJB has an allocated set aside budget, designed to represent the consumption of these services by the Moray population. The MIJB has a responsibility in the joint strategic planning of these services in partnership with the Acute Sector.

|                               | <b>£ M</b>    |
|-------------------------------|---------------|
| General Medicine              | 9,847         |
| Geriatric Medicine            | 1,955         |
| Rehabilitation Medicine       | 154           |
| Respiratory Medicine          | 371           |
| Palliative Care               | 196           |
| A & E Inpatient               | 195           |
| A & E Outpatient              | 5,344         |
| Learning Disabilities         | 410           |
| Psychiatry of Old Age         | 34            |
| General Psychiatry            | 1,586         |
| <b>TOTAL SET ASIDE BUDGET</b> | <b>20,092</b> |

## Budget Pressures

5.12 Budget pressures are a major consideration for the MIJB and are an intrinsic part of the budget setting process. The additional funding highlighted in the Scottish Government budget for health and social care is welcomed and will be required to support expected budget pressures arising for adult and children’s social care uplift of £13.45 for externally commissioned services and free personal and nursing care. In previous years, both Moray Council and NHS Grampian would have supported some elements of inflation through their budget setting process, taking cognisance of the budget setting protocol agreed by the MIJB on 14 December 2017 (para 15 of the minute refers). However, given the difficult budget settlement for Local Authorities, Moray Council are passporting through the Scottish Government additional investment funding and have agreed to fund the pay award over and above the 2% for adult social care as well as an extra £0.200 million funding for the shortfall in the RLW. For NHS Grampian, there is a Scottish Government requirement to increase base funding for pay and non pay inflation of 2% for the IJB. NHS Grampian are also funding the pay award over and above the 2%. There is also an expectation as we continue to re-mobilise and transform, that there will be budget pressures arising in relation to what is described as the recurring deficit. There will be budget pressures arising during the year that are not yet known and these will be reported and escalated once quantified. The identified cost pressures below are based on estimates and remains an ongoing consideration in the financial planning. The table below outlines the anticipated budget pressure the MIJB needs to address in the forthcoming financial year:

|  | <b>£'M</b>    |
|--|---------------|
| <b>BUDGET PRESSURES</b>                      |               |
| Pay Inflation                                | 3.265         |
| Non Pay Inflation                            | 1.698         |
| Contractual Inflation & Scottish Living Wage | 3.231         |
| Prescribing & Community Pharmacy             | 1.708         |
| Children in Transition                       | 1.293         |
| Mental Health complex clients                | 0.603         |
| Recurring Deficit                            | 4.394         |
| Hosted services                              | 0.067         |
| National Care Home Contract (NCHC) uplift    | 1.095         |
| Free Personal & Nursing Care (FPNC) uplift   | 0.075         |
| Occupational therapy equipment               | 0.042         |
| Physio costs                                 | 0.208         |
| Continuing Care placements                   | 1.257         |
| Other  | 0.118         |
|  |               |
| <b>TOTAL BUDGET PRESSURES</b>                | <b>19.054</b> |

5.13 In March 2024 following agreement at the Convention of Scottish Local Authorities (COSLA) Leaders, the Scottish Government wrote to Integration Authorities providing details of the pay uplift that would apply to staff providing direct care within Adult and Children’s Social Care in commissioned services. The Scottish Government settlement for 2026/27 includes funding to support retention and to continue to embed improved pay and conditions for care workers, requiring local

government to deliver a £13.45 minimum pay settlement for adult and children social care workers in commissioned services. This will cost in the region of £3.563 million, Scottish Government funding does not fully cover this cost and Moray Council has allocated a £0.2 million pressure towards a gap of approx. £0.435 million.

- 5.14 £1.095 million is included as a budget pressure for the National Care Home Contract (NCHC), based on the Scottish Government and COSLA's current proposal on the increase for 2026/27. This will be partly funded from the additional funding mentioned above for the £13.45 per hour, again noting that the funding allocated does not fully cover the cost.
- 5.15 Budget pressure for Free Personal Nursing Care (FPNC) is also to be funded from the Scottish Government as part of the £7 million additional funding agreed as part of the settlement for 2026/27.
- 5.16 With funding being provided by Scottish Government for some elements listed above, totalling £6.57 million, which gives a net budget pressure of £12.672 million.
- 5.17 Prescribing pressures continue to grow, with a current 11% increase in overall costs. Details of this budget for 2026/27 is attached at **Appendix 3**.

### **Savings Plan**

- 5.18 It is the Moray IJB strategy that sets out the programme of transformation and improvement. The vision for Moray IJB Strategy is that “we come together as equal and valued partners in care to achieve the best health and wellbeing possible for everyone in Moray throughout their lives. The 3 themes within the strategy are:
- **Homefirst** – developing locality planning approach with the development of multidisciplinary teams and initiatives including discharge to assess, crises support, rehabilitation, re-ablement and recovery, housing, adaptations and technology. Building based to community services.
  - **Building resilience** – developing Making Every Opportunity Count, self management, prevention, personal responsibility, social prescribing.
  - **Partners in care**- developing care and support planning, support for unpaid carers, self directed support (SDS), realistic medicine, long term conditions, palliative/end of life, market – shaping strategies.
- 5.19 Our **outcomes** continue align with the National Health and Wellbeing Outcomes (9):
- Lives are healthier
  - People live more independently
  - Experiences of services are positive
  - Quality of life is improved
  - Health inequalities are reduced
  - Carers are supported
  - People are safe

- The workforce continually improves

5.20 The Moray Joint Strategic Needs Assessment (JSNA) was refreshed in 2024 to analyse the needs of the local population to inform and guide the commissioning of health, wellbeing and social care services within Moray. The main goal of the JSNA is to accurately assess the care needs of a local population in order to improve the physical, mental health and wellbeing of individuals and communities.

5.21 The Strategy understands that the building blocks of health and wellbeing include: employment, housing, education and skills, childhood experiences, economic stability, healthcare, social and community requirements. It also sets out that the MIJB are working within a context of competing priorities - cost savings, reducing demand on hospitals, better experiences and outcomes for people who use health and care services, improved service alignment/integration, developing population health and prevention at scale, including wellbeing and tackling inequalities.

5.22 A change in focus for Moray is required to deliver improved care and better outcomes, ensuring sustainability for the future, rather than to deliver cost savings only in the short term. The health and care system is often seen as hospital focused, however an integrated and holistic response is required that encompasses community assets. This requires a system with increased generalism and multidisciplinary teamworking, with practitioners able to hold risk and enable people to live healthily in their communities, with a focus on prevention and reablement. A community focused health and care system prioritised to local need and individualised support is most effective where that support maximises independence.

5.23 The budget setting for 2026/27 includes the continuation of the 2025/26 saving plan, which was initially set over 2 financial years, this gives a total of £3.760 million that is planned to be achieved in 2026/27. New savings proposals totalling £1.958m have been identified for being achievable in 2026/27. Ongoing meetings of the Chief Officer and the Senior Management Team, along with service managers have taken place, given savings identified to date, it remains extremely challenging to identify additional savings to support the 2026/27 budget setting process. The proposed savings being presented today are provided following discussion at the recent MIJB Development session on 18 February 2026. Given that each separate decision made when setting the budget may impact on the lives of people with protected characteristics, the importance of the cumulative impact on the decisions being taken is recognised, including the cumulative impact of service changes and unintended consequences on communities where multiple organisations might have reduced savings.

5.24 In addition to savings identified, 4 proposals have identified efficiencies totalling £1.085 million. These efficiencies will negate the additional growth and demand on current services. These proposals relate to review of short breaks, review of internal care at home services, enabling proportionate care and support and implementing medicines management.

5.25 There is still a focus and commitment around identifying further in-year savings and savings for future years that will be brought back before the MIJB for approval to ensure future years budgeting is robust. MIJB and the Senior Management Team are acutely aware of the challenges they face surrounding both its people and financial resources which remains a focus within decision making. Financial and staffing impacts will be monitored on an individual savings basis and scrutiny will be provided through the agreed governance structure. The savings have been RAG-rated (i.e. provided with a Red, Amber, Green risk level) on the basis of the savings being achieved with particular reference to political environment; staff and changes in services; capacity; engagement and processes i.e. HR, procurement etc. With this in mind, 16 are green status, 14 are amber status and 4 are red status.

5.26 The table below summarises the progress made by the Health and Social Care Moray management team in identifying opportunities for efficiency/savings, which fall under the 3 themes of the MIJB strategy and a fourth heading of savings already implemented. Areas under each theme are detailed in **Appendix 2**. Close monitoring of progress will be undertaken via a range of operational financial governance controls, including the Budget Sustainability Oversight Group and will be reported on a quarterly basis during 2026/27.

5.27

|   | Para Ref | 2026/27      |
|---|----------|--------------|
|   |          | £ M          |
| <b>Projected carried forward from 2025/26</b> |          |              |
| Building resilience                           | 5.28     | 1.504        |
| Home first                                    | 5.29     | 0.270        |
| Partners in care                              | 5.30     | 0.651        |
| Savings already implemented                   | 5.31     | 1.335        |
| <b>Subtotal Projected Savings</b>             |          | <b>3.760</b> |
| <b>Projected Savings 2026/27</b>              |          |              |
| Building resilience                           | 5.32     | 0.453        |
| Home first                                    | 5.33     | 0.009        |
| Partners in care                              | 5.34     | 0.546        |
| Savings already implemented/enablers          | 5.35     | 0.950        |
| <b>Subtotal Projected Savings</b>             |          | <b>1.958</b> |
| <b>Total Projected Savings</b>                |          | <b>5.718</b> |

5.28 **Building resilience** covers 6 proposals, predominantly with a RAG status of green. These proposals cover review and redesign of services: GMED (hosted service for Grampian, led by Moray); SDS recovery; relocation/ reduction of lease of buildings and use of pool cars. There is 1 proposal that has a RAG status of red for the removal of locums and 1 proposal that has a RAG status of amber for the review of care and care commissioning, this is reviewing all care packages and the use of spot purchasing. These proposals although challenging will be achievable, a total of £1.504 million is expected to be achievable in 2026/27. Of which £1.254 million is recurring and £0.250 million is non recurring.

- 5.29 **Home first** covers 3 proposals; of these proposals 1 has a RAG status of green for community hospital redesign, to ensure services are fit for purpose and 2 have a RAG status of amber and relate to the review of respite provision and the review/redesign of the Learning disability nighttime model of care delivery and in conjunction with our home first priority to ensure people are looked after in their own homes as safely as possible. These proposals although challenging will be achievable, a total of £0.270 million recurring saving is the expectation this financial year.
- 5.30 **Partners in care** covers 6 proposals, 2 of which have a RAG status of green and relate to prescribing efficiencies and implementation of the review of the North East Sensory Service (NESS) contract. 4 proposals have a RAG status of amber relating to review of service for day services and adult services; review of step down building based facilities; review of the transport contract for children's & justice service and adult services and review of palliative care services. These proposals although challenging will be achievable, a total of £0.651 million recurring saving is expected to be achieved in 2026/27.
- 5.31 There are 4 plans that have already been implemented and savings taken in 2026/27. 2 plans were for 1 year initially and have been reviewed for the next financial year to continue, which relate to no non-essential travel and no non-essential training and vacancy target. The other 2 plans are the reduction in overtime and vacancy target. These proposals total £1.335 million all achievable in 2026/27 ( £1.295 million recurring and £0.04 million non recurring).
- 5.32 **Building resilience** covers 3 proposals, 2 of which have a green RAG status and relate to the Children, Families and Justice review of service delivery and family contacts. 1 proposal is red for review of adults out of area and ordinary residence. These proposal totals £0.453 million recurring savings expected to be achieved in 2026/27.
- 5.33 **Home first** covers 1 proposal which has a green RAG status for the review of purchasing hospital beds for the community. This will achieve a recurring saving of £0.009 million in 2026/27.
- 5.34 **Partners in care** covers 8 proposals majority of which have a green RAG status, these relate to the nutritional prescribing, review of nursing equipment/stock, review of the skill mix in GMED, review of very sheltered housing provision and review of commissioned contract for children and families. There are 2 amber RAG status relating to the review of the clinical leadership provision and review of out of area care and return to local community (including emergency transport) arrangements for children, families and justice services. There is 1 red RAG status relating to the review of the provision of minor surgery service. These proposals total £0.546 million recurring savings.
- 5.35 **Savings Already implemented/ enablers** covers 2 proposals, 1 of which is amber RAG status that relates to the cessation of interim management arrangements and 1 which is red relating to the review of the contributions policy and income maximisation. These proposals total £0.950 million recurring savings and although challenging will be achieved in 2026/27.

## Financial Risks

5.36 The budget assumptions made within this report carry a degree of financial risk, meaning that variations that may arise will impact on financial performance. Acceptance of risk is a necessary part of the budget setting process. The main risks are summarised:

- Financial Settlement – the 2026/27 financial settlement is for one year only and the increased level of funding is required to meet policy commitments as determined by Scottish Government. There is no inflationary increase for children's or adult social care provided by Moray Council, but for NHS Grampian there is the agreement of a 2% increase in pay and non pay inflation. A provision has been made for Local Authority and NHS Grampian pay increases, as both the NHS Public Sector Pay Policy and Local Authority pay award increases were part of a two year deal , with additional funding being received for the percentage above 3% being passported through to the MIJB. Whilst the benefits of longer-term financial planning are well documented in assisting the delivery of strategic priorities, at this stage, financial planning is subject to continuous change and there is a need to adapt to the changing landscape.
- The budget pressures identified in paragraph 5.12 are based on continued discussion and assessment and through monitoring, this process is reasonably accurate. However, there remains the risk in the event that inflationary increases and demand driven pressures may exceed the anticipated cost. There is no provision for increases over and above the SLW payments for providers.
- Prescribing costs are a large and volatile part of the MIJB budget with demographic changes a material contributing factor. Whilst the decisions to prescribe are made locally, the costs of drugs and agreements to introduce new drugs are made on a national basis. Provision in the budget has been made based on analysis undertaken by NHS Grampian with a range of options provided from Best Case to Best Prediction and Worst-Case scenario. MIJB are proposing the inclusion of the Best Prediction scenario with the associated pressure of this option. There is a risk associated with this option and the IJB will closely monitor this budget through regular reporting to the IJB throughout financial year 2026/27 and appropriate action taken to mitigate the pressure in year through continued close working with NHS Grampian, this is being reviewed not only across Grampian but nationally.
- Demographic changes - the demographic profile of Moray continues to show a general rise in population with a specific increase in the age profile of the population. The associated challenges of providing care for a rising population where people live with multiple conditions are well known. These challenges manifest themselves in a financial sense when we experience issues such as rising numbers for social care packages and

rising demand for aids, adaptations, and equipment. The increasing level of complexity of need for some of our clients means that high-cost care packages may arise during the year for which we have not budgeted. The same applies to patients who need out of area care and where a clinical decision has been made that this is in their best interests.

- In Primary Care there continues to be a number of continuing challenges around sustainability of some of our GP Practices with inability to recruit General Practitioners a common issue. This has necessitated the Partnership providing support and investment to maintain GP services in some parts of Moray. We will continue to use the Primary Care Improvement Fund and other funding streams to support General Practices and wider Primary Care teams across Moray.
- The savings identified are challenging to achieve fully in the year - the risk of achieving the savings has been calculated based on the RAG status, with green assuming will be 90% achieved, amber 80% and red 70% respectively. Using this assumption the savings for 2026/27 could be £4.734 million, leaving a risk of a potential funding gap, which would have to be borne by the partners of £1.074 million. All endeavours will be undertaken to ensure delivery where possible, including identifying additional savings in year to ensure savings target is achieved. The Chief Officer and Chief Financial Officer will continue to work within the tri-partite approach with finance colleagues in both Moray Council and NHS Grampian. The implementation of savings also presents an opportunity to redesign services collaborating with staff and communities.

5.37 Accounts Commission have released an IJB Finance bulletin 2024/25 on 26 February 2026 which was prepared by Audit Scotland. This summarises the position for all the IJBs in Scotland and is attached at **Appendix 4**. This provides background information and clarification that the issues facing MIJB are affecting all IJBs. One of the key messages from this publication is around the need for IJB's to make difficult decisions about how services are delivered, determine the appropriate level of services, and decide where to redesign, reduce or discontinue services. The funding gap in 2025/26 remains significant at £449 million for all IJB's, IJB's must work closely with partners to ensure budgets and savings plans are realistic and to identify solutions that will ensure services remain financially sustainable over the medium to long term.

### **Reserves Policy**

5.38 The MIJB has previously considered the purpose and use of reserves and approved its initial Reserves Policy at a meeting of the Board on 31 March 2016 (para 12 of the minute refers), updates being prepared for consideration and approval on 25 January 2018 (para 7 of the minute refers) and each year thereafter. A further review was due no later than March 2026.

5.39 The MIJB Reserves Policy has been reviewed and it remains extant with no requirement for any amendments at this current time and is presented as **Appendix 6** to this report

- 5.40 The Reserves Policy outlines the importance of holding reserves for the long term financial stability of the MIJB to manage pressures from year to year. The MIJB Integration Scheme highlights the process to be followed in circumstances where it is anticipating an overspend position in that uncommitted reserves would firstly be used to address any overspend. With the Scheme in mind, there has only been ear marked reserves by the end of the financial year as the MIJB has not held any uncommitted general reserves for a significant period.
- 5.41 Given the financial situation of the MIJB, it is unlikely it will give rise to any general reserves over the next few years. Whilst it is necessary to ensure that the reserves policy is kept under review, the next review will be no later than March 2028.

## 6. **SUMMARY OF IMPLICATIONS**

**(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan 2022 – 2032, ‘Partners in Care’**

The approval of a balanced budget for the MIJB is key to the delivery of health and social care services in Moray in accordance with the Strategic Plan.

**(b) Policy and Legal**

In accordance with the Public Bodies (Joint Working) (Scotland) Act 2014, MIJB is subject to the audit and accounts regulations and legislation of a body under Section 106 of the Local Government (Scotland) Act 1973 and is classified as a local government body for accounts purposes by the Office for National Statistics.

**(c) Financial implications**

The 2026/27 revenue budget (excluding Set Aside) as detailed in **Appendix 1** is **£213.674 million**.

The funding allocated to the MIJB by Moray Council and NHS Grampian and through the Partner bodies from Scottish Government totals **£198.956 million** (excluding Set Aside). In addition, the indicative savings plan for the forthcoming year totals **£5.718 million**.

The notional Set Aside budget for Moray’s share of the Large Hospital Services is currently **£20.092 million**. The Set Aside budget is provided by NHS Grampian.

A balanced budget is presented with additional deficit funding from the partners of **£9 million**, this will need to be funded in 2026/27.

**(d) Risk Implications and Mitigation**

The revenue budget for 2026/27 is subject to the following risks:

- GP Prescribing – represents around 11% of the MIJB core budget. It is well documented that the Prescribing budget can be extremely

volatile in nature with volume and price increases potentially leading to substantial adverse variances.

- Growth and demand in the system, together with service users with complex care needs are attracting additional financial challenge. These issues require to be managed within the overall resource of the MIJB.
- The need to transform at pace and drive forward opportunities arising through changes to working practice experienced through the pandemic. The risk being the ability to capture and embed in a timely manner.
- National Care Home Contract for 2026/27 has been proposed by COSLA and Scottish Government and whilst this will be partly funded from Scottish Government funding for the £13.45 per hour, this will not fully fund the increase once agreed.
- The implications of the cost-of-living crisis and current levels of inflation, which although are now forecast to decrease continuing cost increases may mean the provision for inflation may not cover all the calls upon it. Price inflation may impact on areas where no provision has been made for inflationary increase and this will add pressure to budgets. Budget managers will need to control their expenditure to absorb such pressure if possible and may have to reduce service levels or identify further savings.
- This report highlights the anticipated budget pressures at paragraph 5.12. It will be necessary to note that budget pressures may exceed allocation. This will be closely monitored and reported accordingly to the MIJB as part of the budget monitoring reports.
- With the level of savings required to balance the budget there is a risk that the budget may not be achieved in line with expectations for 2026/27. Based on the rag status as in para 5.27, there is a risk of not achieving the savings in this financial year of £1.074 million, for which alternative savings in year will be identified to ensure there is no requirement for the deficit to be borne by the partners of the MIJB.

**(e) Staffing Implications**

There are no direct implications in this report.

**(f) Property**

None arising directly from this report.

**(g) Equalities/Socio Economic Impact**

Integrated Impact Assessments relating to the new savings proposals as detailed in para 5.26 and **Appendix 2**, are attached in **Appendix 2A**. For proposals agreed at this meeting, these dynamic documents will be

reviewed and any subsequent changes to policy arising from proposals made within this paper will be updated as appropriate.

**(h) Climate Change and Biodiversity Impacts**

There are no direct climate change and biodiversity implications as there has been no change to policy.

**(i) Directions**

Directions are detailed in para 5.1 above and in **Appendix 5**.

**(j) Consultations**

The Chief Officer, Health and Social Care Moray Senior Management Team, Operational Management Team, Corporate Manager, Chief Finance Officer (Moray Council), Director of Finance NHS Grampian, the finance teams of both Moray Council and NHS Grampian, and Caroline O'Connor, Committee Services Officer and any comments made been incorporated into the report.

## **7. CONCLUSION**

**7.1 Legislation requires the MIJB to set its Revenue Budget for the forthcoming year by 31 March each year. The budget displays a balanced position. The Section 95 Officer as Chief Financial Officer to the Board recommends the budget as presented at Appendix 1.**

**7.2 Close monitoring of the continuing effects of the increasing demands on services will be required in order to ensure the MIJB can remain within the funding allocation provided by NHS Grampian and Moray Council.**

Author of Report: Deborah O'Shea, Chief Financial Officer

Background Papers: with author

Ref:

## JOINT FINANCE REPORT APRIL 2026 -MARCH 2027

|  | Para<br>Ref | Approved Annual<br>Net Budget<br>£'s<br>2026-27 |
|--|-------------|---|
| Community Hospitals  |             | 7,024,088                                       |
| Community Nursing  |             | 6,386,040                                       |
| Learning Disabilities  |             | 21,049,105                                      |
| Mental Health  |             | 12,297,203                                      |
| Addictions   |             | 1,366,141                                       |
| Adult Protection & Health Improvement  |             | 285,475   |
| Care Services provided in-house  |             | 25,106,408                                      |
| Older People & PSD Services  |             | 28,312,640                                      |
| Intermediate Care & OT   |             | 1,988,554                                       |
| Care Services provided by External Contractors   |             | 2,157,636                                       |
| Other Community Services   |             | 10,356,678                                      |
| Admin & Management   |             | 1,587,164                                       |
| Other Operational Services   |             | 1,331,347                                       |
| Primary Care Prescribing   |             | 21,392,216                                      |
| Primary Care Services  |             | 22,462,218                                      |
| Hosted Services  |             | 5,800,818                                       |
| Out of Area  |             | 1,780,000                                       |
| Improvement Grants   |             | 950,804   |
| Childrens Services   |             | 21,196,964                                      |
| <b>Total Moray IJB Core</b>  |             | <b>192,831,500</b>                              |
| <b>Other recurring Strategic Funds in the ledger</b>                                   |             | <b>1,789,097</b>                                |
| <b>Total Moray IJB Including Other Strategic funds<br/>in the ledger</b>               |             | <b>194,620,597</b>                              |
| <b>Other resources not included in ledger under<br/>core and strategic:</b>            |             | <b>19,053,686</b>                               |
| <b>Total Moray IJB (incl. other strategic funds) and<br/>other costs not in ledger</b> |             | <b>213,674,283</b>                              |
| <b>Set Aside Budget</b>  |             | <b>20,092,000</b>                               |
| <b>Overall Total Moray IJB</b>   |             | <b>233,766,283</b>                              |
| <b>Funded By:</b>  |             |   |
| NHS Grampian   |             | 129,377,763                                     |
| Moray Council  |             | 98,670,520                                      |
| Savings identified   |             | 5,718,000                                       |
| Use of ear marked reserves   |             | 0   |
| <b>IJB FUNDING</b>   |             | <b>233,766,283</b>                              |



**MIJB Budget 2026/25**  
**MIJB proposed savings**

| Ref | Service | Brief Description   | Full year effect<br>£000s | Saving<br>expected for<br>2026/27 | Saving likely to<br>be achieved in<br>2026/27 | Saving likely to<br>be achieved in<br>2027/28 | Saving likely to<br>be achieved in<br>2028/29 | Planned<br>Implementation<br>Date | Risk Level |
|-----|---------|---|---------------------------|-----------------------------------|---|---|---|-----------------------------------|------------|
| BR  | 4 & 5   | Removal of locum costs  |                           |                                   |   |   |   |                                   |            |
|     |         | Cease the use of locums   | 950.00                    | 450.00                            | 450.00  | 500.00  |   | Oct-26                            | Red        |
| BR  | 8       | GMED redesign   |                           |                                   |   |   |   |                                   |            |
|     |         | GMED redesign of clinical & admin staffing model                      | 110.00                    | 28.00                             | 28.00   | 82.00   |   | Dec 26                            | Green      |
| BR  | 9       | Pool car vs expenses review   |                           |                                   |   |   |   |                                   |            |
|     |         | Review into all teams transport and expenses to evaluate best options | 20.00                     | 20.00                             | 20.00   |   |   | Apr-26                            | Green      |
| BR  | 10,12   | Cessation of leases and relocation                                    |                           |                                   |   |   |   |                                   |            |
|     |         | Cessation of Strathisla dental practice lease                         | 6.00                      | 6.00                              | 6.00  |   |   | Apr-26                            | Green      |
| BR  | 14 & 15 | Review of Care and Care Commissioning                                 |                           |                                   |   |   |   |                                   |            |
|     |         | spot purchasing & review care packages                                | 750.00                    | 750.00                            | 750.00  |   |   | Apr-26                            | Amber      |
| BR  | 42      | SDS recovery (non recurring)  |                           |                                   |   |   |   |                                   |            |
|     |         | Review packages to increase recovery                                  | 250.00                    | 250.00                            | 250.00  |   |   | Apr-26                            | Green      |
| BR  | 53* New | Redesign Complex & Challenging Behaviour                              |                           |                                   |   |   |   |                                   |            |
|     |         | Review of Adults Out of Area and Ordinary Residence                   | 200.00                    | 200.00                            | 200.00  |   |   | Apr-26                            | Red        |
| BR  | 61* new | Children, Families and Justice review of service                      |                           |                                   |   |   |   |                                   |            |
|     |         | Redesign service delivery   | 223.00                    | 223.00                            | 223.00  |   |   | Apr-26                            | Amber      |
| BR  | 62* new | Children, Families and Justice review of service                      |                           |                                   |   |   |   |                                   |            |
|     |         | Review of family contacts   | 30.00                     | 30.00                             | 30.00   |   |   | Apr-26                            | Amber      |
| HF  | 16      | Short Breaks provision  |                           |                                   |   |   |   |                                   |            |
|     |         | Review into planned and emergency short breaks - change in model      | 200.00                    | 200.00                            | 200.00  |   |   | Apr-26                            | Amber      |
| HF  | 20      | Community hospital redesign   |                           |                                   |   |   |   |                                   |            |
|     |         | Redesign of inpatient services supporting Home First                  | 50.00                     | 50.00                             | 50.00   | 50.00   | 700.00  | Apr-26                            | Green      |
| HF  | 18      | Night Time Responder (LD)   |                           |                                   |   |   |   |                                   |            |
|     |         | Redesign LD nighttime model of care delivery                          | 20.00                     | 20.00                             | 20.00   |   |   | Apr-26                            | Amber      |
| HF  | 51* new | Operational model redesign  |                           |                                   |   |   |   |                                   |            |
|     |         | Review of purchasing end of life palliative care equipment            | 9.00                      | 9.00                              | 9.00  |   |   | Apr-26                            | Green      |

|     |         |  |   |          |          |          |        |        |       |
|-----|---------|--|---|----------|----------|----------|--------|--------|-------|
| PIC | 21,24   | Day Services review  | Review of day service provision   | 151.00   | 151.00   | 151.00   |        | Apr-26 | Amber |
| PIC | 28      | Review of step down building based facilities                            | Review into model of care   | 49.00    | 49.00    | 49.00    |        | Apr-26 | Amber |
| PIC | 30      | Prescribing efficiencies -GP   | Medication cessation,switches within GP services and work with Care Homes                           | 65.00    | 65.00    | 65.00    |        | Apr-26 | Green |
| PIC | 55*new  | Nutritional prescribing - dietetic led                                   | Transformation of oral nutritional support (ONS) pathways in Moray                                  | 50.00    | 50.00    | 50.00    |        | Apr-26 | Green |
| PIC | 33      | Transport contract   | Review contracts for transport for childrens and adult services                                     | 212.00   | 212.00   | 212.00   | 400.00 | Apr-26 | Amber |
| PIC | 46      | Review of palliative care services                                       | Review of provision of palliative care in Moray to improve outcomes                                 | 44.00    | 44.00    | 44.00    | 44.00  | Apr-26 | Amber |
| PIC | 52* new | Review of very sheltered housing   | Review of provision of very sheltered housing   | 153.00   | 153.00   | 153.00   |        | Apr-26 | Green |
| PIC | 50      | Review of North East Sensory Services contract                           | Bringing service in house   | 130.00   | 130.00   | 130.00   |        | Apr-26 | Green |
| PIC | 56* new | Review of nursing equipment  | Review of Nursing equipment/stock to rationalise/centralise   | 100.00   | 100.00   | 100.00   |        | Apr-26 | Green |
| PIC | 57* new | GMED skill mix review  | Review of skill mix within GMED   | 38.00    | 38.00    | 38.00    |        | Apr-26 | Green |
| PIC | 58* new | Review of clinical leadership provision                                  | Review of provision   | 60.00    | 40.00    | 40.00    | 20.00  | Aug-26 | Amber |
| PIC | 59* new | Minor Surgery  | Review of provision   | 70.00    | 70.00    | 70.00    |        | Apr-26 | Red   |
| PIC | 60* new | Redesign of Children, Families and Justice                               | Review of Commissioned contracts  | 25.00    | 25.00    | 25.00    |        | Apr-26 | Green |
| PIC | 63* new | Redesign of Children, Families and Justice                               | Review of out of area care and return to local community including emergency transport arrangements | 70.00    | 70.00    | 70.00    |        | Apr-26 | Amber |
| AI  | 44      | Reduction in overtime  | reduce the amount spent on overtime during the year   | 50.00    | 50.00    | 50.00    |        | Apr-26 | Amber |
| AI  | 38      | No non-essential travel (non recurring)                                  | Non essential travel ban (out of area)  | 30.00    | 30.00    | 30.00    |        | Apr-26 | Green |
| AI  | 38      | No non-essential training (non recurring)                                | Non essential training ban (conference attendance etc)  | 10.00    | 10.00    | 10.00    |        | Apr-26 | Green |
| AI  | 41      | Vacancy target NHS & increase on Council in line with pay award increase | Already implemented   | 1,245.00 | 1,245.00 | 1,245.00 |        | Apr-26 | Green |

|              |         |  |  |                 |                 |                 |                 |               |       |
|--------------|---------|--|--|-----------------|-----------------|-----------------|-----------------|---------------|-------|
| AI           | 64* new | Cessation of interim placements          | Stop all interim arrangements and review staffing for integrated working | 450.00          | 450.00          | 450.00          |                 | Apr-26        | Amber |
| AI           | 54* new | Review of contributions policy & charges | Review of policies & income maximisation                                 | 500.00          | 500.00          | 500.00          |                 | Apr-26        | Red   |
| <b>TOTAL</b> |         |  |  | <b>6,320.00</b> | <b>5,718.00</b> | <b>5,718.00</b> | <b>1,096.00</b> | <b>700.00</b> |       |

