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Agenda Item: 10

Integration Joint Board

Date of Meeting: 19 April 2023.

Subject: Budget for 2023/24.

1. Purpose

1.1. To present the 2023/24 funding allocation from NHS Orkney (NHSO) and Orkney Islands Council (OIC) for Members' approval.

2. Recommendations

The Integration Joint Board is invited to note:

2.1. That, although the IJB is anticipating achieving a break-even position with additional funding being required from the Council for financial year 2022/23, this is subject to change as the year end processes have not yet been completed.

2.2. The original savings target over the three-year period 2020/21 to 2022/23 which was set at £4.2 million, with £2.4 million attributable to NHSO delivered services and £1.8 million attributable to OIC delivered services.

2.3. That only £259,400 of savings have been identified on a recurring basis within services commissioned to OIC.

2.4. That, for financial year 2022/23, the accumulated savings target for NHSO of £2.4 million has not been achieved.

2.5. That, within services commissioned to OIC, no efficiency savings were requested in the preparation for the 2023/24 budget.

2.6 That, although no additional recurring savings target have been set against the NHS delegated service budgets for 2023/24, the IJB is expected to deliver, as a minimum, £2.4 million of the unachieved recurring savings for NHSO commissioned services over the next 5 years commencing in 2023/24 on its delegated budgets.

2.7. That, in addition, there will be a separate recurring savings target set against the set aside budget for 2023/24.

It is recommended:

2.8. That the baseline budget for financial year 2023/24, amounting to £61,273,000, as detailed in Annexes 2 to 4 of this report, be approved, noting that the increases are in line with Scottish Government requirements as explained in sections 6.1.2 and 6.2.4.

2.9. That work must be undertaken with both partners with the aim of delivering savings in order to deliver a balanced budget.

3. Background

3.1. Within the Integration Scheme it states that budgets shall be based on recurring baseline budgets plus anticipated non-recurring funding for which there is a degree of certainty for each of the functions delegated to the IJB and shall take account of any applicable inflationary uplift, planned efficiency savings and financial strategy assumptions.

3.2. Inpatient hospital services / budgets provided within the Balfour Hospital and capacity in the designated specialities used in hospitals located in other Health Boards will form the set-aside portion of the hospital budget.

3.3. The funding available to the IJB shall be dependent on the funding available to NHS and OIC and the corporate priorities of both.

3.4. The IJB receives a formal revenue expenditure monitoring report on a quarterly basis.

3.5. The Strategic Plan 2022 – 2025 was approved by the IJB in June 2022. Many of the priorities from the 2019 – 2022 Plan are ongoing and therefore, the use of some resources and direction for delivery of services are broadly similar to previous years.

3.6. The Medium Term Financial Plan 2022 – 2025 was approved by the IJB in June 2022.

3.7. Any potential deviation from a break-even position should be reported to the Board, NHSO and OIC at the earliest opportunity.

4. COVID-19

4.1. As a direct consequence of the COVID-19 pandemic, 2022/23 has continued to be a challenging and complex financial year. From a financial perspective, a Local Mobilisation Plan Financial Return in relation to COVID-19 costs was submitted via Health Boards, with the actual and anticipated costs included. On 1 April 2022 there were earmarked reserves of £3.746 million. In January 2023 a letter was received confirming claw back of £1.0 million of COVID-19 reserves held within the IJB. It is anticipated the remainder of the Covid reserve held will be spent in 2022/23.

4.2. There is no additional funding for COVID-19 anticipated for 2023/24 with the exception of Vaccinations, PPE and Test and Protect. Any ongoing COVID-19 costs outwith the areas mentioned will need to be managed within baseline budgets.

5. Current Position

5.1. This report sets out the implications of the Scottish Government budget for 2023/24 and provides Members with an overview of the IJB's anticipated budget allocation for 2023/24.

5.2. The Scottish Government has not provided detailed spending plans beyond their draft budget for 2023/24. Although there has been continued requests from local government on multi-year settlements this has not been forthcoming which inhibits medium and long term financial planning in a local context.

5.3. The IJB holds a financial reserve most of which will be earmarked for the Primary Care Improvement Fund, Winter Planning Fund, Action 15 and the Alcohol and Drugs Partnership Funds which are underspent but are needed in future financial years.

