



# East Renfrewshire Integration Joint Board for the Health and Social Care Partnership

## Un-Audited Annual Report And Accounts 2023/24

Covering the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024



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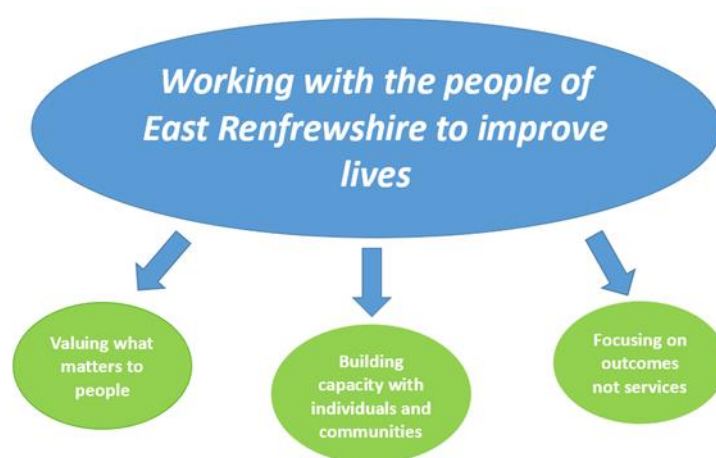
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# Management Commentary

## Introduction

East Renfrewshire Integration Joint Board (IJB), was legally established on 27<sup>th</sup> June 2015 and has the strategic responsibility for planning and delivery of health and social care services for the residents of East Renfrewshire. The vision, values, priorities and outcomes we aim to achieve through working together with the people of East Renfrewshire to improve lives are set out in our HSCP 3 Year Strategic Plan for 2022/25. Our strategic vision is:



The IJB is responsible for planning, commissioning and delivery of services for children and adults from both of our partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde, and also have the planning responsibility for our population's use of large hospital based services along with housing aids and adaptations. The Integration Scheme provides a detailed breakdown of all the services the IJB is responsible for. The delivery of services is through the Health and Social Care Partnership (HSCP).

This annual report gives the key messages for the IJB for the financial year ended 31st March 2024 and includes performance highlights and challenges along with the financial statements for 2023/24. The report also looks forward at the challenges the IJB is facing for 2024/25 and beyond as we endeavour to meet the needs and demands of our population.

The management commentary in this report discusses our;

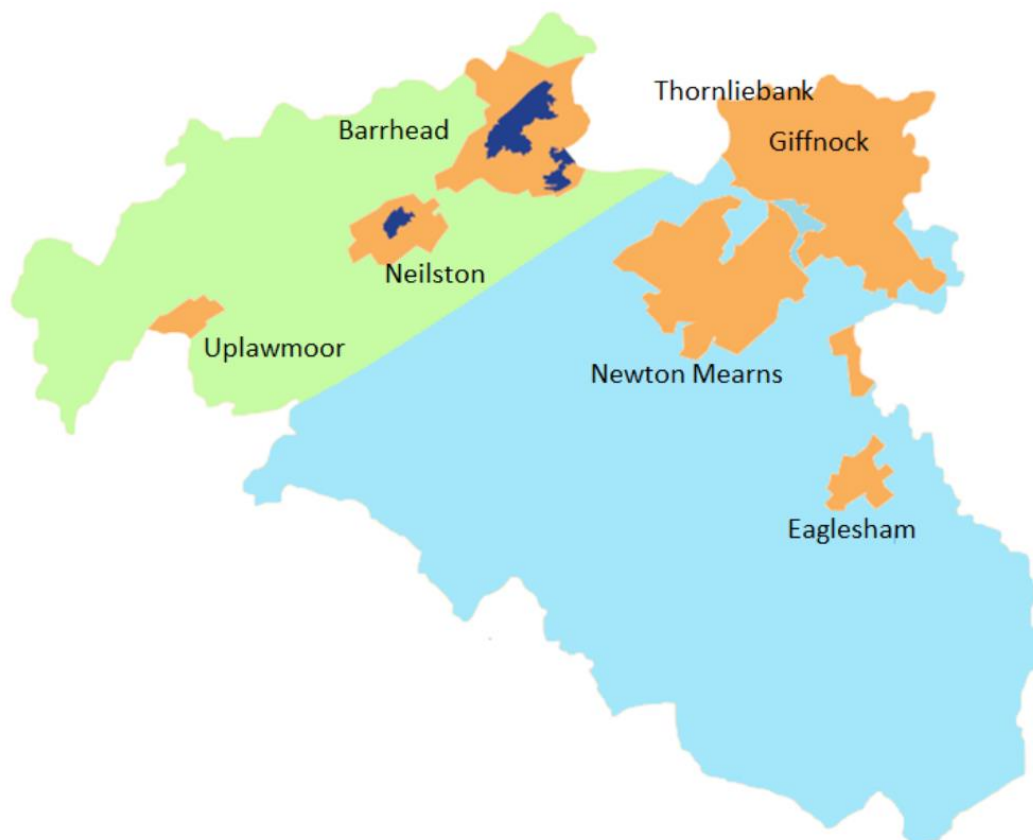
- Strategic Planning
- Key Messages and Operational Highlights and Challenges
- Performance Achievement and Challenges
- Financial Performance
- Future Challenges
- Conclusion