KEY

BR

|                            |                 |                 |                 |               |          |
|----------------------------|-----------------|-----------------|-----------------|---------------|----------|
| <b>BUILDING RESILIENCE</b> | <b>2,539.00</b> | <b>1,957.00</b> | <b>1,957.00</b> | <b>582.00</b> | <b>-</b> |
|----------------------------|-----------------|-----------------|-----------------|---------------|----------|

HF

|                   |               |               |               |              |               |
|-------------------|---------------|---------------|---------------|--------------|---------------|
| <b>HOME FIRST</b> | <b>279.00</b> | <b>279.00</b> | <b>279.00</b> | <b>50.00</b> | <b>700.00</b> |
|-------------------|---------------|---------------|---------------|--------------|---------------|

PIC

|                         |                 |                 |                 |               |          |
|-------------------------|-----------------|-----------------|-----------------|---------------|----------|
| <b>PARTNERS IN CARE</b> | <b>1,217.00</b> | <b>1,197.00</b> | <b>1,197.00</b> | <b>464.00</b> | <b>-</b> |
|-------------------------|-----------------|-----------------|-----------------|---------------|----------|

AI

|                            |                 |                 |                 |          |          |
|----------------------------|-----------------|-----------------|-----------------|----------|----------|
| <b>ALREADY IMPLEMENTED</b> | <b>2,285.00</b> | <b>2,285.00</b> | <b>2,285.00</b> | <b>-</b> | <b>-</b> |
|----------------------------|-----------------|-----------------|-----------------|----------|----------|

|  |          |          |          |          |           |
|--|----------|----------|----------|----------|-----------|
|  | 6,320.00 | 5,718.00 | 5,718.00 | 1,096.00 | 700.00 ** |
|--|----------|----------|----------|----------|-----------|

\*\* Of which 3 proposals are non recurring, valuing £290,000



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## INTEGRATED IMPACT ASSESSMENT COVERING

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| DATE     | UPDATES/EXECUTIVE SUMMARY   | VERSION DETAILS |
|----------|---|-----------------|
| 10/03/26 | First draft completed for proposed change to procurement route for end of life and palliative care equipment. | 1.0 10/03/2026  |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

**Name of policy or proposal:**

**51. Change to procurement process for palliative care equipment**

| Is this a  | Mark X below |
|--|--------------|
| New activity, programme or policy?                   |              |
| Change to an existing activity, programme or policy? | X            |
| Budget proposal?                                     | X            |

| Duties: tick the boxes you think apply   | No | Maybe | Yes |
|--|----|-------|-----|
| <p><b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?</p> <p><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i></p> | X  |       |     |
| <p><b>Socio-economic</b></p> <p><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i></p>  | X  |       |     |
| Does your proposal impact on the <b>human rights</b> of people?  | X  |       |     |
| Does your proposal impact on the <b>rights of children</b> and young people  | X  |       |     |

**Reasoning**

Briefly describe your reasoning for the responses given above:

The changes to the procurement of profiling beds, mattresses and commodes achieves at least £9.3k per annum via Moray Council VAT reclaim. There is no change for the person receiving care so minimal consideration required for equalities, socio-economic and human rights.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |                 |
|---|-----------------|
| Lead Officer for developing the contract  | Lesley Attridge |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) |                 |
| Date  | 10/03/26        |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

|  |
|--|
| 1. Describe what the service does:   |
| 2. Who are your main stakeholders?   |
| 3. What changes as a result of the proposals? Is the service reduced or removed? |
| 4. How will this affect your customers?  |
| 5. Impact on staff providing the service   |

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b> |
| Race   | No.   |
| Disability   | No.   |
| Carers (for elderly, disabled or minors)   | No.   |
| Sex  | No.   |
| Pregnancy and maternity (including breastfeeding)                                | No.   |
| Sexual orientation   | No.   |
| Age (include children, young people, midlife and older people)                   | No.   |
| Religion, and or belief  | No.   |
| Gender reassignment  | No.   |
| Inequalities arising from socio-economic differences                             | No.   |

### Human rights

| <b>List of convention rights</b>                         | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|--|---|
| Article 5: Right to liberty and security                 | N/A   |
| Article 6: Right to a fair trial                         | N/A   |
| Article 8: Right to respect for private and family life, | N/A   |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|---|---|
| correspondence and the home   |   |
| <i>Article 10: Freedom of expression</i>  | N/A   |
| <i>Article 11: Freedom of assembly and association</i>                                  | N/A   |
| <i>Article 12: Right to marry</i>   | N/A   |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | N/A   |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | N/A   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | N/A   |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | N/A   |

### **Children's Rights and Wellbeing**

| <b>Relevant articles – UNCRC</b>                |     |
|---|-----|
| Article 2 – Non discrimination                  | N/A |
| Article 12 – Respect of the views of the child  | N/A |
| Article 3.1 – Best interest of the child        | N/A |
| Article 6.2 – Right to survival and development | N/A |

### **7. Evidence.** What information have you used to make your assessment?

|  |     |
|--|-----|
| <b>Performance data</b>                  | N/A |
| <b>Internal consultation</b>             | N/A |
| <b>Consultation with affected groups</b> | N/A |
| <b>Local statistics</b>                  | N/A |
| <b>National statistics</b>               | N/A |
| <b>Other</b>                             |     |

**8. Evidence gaps**

Do you need additional information in order to complete the information in the previous questions?

**9. Mitigating action**

*Can the impact of the proposed policy/activity be mitigated? Please explain*

**10. Justification**

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |  |
|--|--|
| 1. No potential negative impacts on any of the protected groups were found.                                |  |
| 2. Some potential negative impacts have been identified.   |  |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |  |
| Promoting equality of opportunity  |  |
| Fostering good relations   |  |
| 3. The proposals interfere with human rights and/or the rights of the child:                               |  |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              |  |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |  |
| 6. Further consultation with affected groups is needed.  |  |
| 7. It is advised not to go ahead with the proposals.   |  |

#### Decision

**Date of Decision:**

#### Sign off and authorisation:

|  |   |
|--|---|
| <b>Service</b>   |   |
| <b>Department</b>  |   |
| <b>Policy/activity subject to IIA</b>  | Review of Palliative Care Services                                    |
| We have completed the integrated impact assessment for this policy/activity. | Name: Lesley Attridge<br>Position: Locality Manager<br>Date: 10/03/26 |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 10/3/26        |
| Permission to publish on website -   |   |
|  |   |

## INTEGRATED IMPACT ASSESSMENT COVERING

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| DATE                                | UPDATES/EXECUTIVE SUMMARY  | VERSION DETAILS  |
|-------------------------------------|--|--|
| Insert Date<br>(e.g.<br>03/10/2023) | Add brief notes/highlight which section amended (e.g. first draft of IIA completed and submitted to SFC 25/10/2023 for consideration; noting that further work on Stage 2 will be required). | Insert (ShP) Version Info (when details have been agreed) (e.g. 5.0 03/10/2023 11:21 AMcL) |
|                                     |  |  |
|                                     |  |  |
|                                     |  |  |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|   |              |
|---|--------------|
| <b>Name of policy or proposal:</b>  |              |
| <b>52. Cease Housing Support Payments for Very Sheltered Housing Services</b> |              |
| Is this a   | Mark X below |
| New activity, programme or policy?  |              |
| Change to an existing activity, programme or policy?                          | X            |
| Budget proposal?  | X            |
|   |              |

| Duties: tick the boxes you think apply  | No | Maybe | Yes |
|---|----|-------|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> |    |       | X   |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  |    |       | X   |
| Does your proposal impact on the <b>human rights</b> of people?   |    | X     |     |

|   |   |  |  |
|---|---|--|--|
| Does your proposal impact on the <b>rights of children</b> and young people | X |  |  |
|---|---|--|--|

**Reasoning**

Briefly describe your reasoning for the responses given above:

Ceasing the Housing Support Payment may affect how housing-related support services are funded and delivered within very sheltered accommodation for older people. While no personal care is provided as part of this service, changes to service charges or communal and emergency support arrangements could disproportionately affect older and disabled tenants, many of whom may be on fixed incomes. These potential impacts are considered further at Stage 2.

Children's rights are not engaged, as the proposal relates solely to accommodation for older people.

**If you have answered "maybe" or "yes" to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered "no" to the Stage 1 questions above then provide the details below and submit to [email]**

|   |  |
|---|--|
| Lead Officer for developing the contract  |  |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) |  |
| Date  |  |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

#### 1. Describe what the service does:

The service relates to very sheltered housing accommodation for older people, providing housing-related support through communal facilities, emergency response arrangements, and on-site or telecare-based support. The accommodation is designed to promote safety, independence and social connection for older tenants.

No direct personal care is delivered as part of this service; care and support are provided separately based on assessed need by commissioned care providers. There is a 24hr community alarm in place.

#### 2. Who are your main stakeholders?

- People living as tenants in each complex
- Unpaid carers; families; and those with a recognised right to represent a persons' interests i.e. proxies, legal guardians, invoked power of attorneys, advocacy services
- Hanover Scotland
- Moray Local Authority
- Health and Social Care Moray (including Self-Directed Support Service)
- NHS Grampian and Allied Services

#### 3. What changes as a result of the proposals? Is the service reduced or removed?

The proposal would cease the Housing Support Payment to the landlord for very sheltered housing services. Responsibility for funding housing-related services would rest with the landlord through existing rent and service charge arrangements. The Council would no longer make a direct financial contribution to these services.

#### 4. How will this affect your customers?

The proposal may result in changes to the way housing-related services are funded or delivered within very sheltered accommodation. While the accommodation and separately commissioned care services will remain in place, any changes to service charges or communal services may affect some tenants depending on individual circumstances. Clear communication and appropriate mitigation will be required.

#### 5. Impact on staff providing the service

The landlord will review their service provision and determine how best to proceed to meet their duties.

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |  |
|--|--|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b>  |
| Race   | Not specifically impacted  |
| Disability   | Tenants are predominantly older people, many of whom are disabled or have age-related impairments. Any increase in service charges or reduction in housing-related support may disproportionately affect disabled tenants, particularly those with limited income or mobility. |
| Carers (for elderly, disabled or minors)   | Carers may be affected indirectly if changes to housing-related services increase reliance on informal support. Any impacts will depend on individual circumstances.   |
| Sex  | Not specifically impacted  |
| Pregnancy and maternity (including breastfeeding)                                | Not specifically impacted  |
| Sexual orientation   | Not specifically impacted  |
| Age (include children, young people, midlife and older people)                   | The service primarily supports older people. Changes to housing-related services or affordability may have a greater impact on tenants' independence, wellbeing, and ability to remain living safely in their own homes.   |
| Religion, and or belief  | Not specifically impacted  |
| Gender reassignment  | Not specifically impacted  |
| Inequalities arising from socio-economic differences                             | Many tenants may be on fixed or limited incomes. Increases in service charges could create financial pressure and affect affordability, which may disproportionately impact this group.  |

### **Human rights**

| <b>List of convention rights</b> | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|----------------------------------|---|
|                                  |   |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b>   |
|---|---|
| Article 5: Right to liberty and security  | Not engaged   |
| Article 6: Right to a fair trial  | Not engaged   |
| Article 8: Right to respect for private and family life, correspondence and the home    | Engaged. The proposal may affect tenants' enjoyment of their home if changes are made to housing-related services or service charges. Any such impacts must be proportionate, justified, and mitigated to support older tenants to remain safely and securely in their accommodation. |
| <i>Article 10: Freedom of expression</i>  | Not engaged   |
| <i>Article 11: Freedom of assembly and association</i>                                  | Not engaged   |
| <i>Article 12: Right to marry</i>   | Not engaged   |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | Engaged in relation to Article 8. The proposal must be implemented in a way that does not disproportionately disadvantage older or disabled tenants.  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged   |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged   |

### **Children's Rights and Wellbeing**

|   |  |
|---|--|
| <b>Relevant articles – UNCRC</b>                | Children's rights are not engaged, as the proposal relates solely to very sheltered housing services for older people. |
| Article 2 – Non discrimination                  |  |
| Article 12 – Respect of the views of the child  |  |
| Article 3.1 – Best interest of the child        |  |
| Article 6.2 – Right to survival and development |  |
|   |  |

**7. Evidence.** What information have you used to make your assessment?

|  |  |
|--|--|
| <b>Performance data</b>                  | Performance data available   |
| <b>Internal consultation</b>             | Budget setting process, OMT, workshops   |
| <b>Consultation with affected groups</b> | Comms gone out re budget position via social media etc. Landlord consultation completed re what tenants feel about the services they receive |
| <b>Local statistics</b>                  | Performance data available   |
| <b>National statistics</b>               | Performance data available   |
| <b>Other</b>                             | Meeting with Landlord has taken place<br>Meeting with other Local Authority in similar situation have taken place                            |

### 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

**No**

### 9. Mitigating action

*Can the impact of the proposed policy/activity be mitigated? Please explain*

Potential impacts will be mitigated through engagement with the landlord to understand how housing-related services will continue to be delivered and how any changes to service charges will be managed. Clear communication with tenants will be required, alongside consideration of affordability, equality impacts, and the availability of alternative support where appropriate.

### 10. Justification

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

The proposal should proceed. Ceasing the Housing Support Payment clarifies the landlord's responsibility for housing-related services within very sheltered accommodation. While potential impacts on older and disabled tenants have been identified, these are considered capable of mitigation through appropriate engagement, communication, and oversight. The proposal is assessed as proportionate, subject to implementation that fully considers equality and human rights impacts.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |   |
|--|---|
| 1. No potential negative impacts on any of the protected groups were found.                                |   |
| 2. Some potential negative impacts have been identified.<br>The impacts relate to:                         |   |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |   |
| Promoting equality of opportunity  |   |
| Fostering good relations   |   |
| 3. The proposals interfere with human rights and/or the rights of the child                                | X |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              | X |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |   |
| 6. Further consultation with affected groups is needed.  |   |
| 7. It is advised not to go ahead with the proposals.   |   |

#### Decision

Set out the rationale for deciding whether or not to proceed with the proposed actions:

The proposal should proceed. Ceasing the Housing Support Payment clarifies the landlord's responsibility for housing-related services within very sheltered accommodation. While potential impacts on older and disabled tenants have been identified, these are considered capable of mitigation through appropriate engagement, communication, and oversight. The proposal is assessed as proportionate, subject to implementation that fully considers equality and human rights impacts.

**Date of Decision:** 24/07/25

**Sign off and authorisation:**

|  |   |
|--|---|
| <b>Service</b>   | Health and Social Care Moray  |
| <b>Department</b>  | Commissioning and Social Work   |
| <b>Policy/activity subject to IIA</b>  | Ceasing of Financial Support to Hanover Very Sheltered Housing        |
| We have completed the integrated impact assessment for this policy/activity. | Name: Lesley Attridge<br>Position: Locality Manager<br>Date: 12/03/26 |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 12/03/26       |
| Permission to publish on website -   |   |
|  |   |

### INTEGRATED IMPACT ASSESSMENT COVERING

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| DATE    | UPDATES/EXECUTIVE SUMMARY | VERSION DETAILS |
|---------|---------------------------|-----------------|
| 10.3.26 | Update to V0.1            |                 |
|         |                           |                 |
|         |                           |                 |
|         |                           |                 |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|  |              |
|--|--------------|
| <b>Name of policy or proposal:</b>                                     |              |
| <b>53. Review of Adult Out of Area and Ordinary Residence Packages</b> |              |
| Is this a  | Mark X below |
| New activity, programme or policy?                                     |              |
| Change to an existing activity, programme or policy?                   | x            |
| Budget proposal?   |              |
|  |              |

| Duties: tick the boxes you think apply  | No | Maybe | Yes |
|---|----|-------|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> |    |       | x   |

|  |   |   |  |
|--|---|---|--|
|  |   |   |  |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings.<br/>Will your proposal have an adverse impact on them</i> |   | X |  |
| Does your proposal impact on the <b>human rights</b> of people?  |   | X |  |
| Does your proposal impact on the <b>rights of children</b> and young people  | X |   |  |

**Reasoning****Briefly describe your reasoning for the responses given above:**

This proposal is guided by the principles of fairness, transparency, and strong governance. It aims to ensure that decisions are made consistently and responsibly, balancing individual rights and preferences with the equitable use of public resources.

In line with the Coming Home Framework, the review supports people, often with complex needs, to live closer to home where appropriate. While some out-of-area placements are necessary due to specialist requirements, these must be regularly reviewed to ensure they remain person-centred and proportionate.

The process recognises that individuals and families may have differing views, and that legal, financial, and ethical considerations, particularly around ordinary residence, must be carefully balanced. This approach reflects national policy expectations for ethical commissioning, person-led planning, and financial accountability.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |                                    |
|---|------------------------------------|
| Lead Officer for developing the contract  | Business Manager – Adults Services |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Operational Management Team        |

|      |            |
|------|------------|
|      |            |
| Date | 06.03.2026 |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

#### 1. Describe what the service does:

Adult Social Work Teams in Older adult, mental health and Learning Disability services work to support individuals in their own homes, supported accommodation and Care Homes throughout Moray to live an independent life. In some cases there is a requirement to place a person outside of Moray as provision cannot be sourced locally. These packages often come at significant costs, regular uplifts and bring into question ordinary residence policies with outgoing and receiving authorities.

This is not a blanket repatriation exercise. Each case will be reviewed individually, with decisions based on the person's needs, preferences, and the ability of local services to meet those needs.

#### 2. Who are your main stakeholders?

People living with a disability, mental health condition, or age-related frailty—many of whom may have complex or specialist care needs. This includes individuals who require tailored support due to the nature or severity of their condition, as well as their families, carers, and the professionals involved in their care planning and delivery.

#### 3. What changes as a result of the proposals? Is the service reduced or removed?

While financial sustainability is a consideration, the primary aim of the review process is to ensure that care arrangements remain appropriate, equitable, and aligned with the individual's current needs and preferences.

There is a need to continue with enhanced monitoring programme and regularly review ordinary residence status.

This will mean some people are brought back to Moray with their outcomes met locally as provision becomes available and circumstances of the individual alter over time.

Enhanced review process to encourage relationship building but that can also cause additional workload for staff.

#### 4. How will this affect your customers?

- Individuals may experience changes to their care arrangements as part of the review process, which could affect their routines, relationships, or sense of stability.
- Some people may prefer to remain in their current placement, even if a suitable local option becomes available. In these cases, ordinary residence responsibilities will need to be carefully considered.
- Families may have differing views, and there is a risk that individuals or carers could feel under pressure to accept a change.
- Clear, compassionate communication will be essential to ensure that people understand their options and that any changes are made safely and in line with their needs and preferences.

- Advocacy and support will be offered, where appropriate, to ensure individuals and families are fully informed and supported throughout the review process.

### 5. Impact on staff providing the service

An increase in workload is anticipated, as the review process will require more frequent and detailed assessments. Staff will need to engage in robust monitoring, coordination with partner agencies, and sensitive communication with individuals and families. Appropriate support and supervision will be important to manage this additional demand and maintain staff wellbeing.

### 6. Please indicate if these apply to any of the protected characteristics

| Protected groups   | Potential impacts and considerations   |
|--|--|
| Race   | No specific impacts are anticipated but cultural and communication needs will be considered during reviews.  |
| Disability   | x  |
| Carers (for elderly, disabled or minors)                       | x  |
| Sex  | No differential impacts identified at this stage   |
| Pregnancy and maternity (including breastfeeding)              | No impacts anticipated based on current scope of the proposal  |
| Sexual orientation   | No impacts identified.   |
| Age (include children, young people, midlife and older people) | x  |
| Religion, and or belief  | No specific impacts are anticipated but cultural and communication needs will be considered during reviews.  |
| Gender reassignment  | No specific impacts identified at this stage, but inclusive practice will be maintained.   |
| Inequalities arising from socio-economic differences           | There may be both positive and negative impacts. Returning to Moray could reduce travel costs and improve access to local support networks for some families. However, for others, a move could increase travel time and expenses, particularly if their current placement is closer to family or more accessible. These factors will be considered during individual reviews, and support options will be explored where appropriate. |

### Human rights

| List of convention rights | Describe, where applicable, if and how specific rights are engaged |
|---------------------------|--|
|                           |  |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b>   |
|---|---|
| Article 5: Right to liberty and security  | People may feel deprived of their liberty due to potential reduced ability to take part in the wider community and may struggle with the initial change in their package. Mitigation will be careful consideration of changes and requirements and ongoing reviews. |
| Article 6: Right to a fair trial  | Not engaged   |
| Article 8: Right to respect for private and family life, correspondence and the home    | Some people may not choose to come back to Moray and may feel a closer connection to their out of area community than familial bonds in Moray. This may be in conflict with family wishes. Mitigation will be careful and sensitive review processes.               |
| <i>Article 10: Freedom of expression</i>  | Not engaged   |
| <i>Article 11: Freedom of assembly and association</i>                                  | Not engaged   |
| <i>Article 12: Right to marry</i>   | Not engaged   |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | Decisions will be made in a way that avoids discrimination and ensures equitable treatment, in line with Article 14.  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged   |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged   |

### **Children's Rights and Wellbeing**

|   |  |
|---|--|
| <b>Relevant articles – UNCRC</b>                | While this proposal relates to adult services, any individuals transitioning from childrens services will be considered on a case by cases basis to ensure continuity of care and uphold their rights. |
| Article 2 – Non discrimination                  |  |
| Article 12 – Respect of the views of the child  |  |
| Article 3.1 – Best interest of the child        |  |
| Article 6.2 – Right to survival and development |  |
|   |  |

### **7. Evidence.** What information have you used to make your assessment?

|                              |          |
|------------------------------|----------|
| <b>Performance data</b>      | <b>x</b> |
| <b>Internal consultation</b> | <b>x</b> |

|  |   |
|--|---|
| <b>Consultation with affected groups</b> | X |
| <b>Local statistics</b>                  | X |
| <b>National statistics</b>               | X |
| <b>Other</b>                             |   |

### 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

No

### 9. Mitigating action

***Can the impact of the proposed policy/activity be mitigated? Please explain***

Careful and sensitive review processes can help mitigate risks and reduce unintended stress or disruption. The individual's preferences will be fully considered as part of a structured, person-centred approach. Out-of-area placements are not always more expensive than local provision, as this depends on the complexity and acuity of the individual's needs. All high-cost packages are reviewed regularly, and this approach reflects wider efforts across service areas to ensure consistency and equity in decision-making. Where appropriate, advocacy services will be offered to ensure individuals are supported to express their views and participate in decisions about their care.

### 10. Justification

**If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?**

This is not a cost-cutting exercise, but a governance-led review to ensure equity, sustainability, and person-centred care across all placements.

There is a requirement to ensure equity across the social care system, however all out of area placements are considered on a case by case basis due to the complex nature of their situation and will continue as such.

## SECTION 3 CONCLUDING THE IIA

### Concluding the IIA

|  |   |
|--|---|
| 1. No potential negative impacts on any of the protected groups were found.            |   |
| 2. Some potential negative impacts have been identified.<br><br>The impacts relate to: | X |

|  |   |
|--|---|
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010.  |   |
| Promoting equality of opportunity  | X |
| Fostering good relations   | X |
| 3. The proposals interfere with human rights and/or the rights of the child  | X |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.  | X |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.  | X |
| 6. Further consultation with affected groups is needed.  |   |
| 7. It is advised not to go ahead with the proposals.   |   |
| <p><b>Decision</b><br/>Set out the rationale for deciding whether or not to proceed with the proposed actions:</p> <p>Proceeding with the proposed actions will support more equitable and sustainable care arrangements. The potential impacts identified can be mitigated through structured, person-centred review processes. If the proposal does not proceed, the risk of inequity and unmanaged financial pressure across the system will increase.</p> <p><b>Date of Decision:</b> 10.03.2026</p> |   |

**Sign off and authorisation:**

|  |  |
|--|--|
| <b>Service</b>   | Social Care - Adult Services   |
| <b>Department</b>  | Adult Social Work  |
| <b>Policy/activity subject to IIA</b>  | Review of Out of Area and Ordinary Residence.                            |
| We have completed the integrated impact assessment for this policy/activity. | Name: Sonya Duncan<br>Position: Corporate Manager<br>Date: 10.03.2026    |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Adult Services<br>Date: 10.03.2026 |
| Permission to publish on website -   |  |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b>                                | <b>VERSION DETAILS</b> |
|-------------|---|------------------------|
| 9.03.26     | Review of contributions policy, charges and income maximisation | 1.0                    |
|             |   |                        |
|             |   |                        |
|             |   |                        |

**STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?**

|  |              |
|--|--------------|
| <b>Name of policy or proposal:</b>   |              |
| <b>54. Review of contributions and charging policies for health and social care services</b> |              |
| Is this a  | Mark X below |
| New activity, programme or policy?   |              |
| Change to an existing activity, programme or policy?   | x            |
| Budget proposal?   | x            |
|  |              |

|  |    |       |     |
|--|----|-------|-----|
| Duties: tick the boxes you think apply | No | Maybe | Yes |
|--|----|-------|-----|

|   |  |   |   |
|---|--|---|---|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> |  |   | X |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  |  |   | X |
| Does your proposal impact on the <b>human rights</b> of people?   |  | X |   |
| Does your proposal impact on the <b>rights of children</b> and young people   |  | X |   |

**Reasoning**

Briefly describe your reasoning for the responses given above:

The proposal involves reviewing contributions and charging policies for health and social care services, including the timing and application of charges following financial assessment. Charging policies have the potential to impact people with protected characteristics, particularly disabled people, older people, and those on low or fixed incomes.