5.4. The original savings target over the three-year period 2020/21 to 2022/23 which was set at £4.2 million, with £2.4 million attributable to NHSO delivered services and £1.8 million attributable to OIC delivered services, was not achieved. To date, only £259,400 of recurring savings have been identified.

5.5. No efficiency savings were requested by the Council in the preparation for the 2023/24 budget.

5.6. NHSO prepared a five year financial recovery plan which was approved by the NHSO Board in-committee meeting on 23 February 2023 and submitted to the Scottish Government in March 2023. Although the IJB did not deliver any of the £2.4 million savings target set in the previous three years against the delegated budgets, no additional recurring savings target have been set. It is anticipated the IJB will deliver as a minimum £2.4 million of recurring savings for NHSO commissioned services over the next 5 years commencing in 2023/24 on its delegated budgets. In addition, there will be a separate recurring savings target set against the set aside budget for 2023/24.

5.7. NHSO's Financial Recovery Plan assumes delivery of £0.465 million of recurring savings against the £2.4 million opening unachieved savings target in 2023/24 for the IJB. The IJB will also be required to deliver a further £0.035 million of recurring savings in 2023/24 against the set-aside budgets. The IJB will also be required to deliver non-recurring savings in 2023/24 of £0.045 million on its delegated budgets and £0.694 million against the set-aside budgets.

5.8. Audit Scotland's Annual Audit Plan for 2021/22, presented to the IJB Audit Committee on 16 March 2022, identified financial risks as follows:

“A savings target of £4.2M has been applied for the three year period 2020 to 2023, of which only £259,400 of recurring savings has been identified to date per the most recent financial monitoring report. NHS Orkney has applied a savings target of £1.8M for 2021/22 (£800K carried forward from 2020/21), with zero savings identified to date. Medium term financial planning will have to be revised to determine a realistic approach to achieving savings targets.”

6. Budget Proposals 2023/24

6.1. NHS Orkney

6.1.1. On 15 December 2022, the Director of Health Finance and Governance, Scottish Government (SG) wrote to all NHS Chairs, NHS Directors of Finance, Integration Authority Chief Officers and Integration Authority Chief Finance Officers, setting out the draft budget for 2023/24 for NHS Boards. The correspondence is attached at Annex 1.

6.1.2. The key funding messages outlined in the letter of 15 December 2022 include the following:

- In line with previous years, 2023/24 NHS payments to Integration Authorities for delegated health functions must deliver an uplift of 2% over 2022/23 agreed recurring budgets, and make appropriate provision for 2022/23 pay.
- The Health and Social Care Portfolio will transfer net additional funding of £95 million to Local Government to support social care and integration, which recognises the recurring commitments on adult social care pay in commissioned services (£100 million) and inflationary uplift on Free Personal Nursing Care rates (£15 million). This is offset by non-recurring Interim Care money ending (£20 million).
- The overall transfer to Local Government includes additional funding of £100 million to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services, in line with Real Living Wage Foundation rate.
- The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2022/23 recurring budgets for services delegated to IJBs and, therefore, Local Authority social care budgets for allocation to Integration Authorities must be at least £95 million greater than 2022/23 recurring budgets.

6.1.3. The indicative budget as at December 2022 from NHSO is based on a 2.0% uplift on the recurring budget excluding the Cash Limited Dental and Non Cash Limited. Further information can be found at Annex 2.

6.1.4. Cash Limited Dental (£1.826 million) / Non Cash Limited (£1.755 million) are indicative figures based on the 2022/23 allocation and will be adjusted based on requirements and Scottish Government allocations in 2023/24.

6.1.5. The budgets indicated are what is included within the NHSO Financial Plans for 2023/24 for the IJB.

6.1.6. There is a holding account / reserves account which, at 28 February 2023, had a balance of £2,977,016. This is mainly earmarked reserves for the Primary Care Improvement Fund, Mental Health Recovery and Renewal, COVID-19 and the Alcohol and Drugs Partnership. The carry forward figures are unknown at present but the breakdown will be included within the Annual Accounts and the quarterly Revenue Expenditure Monitoring Reports.

6.1.7. There will continue to be additional funding received from the Scottish Government to meet various commitments to social and integration needs. Any additional funding allocations will be transferred once known.

6.1.8. There is always uncertainty in regard to allocations due to the fact that financial planning arrangements with Scottish Government are still ongoing nationally.