## Strategic Planning

The East Renfrewshire HSCP Strategic Planning Group (SPG) has responsibility for the development of our Strategic Plan and supports ongoing review of the plan and provides oversight of the delivery of our strategic priorities. The SPG is a local forum for discussion on emerging themes and key initiatives in health and social care. The SPG is a multi-agency group made up of HSCP officers, IJB voting members, statutory stakeholders (e.g. housing colleagues), third and independent sector representatives, GPs, people who use our services and unpaid carers.

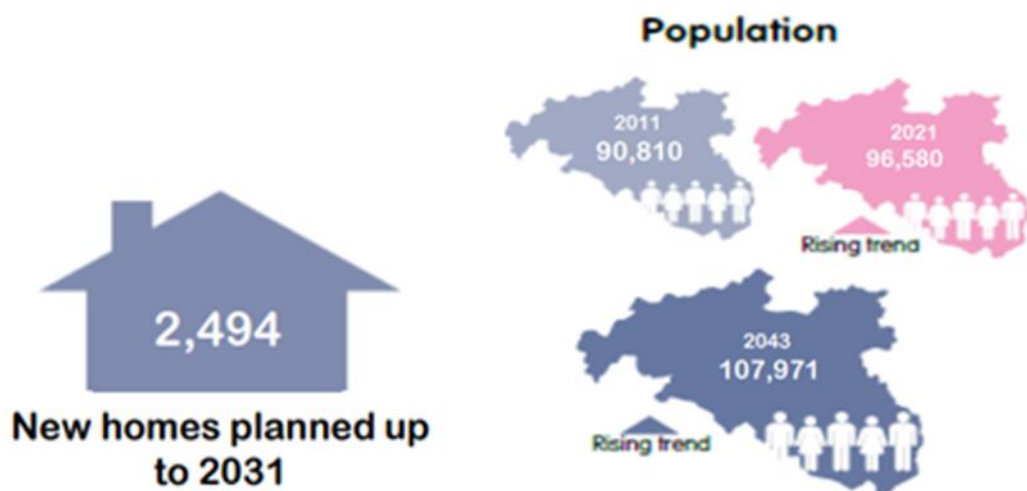
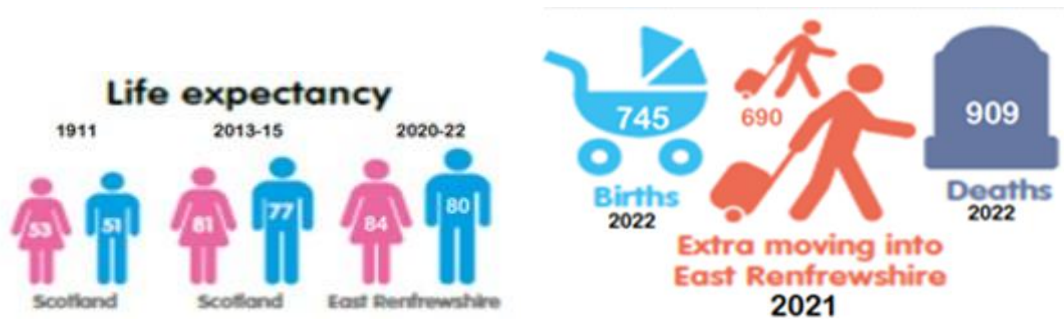
East Renfrewshire covers an area of 174 square kilometres and borders the City of Glasgow, East Ayrshire, North Ayrshire, Renfrewshire and South Lanarkshire.