The proposal may also engage socio-economic considerations and aspects of human rights, including respect for private life and the protection of property. These impacts are considered further at Stage 2.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |   |
|---|---|
| Lead Officer for developing the contract  | Deborah O’Shea  |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Finance Council, finance, Community Care finance, Locality Managers, service managers<br>Mental health and Learning Disabilities. |
| Date  | 9.03.2026   |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

1. Describe what the service does:

The policy sets out how financial contributions towards care and support services are assessed, applied, and collected. It covers non-residential social care services and related charges, including financial assessment processes, invoicing arrangements, and mechanisms for review, appeal, and income maximisation.

2. Who are your main stakeholders?

- People who use Health and Social Care services in Moray
- Finance
- Community Care Finance
- Moray Council

3. What changes as a result of the proposals? Is the service reduced or removed?

As a result of the proposal, charging policies and procedures will be reviewed, including the timing of charges following financial assessment and the application of minimum contributions. Some people may be required to make a financial contribution towards their care, based on their assessed ability to pay.

Changes to invoicing processes aim to ensure charges are applied in a timely and transparent way, reducing the risk of large retrospective charges while maintaining appropriate safeguards.

4. How will this affect your customers?

People using services may experience changes to how and when financial contributions are applied following assessment. For some individuals, this may result in earlier notification of charges, while for others there may be no change to the level of contribution required. Any changes will be informed by financial assessment, with protections in place to ensure minimum income levels are maintained. Clear communication, access to advice, and opportunities to query or appeal decisions will be essential to support fairness and understanding.

5. Impact on staff providing the service

Potential changes to policies and practice, all of which will require appropriate engagement, training and communication to ensure consistency of approach and implementation.

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b>   |
| Race   | No specific impacts identified at this stage  |
| Disability   | Disabled people are more likely to require care and support services and may therefore be disproportionately affected by charging policies. Impacts will depend on individual financial circumstances and will be mitigated through financial assessment, income protections, and appeal processes. |
| Carers (for elderly, disabled or minors)   | No specific impacts identified at this stage  |
| Sex  | No specific impacts identified at this stage  |
| Pregnancy and maternity (including breastfeeding)                                | No specific impacts identified at this stage  |
| Sexual orientation   | No specific impacts identified at this stage  |
| Age (include children, young people, midlife and older people)                   | Older people are more likely to use chargeable care services. Changes to charging arrangements may therefore have a greater impact on this group, particularly those on fixed incomes.  |
| Religion, and or belief  | No specific impacts identified at this stage  |
| Gender reassignment  | No specific impacts identified at this stage  |
| Inequalities arising from socio-economic differences                             | Charging policies directly affect people on low or fixed incomes. While financial assessments include safeguards, changes to charging arrangements may still create financial pressure for some individuals.  |

### **Human rights**

| <b>List of convention rights</b>   | <b>Describe, where applicable, if and how specific rights are engaged</b>   |
|--|---|
| Article 5: Right to liberty and security   | No differential impact identified   |
| Article 6: Right to a fair trial   | No differential impact identified   |
| Article 8: Right to respect for private and family life, correspondence and the home | Engaged. Financial assessments require consideration of personal financial circumstances. Any interference will be proportionate, lawful, and |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b>  |
|---|--|
|   | accompanied by safeguards, transparency, and appeal mechanisms.  |
| <i>Article 10: Freedom of expression</i>  | No differential impact identified  |
| <i>Article 11: Freedom of assembly and association</i>                                  | No differential impact identified  |
| <i>Article 12: Right to marry</i>   | No differential impact identified  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | Engaged. The policy will be applied consistently, with safeguards to avoid disproportionate impact on protected groups.  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Engaged. Charging policies affect individuals' financial resources. The proposal is justified in the public interest and subject to clear rules, safeguards, and review processes. |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged  |

### **Children's Rights and Wellbeing**

|   |  |
|---|--|
| <b>Relevant articles – UNCRC</b>                | Children's rights may be indirectly engaged where charging policies apply to families receiving services. Decisions will be informed by financial assessment and safeguards to protect household income and wellbeing. |
| Article 2 – Non discrimination                  | Not engaged  |
| Article 12 – Respect of the views of the child  | Not engaged  |
| Article 3.1 – Best interest of the child        | Not engaged  |
| Article 6.2 – Right to survival and development | Not engaged  |
|   |  |

### **7. Evidence.** What information have you used to make your assessment?

|                         |                 |
|-------------------------|-----------------|
| <b>Performance data</b> | Finance reports |
|-------------------------|-----------------|

|  |   |
|--|---|
| <b>Internal consultation</b>             | Initial discussions with finance, community care finance and service managers |
| <b>Consultation with affected groups</b> | To be progressed as part of the review  |
| <b>Local statistics</b>                  | Finance (Council)   |
| <b>National statistics</b>               | Not relevant  |
| <b>Other</b>                             |   |

### 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

As the review progresses, issues or considerations may become apparent that will need to be added to this EQIA. For this reason please note this EQIA is provisional and will be updated as the review progresses. .

### 9. Mitigating action

*Can the impact of the proposed policy/activity be mitigated? Please explain:*

Potential impacts will be mitigated through comprehensive financial assessment, application of national charging guidance, clear communications, access to advice and formal appeal processes.

### 10. Justification

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

The proposal seeks to ensure that charging policies are applied fairly, transparently, and consistently, whilst maintaining financial sustainability for services. The approach aligns with statutory charging guidance and ensures that contributions are based on assessed ability to pay, with appropriate safeguards.

. Moray council sets charges so the IJB can only recommend to them for approval.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |   |
|--|---|
| 1. No potential negative impacts on any of the protected groups were found.                                |   |
| 2. Some potential negative impacts have been identified.<br><br>The impacts relate to:                     | x |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |   |
| Promoting equality of opportunity  |   |
| Fostering good relations   |   |
| 3. The proposals interfere with human rights and/or the rights of the child                                |   |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              | x |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |   |
| 6. Further consultation with affected groups is needed.  | x |
| 7. It is advised not to go ahead with the proposals.   |   |

#### Decision

Set out the rationale for deciding whether or not to proceed with the proposed actions:

Proceed with options appraisal and development of revised charging policies. The IIA will continue to be developed prior to implementation of any specific changes to ensure that equality, socio economic and human rights impacts are fully considered.

**Date of Decision:**

#### Sign off and authorisation:

|                                       |                         |
|---------------------------------------|-------------------------|
| <b>Service</b>                        | HSCM                    |
| <b>Department</b>                     | Social Work and finance |
| <b>Policy/activity subject to IIA</b> |                         |

|  |  |
|--|--|
| We have completed the integrated impact assessment for this policy/activity. | Name: Deb O'Shea<br>Position: Chief Finance Officer<br>Date: 9.03.2026 |
| Authorisation by head of service   | Name: Deb O'Shea<br>Position: Chief Finance Officer<br>Date: 9.03.2026 |
| Permission to publish on website -   |  |
|  |  |

### INTEGRATED IMPACT ASSESSMENT COVERING

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| DATE       | UPDATES/EXECUTIVE SUMMARY  | VERSION DETAILS |
|------------|--|-----------------|
| 09/03/2026 | Prescribing Efficiencies – Nutritional Prescribing (ONS & CMPA Baby Milks) This proposal requires a full Stage 2 IIA due to impacts on equalities, socio-economic factors, and children. | V1.0            |
|            |  |                 |
|            |  |                 |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|  |              |
|--|--------------|
| <b>Name of policy or proposal:</b>                   |              |
| <b>55. Nutritional Prescribing</b>                   |              |
| ONS & CMPA Baby Milks                                |              |
| Is this a  | Mark X below |
| New activity, programme or policy?                   |              |
| Change to an existing activity, programme or policy? | X            |
| Budget proposal?                                     |              |
|  |              |

|  |    |       |     |
|--|----|-------|-----|
| Duties: tick the boxes you think apply | No | Maybe | Yes |
|--|----|-------|-----|

|   |  |  |     |
|---|--|--|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> |  |  | Yes |
| <b>Socio-economic</b><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  |  |  | Yes |
| Does your proposal impact on the <b>human rights</b> of people?   |  |  | Yes |
| Does your proposal impact on the <b>rights of children</b> and young people   |  |  | Yes |

**Reasoning**

**Briefly describe your reasoning for the responses given above:**

Appropriate nutrition is fundamental to health, wellbeing and development. The proposed changes to prescribing arrangements for oral nutritional supplements (ONS) and specialist infant formula may have differential impacts on groups with protected characteristics, on people experiencing socio-economic disadvantage, and on children and young people. Potential impacts include affordability, access to clinically required nutrition, and risks to health and development for vulnerable groups. These issues engage equality, human rights and children’s rights considerations and therefore require a full Stage 2 Integrated Impact Assessment.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |  |
|---|--|
| Lead Officer for developing the contract  |  |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) |  |
| Date  |  |

**STAGE 2: INTEGRATED IMPACT ASSESSMENT**

**Brief description of the affected service**

**1. Describe what the service does:**

The service provides specialist nutritional products where nutritional needs cannot be met through normal diet alone. This includes:

- Specialist infant formulas for Cow's Milk Protein Allergy (CMPA) prescribed following clinical assessment to support safe feeding, growth and development.
- Oral Nutritional Supplements (ONS) prescribed for adults and children at risk of malnutrition due to illness, disability, frailty or treatment.

Prescribing is clinically guided and monitored by dietitians, GPs and specialist teams in line with national guidance.

## **2. Who are your main stakeholders?**

- Infants with CMPA and their families
- Adults and children requiring ONS
- Parents/carers
- GPs and primary care teams
- Paediatricians
- Dietitians (community and acute)
- Health Visitors, Midwives, FNP
- Community pharmacies
- Acute services at Dr Gray's Hospital
- Moray HSCP / NHS Grampian
- Third-sector support (e.g., food banks)
- Scottish Government (nutrition, allergy, paediatric and rights frameworks)

## **3. What changes as a result of the proposals? Is the service reduced or removed?**

The proposals introduce changes to prescribing thresholds and review arrangements rather than full removal of provision. This may include tighter diagnostic criteria, shorter prescribing periods, and increased emphasis on food-based approaches prior to prescribing ONS or specialist formula.

As a result, access to CMPA formulas and ONS may be reduced for some individuals, depending on clinical assessment and eligibility, with potential impacts on accessibility and continuity of support.

## **4. How will this affect your customers?**

Infants with CMPA

- Increased risk of accidental exposure to cow's milk protein
- Potential allergic symptoms (GI, dermatological, respiratory)
- Faltering growth if families cannot afford specialist formulas
- Delays in diagnosis or management due to stricter eligibility

#### Adults and children requiring ONS

- Potential increased risk of malnutrition or deterioration where nutritional needs are not adequately met
- Reduced functional ability, slower healing, reduced energy
- Higher likelihood of hospital admissions or delayed recovery

#### Families and low-income households

- Potential financial pressure for families where clinically required products are no longer prescribed.
- Potential for unsafe substitution practices (e.g., unsuitable formulas, diluting ONS)
- Increased emotional stress, feeding anxiety, and difficulty managing conditions

**Health inequalities** Those living in areas of deprivation and those with long-term health conditions are more likely to require nutritional support. National and local evidence indicates that reduced access to clinically required nutrition may disproportionately affect these groups, with the potential to widen existing health inequalities.

#### 5. Impact on staff providing the service

- **Increased clinical risk:** staff must manage potential malnutrition, feeding issues or allergic reactions
- **Higher workload** due to:
  - More assessments
  - Appeals or disputes around prescribing
  - Safeguarding concerns
  - Increased monitoring and documentation
- **Moral distress** when families or patients cannot access products previously available
- **More referrals** into dietetics, paediatrics, GPs, and acute care due to downstream effects
- Increased complaints, patient dissatisfaction, and need for careful communication and justification

Staff across dietetics, primary care, paediatrics and pharmacies will feel the cumulative impact.

#### 6. Please indicate if these apply to any of the protected characteristics

| Protected groups | Potential impacts and considerations   |
|------------------|--|
| Race             | No direct clinical link, but indirect impacts possible. Families from minority ethnic backgrounds may face language barriers, lower health literacy, or different cultural feeding practices, making reduced access to CMPA formulas or ONS more |

|  |  |
|--|--|
|  | challenging. Risk of inequitable access without strong communication support.  |
| Disability   | <b>High impact.</b> Adults or children with physical, cognitive, neurological or developmental disabilities often rely on ONS due to feeding difficulties or increased nutritional needs. Reducing access may worsen health, function and independence. Parents or carers with disabilities may find it harder to navigate new pathways or self-fund specialist infant formulas. |
| Carers (for elderly, disabled or minors)                       | <b>Some Impact</b> Carers may face increased burden if ONS is restricted and nutritional needs cannot be met through diet alone. Families caring for infants with CMPA may experience greater stress, financial strain and safety concerns if specialist formula access is reduced. Front-line carers may need to spend more time managing symptoms or feeding issues.           |
| Sex  | No direct sex-related impact, but women are more commonly primary carers and therefore more likely to experience the practical and emotional impact of reduced access to CMPA formula or ONS.  |
| Pregnancy and maternity (including breastfeeding)              | <b>Significant impact.</b> Infant feeding is central to maternal wellbeing. Mothers who are breastfeeding may require support to maintain breastfeeding safely for infants with CMPA; where breastfeeding is not possible, specialist formula is essential. Reduced access could impact infant health and maternal mental health.  |
| Sexual orientation   | No direct impact expected. However, LGBTQ+ parents may already face barriers in accessing infant feeding or health services; clarity and sensitivity in communication will be essential to avoid inequitable access.   |
| Age (include children, young people, midlife and older people) | <b>High impact.</b> CMPA affects infants exclusively, so reduced access to specialist formulas directly affects babies. Older adults and children with illness, frailty or disability frequently require ONS. Restricting provision may lead to malnutrition, reduced function, delayed recovery, or increased healthcare utilisation across these groups.                       |
| Religion, and or belief  | Some families have specific dietary requirements (e.g., halal, kosher, or avoidance of certain ingredients). If formula or ONS choices are restricted, suitable alternatives may not always align with religious dietary rules.  |
| Gender reassignment  | No direct clinical link, but individuals undergoing gender-affirming care may experience increased nutritional needs or eating difficulties; reduced access to ONS could contribute to health inequalities.  |

|  |   |
|--|---|
| Inequalities arising from socio-economic differences | <b>Very significant impact.</b> Both CMPA formula and ONS are expensive and cannot be easily replaced with cheaper alternatives. Families with low income or food insecurity are at highest risk. Reduced provision could: increase financial hardship, widen health inequalities, and lead to unsafe feeding practices (diluting formula, skipping meals, inappropriate substitution). |
|--|---|

### Human rights

| List of convention rights   | Describe, where applicable, if and how specific rights are engaged   |
|---|--|
| Article 5: Right to liberty and security  | Not engaged. The proposal does not affect peoples freedom or personal safety.  |
| Article 6: Right to a fair trial  | Not engaged – the proposal does not involve legal or court based decisions.  |
| Article 8: Right to respect for private and family life, correspondence and the home    | <b>Engaged.</b> Infant feeding and nutritional care are central to family life. Reducing access to CMPA formula or essential ONS may affect a family’s ability to care for dependents safely, potentially impacting dignity, family functioning, and health-related decision-making. |
| <i>Article 10: Freedom of expression</i>  | Not directly engaged, the proposal does not affect freedom of expression.  |
| <i>Article 11: Freedom of assembly and association</i>                                  | Not engaged – the proposal does not affect peoples ability to meet or associate.   |
| <i>Article 12: Right to marry</i>   | Not engaged – the proposal has no relevance to the right to marry.   |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | <b>Engaged.</b> There is a risk of indirect discrimination if groups with protected characteristics (e.g., disability, pregnancy/maternity, age) are disproportionately affected by reduced access to medically required nutrition.  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged. The proposals does not affect ownership of personal property.   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged. The proposal does not affect the right to education.  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged. The proposal does not affect electoral rights.  |

### Children’s Rights and Wellbeing

| Relevant articles – UNCRC      |   |
|--------------------------------|---|
| Article 2 – Non discrimination | <b>Engaged.</b> Infants with CMPA and children at risk of malnutrition may be disproportionately affected by reductions in specialist formula |

|   |   |
|---|---|
|   | access. Low-income families may also be disproportionately disadvantaged, raising equality concerns.  |
| Article 12 – Respect of the views of the child  | Engagement is limited due to age (especially infants), their views should be sought where appropriate in clinical decision-making.  |
| Article 3.1 – Best interest of the child        | <b>Engaged.</b> Adequate nutrition is fundamental to survival, health and development. Any changes to access may affect these outcomes if not carefully mitigated.  |
| Article 6.2 – Right to survival and development | <b>Engaged.</b> Adequate nutrition is essential for survival, growth, neurodevelopment and immune function. Changes to access to CMPA formula for may affect these outcomes if not carefully mitigated and monitored. |

## 7. Evidence. What information have you used to make your assessment?

The assessment draws on local prescribing data, professional clinical expertise, service intelligence and relevant national guidance. Detailed evidence sources are summarised below:

|  |   |
|--|---|
| <b>Performance data</b>                  | <p>Performance Data</p> <ul style="list-style-type: none"> <li>• Local prescribing data for CMPA specialist formulas and ONS within Moray HSCP</li> <li>• Dietetic caseload data showing prevalence of malnutrition, growth concerns, and CMPA diagnoses</li> <li>• Trends in inappropriate prescribing, over-prescribing or gaps in provision</li> <li>• Clinical audit findings on ONS compliance and outcomes</li> </ul> |
| <b>Internal consultation</b>             | <p>Internal Consultation</p> <ul style="list-style-type: none"> <li>• Discussions with Moray Dietetic Service (adult and paediatric)</li> <li>• Input from Health Visitors, GPs, paediatric teams and community pharmacy colleagues</li> <li>• Feedback from Moray HSCP professional leads and service managers</li> <li>• Review of local pathways and clinical guidance</li> </ul>  |
| <b>Consultation with affected groups</b> | <p>Consultation With Affected Groups</p>  |

|                            |  |
|----------------------------|--|
|                            | <ul style="list-style-type: none"> <li>• Informal feedback from families of infants diagnosed with CMPA</li> <li>• Case examples from adults and children reliant on ONS for clinical reasons</li> <li>• Professional insights from staff working directly with vulnerable service users</li> </ul>  |
| <b>Local statistics</b>    | <ul style="list-style-type: none"> <li>• Moray prevalence of malnutrition risk in community and acute settings</li> <li>• Local CMPA incidence based on paediatric and dietetic assessment data</li> <li>• Socio-economic indicators in Moray, including levels of food insecurity</li> <li>• Local admissions data where malnutrition or feeding issues are contributing factors</li> </ul>   |
| <b>National statistics</b> | <ul style="list-style-type: none"> <li>• Scottish national CMPA prevalence and infant feeding guidance</li> <li>• Scottish malnutrition prevalence data (e.g., MUST audit trends)</li> <li>• National ONS prescribing guidance and data from NES/PHS</li> <li>• National evidence on health inequalities and impact of food insecurity</li> </ul>  |
| <b>Other</b>               | <p>Clinical guidelines:</p> <ul style="list-style-type: none"> <li>• BSACI guidelines on CMPA</li> <li>• Scottish Government’s Infant Feeding and Allergy guidance</li> <li>• BDA “Food First” pathways and ONS guidelines</li> <li>• Scottish Government ONS Best Practice Statements</li> <li>• Research evidence on malnutrition outcomes, CMPA management, and the cost impacts of inadequate nutrition</li> <li>• NICE/HIS guidance on nutrition support for adults and children</li> <li>• UNCRC and Human Rights frameworks relevant to infant feeding and nutrition</li> </ul> |

## 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

Yes — several areas would benefit from further data to inform the full impact:

Service-specific evidence gaps

- Updated **local prescribing data** on CMPA formulas and ONS broken down by age, diagnosis and socio-economic status
- More detailed **cost-benefit analysis**, including potential costs of complications arising from reduced access

- **Accurate estimates of demand** in Moray for both CMPA formulas and ONS
- Data on **compliance and outcomes** for patients currently prescribed ONS
- Local data on **current breastfeeding rates** and how they intersect with CMPA management
- Insight into **family capacity to self-fund** specialist formulas or supplements

Engagement and lived-experience gaps

- Formal consultation with **parents of infants with CMPA**
- Patient and carer feedback from **adults and children receiving ONS**
- Feedback from **frontline staff** on anticipated clinical risk and workload

Wider system data gaps

- Projected impact on **dietetic services, paediatrics, GPs and acute admissions**
- National benchmarking data on CMPA prescribing changes and outcomes

Addressing these gaps will strengthen implementation planning and inform monitoring arrangements should the proposal proceed.

## 9. Mitigating action

*Can the impact of the proposed policy/activity be mitigated? Please explain*

Yes. Potential impacts can be mitigated, although not eliminated, through coordinated clinical, operational and communication measures across services. Key mitigating actions include

For CMPA Specialist Infant Formula

- Ensure **clear, clinically robust criteria** that avoid excluding infants with genuine CMPA
- Provide **rapid-access dietetic assessment** to reduce delays in diagnosis
- Offer enhanced breastfeeding support where breastfeeding is possible and safe
- Maintain access to **amino-acid formulas** for infants with severe allergy, anaphylaxis, EoE or faltering growth
- Develop clear **communication materials** to guide families safely through any changes
- Ensure culturally appropriate alternatives where restriction of formula choice may impact religious dietary requirements

For ONS (Adults and Children)

- Strengthen the **Food First pathway** with more resources, training and support
- Increase availability of **food support resources** (recipes, costed meal plans, fortified food guidance)
- Provide early dietetic intervention for high-risk groups to avoid deterioration

- Implement structured **review cycles** to ensure patients who still have clinical need are not withdrawn prematurely
- Work with third-sector partners to support households experiencing food insecurity

#### Cross-cutting mitigations

- Prioritise **vulnerable groups**, including low-income households, disabilities, frailty, complex medical needs and rural isolation
- Monitor **unintended consequences** (A&E presentations, faltering growth, malnutrition rates)
- Provide additional training and guidance for GPs, HVs and pharmacy teams to ensure consistent decision-making
- Ensure appropriate **signposting** to welfare and financial support where needed

Mitigation can reduce risk but **cannot eliminate clinical and equality impacts entirely**.

### 10. Justification

**If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?**

The assessment identifies significant potential impacts, particularly for infants with CMPA, people at risk of malnutrition, and those experiencing socio-economic disadvantage. These impacts cannot be fully avoided; however, they may be mitigated through strengthened clinical pathways, protection for high-risk groups, and robust monitoring.

The justification for proceeding rests on the need to ensure sustainable prescribing practices, consistent application of evidence-based guidance, and the ability to reinvest resources into preventative and early intervention support. Any decision to proceed must balance financial sustainability with the duty to protect equality, human rights and children's wellbeing.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |             |
|--|-------------|
| 1. No potential negative impacts on any of the protected groups were found.                                | No          |
| 2. Some potential negative impacts have been identified.<br><br>The impacts relate to:                     | Yes         |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 | No          |
| Promoting equality of opportunity  | Yes         |
| Fostering good relations   | Potential   |
| 3. The proposals interfere with human rights and/or the rights of the child                                | Yes         |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              | Yes         |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            | Yes         |
| 6. Further consultation with affected groups is needed.  | Potentially |
| 7. It is advised not to go ahead with the proposals.   | No          |

#### **Decision**

Set out the rationale for deciding whether or not to proceed with the proposed actions:

The assessment identifies clear potential negative impacts, particularly for infants with CMPA, individuals at risk of malnutrition, and households experiencing socio-economic disadvantage. While these impacts cannot be fully mitigated, they may be reduced through strengthened clinical pathways, protection for those with the highest need, and ongoing monitoring.

Any decision to proceed should be conditional on adequate dietetic capacity, clear mitigation actions, continued engagement with affected groups, and robust monitoring of unintended consequences.

**Date of Decision:** 09/03/26

**Sign off and authorisation:**

|  |   |
|--|---|
| <b>Service</b>   | Health & Social Care  |
| <b>Department</b>  | AHP   |
| <b>Policy/activity subject to IIA</b>  | Prescribing Efficiencies – Nutritional Prescribing (ONS & CMPA Baby Milks                       |
| We have completed the integrated impact assessment for this policy/activity. | Name: Audrey Steele-Chalmers<br>Position: AHP Professional/Sector lead - Moray<br>Date: 16/3/26 |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 16/3/26                                  |
| Permission to publish on website -   |   |
|  |   |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b>  | <b>VERSION DETAILS</b> |
|-------------|---|------------------------|
| 10/3/26     | First draft of IIA completed to support the Supplies and Procurement budget savings proposal for consideration by the Integration Joint Board. This assessment reflects an options appraisal and investigation stage only; further assessment will be required should specific service changes be progressed. | Draft V1.0             |
|             |   |                        |
|             |   |                        |

**STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?**

|  |              |
|--|--------------|
| <b>Name of policy or proposal:</b>                   |              |
| <b>56. Supplies and Procurement</b>                  |              |
| Is this a  | Mark X below |
| New activity, programme or policy?                   |              |
| Change to an existing activity, programme or policy? | X            |
| Budget proposal?                                     | X            |
|  |              |

| Duties: tick the boxes you think apply   | No | Maybe | Yes |
|--|----|-------|-----|
| <p><b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?</p> <p><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i></p> |    | X     |     |
| <p><b>Socio-economic</b></p> <p><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i></p>  |    | X     |     |
| Does your proposal impact on the <b>human rights</b> of people?  | x  |       |     |
| Does your proposal impact on the <b>rights of children</b> and young people  | x  |       |     |

**Reasoning**

Briefly describe your reasoning for the responses given above:

The proposal focuses on reviewing procurement, stock management, and distribution arrangements to identify efficiencies and potential budget savings. While no direct service reduction or withdrawal is proposed at this stage, changes to procurement arrangements could indirectly affect service delivery, access, or staff workflows. As such, potential impacts cannot be ruled out and a Stage 2 Integrated Impact Assessment is required.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |                 |
|---|-----------------|
| Lead Officer for developing the contract  | Michelle Watson |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) |                 |
| Date  |                 |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

|  |  |
|--|--|
| 1. Describe what the service does:   | The proposal relates to the procurement, storage, and distribution of clinical and surgical supplies used by community hospitals, community nursing services, and multidisciplinary teams.                                       |
| 2. Who are your main stakeholders?   | Community hospitals; community nursing teams; multidisciplinary teams; procurement and stores staff; finance teams.  |
| 3. What changes as a result of the proposals? Is the service reduced or removed? | No service is reduced or removed at this stage. The proposal seeks to investigate options for more efficient procurement, stock management, and distribution arrangements to evidence best value and identify potential savings. |
| 4. How will this affect your customers?  | No direct impact on people using services is anticipated at this stage. Any future changes would be designed to maintain safe, timely, and effective access to clinical supplies.  |
| 5. Impact on staff providing the service   | Potential changes to ordering processes, stock management, or distribution arrangements may affect staff workflows. Any changes would require appropriate engagement, communication, and change management support.              |

| 6. Please indicate if these apply to any of the protected characteristics |  |
|---|--|
| Protected groups  | Potential impacts and considerations   |
| Race  | No specific impacts identified at this stage.  |
| Disability  | Indirect impacts could arise if changes affect availability or timeliness of equipment; this would require mitigation. |
| Carers (for elderly, disabled or minors)                                  | No specific impacts identified at this stage.  |
| Sex   | No specific impacts identified at this stage.  |
| Pregnancy and maternity (including breastfeeding)                         | No specific impacts identified at this stage.  |
| Sexual orientation  | No specific impacts identified at this stage.  |
| Age (include children, young people, midlife and older people)            | Indirect impacts could arise if service delivery were affected; impacts would be monitored.                            |

|  |   |
|--|---|
| Religion, and or belief                              | No specific impacts identified at this stage.   |
| Gender reassignment                                  | No specific impacts identified at this stage.   |
| Inequalities arising from socio-economic differences | Indirect impacts could arise if service efficiency were affected; proposal aims to improve value for money. |

### Human rights

| List of convention rights   | Describe, where applicable, if and how specific rights are engaged   |
|---|--|
| Article 5: Right to liberty and security  | Not engaged  |
| Article 6: Right to a fair trial  | Not engaged  |
| Article 8: Right to respect for private and family life, correspondence and the home    | Potential indirect engagement if service delivery were affected; no direct impact anticipated at this stage. |
| <i>Article 10: Freedom of expression</i>  | Not engaged  |
| <i>Article 11: Freedom of assembly and association</i>                                  | Not engaged  |
| <i>Article 12: Right to marry</i>   | Not engaged  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | No discriminatory impacts identified at this stage.  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged  |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged  |

### Children's Rights and Wellbeing

| Relevant articles – UNCRC                       |                              |
|---|------------------------------|
| Article 2 – Non discrimination                  | No direct impact identified. |
| Article 12 – Respect of the views of the child  | Not engaged                  |
| Article 3.1 – Best interest of the child        | Not engaged                  |
| Article 6.2 – Right to survival and development | Not engaged                  |

### 7. Evidence. What information have you used to make your assessment?

|                       |   |
|-----------------------|---|
| Performance data      | Internal procurement and financial data.                          |
| Internal consultation | Initial discussions with procurement, finance, and service leads. |

|  |   |
|--|---|
| <b>Consultation with affected groups</b> | Not undertaken at this stage – options appraisal phase. |
| <b>Local statistics</b>                  | Local operational and service data.                     |
| <b>National statistics</b>               | Not applicable at this stage.                           |
| <b>Other</b>                             | Best value and efficiency principles.                   |

### 8. Evidence gaps

**Do you need additional information in order to complete the information in the previous questions?**

Further information will be required once specific options are developed, including detailed operational impacts, staff feedback, and service-level implications.