6.2. Orkney Islands Council

6.2.1. Orkney Islands Council presented proposals for the budget and Council Tax level for 2023/24 to the Policy and Resources Committee on 23 February 2023, which were subsequently approved by Council on 7 March 2023.

6.2.2. The Council's budget uprating assumptions are as follows:

Budget Element.	2023/24.
Staff Costs.	7.0%.
Property Costs (specifically energy costs).	15.0%.
Supplies and Services.	0.0%.
Transport Costs.	0.0%.
Administration Costs.	0.0%.
Third Party Payments.	0.0%.
Third Sector.	0.0%.
Sales.	10.0%.
Fees and Charges.	10.0%.
Other Income.	10.0%.

6.2.3. The Scottish Government published its draft budget for 2023/24 on 15 December 2022. In a letter sent to the COSLA President, the Deputy First Minister confirmed that the Budget document would not contain details of multi-year settlements for local authorities, and it would be a single year budget for 2023/24 once more. The letter goes on to reflect on the “unprecedented challenges” facing Scottish and Local government – with “rising prices and soaring energy bills”, stating:

“Councils, like the Scottish Government and rest of the public sector, are working hard to support people through the cost crisis. In this regard we are hugely grateful to councils for their hard work and we fully appreciate that no part of public life has been immune from taking deeply difficult decisions to live within the current fiscal reality.”.

6.2.4. Local Government Finance Circular 11/2022 was issued on 15 December 2022 and set out the provisional total Local Government revenue and capital funding for 2023/24. The commitments that Finance Circular 11/2022 intimates have been funded in the settlement include the following:

- Additional funding of £100 million to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services.

6.2.5. At the end of February 2023, services were showing an overspend position of £1,720,400. Some of this will be due to profiling of budgets and it is anticipated that, dependant on additional funding in regard to Children’s residential placements within and outwith Orkney, the service will be in a break-even position for financial year 2022/23.

6.2.6. Largely in recognition of the exceptionally difficult second year of the pandemic and the acute pressure that services have been under to maintain existing provision, no efficiency savings were requested by the Council in the preparation for the 2023/24 budget.

7. Contribution to quality

Please indicate which of the Orkney Community Plan 2023 to 2030 values are supported in this report adding Yes or No to the relevant area(s):

Resilience: To support and promote our strong communities.	Yes.
Enterprise: To tackle crosscutting issues such as digital connectivity, transport, housing and fuel poverty.	Yes.
Equality: To encourage services to provide equal opportunities for everyone.	No.
Fairness: To make sure socio-economic and social factors are balanced.	Yes.
Innovation: To overcome issues more effectively through partnership working.	No.
Leadership: To involve partners such as community councils, community groups, voluntary groups and individuals in the process.	No.
Sustainability: To make sure economic and environmental factors are balanced.	No.

8. Resource and financial implications

8.1. The proposed budgets for 2023/24 are detailed at Annexes 2, 3 and 4, summarised as follows:

Partner.	Budget £000.
NHS Orkney.	26,860.
NHS Orkney Set Aside.	7,953.
Orkney Islands Council.	26,460.
IJB Baseline Budget 2023/24.	61,273.

8.2. As new allocations become known to Orkney all resources received that relate to the delegated functions will be passed to the IJB as an additional allocation.

9. Risk and equality implications

9.1. There are high financial and economic impacts of COVID-19 which represents a significant additional risk to the IJB if not fully funded, and the wider public sector going forward.

9.2. The impact of COVID-19 and limited workforce has meant there has been limited scope to try new ways of working or transformation of services, whilst still ensuring existing services are maintained.

9.3. Over the next few years the IJB will require to balance its ambitious commissioning decisions to support change alongside decommissioning decisions that enables NHSO and OIC to deliver year on year efficiencies to sustain priority services.

9.4. The main “business as usual” significant risk is that there will be a failure to deliver the outcomes of the Strategic Plan in relation to the financial resources that are available. Failure to break-even within the financial year means the IJB will remain dependent upon additional payments from both partners.

10. Direction required

Please indicate if this report requires a direction to be passed to:

NHS Orkney.	No.
Orkney Islands Council.	No.

11. Escalation required

Please indicate if this report requires escalated to:

NHS Orkney.	No.
Orkney Islands Council.	No.