We have two localities; Eastwood and Barrhead. This best reflects hospital flows with the Eastwood Locality linking to the South Glasgow hospitals and the Barrhead Locality to the Royal Alexandra Hospital in Paisley. Our management and service structure is designed around our localities and we continue to develop planning and reporting at a locality level.



Our population continues to grow and reached 97,160 in 2022. Geographically 75% of the population live in the Eastwood area (Busby, Clarkston and Williamwood, Eaglesham and Waterfoot, Giffnock, Netherlee and Stamperland, Newton Mearns and Thornliebank) and 25% live in the Barrhead area (Barrhead, Neilston and Uplawmoor).

East Renfrewshire has an ageing population and by 2043 almost one quarter will be aged 65 or over. In the last decade we have seen a 26% increase in the number of residents aged 85 years and over.



All of these changes will add pressures to the services that we provide.

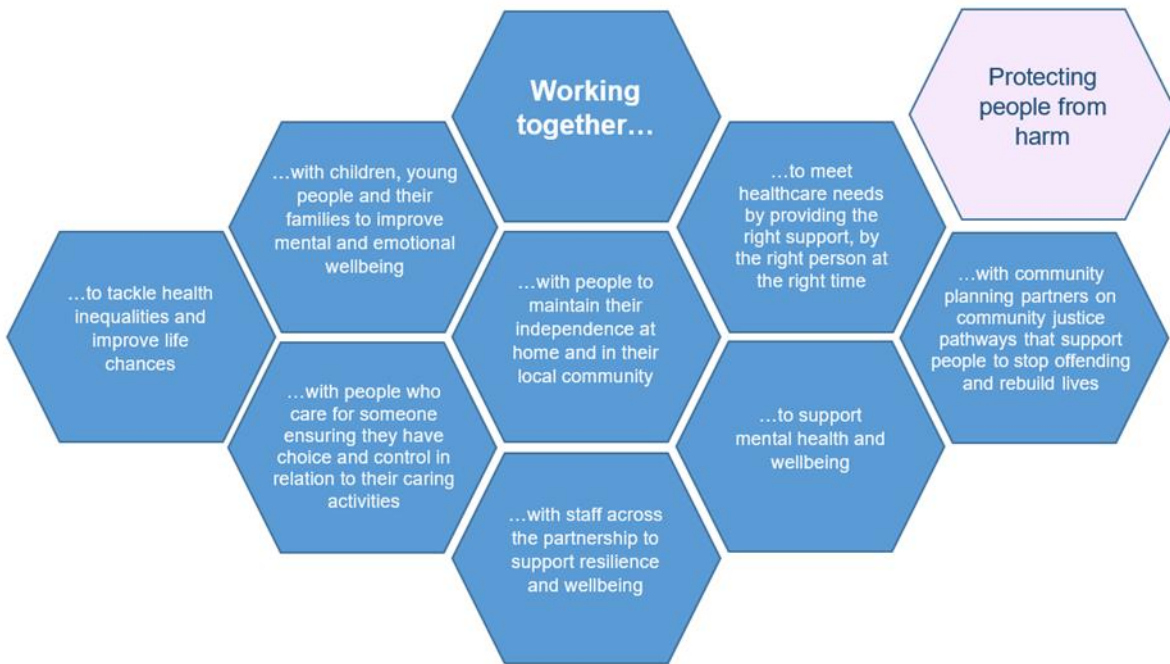
## Strategic Plan 2022/25

Our current Strategic Plan covers the 3 year period 2022-2025 and sets out the shared ambitions and strategic priorities of our partnership; and how we will focus our activity to deliver high quality health and social care to the people of East Renfrewshire. This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