### 9. Mitigating action

***Can the impact of the proposed policy/activity be mitigated? Please explain***

Any potential impacts would be mitigated through phased implementation, staff engagement, monitoring of supply availability, and clear escalation routes for unintended consequences.

### 10. Justification

**If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?**

The proposal is driven by the requirement to evidence best value and support financial sustainability. Any future changes would only proceed where benefits outweigh risks and impacts can be appropriately mitigated.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |   |
|--|---|
| 1. No potential negative impacts on any of the protected groups were found.                                |   |
| 2. Some potential negative impacts have been identified.<br>The impacts relate to:                         | x |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |   |
| Promoting equality of opportunity  |   |
| Fostering good relations   |   |
| 3. The proposals interfere with human rights and/or the rights of the child                                |   |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              | x |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |   |
| 6. Further consultation with affected groups is needed.  | x |
| 7. It is advised not to go ahead with the proposals.   |   |

#### Decision

##### Set out the rationale for deciding whether or not to proceed with the proposed actions:

Proceed with options appraisal and investigation. Further Integrated Impact Assessment will be undertaken prior to implementation of any specific changes.

**Date of Decision:** To be confirmed.

**Sign off and authorisation:**

|  |  |
|--|--|
| <b>Service</b>   | Finance and Procurement  |
| <b>Department</b>  | Nursing  |
| <b>Policy/activity subject to IIA</b>  | Supplies and Procurement – Budget Savings Proposal             |
| We have completed the integrated impact assessment for this policy/activity. | Name: Michelle Watson<br>Position:<br>Date: 12/3/26            |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 12/3/26 |
| Permission to publish on website -   |  |
|  |  |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b>   | <b>VERSION DETAILS</b> |
|-------------|--|------------------------|
| 10/03/2026  | First version created. IIA completed at stage 1 as IIA not required due to the project | 1.0                    |
|             |  |                        |
|             |  |                        |
|             |  |                        |

**STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?**

|  |              |
|--|--------------|
| Name of policy or proposal:                          |              |
| <b>57. GMED Skill Mix Review</b>                     |              |
| Is this a  | Mark X below |
| New activity, programme or policy?                   |              |
| Change to an existing activity, programme or policy? | x            |
| Budget proposal?                                     |              |
|  |              |

|  |    |       |     |
|--|----|-------|-----|
| Duties: tick the boxes you think apply | No | Maybe | Yes |
|--|----|-------|-----|

|   |   |  |  |
|---|---|--|--|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> | x |  |  |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  | x |  |  |
| Does your proposal impact on the <b>human rights</b> of people?   | x |  |  |
| Does your proposal impact on the <b>rights of children</b> and young people   | x |  |  |

**Reasoning**

**Briefly describe your reasoning for the responses given above:**

The change to the existing process is an administrative one that does not impact on the clinical service delivery levels.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |                          |
|---|--------------------------|
| Lead Officer for developing the contract  | Martyna Chlost           |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Magdalena Polcik-Miniach |
| Date  | 10/03/2026               |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

|  |
|--|
| 1. Describe what the service does:   |
| 2. Who are your main stakeholders?   |
| 3. What changes as a result of the proposals? Is the service reduced or removed? |
| 4. How will this affect your customers?  |
| 5. Impact on staff providing the service   |

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b> |
| Race   |   |
| Disability   |   |
| Carers (for elderly, disabled or minors)   |   |
| Sex  |   |
| Pregnancy and maternity (including breastfeeding)                                |   |
| Sexual orientation   |   |
| Age (include children, young people, midlife and older people)                   |   |
| Religion, and or belief  |   |
| Gender reassignment  |   |
| Inequalities arising from socio-economic differences                             |   |

### Human rights

| <b>List of convention rights</b>   | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|--|---|
| Article 5: Right to liberty and security   |   |
| Article 6: Right to a fair trial   |   |
| Article 8: Right to respect for private and family life, correspondence and the home |   |
| <i>Article 10: Freedom of expression</i>   |   |
| <i>Article 11: Freedom of assembly and association</i>                               |   |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|---|---|
| <i>Article 12: Right to marry</i>   |   |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> |   |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  |   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      |   |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                |   |

### **Children's Rights and Wellbeing**

| <b>Relevant articles – UNCRC</b>                |  |
|---|--|
| Article 2 – Non discrimination                  |  |
| Article 12 – Respect of the views of the child  |  |
| Article 3.1 – Best interest of the child        |  |
| Article 6.2 – Right to survival and development |  |
|   |  |

### **7. Evidence.** What information have you used to make your assessment?

|  |  |
|--|--|
| <b>Performance data</b>                  |  |
| <b>Internal consultation</b>             |  |
| <b>Consultation with affected groups</b> |  |
| <b>Local statistics</b>                  |  |
| <b>National statistics</b>               |  |
| <b>Other</b>                             |  |

### **8. Evidence gaps**

Do you need additional information in order to complete the information in the previous questions?

### **9. Mitigating action**

*Can the impact of the proposed policy/activity be mitigated? Please explain*

### **10. Justification**

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |  |
|--|--|
| 1. No potential negative impacts on any of the protected groups were found.                                |  |
| 2. Some potential negative impacts have been identified.<br><br>The impacts relate to:                     |  |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |  |
| Promoting equality of opportunity  |  |
| Fostering good relations   |  |
| 3. The proposals interfere with human rights and/or the rights of the child                                |  |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              |  |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |  |
| 6. Further consultation with affected groups is needed.  |  |
| 7. It is advised not to go ahead with the proposals.   |  |

#### **Decision**

Set out the rationale for deciding whether or not to proceed with the proposed actions:

**Date of Decision:**

**Sign off and authorisation:**

|  |  |
|--|--|
| <b>Service</b>   |  |
| <b>Department</b>  |  |
| <b>Policy/activity subject to IIA</b>  |  |
| We have completed the integrated impact assessment for this policy/activity. | Name: Martyna Chlost<br>Position:<br>Date: 12/3/26             |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 12/3/26 |
| Permission to publish on website -   |  |
|  |  |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b>                             | <b>VERSION DETAILS</b> |
|-------------|--|------------------------|
| 4.3.26      | 1 <sup>st</sup> Draft of IIA – Review of Clinical Leadership | V0.1                   |
|             |  |                        |
|             |  |                        |
|             |  |                        |

**STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?**

|   |    |       |              |
|---|----|-------|--------------|
| <b>Name of policy or proposal:</b><br><b>58. Review of Clinical Leadership provision</b>                                  |    |       |              |
| Is this a   |    |       | Mark X below |
| New activity, programme or policy?  |    |       |              |
| Change to an existing activity, programme or policy?  |    |       |              |
| Budget proposal?  |    |       | X            |
|   |    |       |              |
| Duties: tick the boxes you think apply  | No | Maybe | Yes          |
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?                            | X  |       |              |
| <i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> |    |       |              |

|  |   |  |  |
|--|---|--|--|
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings.<br/>Will your proposal have an adverse impact on them</i> | X |  |  |
| Does your proposal impact on the <b>human rights</b> of people?  | X |  |  |
| Does your proposal impact on the <b>rights of children</b> and young people  | X |  |  |

**Reasoning**

Briefly describe your reasoning for the responses given above:

The proposal relates to a review of clinical leadership provision at an options-appraisal stage. No specific changes to service delivery, staffing models, access to services, or clinical decision-making are being proposed at this time.

Also the review does not alter how people access services or receive care, no direct impacts on equality, socio-economic circumstances, human rights, or children's rights have been identified at this stage. This position will be kept under review and, should it change, a Stage 2 IIA will be undertaken.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |           |
|---|-----------|
| Lead Officer for developing the contract  | R V REEVE |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | NA        |
| Date  | 4/3/26    |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

|  |
|--|
| 1. Describe what the service does:   |
| 2. Who are your main stakeholders?   |
| 3. What changes as a result of the proposals? Is the service reduced or removed? |
| 4. How will this affect your customers?  |
| 5. Impact on staff providing the service   |

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b> |
| Race   | No  |
| Disability   | No  |
| Carers (for elderly, disabled or minors)   | No  |
| Sex  | No  |
| Pregnancy and maternity (including breastfeeding)                                | No  |
| Sexual orientation   | No  |
| Age (include children, young people, midlife and older people)                   | No  |
| Religion, and or belief  | No  |
| Gender reassignment  | No  |
| Inequalities arising from socio-economic differences                             | No  |

### Human rights

| <b>List of convention rights</b>   | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|--|---|
|  |   |
| Article 5: Right to liberty and security   | NA  |
| Article 6: Right to a fair trial   | NA  |
| Article 8: Right to respect for private and family life, correspondence and the home | NA  |
| <i>Article 10: Freedom of expression</i>   | NA  |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|---|---|
| <i>Article 11: Freedom of assembly and association</i>                                  | NA  |
| <i>Article 12: Right to marry</i>   | NA  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | NA  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | NA  |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | NA  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | NA  |

### **Children's Rights and Wellbeing**

| <b>Relevant articles – UNCRC</b>                |    |
|---|----|
| Article 2 – Non discrimination                  | NA |
| Article 12 – Respect of the views of the child  | NA |
| Article 3.1 – Best interest of the child        | NA |
| Article 6.2 – Right to survival and development | NA |

### **7. Evidence.** What information have you used to make your assessment?

|  |    |
|--|----|
| <b>Performance data</b>                  | NA |
| <b>Internal consultation</b>             | NA |
| <b>Consultation with affected groups</b> | NA |
| <b>Local statistics</b>                  | NA |
| <b>National statistics</b>               | NA |
| <b>Other</b>                             |    |

### **8. Evidence gaps**

Do you need additional information in order to complete the information in the previous questions?

### **9. Mitigating action**

*Can the impact of the proposed policy/activity be mitigated? Please explain*

### **10. Justification**

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

## **SECTION 3 CONCLUDING THE IIA**

### **Concluding the IIA**

|  |  |
|--|--|
| 1. No potential negative impacts on any of the protected groups were found.  |  |
| 2. Some potential negative impacts have been identified. The impacts relate to:  |  |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010   |  |
| Promoting equality of opportunity  |  |
| Fostering good relations   |  |
| 3. The proposals interfere with human rights and/or the rights of the child  |  |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.  |  |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.  |  |
| 6. Further consultation with affected groups is needed.  |  |
| 7. It is advised not to go ahead with the proposals.   |  |
| <p><b>Decision</b><br/>Set out the rationale for deciding whether or not to proceed with the proposed actions:</p> <p><b>Date of Decision:</b></p> |  |

**Sign off and authorisation:**

|  |   |
|--|---|
| <b>Service</b>   |   |
| <b>Department</b>  |   |
| <b>Policy/activity subject to IIA</b>  |   |
| We have completed the integrated impact assessment for this policy/activity. | Name: Rosemary Reeve<br>Position: Interim Primary Care Development Manager<br>Date: 12/3/26 |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 12/3/26                              |
| Permission to publish on website -   |   |
|  |   |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**

- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| DATE   | UPDATES/EXECUTIVE SUMMARY                         | VERSION DETAILS |
|--------|---|-----------------|
| 4.3.26 | 1 <sup>ST</sup> Draft of IIA – HSCM Minor Surgery | V0.1            |

**STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?**

**Name of policy or proposal:**

**59. HSCM Minor Surgery**

| Is this a  | Mark X below |
|--|--------------|
| New activity, programme or policy?                   |              |
| Change to an existing activity, programme or policy? | X            |
| Budget proposal?                                     | X            |

| Duties: tick the boxes you think apply   | No | Maybe | Yes |
|--|----|-------|-----|
| <p><b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?</p> <p><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i></p> |    | X     |     |
| <p><b>Socio-economic</b></p> <p><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i></p>  |    | X     |     |
| Does your proposal impact on the <b>human rights</b> of people?  |    | X     |     |
| Does your proposal impact on the <b>rights of children</b> and young people  | X  |       |     |

**Reasoning**

**Briefly describe your reasoning for the responses given above:**

The proposal relates to a review of the Minor Surgery service, including consideration of funding responsibility and future delivery arrangements. At this stage, no final decision has been taken to reduce or cease the service; however, potential changes could affect access to treatment, waiting times, and travel requirements for patients.

As such, potential impacts on equality, socio-economic circumstances, and human rights cannot be ruled out at this stage, and a Stage 2 Integrated Impact Assessment is required.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |                            |
|---|----------------------------|
| Lead Officer for developing the contract  | R V REEVE                  |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | City & Aberdeenshire HSCPs |
| Date  | 4/3/26                     |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

#### 1. Describe what the service does:

- Provides a day case surgical service under Primary Care management to undertake surgical procedures – vasectomies, lesions (skin) and carpal tunnel work not suitable to be undertaken in GP Practice and to relieve waiting list pressures in Secondary Care.
- Provides the opportunity for GP Referral Surgeons (GPWSI's ) to skill up in surgical assessment and procedures and to offer training and support to other GP Minor Surgeon colleagues in a community setting.
- Offers basic training and support to medical students attached to surgical specialities at Dr Gray's.
- Offers a training program for trainee GPWSI's through the GP Career Start Program.
- Work in a Managed Clinical Network with other hospital based specialties including General Surgery, Dermatology, Plastic Surgery, and Orthopaedics.

#### 2. Who are your main stakeholders?

- Patients - referred by Primary Care and Secondary Care (dermatology, surgery, and orthopaedics)
- GP (WSI) operating the service
- Nursing staff operating the service
- Bank staff operating the service
- Admin staff managing the service
- GP Practice's
- Secondary Care

#### 3. What changes as a result of the proposals? Is the service reduced or removed?

There is some uncertainty regarding the funding arrangements supporting this activity, and the current review is focused on clarifying funding responsibility and confirming sustainable arrangements for future delivery.

The current review is therefore considering the sustainability of the existing arrangement, with a view to confirming appropriate and sustainable arrangements going forward.

#### 4. How will this affect your customers?

Local access to minor surgical procedures is currently provided through delivery within HSCM. Any potential changes to delivery arrangements would be subject to further consideration, with potential implications for access, waiting times or travel dependent on the option progressed and the final implementation arrangements.

#### 5. Impact on staff providing the service

There are no immediate workforce impacts arising from the review. Workforce considerations will be part of the overall assessment to ensure that any future delivery

arrangements continue to support staff appropriately and are managed in accordance with relevant policies.

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b>   |
| Race   | No differential impact identified   |
| Disability   | Disabled patients may be more sensitive to changes in access arrangements, particularly where this could involve additional travel or waiting times. Any such considerations would inform future decision-making to minimise barriers to access.            |
| Carers (for elderly, disabled or minors)   | Changes to access arrangements could have implications for carers in supporting attendance at appointments, for example in relation to travel or time commitments. The extent of any impact would depend on the nature of any future delivery arrangements. |
| Sex  | The service includes sex-specific procedures, such as vasectomies. Any changes to delivery arrangements could affect how individuals access these procedures, including where travel or waiting times are impacted.   |
| Pregnancy and maternity (including breastfeeding)                                | No differential impact identified   |
| Sexual orientation   | No differential impact identified   |
| Age (include children, young people, midlife and older people)                   | Older people are more likely to access minor surgical procedures. Consideration would therefore be given to the potential effects of any future changes on this group, including accessibility and continuity of care.                                      |
| Religion, and or belief  | No differential impact identified   |
| Gender reassignment  | No differential impact identified   |
| Inequalities arising from socio-economic differences                             | Any changes that affect travel requirements or waiting times could have a greater impact on people experiencing socio-economic disadvantage. This would be a relevant consideration in assessing future delivery options.                                   |

## Human rights

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b>   |
|---|---|
|   | <p><i>The following human rights considerations are identified as part of the review and would be relevant should future delivery arrangements change. No changes to service provision are proposed at this stage.</i></p>  |
| Article 5: Right to liberty and security  | Not engaged.  |
| Article 6: Right to a fair trial  | Not engaged.  |
| Article 8: Right to respect for private and family life, correspondence and the home    | Potentially engaged. Any future changes to delivery arrangements could have implications for how patients access care, including considerations around convenience, travel and family circumstances. These factors would be considered as part of decision-making to minimise any impact on patients. |
| <i>Article 10: Freedom of expression</i>  | Not engaged.  |
| <i>Article 11: Freedom of assembly and association</i>                                  | Not engaged.  |
| <i>Article 12: Right to marry</i>   | Not engaged.  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | Potentially engaged. Consideration would be given to whether any future changes could have differential effects on particular groups, including disabled or older patients, and to ensuring that equality of access is maintained.  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged   |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged   |

### **Children's Rights and Wellbeing**

|  |  |
|--|--|
| <b>Relevant articles – UNCRC</b>               | The Minor Surgery service does not deliver surgical procedures for children or young people. As a result, no direct implications for children's rights or wellbeing have been identified as part of this review. |
| Article 2 – Non discrimination                 | Not applicable. The service does not provide surgical procedures for children or young people.   |
| Article 12 – Respect of the views of the child | Not applicable. No direct engagement with children or young people arises from this proposal.  |

|   |  |
|---|--|
| Article 3.1 – Best interest of the child        | Not applicable. No children’s surgical activity is delivered through this service. |
| Article 6.2 – Right to survival and development | Not applicable. The service does not deliver care to children or young people.     |

**7. Evidence.** What information have you used to make your assessment?

|  |  |
|--|--|
| <b>Performance data</b>                  |  |
| <b>Internal consultation</b>             | Ongoing with Aberdeen City & Aberdeenshire HSCPs |
| <b>Consultation with affected groups</b> | NA   |
| <b>Local statistics</b>                  | Yes – from all three HSCP                        |
| <b>National statistics</b>               | NA   |
| <b>Other</b>                             | Yes – from all three HSCP                        |

**8. Evidence gaps**

**Do you need additional information in order to complete the information in the previous questions?**

We have yet to commence engagement with Secondary Care regarding the position. Plans for engagement are being progressed

**9. Mitigating action**

**Can the impact of the proposed policy/activity be mitigated? Please explain**

Potential impacts will be mitigated through engagement with Secondary Care, consideration of alternative delivery arrangements, and careful planning to minimise disruption to patient access. Further mitigation will be developed once a preferred option is identified.

**10. Justification**

**If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?**

Any decision to change the delivery of the Minor Surgery service would be based on consideration of clinical safety, service sustainability, and value for money, alongside assessment of impacts on patient access and equality. Budgetary considerations would be balanced against these factors.

**SECTION 3 CONCLUDING THE IIA**

**Concluding the IIA**

|   |   |
|---|---|
| 1. No potential negative impacts on any of the protected groups were found. |   |
| 2. Some potential negative impacts have been identified.                    | X |

|  |   |
|--|---|
| The impacts relate to:   |   |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010   |   |
| Promoting equality of opportunity  |   |
| Fostering good relations   |   |
| 3. The proposals interfere with human rights and/or the rights of the child  |   |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.  | X |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.  |   |
| 6. Further consultation with affected groups is needed.  | X |
| 7. It is advised not to go ahead with the proposals.   |   |
| <p><b>Decision</b><br/> <b>Set out the rationale for deciding whether or not to proceed with the proposed actions:</b><br/> No decision has been taken at this stage. The review will continue, informed by further engagement and impact assessment, before any final decision is made.</p> <p><b>Date of Decision:</b></p> |   |

**Sign off and authorisation:**

|  |   |
|--|---|
| <b>Service</b>   |   |
| <b>Department</b>  |   |
| <b>Policy/activity subject to IIA</b>  |   |
| We have completed the integrated impact assessment for this policy/activity. | Name: Rosemary Reeve<br>Position: Interim Primary Care Development Manager<br>Date: 12/3/26 |
| Authorisation by head of service   | Name: Sean Coady<br>Position: Head of Service<br>Date: 12/3/26                              |
| Permission to publish on website -   |   |
|  |   |

- INTEGRATED IMPACT ASSESSMENT COVERING**
- **EQUALITIES & SOCIO-ECONOMIC DUTIES**
  - **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b>                                 | <b>VERSION DETAILS</b> |
|-------------|--|------------------------|
| 27/02/2026  | First draft IIA completed to BSOG for noting of contract saving. | V0.1                   |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|  |              |
|--|--------------|
| <b>Name of policy or proposal:</b><br><b>60. Review of Commissioned contracts – Childrens services</b><br><b>Saving identified in reduction in commissioned external Functional Family Therapy (FFT) through Action for Children</b> |              |
| Is this a  | Mark X below |
| New activity, programme or policy?   |              |
| Change to an existing activity, programme or policy?   |              |
| Budget proposal?   | X            |

| Duties: tick the boxes you think apply  | No | Maybe | Yes |
|---|----|-------|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> | ✓  |       |     |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  | ✓  |       |     |
| Does your proposal impact on the <b>human rights</b> of people?   | ✓  |       |     |
| Does your proposal impact on the <b>rights of children</b> and young people   | ✓  |       |     |

|  |
|--|
| <p><b>Reasoning</b></p> <p><b>Briefly describe your reasoning for the responses given above:</b></p> <p>The proposal relates to a reduction in commissioned staffing within the Functional Family Therapy (FFT) service delivered by Action for Children. The service has confirmed that the proposed reduction can be accommodated within the existing service model and will not result in a reduction in service availability, access, or quality of support provided to families. Families referred to FFT are already known to statutory social work services and remain on open caseloads, ensuring continued oversight, support and access to alternative or supplementary interventions where required. The proposal does not change eligibility criteria, referral pathways, or the way in which families with protected characteristics, socio-economic disadvantage, or additional vulnerabilities access support. On this basis, no adverse impacts have been identified in relation to equalities, socio-economic inequality, human rights, or the rights of children and young people at this stage. A Stage 2 Integrated Impact Assessment is therefore not required at this time</p> |
|--|

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |   |
|---|---|
| Lead Officer for developing the contract  | Name: Dawn Mylchreest<br>Position: Senior Commissioning Officer<br>Date: 27/02/2026 |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) |   |
| Date  |   |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

|   |
|---|
| <b>1. Describe what the service does:</b>   |
| <b>2. Who are your main stakeholders?</b>   |
| <b>3. What changes as a result of the proposals? Is the service reduced or removed?</b> |
| <b>4. How will this affect your customers?</b>  |
| <b>5. Impact on staff providing the service</b>   |

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b> |
| Race   |   |
| Disability   |   |
| Carers (for elderly, disabled or minors)   |   |
| Sex  |   |
| Pregnancy and maternity (including breastfeeding)                                |   |
| Sexual orientation   |   |
| Age (include children, young people, midlife and older people)                   |   |
| Religion, and or belief  |   |
| Gender reassignment  |   |
| Inequalities arising from socio-economic differences                             |   |

### Human rights

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|---|---|
| Article 5: Right to liberty and security  |   |
| Article 6: Right to a fair trial  |   |
| Article 8: Right to respect for private and family life, correspondence and the home    |   |
| <i>Article 10: Freedom of expression</i>  |   |
| <i>Article 11: Freedom of assembly and association</i>                                  |   |
| <i>Article 12: Right to marry</i>   |   |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> |   |

| List of convention rights  | Describe, where applicable, if and how specific rights are engaged |
|--|--|
| <i>Article 1 of Protocol 1: Protection of property</i>                   |  |
| <i>Article 2 of Protocol 1: Right to education</i>                       |  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i> |  |

### Children's Rights and Wellbeing

| Relevant articles – UNCRC                       |  |
|---|--|
| Article 2 – Non discrimination                  |  |
| Article 12 – Respect of the views of the child  |  |
| Article 3.1 – Best interest of the child        |  |
| Article 6.2 – Right to survival and development |  |

### 7. Evidence. What information have you used to make your assessment?

|                                   |  |
|-----------------------------------|--|
| Performance data                  |  |
| Internal consultation             |  |
| Consultation with affected groups |  |
| Local statistics                  |  |
| National statistics               |  |
| Other                             |  |

### 8. Evidence gaps

**Do you need additional information in order to complete the information in the previous questions?**

No

### 9. Mitigating action

*Can the impact of the proposed policy/activity be mitigated? Please explain*

### 10. Justification

**If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?**

## SECTION 3 CONCLUDING THE IIA

### Concluding the IIA

|  |   |
|--|---|
| 1. No potential negative impacts on any of the protected groups were found.  | ✓ |
| 2. Some potential negative impacts have been identified.<br>The impacts relate to:   |   |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010                                 |   |
| Promoting equality of opportunity  |   |
| Fostering good relations   |   |
| 3. The proposals interfere with human rights and/or the rights of the child  |   |
| 4. Negative impacts can be mitigated the proposals as outlined in Q9.  |   |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.  |   |
| 6. Further consultation with affected groups is needed.  |   |
| 7. It is advised not to go ahead with the proposals.   |   |
| <b>Decision</b><br>Set out the rationale for deciding whether or not to proceed with the proposed actions:<br><br><b>Date of Decision:</b> |   |

**Sign off and authorisation:**

|  |   |
|--|---|
| <b>Service</b>   | Children, Families and Justice  |
| <b>Department</b>  | Social Work   |
| <b>Policy/activity subject to IIA</b>  | Reduction in commissioned external Functional Family Therapy                    |
| We have completed the integrated impact assessment for this policy/activity. | Name: Lizette Van Zyl<br>Position: Social Work Service Manager<br>Date: 16/3/26 |
| Authorisation by head of service   | Name: Jim Lyon<br>Position: Head of Service<br>Date:16/3/26                     |
| Permission to publish on website   |   |
|  |   |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

|             |                                  |                        |
|-------------|----------------------------------|------------------------|
| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b> | <b>VERSION DETAILS</b> |
|-------------|----------------------------------|------------------------|

|           |  |                     |
|-----------|--|---------------------|
| 3/3/2026  | First draft of IIA completed and submitted for authorisation and further consideration | 1.0, 03/3/2026 (JM) |
| 16/3/2026 | Final draft completed subject to authorisation   | 2.0, 16/3/2026 (JM) |
|           |  |                     |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|   |              |       |     |
|---|--------------|-------|-----|
| <b>Name of policy or proposal:</b><br><b>61. Re-design of childcare social work teams:</b><br>Merger of Access to create Locality teams East and West (Access)  |              |       |     |
|   |              |       |     |
| Is this a   | Mark X below |       |     |
| New activity, programme or policy?  |              |       |     |
| Change to an existing activity, programme or policy?  | x            |       |     |
| Budget proposal?  | x            |       |     |
|   |              |       |     |
| Duties: tick the boxes you think apply  | No           | Maybe | Yes |
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i>   |              | X     |     |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  |              | X     |     |
| Does your proposal impact on the <b>human rights</b> of people?   |              | X     |     |
| Does your proposal impact on the <b>rights of children</b> and young people   |              | X     |     |
| <b>Reasoning</b><br>Briefly describe your reasoning for the responses given above:<br><br>Stage 1 screening has been undertaken to consider potential impacts on equalities, socio-economic disadvantage, human rights and the rights of children and young people. The assessment has not identified any adverse, differential or disproportionate impacts arising from the proposal.<br><br>While the proposal is expected to support and reinforce existing good practice and statutory duties, it does not introduce changes that materially alter access to services, eligibility, decision-making processes or outcomes for specific groups. Any anticipated benefits are |              |       |     |

indirect and apply consistently across the population rather than creating new or distinct impacts.