12. Author and contact information

12.1. Stephen Brown (Chief Officer), Integration Joint Board. Email: stephen.brown3@nhs.scot, telephone: 01856873535 extension 2601.

13. Supporting documents

13.1. Annex 1: Indicative Allocation letter.

13.2. Annex 2: NHS Orkney’s Budget 2023/24.

13.3. Annex 3: Set Aside Budget 2023/24.

13.4. Annex 4: Orkney Islands Council’s Budget 2023/24.

Annex 1

Directorate for Health Finance and Governance
Richard McCallum, Director



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Chief Executives, NHS Scotland

Copy to: NHS Chairs
NHS Directors of Finance
Integration Authority Chief Officers
Integration Authority Chief Finance Officers

Issued via email

15th December, 2022

Dear Chief Executives

Scottish Government Budget 2023-24

Following the announcement of the Scottish Government's Budget for 2023-24 by the Deputy First Minister in Parliament today, I am writing to provide details of the indicative funding settlement for Health Boards. A breakdown of this is provided in **Annex A** to this letter.

The Deputy First Minister has set out this budget in the context of the current cost of living crisis and funding parameters set by the Chancellor of the Exchequer in November 2022. This budget sets out the next steps to deliver the Health and Social Care commitments outlined in the Programme for Government, taking into account the current economic environment and recent Emergency Budget Review.

As in previous years, the position will be subject to any amendments agreed through the Scottish Parliament's Budget Bill process, as well as recognising the further work that we will undertake with you specifically in relation to Covid-19 and pay funding arrangements. I will keep you up to date with any changes to our planning assumptions.

Budget Uplift

Compared to 2022-23 budgets, Boards will receive a total increase of 5.9% for 2023-24. This includes recurring funding for pay in 2022-23 and a baseline uplift of 2% for 2023-24. Within this total, those Boards furthest from NRAC parity will receive a share of £23.2 million, which will continue to maintain all Boards within 0.8% of parity.

In terms of pay, given the challenging and uncertain outlook for inflation, the need to conclude some pay deals for the current year and the associated implications for spending baselines, the Government has not set out a public sector pay policy alongside the 2023-24 Budget and we will say more on 2023-24 pay (covering Agenda for Change and other staff groups) at an appropriate point in the new year. As part of Boards recurring adjustments for 2022-23, amounts have been included based on pay offers for Agenda for Change and Medical and Dental staffing in 2022-23. The Agenda for Change pay deal remains subject to agreement, and we will work with Directors of Finance to finalise this position once the outcome is known. I will write to Boards in 2023 to confirm finalised baseline budgets following the conclusion of this work.

Health & Social Care Levy Funding

I can confirm that the £69.1 million allocated in 2022-23 to support Boards with the costs of the additional National Insurance levy in 2022-23 will remain with Boards. Following the change in policy by UK Government, this funding is not ringfenced and it is to be determined locally how this resource is utilised.

Covid-19 Funding

Whilst the scale of Covid-19 costs has reduced significantly in 2022-23 and projected to reduce further in 2023-24, we recognise that there are specific legacy costs that will require additional funding support in the new financial year. This includes funding for:

- Vaccinations staffing and delivery;
- Test & Protect activities including Regional Testing facilities;
- Additional PPE requirements; and
- Some specific Public Health measures.

Following today's budget we will seek to provide early clarity as to the total funding to be provided to support these costs. However, beyond the above, NHS Boards and Integration Authorities should expect to meet remaining costs from baseline funding and should continue to drive these costs down as far as possible.

Policy Funding

In addition to the baseline uplift outlined, funding aligned to policy commitments and recovery of health and social care services will be allocated to Boards and Integration Authorities in 2023-24. It is our intention to provide early indication of allocations, where possible, and to align this to the planning guidance that will be issued in relation to Annual Delivery Plans, setting out the priorities for health and social care in the coming year.

Recognising the level of funding that is provided through in-year non-recurring allocations, and to maximise flexibility in delivery, we intend to review funding arrangements ahead of 2023-24. As part of this work, we will seek to bundle and baseline funding where this is appropriate. We will work closely with both Territorial and National Boards to establish a suitable approach.

Health and Social Care Integration

In line with previous years, 2023-24 NHS payments to Integration Authorities for delegated health functions must deliver an uplift of 2% over 2022-23 agreed recurring budgets and make appropriate provision for 2022-23 pay.