On this basis, it is considered that there are no material impacts requiring further exploration, and that completion of a Stage 2 Integrated Impact Assessment would not be proportionate. The proposal will continue to be implemented in line with existing equality, human rights and children’s rights duties.

The position will be kept under review, and a further impact assessment undertaken should the scope or implementation of the proposal change in a way that could give rise to material impacts.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |   |
|---|---|
| Lead Officer for developing the contract  | Jean Massie (Interim Service Manager)   |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Initial consultation with peer managers for Area Teams, Justice Services and Corporate Parent responsibility. |
| Date  | 4/3/2026  |

**STAGE 2: INTEGRATED IMPACT ASSESSMENT**

**Brief description of the affected service**

|  |
|--|
| 1. Describe what the service does:   |
| 2. Who are your main stakeholders?   |
| 3. What changes as a result of the proposals? Is the service reduced or removed? |
| 4. How will this affect your customers?  |
| 5. Impact on staff providing the service   |

**6. Please indicate if these apply to any of the protected characteristics**

| Protected groups | Potential impacts and considerations |
|------------------|--------------------------------------|
| Race             |                                      |

|  |  |
|--|--|
| Disability   |  |
| Carers (for elderly, disabled or minors)                       |  |
| Sex  |  |
| Pregnancy and maternity (including breastfeeding)              |  |
| Sexual orientation   |  |
| Age (include children, young people, midlife and older people) |  |
| Religion, and or belief  |  |
| Gender reassignment  |  |
| Inequalities arising from socio-economic differences           |  |

### Human rights

| List of convention rights   | Describe, where applicable, if and how specific rights are engaged |
|---|--|
|   |  |
| Article 5: Right to liberty and security  |  |
| Article 6: Right to a fair trial  |  |
| Article 8: Right to respect for private and family life, correspondence and the home    |  |
| <i>Article 10: Freedom of expression</i>  |  |
| <i>Article 11: Freedom of assembly and association</i>                                  |  |
| <i>Article 12: Right to marry</i>   |  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> |  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  |  |
| <i>Article 2 of Protocol 1: Right to education</i>                                      |  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                |  |

### Children's Rights and Wellbeing

| Relevant articles – UNCRC                       |  |
|---|--|
| Article 2 – Non discrimination                  |  |
| Article 12 – Respect of the views of the child  |  |
| Article 3.1 – Best interest of the child        |  |
| Article 6.2 – Right to survival and development |  |

|  |  |
|--|--|
|  |  |
|--|--|

**7. Evidence.** What information have you used to make your assessment?

|  |  |
|--|--|
| <b>Performance data</b>                  |  |
| <b>Internal consultation</b>             |  |
| <b>Consultation with affected groups</b> |  |
| <b>Local statistics</b>                  |  |
| <b>National statistics</b>               |  |
| <b>Other</b>                             |  |

**8. Evidence gaps**

Do you need additional information in order to complete the information in the previous questions?

**9. Mitigating action**

*Can the impact of the proposed policy/activity be mitigated? Please explain*

**10. Justification**

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |  |
|--|--|
| 1. No potential negative impacts on any of the protected groups were found.                                |  |
| 2. Some potential negative impacts have been identified.<br>The impacts relate to:                         |  |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |  |
| Promoting equality of opportunity  |  |
| Fostering good relations   |  |
| 3. The proposals interfere with human rights and/or the rights of the child                                |  |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              |  |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |  |
| 6. Further consultation with affected groups is needed.  |  |
| 7. It is advised not to go ahead with the proposals.   |  |

#### Decision

**Set out the rationale for deciding whether or not to proceed with the proposed actions:**

**Date of Decision:**

#### Sign off and authorisation:

|  |   |
|--|---|
| <b>Service</b>   | Health and Social Care  |
| <b>Department</b>  | Children and Families and Justice Services                                |
| <b>Policy/activity subject to IIA</b>  |   |
| We have completed the integrated impact assessment for this policy/activity. | Name: Jean Massie<br>Position: Interim Service Manager<br>Date: 16/3/2026 |
| Authorisation by head of service   | Name: Jim Lyon<br>Position: Head of Service<br>Date: 16/3/26              |
| Permission to publish on website -   |   |
|  |   |

### INTEGRATED IMPACT ASSESSMENT COVERING

- EQUALITIES & SOCIO ECONOMIC DUTIES
- HUMAN RIGHTS AND RIGHTS OF THE CHILD

| DATE     | UPDATES/EXECUTIVE SUMMARY  | VERSION DETAILS     |
|----------|--|---------------------|
| 3/3/2026 | First draft of IIA completed and submitted for authorisation and further consideration | 1.0, 05/3/2026 (JM) |
|          |  |                     |
|          |  |                     |
|          |  |                     |

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### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|  |              |
|--|--------------|
| <b>Name of policy or proposal:</b><br><b>62. Accommodation Review – Social Work Office Community Hub</b> |              |
| Is this a  | Mark X below |
| New activity, programme or policy?   |              |
| Change to an existing activity, programme or policy?   | <b>x</b>     |
| Budget proposal?   | <b>x</b>     |

| Duties: tick the boxes you think apply  | No | Maybe | Yes |
|---|----|-------|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> |    | X     |     |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  |    | X     |     |
| Does your proposal impact on the <b>human rights</b> of people?   |    | X     |     |
| Does your proposal impact on the <b>rights of children</b> and young people   |    | X     |     |

|  |
|--|
| <b>Reasoning</b><br>Briefly describe your reasoning for the responses given above: |
|--|

Access to statutory services and supervised family contact may engage human rights and children’s rights considerations, particularly where changes to location are proposed. These impacts are considered further at Stage 2.

All families working with statutory social work and will continue to have access to appropriate facilities in other areas.

All children who have family time with parents and care givers will continue to have access to appropriate facilities in other areas.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |   |
|---|---|
| Lead Officer for developing the contract  | Jean Massie (Interim Service Manager)<br>Pam Urquhart<br>Date: 04/03/2026 |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Initial consultation with peer managers                                   |
| Date  | 4/3/2026  |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

**1. Describe what the service does:**

The premises offers office space where social work staff can base themselves and contact rooms, for family time.

The focus of the work is to:

- Work with families where they require long term social work support
- Support children and young people in need of care and protection
- Support children and young people who require permanent alternative care away from their families
- Undertake assessment of need and risk following legislated for procedure and process.
- Lead on assessment and planning for children and young people
- Work with and engage family in the support of their children
- Support and supervise contact between children and their families
- Engage with partners to children's plans within their local and school communities

**2. Who are your main stakeholders?**

Children and families, members of our communities, partners (Police, Health, Education and 3<sup>rd</sup> Sector). Employees of the children and families social work teams and admin support.

**3. What changes as a result of the proposals? Is the service reduced or removed?**

The proposal would remove the use of rented office and contact room accommodation for the Children & Families teams. Statutory work would continue, with appointments and supervised family time delivered from alternative locations.

**4. How will this affect your customers?**

Some children and families may experience increased travel time and changes to the location of appointments or supervised family time. The extent of impact will vary depending on individual circumstances, including the child's needs, family circumstances, and accessibility requirements.

**5. Impact on staff providing the service**

No change to service function is anticipated; however, some staff may experience additional travel depending on home location and deployment arrangements. This will be managed through workforce planning and policies. It should also be noted for some staff it may result in reduced travel time as not all staff live where they work.

|  |
|--|
|  |
|--|

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b>   |
| Race   | No. No differential impact identified. The proposal applies equally to all individuals regardless of race or ethnicity.   |
| Disability   | The closure of a locality base may result in additional travel for some disabled people, which could present challenges where mobility, access to transport, or reliance on public transport is a factor. These impacts can be mitigated through the continued use of alternative suitable venues, flexible meeting arrangements, and home visits where required.                 |
| Carers (for elderly, disabled or minors)   | Unpaid carers may experience increased travel time associated with attending meetings or contact arrangements away from their local community. Mitigation includes the use of alternative local facilities, flexible scheduling, and continued home-based or community-based engagement where appropriate.  |
| Sex  | No differential impact identified. The proposal does not affect people differently on the basis of sex.   |
| Pregnancy and maternity (including breastfeeding)                                | No specific impacts identified. Existing arrangements to support pregnant people and those who are breastfeeding will continue to apply, including the use of appropriate and accessible venues.  |
| Sexual orientation   | No differential impact identified. The proposal applies equally and does not affect people differently on the basis of sexual orientation.  |
| Age (include children, young people, midlife and older people)                   | Some children and young people, and their families, may be required to travel further for meetings or supervised contact as a result of the closure of the locality base. However, responses to immediate need will continue to be supported through locality-based social work practice, including timely home visits and the use of alternative local venues where appropriate. |

|  |   |
|--|---|
| Religion, and or belief                              | No differential impact identified. The proposal does not restrict the ability to observe religious or belief practices.   |
| Gender reassignment                                  | No differential impact identified. The proposal applies equally and does not affect people differently on the basis of gender reassignment.   |
| Inequalities arising from socio-economic differences | Additional travel requirements may have a greater impact on individuals and families experiencing socio-economic disadvantage. These impacts can be mitigated through careful consideration of location, use of accessible community facilities, and maintaining a locality-based approach to service delivery. |

### Human rights

| List of convention rights  | Describe, where applicable, if and how specific rights are engaged  |
|--|---|
| Article 5: Right to liberty and security   | Not engaged – the proposal does not affect people’s freedom or personal safety  |
| Article 6: Right to a fair trial   | Not engaged - the proposal does not involve legal or court based decision making  |
| Article 8: Right to respect for private and family life, correspondence and the home | Engaged - Appointments and supervised family time engage Article 8. Any change of venue will be managed to support continued family contact where it is assessed as safe and in the child’s best interests, with planning to minimise disruption and ensure privacy and dignity in facilities used. |
| <i>Article 10: Freedom of expression</i>   | Not engaged – the proposal does not restrict or interfere with individuals’ ability to express views or opinions.   |
| <i>Article 11: Freedom of assembly and association</i>                               | Not engaged – the proposal does not affect people’s ability to meet, gather, or take part in groups or organisations.   |
| <i>Article 12: Right to marry</i>  | Not engaged – the proposal has no relevance to marital status or the right to marry.  |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b>  |
|---|--|
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | Potential differential impact through travel/access will be mitigated via reasonable adjustments, travel support, and alternative venues where needed. |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged – the proposal does not affect ownership or use of property.   |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Not engaged – the proposal does not affect access to education.  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged – the proposal does not affect access to education.  |

### **Children’s Rights and Wellbeing**

| <b>Relevant articles – UNCRC</b>                |   |
|---|---|
| Article 2 – Non discrimination                  | Considered - Individual barriers to access will be addressed through adjustments and support.   |
| Article 12 – Respect of the views of the child  | Considered - where appropriate, children’s views will inform planning of contact arrangements.  |
| Article 3.1 – Best interest of the child        | Engaged - decisions about contact arrangements and venues will continue to be made on a child-centred basis.  |
| Article 6.2 – Right to survival and development | Engaged – while the proposal does not direct affect survival, changes to contact arrangements and travel may have an indirect impact on children’s wellbeing, which will be considered and mitigated through individual planning. |

### **7. Evidence.** What information have you used to make your assessment?

| <b>Performance data</b>      |  |
|------------------------------|--|
| <b>Internal consultation</b> | Available performance data information indicates that the Social Work contact rooms area used by a relatively small number of families. Most supervised family contact for families is currently taking place in other areas, which has resulted contributed to lower utilisation of the premises. This data suggests that the contact rooms are not being used to their full potential capacity and provides context to review how effectively the premises meets current service needs |

|  |   |
|--|---|
|  |   |
| <b>Consultation with affected groups</b> | Not at this stage.                          |
| <b>Local statistics</b>                  |   |
| <b>National statistics</b>               | The Promise (Care Review)<br>GIRFEC Refresh |
| <b>Other</b>                             |   |

### 8. Evidence gaps

**Do you need additional information in order to complete the information in the previous questions?**

Current usage information indicates the contact rooms are used by a limited number of families, with the majority of supervised contact currently occurring in other bases. Operational steps have been taken to maintain the space within available resources. Usage and feedback will continue to be monitored to inform any implementation decision.

### 9. Mitigating action

***Can the impact of the proposed policy/activity be mitigated? Please explain***

Yes. The potential impacts can be mitigated through the continued use of appropriate alternative facilities for meetings and supervised family contact, together with financial support for travel where required. Individual arrangements will be planned on a case-by-case basis, taking account of accessibility needs and any protected characteristics, and alternative local venues will be considered where travel to another centre would present a barrier. These arrangements will be kept under review.

### 10. Justification

**If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?**

While some potential negative impacts have been identified, these are considered capable of being mitigated through the actions set out in this assessment. The proposal does not remove access to statutory services or supervised family contact; rather, it changes the location from which some elements of the service are delivered.

Appropriate alternative facilities will remain available, and individual arrangements will be made to ensure accessibility and protect children's rights. No impacts have been identified that cannot be reasonably mitigated. On this basis, the proposal is considered justified and proportionate.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|   |   |
|---|---|
| 1. No potential negative impacts on any of the protected groups were found.   |   |
| 2. Some potential negative impacts have been identified.<br><br>The impacts relate to:<br><br>Geographic factors and travel distance for some families and staff.   | X |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010  |   |
| Promoting equality of opportunity   |   |
| Fostering good relations  |   |
| 3. The proposals interfere with human rights and/or the rights of the child   | X |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.   | X |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.   |   |
| 6. Further consultation with affected groups is needed.   | X |
| 7. It is advised not to go ahead with the proposals.  |   |
| <p><b>Decision</b><br/> <b>Set out the rationale for deciding whether or not to proceed with the proposed actions:</b></p> <p>On the evidence available at this stage, the proposal appears capable of being implemented with appropriate mitigations to maintain access for children and families. It is recommended that any final decision is taken subject to assurance that equality, human rights and children's rights considerations have been addressed, and that engagement with affected stakeholders has informed the final implementation approach.</p> <p><b>Date of Decision:</b> 5/3/2026</p> |   |

#### Sign off and authorisation:

|  |  |
|--|--|
| <b>Service</b>   | Children, families and justice   |
| <b>Department</b>  | Social Work  |
| <b>Policy/activity subject to IIA</b>  | Accommodation Review – Social Work Office<br>Community Hub             |
| We have completed the integrated impact assessment for this policy/activity. | Name: Jean Massie & Pam Urquhart<br>Position: interim service managers |

|                                    |   |
|------------------------------------|---|
|                                    | Date: 16/3/26   |
| Authorisation by head of service   | Name: Jim Lyon<br>Position: Head of Service<br>Date:16/3/26 |
| Permission to publish on website - |   |
|                                    |   |

### INTEGRATED IMPACT ASSESSMENT COVERING

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| DATE       | UPDATES/EXECUTIVE SUMMARY            | VERSION DETAILS |
|------------|--------------------------------------|-----------------|
| 06/03/2026 | This is the first version of the IIA | Version 1       |
|            |                                      |                 |
|            |                                      |                 |

### STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?

|   |              |
|---|--------------|
| <b>Name of policy or proposal:</b><br><b>63. Review of OOA Care and Return to Local Community</b> |              |
| Is this a   | Mark X below |
| New activity, programme or policy?  |              |
| Change to an existing activity, programme or policy?  |              |
| Budget proposal?  | x            |
|   |              |

| Duties: tick the boxes you think apply  | No | Maybe | Yes |
|---|----|-------|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> | x  |       |     |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  | x  |       |     |
| Does your proposal impact on the <b>human rights</b> of people?   |    | x     |     |

|   |  |  |   |
|---|--|--|---|
| Does your proposal impact on the <b>rights of children</b> and young people |  |  | X |
|---|--|--|---|

### Reasoning

Briefly describe your reasoning for the responses given above:

The overarching aim is to support children and young people to remain within, or as close as possible to, their home community wherever it is safe and appropriate to do so. Local care and support options are always considered as the starting point for planning, recognising the importance of stability, continuity of relationships, and connection to family and community.

It is acknowledged that there will be circumstances where suitable care cannot be provided within the local area due to the assessed needs of the child or young person, safeguarding considerations, or the availability of appropriate provision. In such cases, Out of Area (OOA) care may be required to ensure that the child or young person receives the right care at the right time, in line with their best interests.

OOA care is not intended to be a default or permanent solution. Where an OOA placement is necessary, it will be subject to ongoing review, with active consideration given to opportunities for the child or young person to return closer to home when it is safe and appropriate to do so. In some cases, the duration or nature of an OOA placement may be influenced by statutory or legal requirements, including court orders or decisions of the Children's Hearing System.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

|   |  |
|---|--|
| Lead Officer for developing the contract  | Kristen Duncan   |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Virtual Head Teacher<br>Principal Educational Psychologist<br>Senior Commissioning Officer<br>Interim Service Managers |
| Date  | 06/03/2026   |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

1. Describe what the service does:

Review and monitor use of Out of Area Alternative Care and options for a Return to Local to internal alternative care options within own community

- Increase alternative care options within the Moray Area and prevent children and young people having to be cared for out with their communities.
- Prevent children and young people from requiring alternative care arrangements by utilising home/community-based supports at an early stage.
- Maximising use of kinship options
- Children and young people who are currently out with their community in alternative care arrangements to return to internal care arrangements within their own community.
- Reduce the cost of transport for children and young people in OOA alternative care options required to maintain links with their families and local community is costly.

2. Who are your main stakeholders?

Children, families and Justice Social Work, Education and Commissioning Services

**2. What changes as a result of the proposals? Is the service reduced or removed?**

As a result of the proposal, there will be increased oversight and review of Out of Area (OOA) alternative care arrangements to ensure they are used only where suitable care cannot be provided locally. The review will strengthen the focus on:

- Increase alternative care options within the Moray Area and prevent children and young people having to be cared for out with their communities.
- Prevent children and young people from requiring alternative care arrangements by utilising home/community-based supports at an early stage.
- Maximising use of kinship options
- Children and young people who are currently out with their community in alternative care arrangements to return to internal care arrangements within their own community.

- Reduce the cost of transport for children and young people in OOA alternative care options required to maintain links with their families and local community is costly.

The proposal does not remove or reduce services, but reinforces a consistent, rights-based approach to placement decision-making.

As part of the review, increased attention will be given to the wider impacts arising from OOA care arrangements, including situations where children and young people placed out of area continue to attend education provision within Moray. These arrangements can result in significant travel time for the child and associated transport costs, reinforcing the importance of ensuring that OOA care is used only where local provision cannot meet assessed need.

#### 4. How will this affect your customers?

For children and young people, the proposal supports greater stability, continuity of relationships, and connection to family and community by prioritising local care arrangements wherever possible.

For those currently placed out of area, the review provides an opportunity for ongoing consideration of whether their needs could be met closer to home, while recognising that OOA care will continue to be necessary for some children and young people.

Families may benefit from increased proximity and involvement where children are able to remain locally or return closer to home, while continuing to be supported where OOA placements remain appropriate.

For some children and young people, OOA placements combined with attendance at education provision within their home area can result in extended daily travel. This may have a negative impact on wellbeing, including increased fatigue and reduced time for rest, family life and social activity. Strengthening oversight of OOA arrangements supports consideration of these impacts as part of placement planning and review.

#### 5. Impact on staff providing the service

The proposal supports staff by providing clearer oversight and shared expectations regarding the use of OOA care. Strengthened review arrangements promote consistent decision-making, improved multi-agency planning, and clearer pathways for reviewing and, where appropriate, transitioning children back to local care arrangements.

The proposal does not change statutory responsibilities or operational roles but supports more coordinated and planned use of alternative care.

#### 6. Please indicate if these apply to any of the protected characteristics

| Protected groups | Potential impacts and considerations |
|------------------|--------------------------------------|
|------------------|--------------------------------------|

|  |  |
|--|--|
| Race   | No differential impact identified. Decisions about OOA care are based on assessed need and are applied consistently regardless of race or ethnicity.   |
| Disability   | Some children and young people with disabilities may require specialist provision that is not available locally, increasing the likelihood of OOA placement. Individual care planning will continue to consider reasonable adjustments and appropriate support.                                    |
| Carers (for elderly, disabled or minors)                       | Families and carers may experience increased distance from the child or young person when OOA placements are required. Efforts will be made, where appropriate, to support ongoing contact and involvement.  |
| Sex  | No differential impact identified.   |
| Pregnancy and maternity (including breastfeeding)              | No specific impacts identified.  |
| Sexual orientation   | No differential impact identified.   |
| Age (include children, young people, midlife and older people) | The proposal directly affects children and young people. OOA placements will be used only where necessary, with decisions informed by individual assessment and care planning. Extended travel associated with some OOA care arrangements may disproportionately affect children and young people. |
| Religion, and or belief  | No differential impact identified. Cultural or religious needs will continue to be considered through placement planning.  |
| Gender reassignment  | No differential impact identified. Individual identity and wellbeing considerations will continue to inform care planning.   |
| Inequalities arising from socio-economic differences           | OOA placements may increase pressures on families experiencing socio-economic disadvantage due to distance and reduced accessibility. These factors will be considered when planning and reviewing placements.   |

### Human rights

| List of convention rights                | Describe, where applicable, if and how specific rights are engaged   |
|--|--|
| Article 5: Right to liberty and security | Not engaged. The proposal does not involve detention or deprivation of liberty beyond existing lawful care arrangements. |
| Article 6: Right to a fair trial         | Not engaged. The proposal does not relate to judicial or quasi-judicial proceedings.                                     |

| <b>List of convention rights</b>  | <b>Describe, where applicable, if and how specific rights are engaged</b>   |
|---|---|
| Article 8: Right to respect for private and family life, correspondence and the home    | Engaged. OOA placements may affect family life due to distance from home. Decisions will be made on the basis of individual need, with consideration given to maintaining family relationships where appropriate. |
| <i>Article 10: Freedom of expression</i>  | Engaged. Children, young people and families will be supported to express their views as part of care planning and review processes.  |
| <i>Article 11: Freedom of assembly and association</i>                                  | Not engaged.  |
| <i>Article 12: Right to marry</i>   | Not engaged.  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> | Engaged in relation to Article 8. Placement decisions will be made consistently and based on assessed need.   |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  | Not engaged.  |
| <i>Article 2 of Protocol 1: Right to education</i>                                      | Engaged. Education needs will be considered as part of placement planning, including where OOA provision is required.   |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                | Not engaged.  |

### **Children's Rights and Wellbeing**

| <b>Relevant articles – UNCRC</b>                |  |
|---|--|
| Article 2 – Non discrimination                  | Placement decisions will be made without discrimination and based on individual assessed need. |
| Article 12 – Respect of the views of the child  | The views of the child will be sought and considered at all stages of the planning             |
| Article 3.1 – Best interest of the child        | This will be a primary consideration in all decisions regarding OOA placements                 |
| Article 6.2 – Right to survival and development | This will be considered through thorough ongoing assessment and collaborative planning         |

|  |  |
|--|--|
|  |  |
|--|--|

### 7. Evidence. What information have you used to make your assessment?

|  |   |
|--|---|
| <b>Performance data</b>                  |   |
| <b>Internal consultation</b>             | Consultation with colleagues involved in project<br>Consultation with colleagues in alternative care services<br>Consultation with colleagues in commissioning services<br>Consultation with Accountancy  |
| <b>Consultation with affected groups</b> |   |
| <b>Local statistics</b>                  |   |
| <b>National statistics</b>               |   |
| <b>Other</b>                             | <ul style="list-style-type: none"> <li>- Consideration of the need to identify OOA alternative care for children and young people due to a lack of internal resources.</li> <li>- Consideration to the distances and cost of taxis to travel to an educational setting following access to alternative care ooa.</li> <li>- Corporate budget overspend</li> </ul> |

### 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

No

### 9. Mitigating action

*Can the impact of the proposed policy/activity be mitigated? Please explain*

Potential impacts associated with OOA care will be mitigated through strengthened oversight, regular review of placements, and continued development of local care options. Early intervention and use of community-based supports will continue to be promoted to prevent the need for alternative care where appropriate.

Where OOA placements are required, planning will focus on stability, wellbeing, and maintaining family connections, with active consideration of opportunities to return closer to home when this meets assessed need.

Strengthened oversight and review of OOA care arrangements will support earlier identification of opportunities to reduce extended travel associated with education attendance, where this aligns with the child or young person's best interests. This may also reduce associated transport costs arising as a consequence of reducing OOA placements.

### 10. Justification

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

Where OOA care continues to be required, this is justified on the basis that suitable care cannot be provided locally and that the placement is necessary to meet the assessed needs and best interests of the child or young person. Such placements will remain under regular review and will not be maintained as a default position.

Extended travel to education provision is recognised as a potential consequence of some OOA care arrangements and may impact on children's wellbeing as well as generating additional costs, reinforcing the importance of ensuring OOA placements are necessary, proportionate and regularly reviewed.

### SECTION 3 CONCLUDING THE IIA

#### Concluding the IIA

|  |   |
|--|---|
| 1. No potential negative impacts on any of the protected groups were found.                                | X |
| 2. Some potential negative impacts have been identified.<br>The impacts relate to:                         |   |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |   |
| Promoting equality of opportunity  | X |
| Fostering good relations   | X |
| 3. The proposals interfere with human rights and/or the rights of the child                                |   |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              | X |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |   |
| 6. Further consultation with affected groups is needed.  |   |
| 7. It is advised not to go ahead with the proposals.   |   |

#### **Decision**

Set out the rationale for deciding whether or not to proceed with the proposed actions:  
The proposal should proceed. Strengthening oversight of OOA care arrangements supports a consistent, rights-based approach to placement decision-making, reinforces local care as the default where possible, and ensures that OOA care is used only where necessary and for no longer than required.

This approach also supports improved wellbeing for children and young people by reducing unnecessary extended travel associated with some OOA arrangements and may, as a consequence, reduce associated transport costs arising from education and care continuity.

**Date of Decision:**

**Sign off and authorisation:**

|  |   |
|--|---|
| <b>Service</b>   | Children, families and justice  |
| <b>Department</b>  | Social work   |
| <b>Policy/activity subject to IIA</b>  | Review of OOA Care and Return to Local Community  |
| We have completed the integrated impact assessment for this policy/activity. | Name: Jean Massie & Pam Urquhart<br>Position: Interim service managers<br>Date: 16/3/26 |
| Authorisation by head of service   | Name: Jim Lyon<br>Position: Head of Service<br>Date:16/3/26                             |
| Permission to publish on website -   |   |
|  |   |

**INTEGRATED IMPACT ASSESSMENT COVERING**

- **EQUALITIES & SOCIO ECONOMIC DUTIES**
- **HUMAN RIGHTS AND RIGHTS OF THE CHILD**

| <b>DATE</b> | <b>UPDATES/EXECUTIVE SUMMARY</b>   | <b>VERSION DETAILS</b> |
|-------------|--|------------------------|
| 9.03.26     | Cessation of all interim management arrangements and review of staffing for integrated working | 1.0                    |
|             |  |                        |
|             |  |                        |
|             |  |                        |

**STAGE 1 - DO I NEED AN INTEGRATED IMPACT ASSESSMENT?**

|   |              |
|---|--------------|
| <b>Name of policy or proposal:</b>  |              |
| <b>64. Cessation of all interim management arrangements</b> and review of staffing for integrated working |              |
| Is this a   | Mark X below |
| New activity, programme or policy?  |              |
| Change to an existing activity, programme or policy?  | x            |
| Budget proposal?  | x            |
|   |              |

| Duties: tick the boxes you think apply  | No | Maybe | Yes |
|---|----|-------|-----|
| <b>Equalities:</b> Will your proposal have an impact on groups with protected characteristics?<br><br><i>Consider the impact of your proposal on people and how they access your services and information without barriers.</i> | x  |       |     |
| <b>Socio-economic</b><br><br><i>Not every person/family has access to regular income or savings. Will your proposal have an adverse impact on them</i>  | x  |       |     |
| Does your proposal impact on the <b>human rights</b> of people?   | x  |       |     |
| Does your proposal impact on the <b>rights of children</b> and young people   | x  |       |     |

### Reasoning

Briefly describe your reasoning for the responses given above:

The proposal relates to the cessation of interim management arrangements and a review of staffing structures to support integrated working. There is no intention to reduce services or alter access for people who use services, and no changes to eligibility or service delivery models are proposed.

While the implementation of HR processes (including redeployment and organisational change) may result in some posts being vacant for a temporary period, these arrangements will be managed in line with established workforce policies and are not assessed as giving rise to adverse impacts on people with protected characteristics, socio-economic disadvantage, human rights, or children's rights.

Service continuity will be monitored throughout implementation, and any emerging impacts will be addressed through operational management.

**If you have answered “maybe” or “yes” to any of the Stage 1 questions above then proceed to complete the Stage 2 Integrated Impact Assessment questions below.**

**If you have answered “no” to the Stage 1 questions above then provide the details below and submit to [email]**

Currently HSCM have a number of interim management arrangements. Once the current staffing structure review is completed, roles and responsibilities will be clarified for integrated working across adult and children services and the interim arrangements and associated costs will cease.

|   |  |
|---|--|
| Lead Officer for developing the contract  | Deborah O'Shea                                   |
| Other people involved in the screening (this may be council staff, partners or others i.e. contractor or community) | Finance, Heads of Service, Chief Officer and HR. |
| Date  | 9.03.2026  |

## STAGE 2: INTEGRATED IMPACT ASSESSMENT

### Brief description of the affected service

|  |
|--|
| 2. Describe what the service does:   |
| 2. Who are your main stakeholders?   |
| 3. What changes as a result of the proposals? Is the service reduced or removed? |
| 4. How will this affect your customers?  |
| 5. Impact on staff providing the service   |

| <b>6. Please indicate if these apply to any of the protected characteristics</b> |   |
|--|---|
| <b>Protected groups</b>  | <b>Potential impacts and considerations</b> |
| Race   |   |
| Disability   |   |
| Carers (for elderly, disabled or minors)   |   |
| Sex  |   |
| Pregnancy and maternity (including breastfeeding)                                |   |
| Sexual orientation   |   |
| Age (include children, young people, midlife and older people)                   |   |
| Religion, and or belief  |   |
| Gender reassignment  |   |
| Inequalities arising from socio-economic differences                             |   |

### Human rights

| <b>List of convention rights</b>         | <b>Describe, where applicable, if and how specific rights are engaged</b> |
|--|---|
| Article 5: Right to liberty and security |   |
| Article 6: Right to a fair trial         |   |

| List of convention rights   | Describe, where applicable, if and how specific rights are engaged |
|---|--|
| Article 8: Right to respect for private and family life, correspondence and the home    |  |
| <i>Article 10: Freedom of expression</i>  |  |
| <i>Article 11: Freedom of assembly and association</i>                                  |  |
| <i>Article 12: Right to marry</i>   |  |
| <i>Article 14: Prohibition of discrimination (in relation to the convention rights)</i> |  |
| <i>Article 1 of Protocol 1: Protection of property</i>                                  |  |
| <i>Article 2 of Protocol 1: Right to education</i>                                      |  |
| <i>Article 3 of Protocol 1: Right to free elections by secret ballot</i>                |  |

### Children's Rights and Wellbeing

| Relevant articles – UNCRC                       |  |
|---|--|
| Article 2 – Non discrimination                  |  |
| Article 12 – Respect of the views of the child  |  |
| Article 3.1 – Best interest of the child        |  |
| Article 6.2 – Right to survival and development |  |
|   |  |

### 7. Evidence. What information have you used to make your assessment?

|                                   |  |
|-----------------------------------|--|
| Performance data                  |  |
| Internal consultation             |  |
| Consultation with affected groups |  |
| Local statistics                  |  |
| National statistics               |  |
| Other                             |  |

### 8. Evidence gaps

Do you need additional information in order to complete the information in the previous questions?

**9. Mitigating action**

*Can the impact of the proposed policy/activity be mitigated? Please explain:*

**10. Justification**

If nothing can be done to reduce the negative impact(s) but the proposed policy/activity must go ahead, what justification is there to continue with the change?

**SECTION 3 CONCLUDING THE IIA****Concluding the IIA**

|  |  |
|--|--|
| 1. No potential negative impacts on any of the protected groups were found.                                |  |
| 2. Some potential negative impacts have been identified.<br><br>The impacts relate to:                     |  |
| Reducing discrimination, harassment, victimisation or other conduct prohibited under the Equality Act 2010 |  |
| Promoting equality of opportunity  |  |
| Fostering good relations   |  |
| 3. The proposals interfere with human rights and/or the rights of the child                                |  |
| 4. Negative impacts can be mitigated the proposals as outlined in question 9.                              |  |
| 5. The negative impacts cannot be fully mitigated but are justified as outlined in question 10.            |  |
| 6. Further consultation with affected groups is needed.  |  |
| 7. It is advised not to go ahead with the proposals.   |  |

**Decision**

**Date of Decision:**

**Sign off and authorisation:**

|  |  |
|--|--|
| <b>Service</b>   | HSCM   |
| <b>Department</b>  | Social Work and finance  |
| <b>Policy/activity subject to IIA</b>  |  |
| We have completed the integrated impact assessment for this policy/activity. | Name: Deb O'Shea<br>Position: Chief Finance Officer<br>Date: 9.03.2026 |
| Authorisation by head of service   | Name: Deb O'Shea<br>Position: Chief Finance Officer<br>Date: 9.03.2026 |
| Permission to publish on website -   |  |
|  |  |

## Predicted Prescribing Budget Resource Requirements 2026-2027

Prescribing pressures continue to grow and there is a net predicted need for a budget resource of £23,191,000, for 2026-27.

This paper provides information on the predicted prescribing budget resource requirements for 2026-2027, alongside key drivers of growth and mitigations regarding costs.

Current forecasting indicates that Moray will end the 2025-2026 year with a prescribing deficit of -£182,000 which will be further affected by identified factors and estimates for these factors. Historic limited budget uplifts have resulted in significant historic overspends, however, recent uplift has significantly reduced the overspend predicted for 2025-2026.

**Appendix A** highlights a trend of increasing void between actual budget and actual spend. 2025-2026 spend does more accurately reflect estimates due to factors such as stabilisation of growth, continued prescribing efficiency work and price changes. Medicines shortages present unpredictable risk to expenditure estimates and cannot be mitigated for.

There has been a continued growth in items and costs across all boards in Scotland (**Appendix B**) since 2021 but NHS Grampian shows a lower percentage item growth compared to the Scottish average and Moray's growth has mirrored the NHS Grampian average for the last 2 financial years. This has been further impacted also by the increase in acute prescription requests by patients. There are wide ranging factors affecting performance.

Resource assessment for prescribing has been undertaken for 2026-27. This was done using the approach adopted in previous years, which estimates growth in volume and spend in the coming year, and also offsets these with generic savings and approved efficiency plans. The key themes and data presented here are taken from the more comprehensive 'Health and Social Care Prescribing Budget Supporting Information and Data for 2026-2027', which has been scrutinised and approved by the multidisciplinary / cross sector Grampian Area Drug and Therapeutics Committee (GADTC) and NHS Grampian Primary Care Prescribing Group.

A breakdown of the components of the Moray requested budget for 2026-27 is provided in **Appendix C**.

A growing and ageing population demographic has had an effect on prescribing volumes and subsequent costs as cost per patient rises with age:

NRS figures now show that 23.5% of Moray population are now over age 65 which carries much higher cost per patient. Mitigation is to offer Primary and continue to offer Secondary prevention and adopt Realistic Medicine approaches to care.

Volume growth for 2025-2026 was still highly variable due to multiple factors out with our control, including changes in volumes and treatments and continuing post-Covid variation in operating levels across Primary and Secondary care. However, in the first 6 months of 2025-2026, NHS Grampian rates of growth for both items and cost was lower than the previous two financial years (**Appendix D**).

**The following are the main financial risks:**

Scottish Drug Tariff Pricing and Medicine Shortages: Volatility within pricing of several widely used medications means that prices are likely to remain high in 2025-26.

There remains scope to ensure that all new medicines are prescribed generically even before generic availability to ensure smooth transition and cost effectiveness. There is a risk in that the future prices for generic medicines, and associated reimbursement levels set within the Scottish Drug tariff, remain high and difficult to predict. The Scottish Government sets the Scottish tariff prices. They are committed to rebalancing Community Pharmacy contractor payments by reducing the emphasis on margin share and moving these payments to within the guaranteed global sum.

In July 2025, the clawback rate, part 11 of the Scottish Drug Tariff, was set to 0% (from 3.62%) meaning that previous monies generated via clawback rate were no longer available – generating risk to health board budgets. This is anticipated to be introduced, but there is uncertainty regarding when this will occur and the impact it will have. In 2024/2025 positive impact of the discount was £1.2 million for NHS Grampian.

Generic shortages arise from increase in demand, lack of active ingredient, quality control and manufacturing delay, etc. These result in more costly prescribing e.g. more expensive sometimes unlicensed medication choices, as well as impacting pharmacy admin and clinician time required.

The global supply chain of medication remaining fragile continues to be a significant sourcing problem for Community Pharmacy within a wide range of medicines for a variety of conditions. Such shortages can lead to unpredictability in the cost per item during the year.

The growth in consumption of medicines, strengthened approaches to medication review and associated reductions in polypharmacy. The variations in volume are partially related to changes in patient behaviours, as well as changes in capacity within Primary Care. Repeat prescribing increase has continued, and acute prescribing and outpatient/medication requests are variable corresponding to service provision and patient flow.

In terms of Primary Care rebates, a patient access scheme system provides the NHS in Scotland with post-use discounts on spend on specific medicines has remained generally stable, but there remains a risk that these rebates may change or be removed. N.B. these discounts accrue to the individual Health and Social Care Partnerships (HSCPs) based on spend and so are offset within prescribing expenditure estimates.

Sustained and increased pressures within GP practices and requirement of Pharmacotherapy teams to deliver Pharmacotherapy Memorandum of Understanding (MOU) work has reduced time availability for medicines management cost efficiency work by Pharmacists and GPs.

National/international research, change to evidence based guidance or change to government policy. Many new medicines and new indications/licensing change for existing medications, from new protocols, are likely to have a significant clinical and subsequent financial impact e.g. Rimegepant in management and prevention of Migraine, and Attention Deficit Hyperactivity Disorder (ADHD ) treatment in adults. **Appendix E** highlights examples of medicines predicted to cause significant cost impact in Grampian. The list is not exhaustive and difficult to predict so will continue to be monitored.

Changes in delivery of local services and patient pathways, have the potential to affect medicine use e.g. transfer of prescribing from secondary care to primary care has a financial impact.

Extended hospital procedure waiting lists also requires extended prescribing time and increased prescribing costs while patients are on the waiting list.

### **Summary of Risk Mitigation**

#### **Patent Expiry**

On expiry of a drug patent, increasing competition can drive down market prices where there are alternative manufacturers' competition. This relies on manufacturers to manufacture the newly off patent medicine. On patent expiry there is also opportunity to review the preparation prescribed and change to generic or more cost effective drug.

#### **Prescribing Cost Efficiencies and Cost Avoidance**

There is an urgent need and opportunity to deliver several cost efficiencies. An actionable tracker (in line with Grampian Primary Care Prescribing Group) holds some appropriate cost efficiency work for the pharmacy team to complete. Moray Pharmacotherapy staff annotate work when completed. This work has been challenging in terms of workforce capacity and workload pressures.

#### **Spend to Save Initiative**

Considerable cost savings work has now been undertaken in 2025-26 under a Moray Pharmacy Spend to Save Prescribing Cost Effectiveness Strategy. This involved some GP practice Clinician collaboration as well as seconded Specialised Pharmacy Technician input to drive progress. Recent program of cost efficiency work from April 2025 to end January 2026 has provided annualised prescribing savings of £321,097.

The work involved visits to GP practices and also some secondary care discussions and managed interventions via dedicated focused work. Prescribing reports were utilised. As well as therapeutic switches, prescribing of non-formulary and low clinical value items was scrutinised and discussions were had with GPs, practice clinicians and patients. From discussions with prescribing staff within practice and secondary care indirect

savings were achieved by changing prescribing processes. Reducing over ordering and medicines wastage also helped maximise prescribing cost efficiency.

A Grampian primary care prescribing efficiencies agreement was also put in place for GPs with the aim of medication review interventions involving drug therapeutic switches and generic switches. There were 3 levels of work stream and GPs suitably actioned some level 3 aspects. Medicines management team have provided guidance and support for prescribers re delivery of cost efficient prescribing in GP practices which has been a huge benefit to our intervention also. A Grampian Primary Care Prescribing group workbook has been developed which details information to guide efficiency, generic, preferred brand switches and a stop list with or without alternative re low clinical value prescribing.

Following the successful spend to save initiative, a permanently funded post of Specialist Prescribing Efficiency Pharmacy Technician has been approved. This post will continue the work of the spend to save initiative but will also look at prescribing habits across Moray to ensure equitability for patients across Primary Care as well as highlight outliers, challenge prescribing and continue to reduce overall spend.

### **Scriptswitch**

This is a communication tool providing electronic advice messages to the prescriber. We continually review these messages to ensure that Scriptswitch underpins and delivers many cost saving initiatives. This can be in the form of a targeted therapeutic drug switch, reducing waste by dose optimising, as well as safety alerts and influences prescribing for future.

### **Generic Savings Work**

On our actionable tracker, we include work from the Practice Generic Savings Quarterly Report, and all teams are given details on medications not prescribed generically and the costs involved, although admittedly this is less than previous impact. The teams are requested to review and annotate changes made.

### **Extraordinary Prescribing Report**

Moray Pharmacotherapy Team Management check reports and request copies of prescriptions in order to identify where pricing and reimbursement overpayments may require to be claimed. This can be from specials medications or normal prescribing and is provided through the Payment Verification process.

### **Tighter Control of Specials Items**

Automatic authorisation of specials items of £100 or less has been removed to allow more scrutiny of the specials prescribing and payments, this service is hosted my Aberdeenshire HSCP working with the Pharmacotherapy Team in each HSCP.

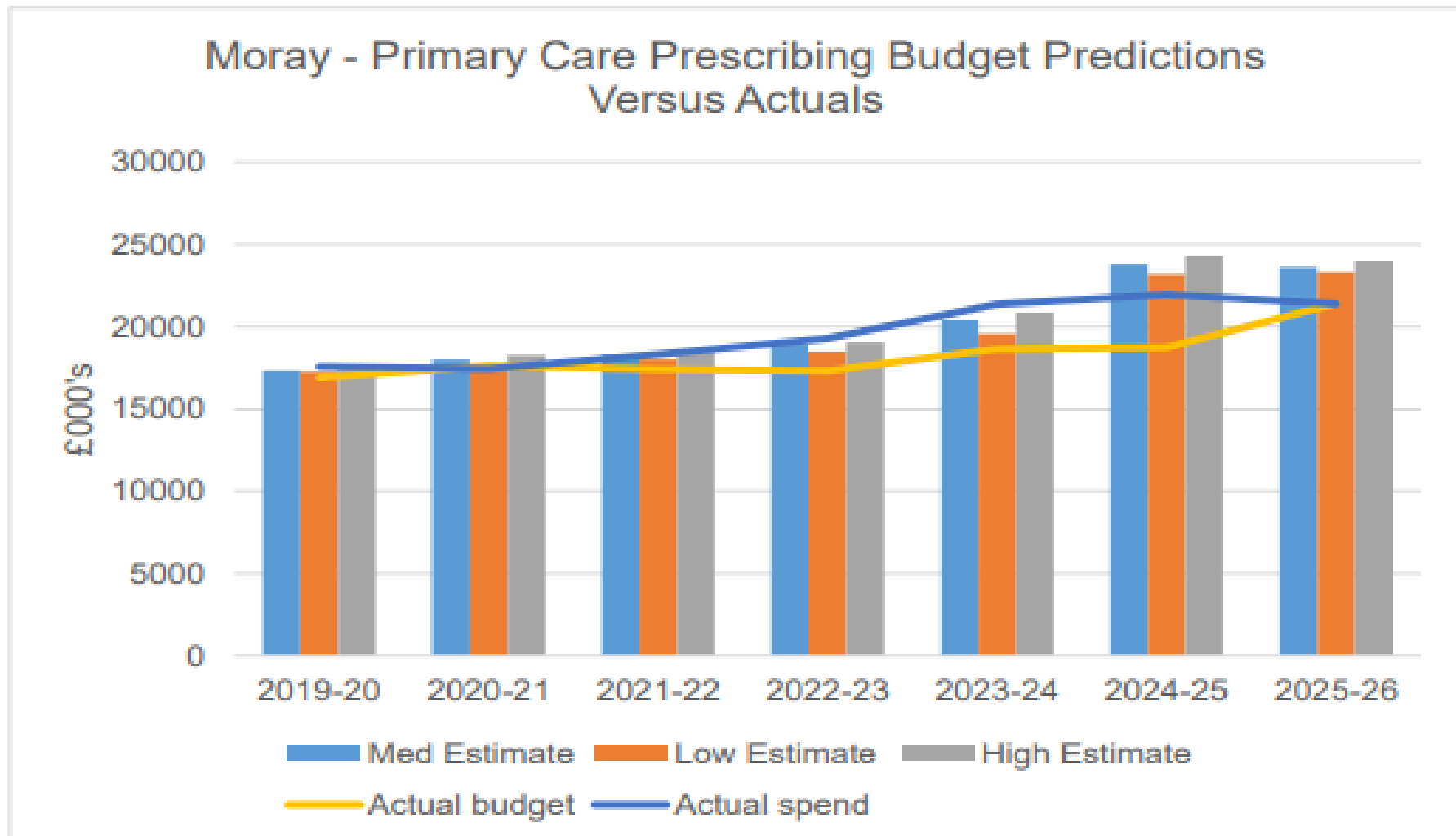
**Medicine Care and Review – Serial Prescribing**

Use of this serial prescription service, and now also in care homes, has the potential to reduce wastage as prescriptions are issued at correct intervals, which prevents any unnecessary stock piling. A review of this process with Community Pharmacy colleagues is required to ensure there is no stock piling or over ordering of medication.

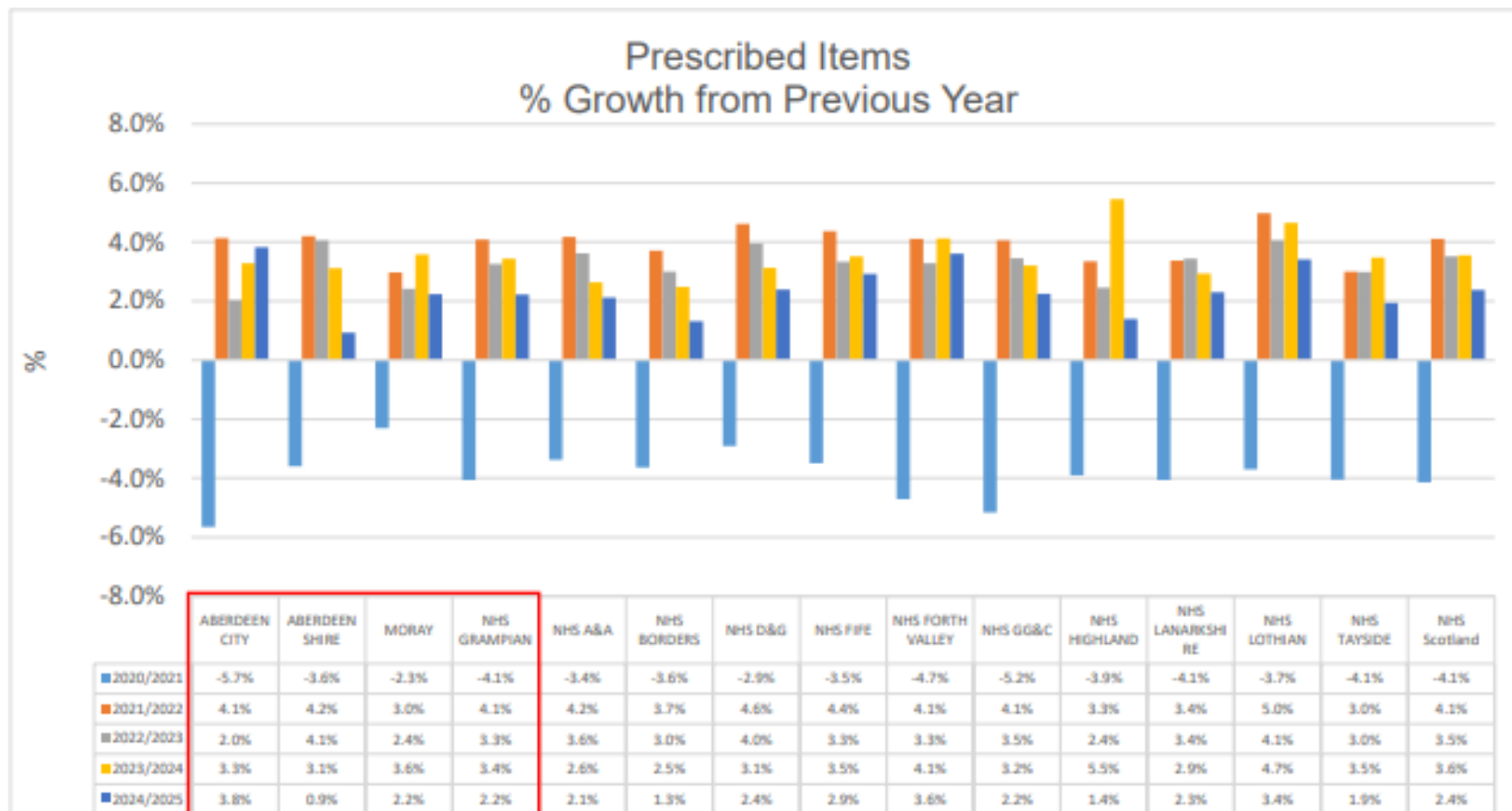
**The Grampian Formulary**

A Grampian Formulary tool is installed in all Moray GP Practices to steer the appropriate cost-effective prescribing choices, this is maintained and managed by the Pharmacotherapy teams to ensure it is up to date when formulary changes occur. There remains opportunity to identify and amend non formulary prescribing.

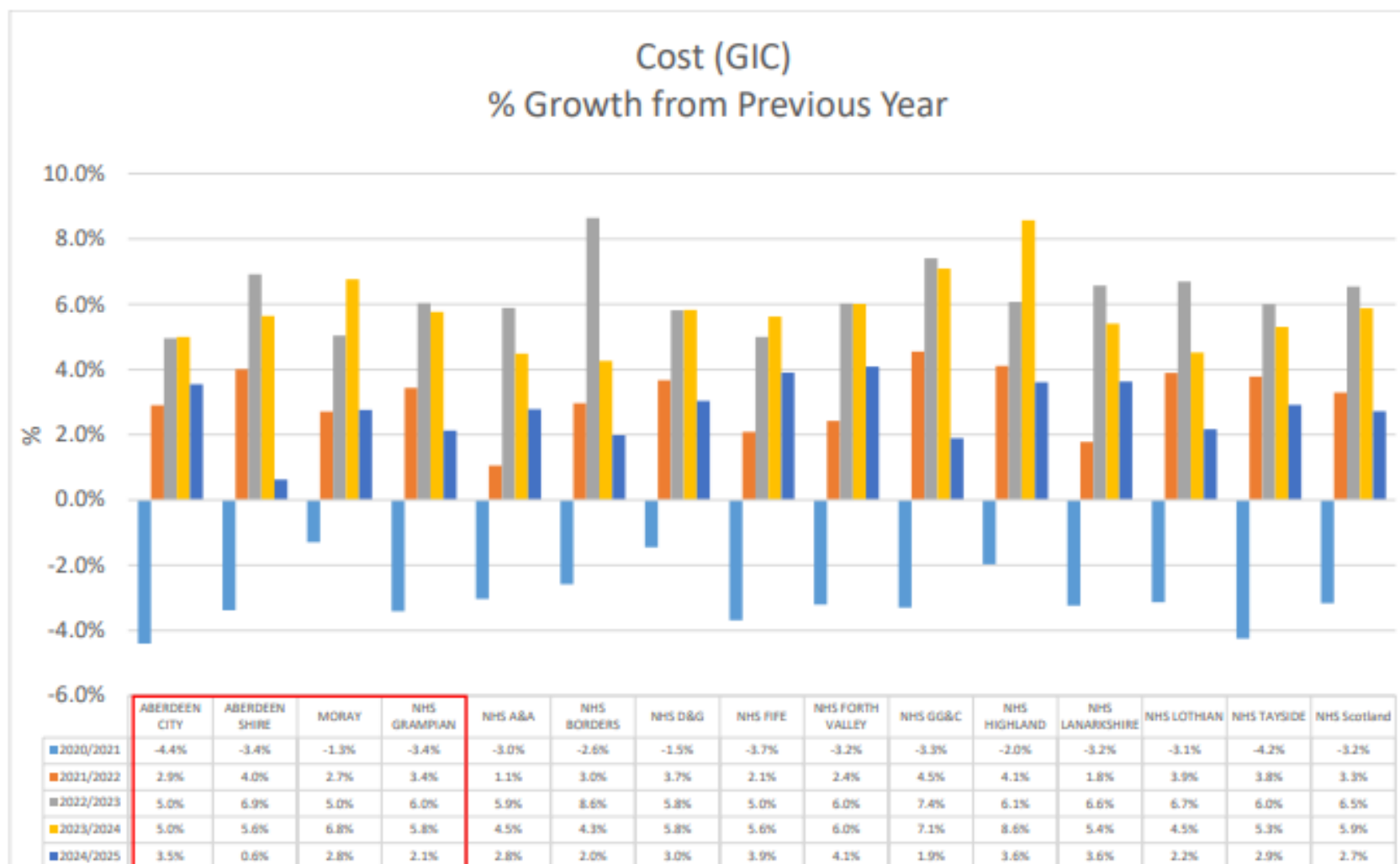
**Appendix A – Moray Budget Predictions, Budget Allocation and Actual Spend**



### Appendix B – Prescribed items % Growth from Previous Year



### Appendix B – Prescribed Cost % Growth from Previous Year



## Appendix C – Moray Health and Social Care Partnership: Summary and Budget Estimates

Tables A and B: Estimates for Prescribing Moray

**Table A – Growth, Expenditure and Savings – Primary Care Prescribing**

| Factor                                 | Low estimate | Medium estimate |              | High estimate |
|--|--------------|-----------------|--------------|---------------|
|  | £'000        |                 | £'000        | £'000         |
| Over accrual impact from 2024/25       | 302          |                 | 302          | 302           |
| Price Increase % uplift                | 206          |                 | 257          | 305           |
| Demographics impact                    | 458          |                 | 459          | 690           |
| Existing medicines with cost pressures | 1,003        |                 | 1,003        | 1,003         |
| Existing medicines with efficiencies   | -404         |                 | -404         | -404          |
| <b>Total uplift</b>                    | <b>1,564</b> |                 | <b>1,617</b> | <b>1,895</b>  |

**Moray Table B - Overall Moray HSCP Suggested Primary Care Prescribing Budget Requirement 2026/2027**

| Factor  | Low estimate | Medium estimate |        | High estimate |
|---|--------------|-----------------|--------|---------------|
|   | £'000        |                 | £'000  | £'000         |
| Opening Budget                                    | 21,392       |                 | 21,392 | 21,392        |
| Predicted Year end Out-turn 2025/26               | 21,574       |                 | 21,574 | 21,574        |
| Total Uplift                                      | 1,564        |                 | 1,617  | 1,895         |
| Suggested budget 2026/2027                        | 23,139       |                 | 23,191 | 23,470        |
| % Increase on Opening budget                      | 8.16%        |                 | 8.41%  | 9.71%         |
| % Increase on Opening Predicted Out-run 2025/2026 | 7.25%        |                 | 7.50%  | 8.79%         |

**Moray Table C – Core Services Prescribing Budget Requirements**

| Sector        | full year budget<br>£'000<br>25/26 | Estimated out-turn<br>£'000<br>25/26 | Proposed budget<br>£'000<br>26/27 | Uplift on budget<br>£'000<br>25/26 | Uplift on est outurn<br>25/26 | Uplift on budget %<br>25/26 | Uplift on est out-turn %<br>25/26 |
|---------------|------------------------------------|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------|-----------------------------|-----------------------------------|
| Aberdeen City | 529                                | 1,089                                | 1,358                             | 828                                | 268                           | 157%                        | 25%                               |
| Aberdeenshire | 832                                | 823                                  | 886                               | 54                                 | 63                            | 7%                          | 8%                                |
| Moray         | 264                                | 369                                  | 409                               | 144                                | 40                            | 55%                         | 11%                               |

**Moray Table D – Hosted services impact by IJB**

| Factor                       | Total uplift<br>£000's | Moray Impact<br>2026/27<br>Total uplift | Moray<br>Impact<br>% |
|------------------------------|------------------------|---|----------------------|
| City Sexual Health           | (31)                   | (6)                                     | 18%                  |
| City Intermediate Care       | 71                     | 3                                       | 4%                   |
| Moray GMED                   | (10)                   | (2)                                     | 18%                  |
| Aberdeenshire HMP Grampian   | 440                    | 79                                      | 18%                  |
| Aberdeenshire Police Custody | 3                      | 0.5                                     | 18%                  |
| <b>Total</b>                 | <b>473</b>             | <b>75</b>                               |                      |

### Appendix D – NHS Grampian items, cost and % growth Q1 & Q2 comparison per financial year

| Paid Financial Year Name | Number of Paid Items Q1 +Q2 | Costs (£) Q1 +Q2 | Items % growth | Cost % growth |
|--------------------------|-----------------------------|------------------|----------------|---------------|
| 2019/2020                | 4,751,178                   | £53,477,970      |                |               |
| 2020/2021                | 4,561,831                   | £52,100,018      | -3.99%         | -2.58%        |
| 2021/2022                | 4,824,154                   | £54,535,000      | 5.75%          | 4.67%         |
| 2022/2023                | 4,981,465                   | £55,923,049      | 3.26%          | 2.55%         |
| 2023/2024                | 5,232,742                   | £62,000,978      | 5.04%          | 10.87%        |
| 2024/2025                | 5,410,502                   | £63,534,148      | 3.40%          | 2.47%         |
| 2025/2026                | 5,494,807                   | £63,564,045      | 1.56%          | 0.05%         |

Notes for consideration:-

- Increase in volumes due to aging population and increasing burden of disease
- Price has decreased this year due to tariff adjustments, branded to generic impact and aggressive market conditions, which may not be sustainable.
- There is no adjustments made for weight management drugs through Primary Care. Boards will need to make local assessment for this.