The Health and Social Care Portfolio will transfer net additional funding of £95 million to Local Government to support social care and integration, which recognises the recurring commitments on adult social care pay in commissioned services (£100 million) and inflationary uplift on Free Personal Nursing Care rates (£15 million). This is offset by non-recurring Interim Care money ending (£20 million).

The overall transfer to Local Government includes additional funding of £100 million to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services, in line with Real Living Wage Foundation rate.

The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2022-23 recurring budgets for services delegated to IJBs and, therefore, Local Authority social care budgets for allocation to Integration Authorities must be at least £95 million greater than 2022-23 recurring budgets.

Capital Funding

The Health Capital settlement for 2023-24 is in line with the expectations of the Capital Spending Review. Therefore I can confirm that Boards' Capital Resource Limit will be in line with that for 2022-23, plus additional funding will be provided for legally committed projects. The capital programme and commitments is subject to ongoing review by the National Infrastructure Board and the Capital Investment Group, and Boards will be advised at the earliest opportunity on any further allocations for projects in development during 2023-24.

2023-24 Financial Planning

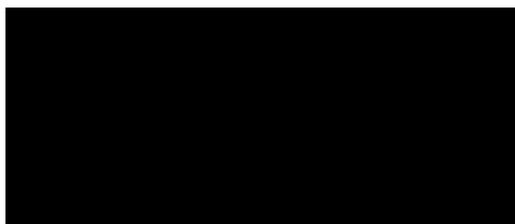
As previously confirmed, where Boards are indicating that financial support is required in 2022-23, we have asked Boards to submit financial recovery plans in the new year, setting out a return to financial balance in the next three years. I expect that Boards are taking proactive steps to develop these plans.

We will be requesting that financial plans for 2023-24 are submitted in the new year and will be issuing guidance to this effect shortly. As noted in my letter on 12 September, all Boards are expected to be engaging with the Sustainability and Value (S&V) programme, reflecting this work at a local level to support delivery of a cost reduction target of 3% per annum and productivity and related improvements in line with the four aims. The S&V board is now meeting regularly as are the working groups taking forward specific ideas. Value propositions have been set out to bring various elements of this work together which will be shared in due course.

Longer term work is required as we move out of recovery, towards transformation and renewal of our health services to deliver world-class, safe, person-centred, and sustainable healthcare for the people of Scotland. This will build on and prioritise specific areas of work in a joined-up way, whilst working in parallel to develop longer term transformation and renewal of our health services.

It is clear that there is significant financial challenge in 2023-24 and we will continue to work closely with Chief Executives to address this. I thank you again for your support to date and your continued engagement moving into the next financial year.