## Appendix E – Primary Care Growth of Medicines Predictions (existing and new medicines)

GLP-1 medicines:

Type 2 Diabetes only

(Dulaglutide, Exenatide, Liraglutide, Lixisenatide, Semaglutide)

Prediction: Growth based on month/month figures and % strengths as variable

Continued growth due to increase in incidence T2DM and changes in medicine preferences.

Since the resolution of GLP1 medicine shortages in 24/25 we have seen exponential growth in the prescribing of GLP1 medicines in Primary Care.

Growth has been seen consistently for the last 6 quarters.

At the half way point of FY 25/26, we have already exceeded the 24/25 spend for GLP1 medicines.

This includes costings for the Bariatric wait list of 50 patients.

Calculations Net costs (updated 28<sup>th</sup> Jan 2026)

| Medicine/Medicine Group                         | 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | Uplift Projected |
|---|------------------|---|---|------------------|
| GLP-1 & GLP-1GIP (T2DM indications) (NET Costs) | £ 871,259        | £ 2,151,641   | £ 6,088,221   | £ 3,936,580      |



**Calcitonin Gene-related Peptide Receptor Antagonist  
(rimegepant & atogepant)**

Prediction: 26% uplift cost per quarter

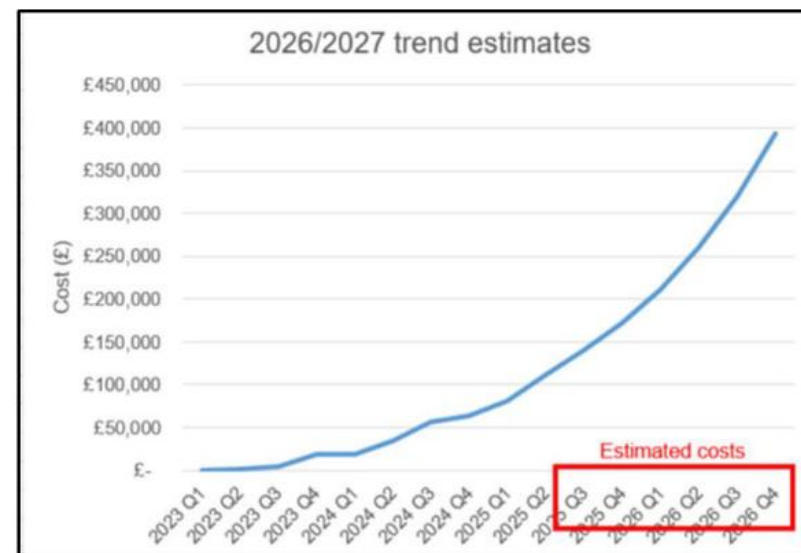
Rimegepant was added to the Grampian Area Formulary in 2024 and can be used in the management and prophylaxis of migraine. Atogepant can be used in prophylaxis of migraine.

Growth has increased quickly since addition to formulary with no indication of when usage will reach a steady state.

In the first 6 months of 25/26, spend is greater than total spend for 24/25. (Actual spend Q1/Q2 25/26 £192,592)

Anticipated new NICE guidance may promote place in therapy

| 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | <b>Uplift Projected</b> |
|------------------|---|---|-------------------------|
| £ 174,334        | £ 504,740   | £ 1,186,715   | <b>£ 681,975</b>        |



# Lidocaine Patches

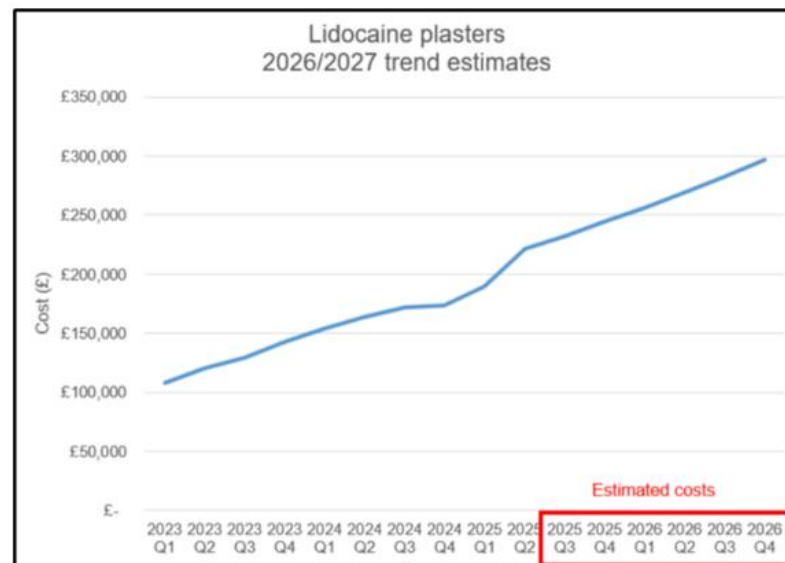
There has been ongoing growth in prescribing with no indication of when prescribing will reach steady state. Estimated costs now sitting at over 1 million for 2026/27.

Predictions made based on growth over last 4 quarters.

This is a planned area for review and efficiency work.

Prediction: 8% uplift cost quarter on quarter

| 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | Uplift Projected |
|------------------|---|---|------------------|
| £ 663,804        | £ 926,685   | £ 1,194,051   | £ 267,366        |



### Methenamine Hippurate

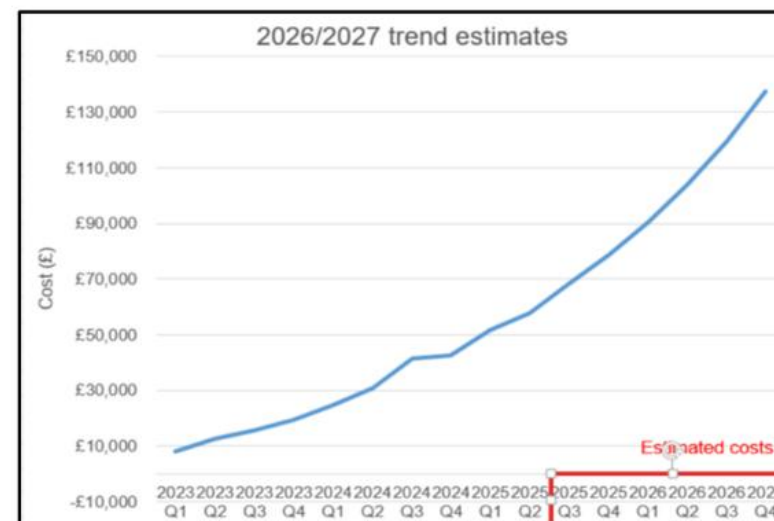
Methenamine hippurate was added to Grampian Area Formulary for the prophylaxis of recurrent urinary tract infections in 2023.

There has been significant growth in prescribing with no indication of when prescribing will reach steady state.

Predictions made based on growth over last 4 quarters.

Prediction: 18% uplift in costs quarter on quarter

| 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | Uplift Projected |
|------------------|---|---|------------------|
| £ 139,638        | £ 256,498   | £ 451,312   | £ 194,814        |



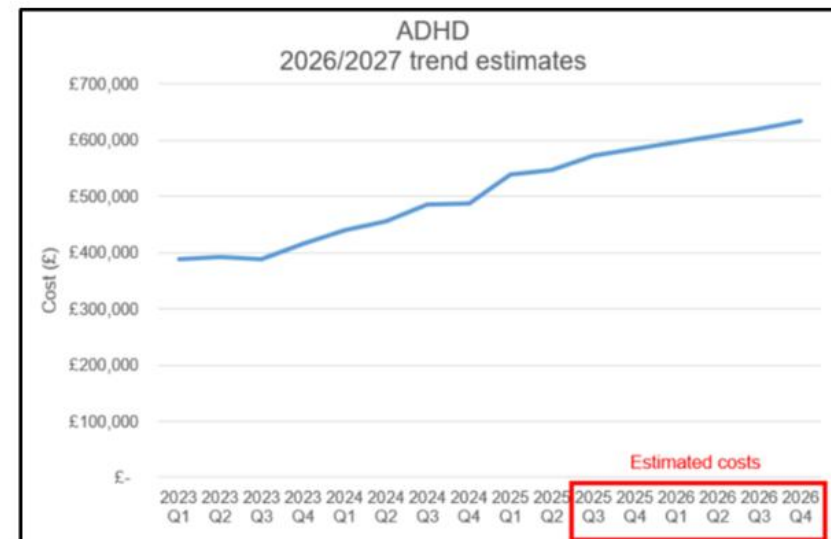
**ADHD Medication**

ADHD prescribing has increased in recent years due to increased awareness of the condition, increased diagnoses, and transfer of prescribing from private sector diagnosis and prescribing. This is particularly prevalent within the adult population.

Shortages of ADHD medicines in 2024 had resulted in limited supplies to current patients and delay in starting new patients. Growth has continued since this point. This is despite there being no agreed adult pathway for prescribing, monitoring and follow up.

Prediction: 5% growth on cost quarter on quarter

| 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | Uplift Projected |
|------------------|---|---|------------------|
| £ 1,869,062      | £ 2,244,232   | £ 2,460,013   | £ 215,781        |



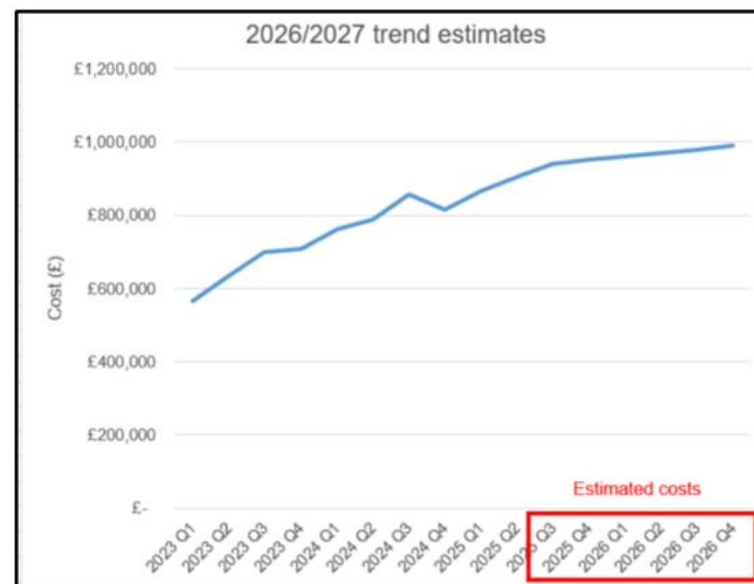
# Continuous Glucose Monitors (CGM)

Current prediction based on growth of costs in the last 4 quarters.

This is in line with MCN predicted patient numbers and growth, which is now moving slowly to being inline with standard uplift.

Prediction: 4% uplift on costs quarter on quarter

| 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | Uplift Projected |
|------------------|---|---|------------------|
| £ 3,227,483      | £ 3,665,279   | £ 3,900,173   | £ 234,894        |



# Ivermectin

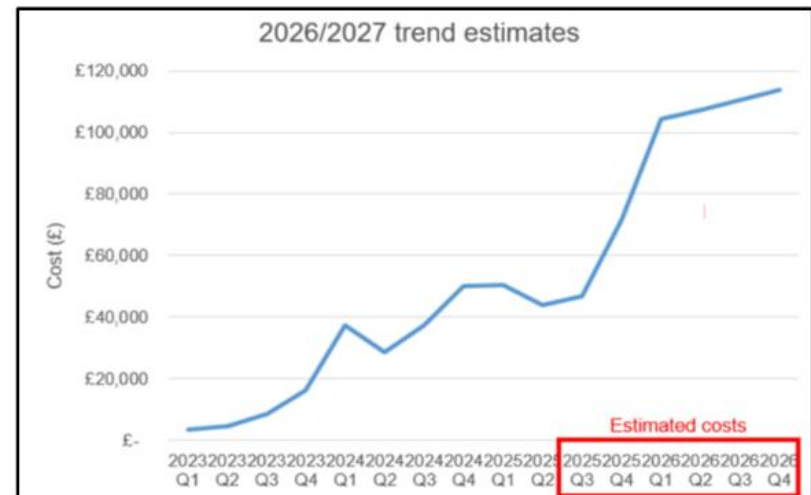
Current prediction based on growth of costs in the last 5 quarters.

This may be challenging to predict as demand/usage may be variable.

Increase in costs due to licensed product availability and positioning of choice in treatment of scabies.

Prediction: 6% uplift on costs quarter on quarter

| 2024/2025 actual | 2025/2026 cost (12M estimate using 6M actual & 6M estimate) | 2026/2027 cost (12M estimate using 6M 24/25 actual) | <b>Uplift Projected</b> |
|------------------|---|---|-------------------------|
| £ 153,668        | £ 212,834   | £ 435,926   | <b>£ 223,092</b>        |





# Integration Joint Boards

Financial bulletin 2024/25



ACCOUNTS COMMISSION 

Prepared by Audit Scotland  
February 2026

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## Accessibility

You can find out more and read this report using assistive technology on our website [www.audit.scot/accessibility](http://www.audit.scot/accessibility).

## Audit team

The core audit team consisted of: Christopher McClelland, Christopher Holgate and Kathrine Sibbald, under the direction of Blyth Deans.

# Key facts

**2.3%**

Real-terms increase in IJB funding between 2023/24 and 2024/25

**£12.5 billion**

Net cost of services for IJBs in 2024/25

**78%**

Proportion of planned savings achieved by IJBs in 2024/25

**12%**

Reduction in total reserves since 2023/24

**£404 million**

Total IJB reserves remaining at the end of 2024/25, £316 million of which is earmarked

**£449 million**

The budget gap at the time of budget setting for 2025/26

# Key messages

**Despite a real-terms increase in funding, Scotland's Integration Joint Boards (IJBs) are in a critical financial position. With increasing cost pressures and the total level of reserves now lower than the budget gap forecast, IJBs need to take decisive action and make difficult decisions about services.**

- 1** Despite a real-terms increase in funding between 2023/24 and 2024/25 of 2.3 per cent, the financial position of IJBs has become increasingly concerning. Financial pressures and demands on services continue to grow, outstripping increased funding and savings made, raising concerns around IJBs' financial sustainability. IJBs must make difficult decisions about how services are delivered, determine the appropriate level of services, and decide where to redesign, reduce or discontinue services. They must be transparent with service users and the public about the potential impact of these changes on service performance and outcomes.
- 2** Total reserve levels continue to fall across IJBs. Almost half of IJBs no longer hold any contingency reserves. The total level of reserves held by IJBs is now lower than the budget gap forecast for the year ahead.
- 3** The majority of IJBs reported operational overspends in-year, continuing the trend from previous years. While unplanned use of reserves decreased in 2024/25, as expected given the significant reduction in reserve levels in recent years, this was offset by a large increase in additional contributions from

partners. The partners, NHS boards and councils, also face significant financial challenges and will find it increasingly difficult to allocate further funding to IJBs during the year.

- 4** The funding gap in 2025/26 remains significant at £449 million, a slight decrease from £457 million in 2024/25. IJBs must work closely with partners to ensure budgets and savings plans are realistic and to identify solutions that will ensure services remain financially sustainable over the medium to long term.
  - 5** Although the majority of planned savings were achieved in 2024/25, it is unclear what proportion of these savings are recurring. There continues to be a lack of transparency and detail in public reporting on savings performance.
-

# Recommendations

## **Over the next year, IJBs and their partner council and NHS boards need to work more collaboratively to:**

- set realistic budgets before the start of the financial year that minimise the need for additional in-year contributions
- consult and communicate with service users, carers and the wider public on plans for changes to services and ensure appropriate impact assessments are undertaken
- set out in strategic plans how services will be made financially sustainable and how future demand can be managed through investment in prevention in the medium and long term, including consideration, for example, what services are delivered, how and to whom those services are delivered, and charges for services.

## **Over the next year, IJBs should:**

- improve the clarity and comprehensiveness of their public reporting on savings performance, including comparisons to targets agreed during budget-setting, and whether savings made were recurring or non-recurring.

# Introduction

## About health and social care integration

**1.** The Public Bodies (Joint Working) (Scotland) Act 2014 (the Act) requires councils and territorial NHS boards to work together in partnerships, known as Integration Authorities (IAs). As part of the Act, new bodies were created – Integration Joint Boards (IJBs). An IJB is a separate legal entity, responsible for the strategic planning and commissioning of a wide range of health and social care services across a partnership area. NHS board and council partner organisations are responsible for the delivery of services as directed by the IJB.

**2.** Of the 31 IAs in Scotland, 30 are IJBs. Stirling and Clackmannanshire councils have formed a single partnership with NHS Forth Valley. Highland currently follows a Lead Agency model where a Joint Monitoring Committee takes a similar strategic oversight role of adult community health and social care. Each IA is supported by an operational delivery partnership – the Health and Social Care Partnership (HSCP) – that manages the delivery of the services. The HSCP staff remain employees of the NHS or the council, depending on their role. More detail about integration can be found in our short guide – [What is integration?](#)

## Financial bulletin 2024/25

**3.** On behalf of the Accounts Commission, Audit Scotland has undertaken an analysis of the IJB annual accounts for 2024/25 and the annual audit reports produced by external auditors. The data and analysis are published on the Audit Scotland website as an interactive online tool – The IJB finance bulletin 2024/25. This interactive tool is supported by this bulletin.

### Data tool

**4.** In March 2025, we published a data tool that sets out financial data in an interactive way so that members of the public and in particular IJB members and other stakeholders could view the data and compare financial performance across the 30 IJBs in one location. This has been updated with data from the 2024/25 annual accounts.

**5.** We anticipate this will be a useful resource again for IJBs, their stakeholders and members of the public. 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.

### **Bulletin**

**6.** This bulletin accompanies the interactive online data tool and provides a summary of the national level messages along with identified recommendations for improvement.

**7.** Our findings are based on the 2024/25 annual accounts for 30 IJBs (27 audited and three unaudited), 2024/25 annual audit reports, as well as IJB budget documentation for 2025/26. In addition, to assist understanding of the issues behind the data, a roundtable discussion was held with a group of IJB chief officers and chief finance officers in January 2026.

**8.** In the bulletin and data tool we convert some figures to real terms. This adjusts financial information from past and future years to prices for the year under review (2024/25). This is to take account of inflation so that trend information is comparable. To adjust for inflation, we use gross domestic product (GDP) deflators, which are published quarterly by HM Treasury. GDP deflators are the standard approach adopted by both the UK Government and Scottish Government when analysing public expenditure.

# Context

## Demographic shifts are driving an increase in the demand and complexity of health and care needs

**9.** The pressures on Scotland's community health and social care services are escalating. There are increased public expectations of services and as we live longer and the proportion of the population over 65 continues to rise, the demand for the care and support that this positive outcome brings also increases. Positive progress with improving the life expectancy in people of all ages with complex needs also brings associated additional costs. The increasing financial pressures the sector is experiencing are further aggravated by inflationary cost pressures.

**10.** Our roundtable discussions with IJB chief officers and chief finance officers raised several key challenges for the sector including some of the main drivers of cost pressures. These include prescribing costs, individually complex care packages, impacts of increased life expectancies and reduction in the working week for NHS and council staff.







**11.** Scotland's wide-ranging population density from remote rural setting to urban populations in our towns and cities, presents different logistical challenges for providing community health and social care services to communities. This brings different associated cost pressures. Our interactive data tool provides information on the contextual profile of each IJB alongside the 2024/25 and 2023/24 financial data.

**12.** The 2022 Census sets out how the underlying factors impacting on the demand for social care and healthcare services have changed since 2011, [Exhibit 1 \(page 10\)](#).

## Exhibit 1.

### 2022 Census data with comparison to 2011 Census

The 2022 Census sets out how the underlying factors impacting on the demand for social care and healthcare services have changed since 2011.

| 2022 Census data  |   | Movement since 2011 |  |
|---|---|---------------------|--|
|    | Population  | <b>5.4 million</b>  | <b>2.7% increase</b>                                   |
|    | Proportion of population aged over 65                               | <b>20%</b>          | <b>Increasing from 17%</b>                             |
|    | Population density (residents per km <sup>2</sup> )                 | <b>70</b>           | <b>Varying from 9 (Eilean Siar) to 3,555 (Glasgow)</b> |
|    | Percentage of people who reported having bad or very bad health     | <b>7%</b>           | <b>27% increase</b>                                    |
|  | Percentage of people with a long-term illness, disease or condition | <b>21%</b>          | <b>Increasing from 19%</b>                             |
|  | Percentage of population that provide unpaid care                   | <b>12%</b>          | <b>28% increase</b>                                    |

Source: Scotland's Census 2022

# Financial performance

The financial position of IJBs continues to deteriorate, with increasing cost pressures meaning difficult decisions must be made

## IJB funding has increased in real terms since 2023/24

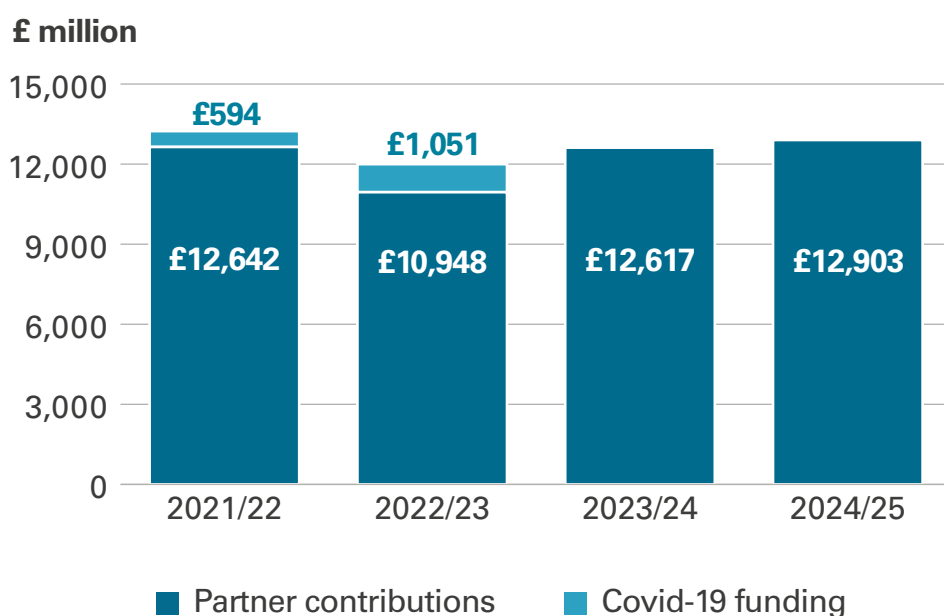
**13.** IJBs receive their funding as annually agreed contributions from their council and NHS board partners. Funding is largely provided to cover in-year expenditure on general services but can also be ring-fenced for specific services and national initiatives to be funded in future years. The funding split between NHS and council partners remains around 70 per cent from NHS boards and 30 per cent from councils.

**14.** There has been a 2.3 per cent real terms increase in funding between 2023/24 and 2024/25 as shown in [Exhibit 2](#).

## Exhibit 2.

### IJB funding and income 2021/22 – 2024/25

Funding increased by 2.3 per cent in real terms in the past year.



Source: IJB annual accounts

**15.** The real-terms increase in funding helps cover inflationary cost pressures and increases in the living wage, however it does not necessarily result in additional funding for **baseline services** as the costs incurred by IJBs are increasing at a faster rate than funding.

## Most IJBs reported operational overspends in-year, requiring a notable increase in additional contributions from partner bodies as well as the unplanned use of reserves

**16.** Total net cost of services across all IJBs totalled £12.486 billion, an increase of five per cent on 2023/24.

**17.** Twenty-two IJBs reported a deficit on the cost of providing services with the majority (14) reporting a deficit of up to three per cent of their net cost of services. Eight IJBs reported a deficit of over three per cent, with the largest deficit being 5.1 per cent ([Exhibit 3, page 13](#)).

**There was a reduction in unplanned use of reserves, reflecting the falling reserve levels across the sector, however this was offset by a significant increase in additional partner contributions**

**18.** Of the 22 IJBs reporting an operating deficit, ten IJBs made an unplanned drawdown from reserves to fund these deficits compared with 16 in the prior year. This reduction in unplanned drawdowns from reserves is in line with expectations as reserve levels fall across the sector ([paragraphs 29–32](#)).

**19.** Nineteen IJBs received additional contributions from partner bodies to cover the year-end overspend, a 73 per cent increase on 2023/24. The level of additional contributions from partners rose by 79 per cent, from £91 million in 2023/24 to £163 million in 2024/25.

**20.** Given the financial challenges faced by NHS boards and councils this continued level of additional contribution is unsustainable. The Local government financial bulletin 2024/25 and the Auditor General for Scotland's [NHS in Scotland 2025](#) report, both note the financial sustainability risks in these bodies.

**21.** A number of IJBs will have received additional partner contributions during the year that will not be captured by this analysis. These additional in-year contributions can arise for a variety of reasons, including specific one-off cost pressures not anticipated during budget-setting. Greater collaboration with partner NHS boards and councils in budget-setting could help ensure realistic budgets are set, minimising the need for additional contributions.



### Baseline services

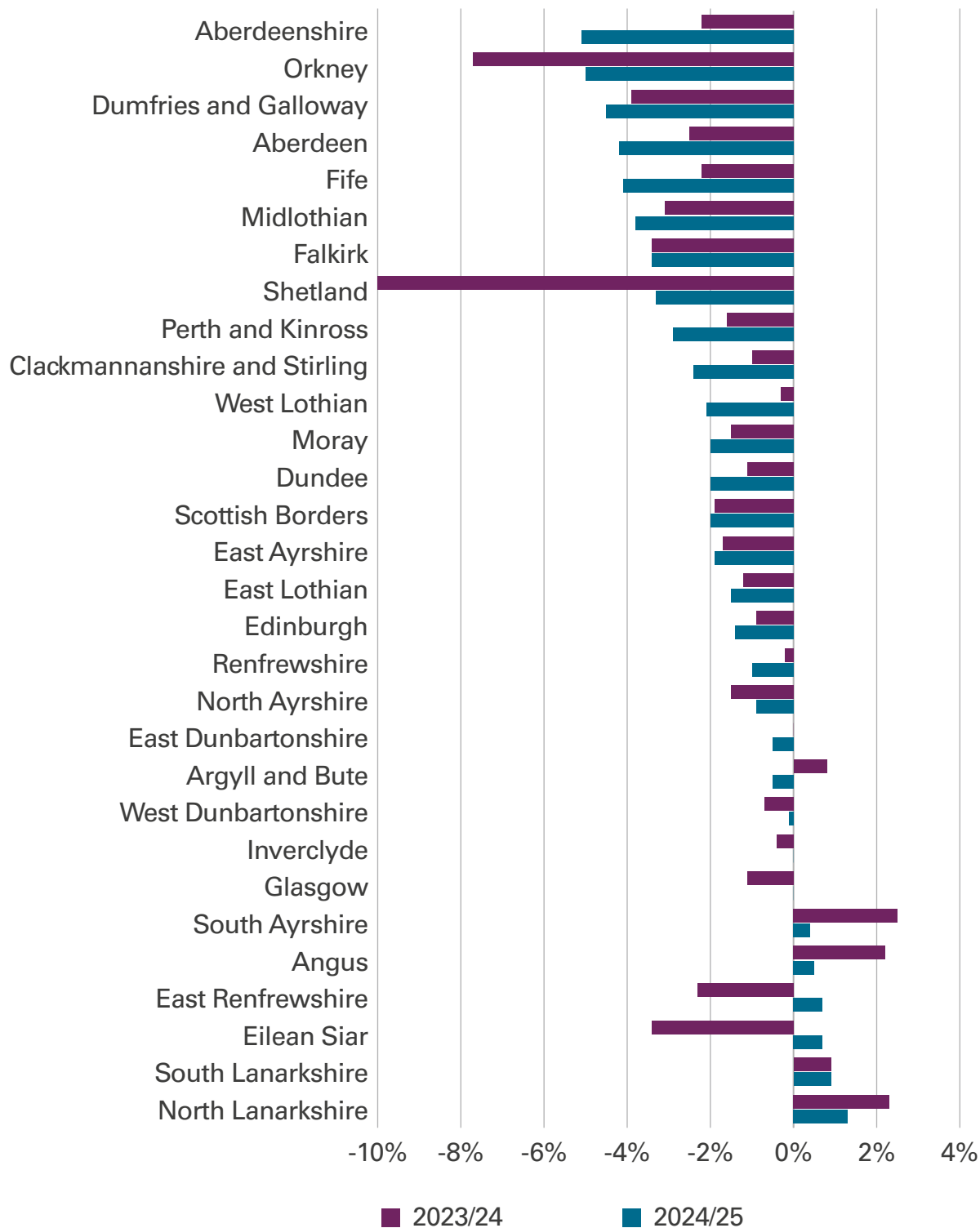
are the essential, minimum level of care and support to make sure everyone's basic needs are met. These usually include things like:

- access to a GP
- help with daily living (such as washing, dressing, or eating) for those who need it
- support to keep people safe and well in their homes
- essential safeguarding and protection for vulnerable people.

## Exhibit 3.

### Operational surplus/deficit as a proportion of the 2024/25 net cost of service

The majority of IJBs reported a deficit on the cost of providing services in 2024/25 requiring additional contributions from partner bodies and the unplanned use of reserves.



Source: IJB audited and unaudited annual accounts

## Staff vacancies continue to affect the level of spend, but cost pressures continue to rise

**22.** Eight IJBs reported a surplus on the cost of delivering services in 2024/25, up from five in 2023/24. The surplus in all IJBs was mainly due to ongoing recruitment challenges and staff vacancies across the sector. It is likely that these recruitment issues are contributing to the picture of general decline in performance and satisfaction across the health and social care sector as we reported in our [Community Health and Social Care: Performance 2025](#) report.

**23.** There are several significant cost pressures impacting on the level of deficits being faced by IJBs. Most notable among these are:

- inflationary pressures
- rising wage costs
- prescribing costs
- changing demographics and complexity of care, especially the cost of individual adult social care packages and care for people with learning disabilities.

**24.** We have produced **several reports** in recent years highlighting the challenges facing the health and social care sector.

## Most of the savings planned by IJBs were achieved; however, there is a lack of transparency around whether savings made were recurring in nature

**25.** There was a 71 per cent increase in the total savings target set by IJBs between 2023/24 and 2024/25, increasing from £214 million to £364 million. Overall, IJBs achieved 78 per cent (£276 million) of their planned savings in 2024/25, which is in line with the prior year performance.

**26.** Of the 28 IJBs where we could identify overall savings performance for the year, only four IJBs met or exceeded their savings target, with two achieving less than half of their target.

**27.** We could identify publicly reported information for only 15 of the 28 IJBs (54 per cent) regarding the split of savings between recurring and non-recurring. Based on the information available, 79 per cent of the achieved savings were recurring in nature. Examples of recurring savings include deletion of long-term vacant posts, efficiency savings and reduction in services.

**28.** The majority of IJBs have noted savings or operational underspends from unfilled vacancies due to issues with recruitment, which is in some cases offset by the additional costs of hiring agency staff. Savings of this nature are non-recurring and will need to be carried forward to be



**Some of the many reports** where we have set out the range of pressures and challenges for the health and social care sector include:

- [IJB Finance and performance 2024 and IJBs' Finance bulletin 2023/24](#)
- [NHS in Scotland 2024 and NHS in Scotland 2025](#)
- [Adult mental health, 2023](#)
- [General practice: Progress since the 2018 General Medical Services, 2025](#)
- [Improving care experience – delivering The Promise, 2025](#)
- [Community health and social care: Performance, 2025](#)
- [Delayed discharges, 2026](#)
- [Local Government Finance bulletin 2024/25.](#)

found again in future years. It is essential that IJBs identify and achieve recurring savings as part of their budgeting and financial planning processes. Reporting around the nature of these savings and progress against these targets should be transparent.

## Total reserve levels continue to fall across IJBs. Almost half of IJBs no longer hold any contingency reserves

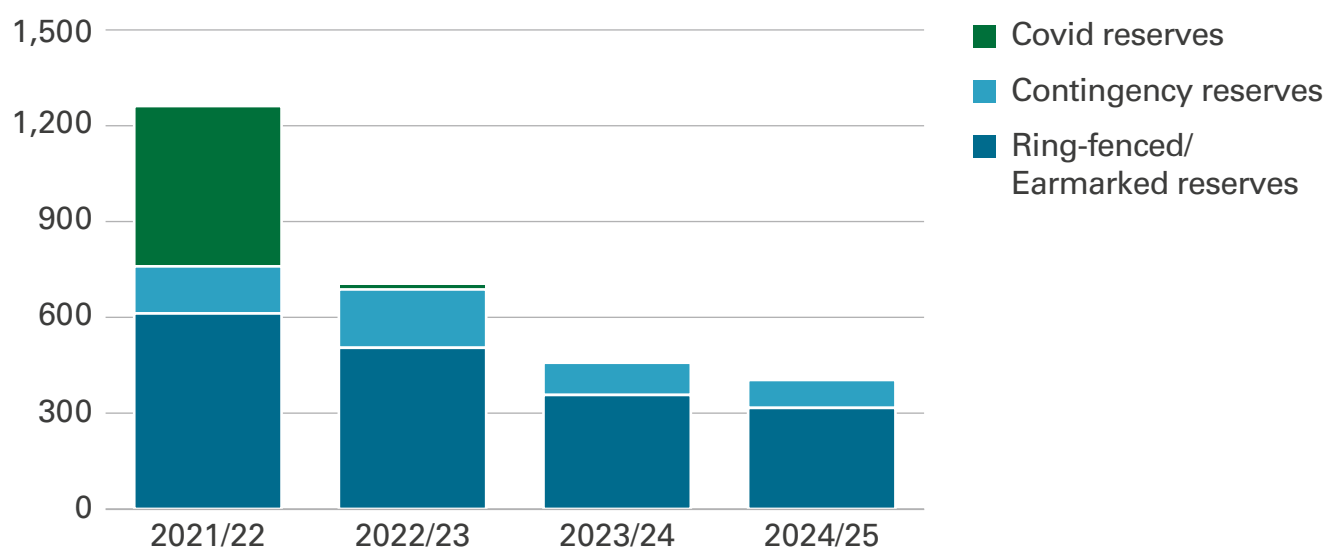
**29.** Total reserve levels across all IJBs have fallen by 12 per cent between 2023/24 and 2024/25 as shown in [Exhibit 4](#). Contingency reserves have fallen by 13 per cent in the same timeframe and now represent only 0.7 per cent of the total net cost of services from IJBs. Contingency reserves are reserves that have not been earmarked for specific purposes and are used to mitigate the impact on ongoing financial pressures. The five IJBs with the highest total reserve balance hold 54 per cent of the total IJB reserves and 71 per cent of the contingency reserves, highlighting the generally low level of reserves across the sector.

### Exhibit 4.

#### Total reserves level by year from 2021/22 to 2024/25

Total reserves held by IJBs have fallen by 12 per cent since 2023/24.

£ million



Source: IJB audited and unaudited annual accounts

**30.** Two IJBs have utilised all of their reserves and a further 11 have utilised all of their contingency reserves, meaning 13 out of 30 IJBs (43 per cent) do not have reserves to drawdown to meet unforeseen financial challenges.

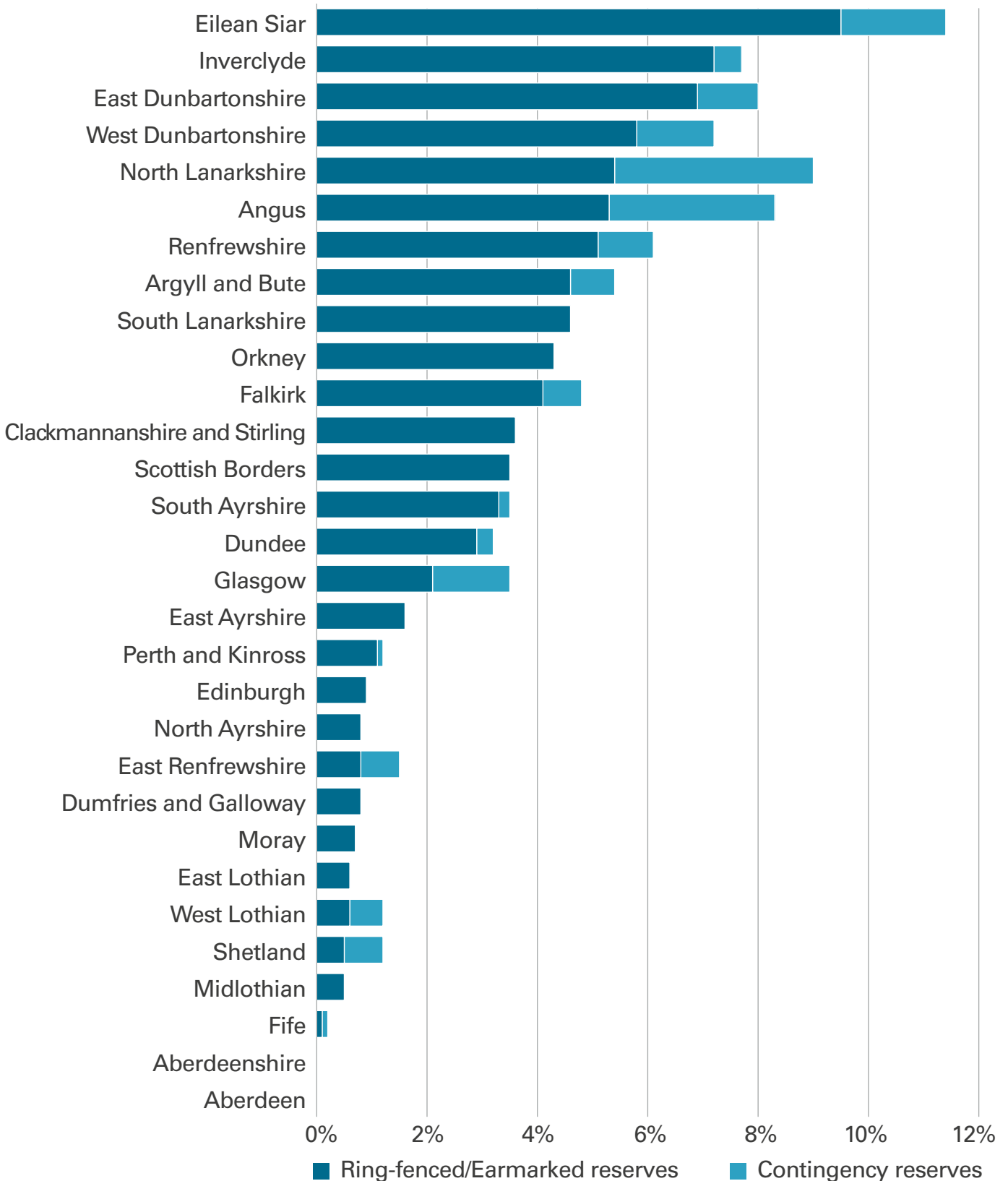
**31.** Of the 17 IJBs that currently hold contingency reserves, only two of these maintain this reserve at the level of two per cent of their net cost of services, which is a common threshold used in IJB reserve policies. The average funding gap for 2025/26 is 3.6 per cent of net cost of services ([paragraph 36](#)) meaning even for IJBs who still maintain a level of contingency reserve, this would not be sufficient to meet the current level of financial challenge they are facing.

**32.** IJB reserve levels as a proportion of the net cost of services of each IJB are shown in [Exhibit 5 \(page 17\)](#).

## Exhibit 5.

### 2024/25 IJB year-end reserves as a proportion of net cost of services

Almost half of IJBs have no contingency reserves and only two have contingency reserves above two percent of net cost of services.



Source: IJB audited and unaudited annual accounts

## Financial sustainability risks were raised in the majority of IJBs by appointed auditors

**33.** The majority of auditors raised financial sustainability risks in their reporting on the annual audit of IJBs. The risks identified included falling reserve levels, significant budget gaps and underdeveloped plans for the achievement of recurring savings. Based on a review of 27 annual audit reports, there were no modified opinions raised in any of the audits of IJBs in 2024/25 ([Exhibit 6](#)).

### Exhibit 6.

#### 2024/25 analysis of IJB annual audits

The majority of auditors raised financial sustainability risks in their reporting on the annual audit of IJBs.

| 2024/25 audit  |     |
|--|-----|
| Financial management risks identified <sup>1</sup>                             | 29% |
| Financial sustainability risks identified <sup>1</sup>                         | 86% |
| Medium-term financial plan in place <sup>2</sup>                               | 97% |
| IJBs reporting turnover in senior officer roles (CO/CFO) <sup>2</sup>          | 60% |
| IJBs who agreed a budget prior to the start of the financial year <sup>2</sup> | 83% |

Notes:

1. Based on 28 IJBs, where Annual Audit Plans were available

2. Based on all IJBs

Turnover figures include IJBs with interim chief officers (CO)/chief finance officers (CFO) in place.

Source: Annual Audit Reports, Annual Audit Plans, IJB budget papers, medium-term financial plans

## Instability of leadership continues to be a challenge for IJBs

**34.** Over half of IJBs experienced a change in senior leadership at either the chief finance officer or chief officer level in 2024/25. This continues a pattern that has been evident for several years.

**35.** The leadership and strategic vision of senior officers is crucial in the strategic planning and decision-making required to drive much-needed transformation. Instability in leadership teams has the potential to disrupt strategic planning and the leadership capacity to bring about the fundamental change required to address the growing scale of challenges facing IJBs. This also has the potential to impact on relationships between IJBs and their partner bodies. Effective partnerships rely on strong and trusting relationships which can take time to develop and can be undermined by frequent turnover in key individuals.



Throughout the report we refer to timescales in the short term as 1–2 years, medium term as 3–5 years and long term as over five years.

## The 2025/26 budget gap presents significant cause for concern, particularly given low levels of reserves

**36.** Budget setting in 2025/26 highlighted a gap of £449 million, a slight decrease from the prior year (£457 million) ([Exhibit 7, page 20](#)). The average budget gap for IJBs is 3.6 per cent of the 2024/25 net cost of services. IJB chief officers and chief finance officers in our roundtable discussion, acknowledged there remains scope for service redesign but IJBs are facing limited options for balancing budgets without reducing the services available and the eligibility of those who can access these services. Participants also recognised a need for improved data across the sector to give a stronger evidence base for planning and decision-making.

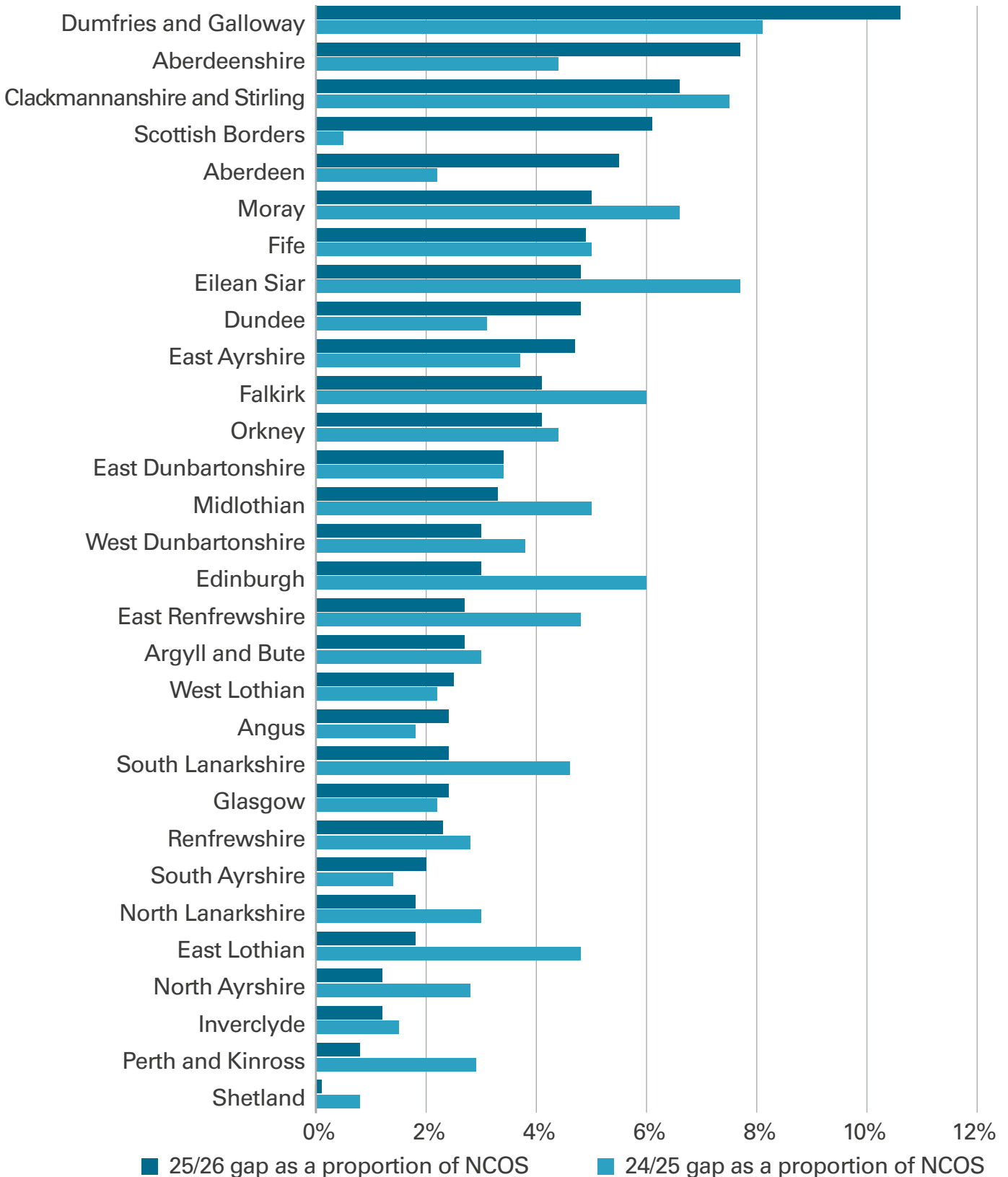
**37.** Twenty-one IJBs agreed a balanced budget before the start of the 2025/26 financial year. A further four agreed a budget that relied upon delivery of unidentified savings, which made up ten per cent of the budget gap. Five IJBs did not agree a budget before the start of the financial year. Delays in the agreement of savings plans and partner funding were the most common reasons for balanced budgets not being agreed at the start of the financial year. It is essential that IJBs and their partners work closely to ensure that savings plans are agreed and realistic.

**38.** We have not undertaken analysis of the draft 2026/27 Scottish Budget for this bulletin. In February 2026 the Accounts Commission published a [supplement](#) to the Local government financial bulletin that considers the impact on local government including social care services.

## Exhibit 7.

### IJB funding gaps for 2025/26 as a proportion of net cost of services

The average budget gap for IJBs in 2025/26 is 3.6 per cent of the 2024/25 net cost of services.



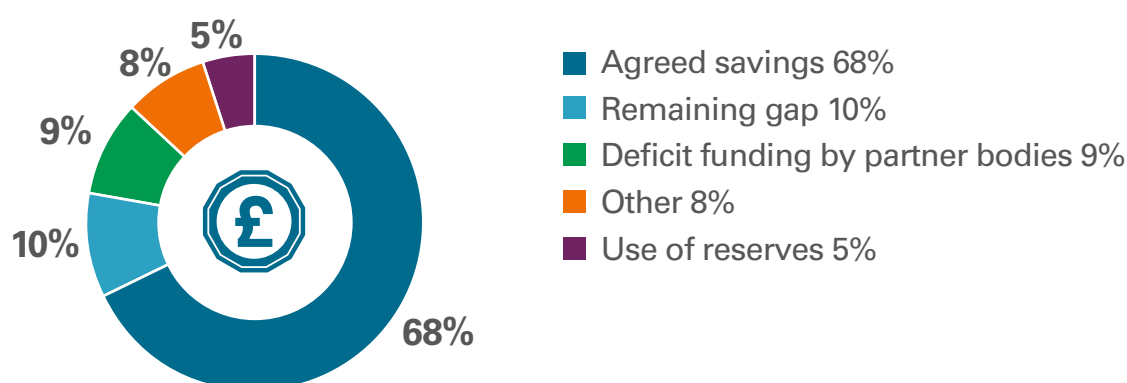
Source: IJB budget papers for 2025/26

## Reliance on non-recurring savings and sources of income is unsustainable

**39.** When IJBs set the 2025/26 budgets, they planned to bridge five per cent of the budget gap by deploying reserves ([Exhibit 8](#)).

### Exhibit 8. 2025/26 IJB funding gap planned actions

The use of non-recurring reserves makes up five per cent of plans to bridge the funding gap. A further 10 per cent is made up of unidentified savings.



Source: IJB budget papers for 2025/26

**40.** The agreed savings contain both recurring and non-recurring savings, however we were only able to determine this information for 11 out of 30 IJBs based on a review of their budget papers at the time the budget was set. This further highlights the need for greater transparency around the nature of planned savings. Reliance on non-recurring savings to produce a balanced budget and fund recurring budget pressures is unsustainable. Service redesign is essential to ensuring the sustainability of health and social care services; however, this alone may not be sufficient.

**41.** The majority of auditors noted the need for IJBs to consider how services can be delivered differently to ensure they remain sustainable in the future. Given the scale of the financial challenges facing the sector, it is unlikely that service redesign projects will be sufficient to bridge the financial gaps facing IJBs in the medium-term.

**42.** IJBs will need to make difficult decisions to secure their financial sustainability, including the possibility of service reductions, changes to eligibility criteria, charging for some services or stopping non-essential services. It is essential that IJBs and partner bodies work closely together to address underlying financial and service pressures. This should involve appropriate consultation with service users and the wider public. IJBs must be transparent about the potential implications for service performance and outcomes that service changes may bring.

# Integration Joint Boards

Financial bulletin 2024/25



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**MORAY INTEGRATION JOINT BOARD  
DIRECTION**

**Issued under Sections 26-28 of the Public Bodies (Joint Working)  
(Scotland) Act 2014**

|    |   |  |
|----|---|--|
| 1. | Title of Direction and Reference Number   | 20260326MC16<br>20260326GHB16  |
| 2. | Date Direction issued by the Moray Integration Joint Board  | 26.03.2026   |
| 3. | Effective date of the Direction   | 01.04.2026   |
| 4. | Direction to:   | NHS Grampian and Moray Council   |
| 5. | Does the Direction supersede/update a previous Direction? If yes, include the reference number(s) of previous Direction | No, new budget for 2026/27   |
| 6. | Functions covered by Direction  | All functions listed in Annex 1, Part 1 of the Moray Health and Social Care Integration Scheme and all functions listed in Annex 2, Part 1 of the Moray Health and Social Care Integration Scheme.   |
| 7. | Direction Narrative   | Directed to deliver for the Board, the services noted below in pursuance of the functions noted below and within the associated budget noted below   |
| 8. | Budget Allocation by MIJB to deliver on the Direction   | <i>Moray Council associated budget - £104.2 million, of which £0.5 million is ring fenced for Housing Revenue Account aids and adaptations and £3.4 for Children Services &amp; Criminal Justice OOA ring fenced shared budget.</i><br><br>NHS Grampian associated budget - £90.4 million, of which £5.8 million relates to Moray's share for services |

|     |  |   |
|-----|--|---|
|     |  | <p>to be hosted and £21.4 million relates to primary care prescribing.</p> <p>An additional £20.1 million is set aside for large hospital services .</p> <p>All details contained in APPENDIX 1 to the report</p>   |
| 9.  | Desired Outcomes                               | The direction is intended to reflect the budget position for 2026/27  |
| 10. | Performance monitoring arrangements and review | <p><i>Directions will be reviewed by the Audit Performance &amp; Risk Committee on a six monthly basis for assurance. Any concerns should be escalated at the first available opportunity to the MIJB.</i></p> <p><i>An annual report of all current Directions will be presented to the MIJB</i></p> |