Yours sincerely



Richard McCallum
Director of Health Finance and Governance

Annex A – Board Funding Uplifts

	2022-23 Allocation	Recurring Allocations*	22-23 Pay**	Total 2022-23 Allocation	Uplift***	2023-24 Total Allocation	Uplift from 2022-23	NRAC Funding	Distance from NRAC Parity	HSC Levy Funding (retained by Boards) ****	Uplift from 2022-23 (inclusive of HSC Levy)
	£m		£m	£m	£m	£m	%	£m	%	£m	%
NHS Territorial Boards											
Ayrshire and Arran	806.8	(0.6)	27.4	833.5	16.7	850.2	5.4%	0.0	-0.4%	4.4	6.0%
Borders	234.8	(0.1)	8.0	242.6	6.0	248.6	5.9%	1.1	-0.8%	1.3	6.5%
Dumfries and Galloway	334.1	(0.2)	11.3	345.3	6.9	352.2	5.4%	0.0	1.9%	1.8	6.0%
Fife	749.4	(0.5)	25.5	774.3	16.5	790.8	5.5%	1.0	-0.8%	4.0	6.1%
Forth Valley	598.1	(0.3)	20.3	618.1	13.0	631.1	5.5%	0.6	-0.8%	3.2	6.1%
Grampian	1,072.2	(0.9)	36.4	1,107.7	22.2	1,129.9	5.4%	0.0	-0.4%	5.8	6.0%
Greater Glasgow and Clyde	2,504.0	(1.4)	85.0	2,587.6	51.8	2,639.4	5.4%	0.0	1.7%	13.6	6.0%
Highland	725.6	(0.5)	27.8	752.9	15.3	768.2	5.9%	0.2	-0.8%	3.9	6.4%
Lanarkshire	1,346.8	(0.8)	45.7	1,391.8	32.3	1,424.1	5.7%	4.5	-0.8%	7.3	6.3%
Lothian	1,639.3	(1.3)	55.7	1,693.7	49.6	1,743.3	6.3%	15.7	-0.8%	8.9	6.9%
Orkney	57.1	(0.1)	1.9	59.0	1.2	60.2	5.5%	0.1	-0.8%	0.3	6.0%
Shetland	57.0	0.0	1.9	59.0	1.2	60.1	5.5%	0.0	2.3%	0.3	6.1%
Tayside	856.5	8.7	29.1	894.3	17.9	912.2	6.5%	0.0	-0.7%	4.7	7.1%
Western Isles	84.5	(0.0)	2.9	87.3	1.7	89.0	5.4%	0.0	11.5%	0.5	6.0%
Territorials Total	11,066.1	2.0	379.0	11,447.1	252.2	11,699.2	5.7%	23.2		60.0	6.3%
NHS National Boards											
National Waiting Times Centre	68.1	0.0	6.2	74.3	1.5	75.8	11.3%			0.9	12.8%
Scottish Ambulance Service	305.9	5.6	16.2	327.7	6.6	334.2	9.3%			2.0	10.0%
The State Hospital	40.0	0.0	1.7	41.7	0.8	42.5	6.3%			0.3	7.0%
NHS 24	78.4	5.5	5.0	88.9	1.8	90.7	15.7%			0.7	16.7%
NHS Education for Scotland	492.3	1.4	13.8	507.5	10.1	517.6	5.1%			2.8	5.7%
NHS National Services Scotland	355.3	5.6	10.4	371.2	7.4	378.6	6.6%			1.5	7.0%
Healthcare Improvement Scotland	30.4	1.1	1.4	32.9	0.7	33.6	10.4%			0.2	11.0%
Public Health Scotland	52.1	0.2	3.5	55.8	1.1	56.9	9.3%			0.7	10.8%
Nationals Total	1,422.6	19.5	58.0	1,500.1	30.0	1,530.1	7.6%			9.1	8.3%
Total NHS Boards	12,488.7	21.5	437.0	12,947.2	282.2	13,229.3	5.9%			69.1	6.5%

* Includes recurring allocations from 2021-22

** Includes estimated funding for Agenda for Change and Medical & Dental pay uplift in 2022-23.

*** Includes NRAC parity adjustments.

**** Included in Boards 2022-23 Baseline Budgets

Annex 2: NHS Orkney's Budget 2023/24

	£000's.	£000's.
Service Budget 2023/24 as at Period 9.	22,823.	
2.0% Uplift (on service budgets and recurring budget).	456.	
Recurring Baseline Budget.		23,279.
Cash Limited Dental.		1,826.
Non Cash Limited.		1,755.
Budget 2023/24.		26,860.

Annex 3: Set Aside Budget 2023/24

	£000's.	£000's.
Opening Baseline Budget 2022/23		8,032.
Recurring Cost Pressure 2022/23		
Pay and Uplifts		449.
Non Recurring Cost Pressure 2022/23		
Medical Locums	-672.	
Ayr Clinic	-204.	
Mental Health Service Level Agreement.	-400.	
		<hr/> -1,276.
Baseline Budget 2023/24		<hr/> 7,204.
2.0% Uplift (on service budgets and recurring budget).		144.
Non Recurring Cost Pressure 2023/24		
Ayr Clinic.	204.	
Mental Health Service Level Agreement.	400.	
		<hr/> 704.
Baseline Budget 2023/24.		<hr/> 7,953. <hr/>

Annex 4: Orkney Islands Council's Budget 2023/24

	£000's.	£000's.
Baseline Budget 2022/23.		23,180.
Reduce One Off Funding		
Interim Care		(90).
Budget Increases.		
Phase II Management Restructure	608.	
Staffing Increased Costs	787.	
Inflation.	1,296.	
Property/Insurance Costs	96.	
Whole Family Wellbeing	133.	
	<hr/>	2,920.
One Offs		
Braeburn Children's Residential		450.
Budget 2023/24.		<hr/> 26,460. <hr/>