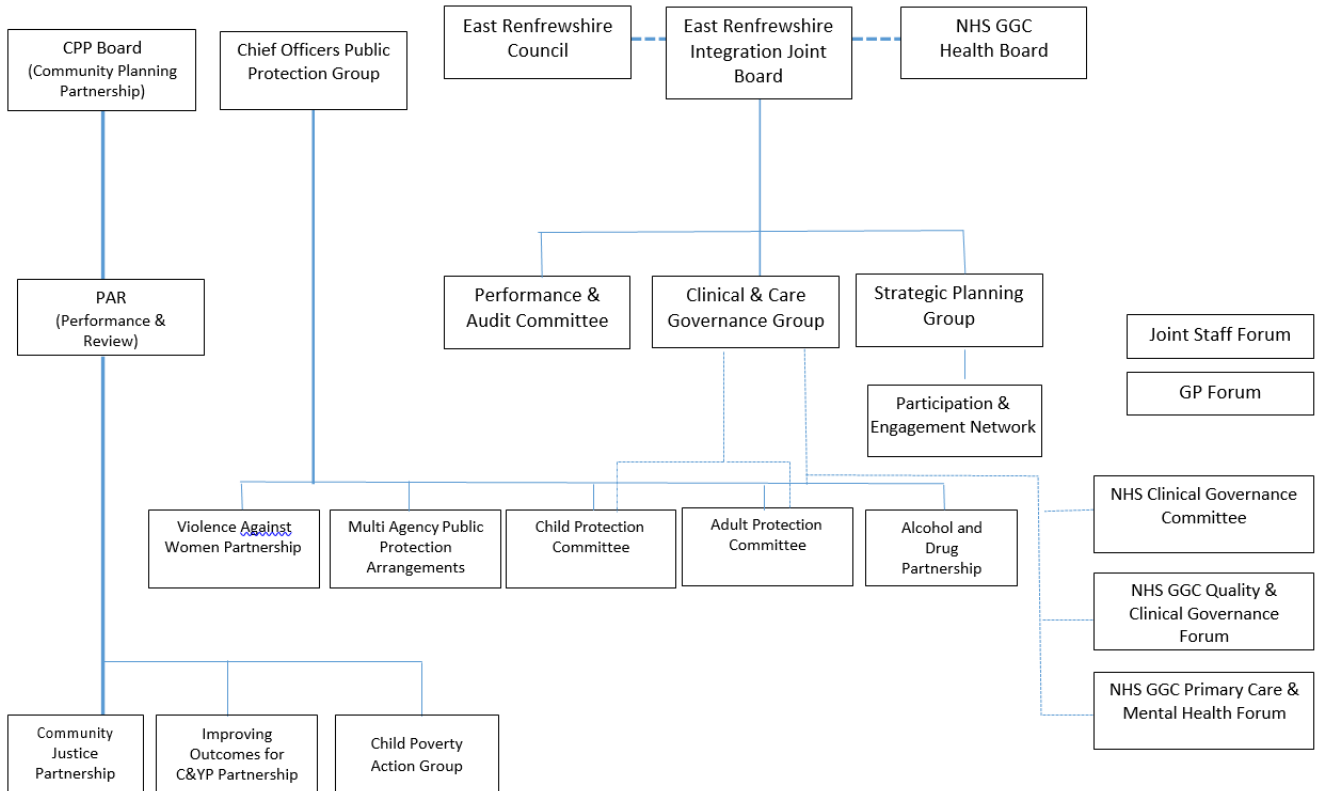
Our Strategic Plan on a page:

|   |  |   |   |  |  |  |  |   |
|---|--|---|---|--|--|--|--|---|
| <i>The context for our Strategic Plan includes...</i>                                       |  |   |   |  |  |  |  |   |
| East Renfrewshire's population, demographics and patterns of needs                          | Our recovery from the Covid-19 pandemic  | The Independent Review of Adult Social Care and National Care Service | National Health and Wellbeing Outcomes  |  |  |  |  |   |
|   |  |   | National legislation, policies and strategies   |  |  |  |  |   |
|   |  |   | Local plans, strategies and improvement/change programmes   |  |  |  |  |   |
| <i>Our vision is...</i>   |  |   |   | <i>Our touchstones are...</i>  |  |  |  |   |
| Working together with the people of East Renfrewshire to improve lives                      |  |   |   | <ul style="list-style-type: none"> <li>Valuing what matters to people</li> <li>Building capacity with individuals and communities</li> <li>Focusing on outcomes, not services</li> </ul> |  |  |  |   |
| <i>Our strategic priorities are... Working together...</i>                                  |  |   |   |  |  |  |  |   |
| ...with children, young people and their families to improve mental and emotional wellbeing | ...with people to maintain their independence at home and in their local community | ...to support mental health and wellbeing                             | ...to meet people's healthcare needs by providing support in the right way, by the right person at the right time | ...with people who care for someone ensuring they are able to exercise choice and control  | ...on effective community justice pathways that support people to stop offending and rebuild lives | ...with individuals and communities to tackle health inequalities and improve life chances | ...with staff across the partnership to support resilience and wellbeing |   |
| <i>and... Protecting people from harm</i>   |  |   |   |  |  |  |  |   |
| <i>Our strategic enablers are...</i>  |  |   |   |  |  |  |  |   |
| Workforce and organisational development  | Medium-term Financial and Strategic Planning                                       | Collaborative, ethical commissioning                                  | Communication and Engagement  |  | Data and intelligence  | Digital technology and Infrastructure  |  |   |
| <i>We will deliver this strategy through supporting plans and programmes, including...</i>  |  |   |   |  |  |  |  |   |
| HSCP Delivery and Improvement Plans   | Commissioning and Market-shaping Plan  | Medium-term Financial Plan  | ER HSCP Workforce Plan  | NHS Greater Glasgow and Clyde and ERC Improvement Plans  | East Renfrewshire Children and Young People's Services Plan  | East Renfrewshire Carers Strategy  | Public Protection Improvement Plans                                      | ER HSCP Participation & Engagement Strategy |

We continue to strengthen our supportive relationships with independent and third sector partners, recognising the increased levels of participation in our communities and informal support within our localities. In our Commissioning Strategy, revised during the year, we also recognise that we need to extend beyond traditional health and social care services to a long term wider partnership with our local people, carers, volunteers, community organisations, providers and community planners. Our collaborative commissioning model supports how we will work.



The IJB continues to build on the long standing delivery of integrated health and care services within East Renfrewshire and the continued and valued partnership working with our community, the third, voluntary and independent sectors, facilitating the successful operation of the Health and Social Care Partnership (HSCP). The chart below shows the governance, relationships and links with partners which form the IJB business environment.





## Key Messages, Operational Highlights and Challenges

This was a very challenging year for the HSCP as we worked to balance meeting the demand for services within the allocated budget. We needed to deliver just over £7 million of savings as part of our plans to balance our budget and we were not able to do this. We used £1.9 million reserves as planned to support us to redesign how we deliver services and we achieved £2.7 million of savings during the year. This meant we had a £2.5 million shortfall against planned savings and when this shortfall is combined with the additional cost pressures from delivering services we ended the year with a deficit of £4.7 million.

This meant during the financial year 2023/24 we moved to a financial recovery position and had a number of discussions with both of our partners; East Renfrewshire Council and NHS Greater Glasgow and Clyde. Both partners have provided additional funding, on a non-recurring basis, for 2023/24 to eliminate this deficit:

- East Renfrewshire Council provided an additional £2.6 million
- NHS Greater Glasgow and Clyde provided an additional £2.1 million

The main operational challenges that led to the increased cost pressures were meeting demand for Care at Home, the cost of special observations within the Learning Disabilities In-Patients service which we host on behalf of all six HSCPs within Greater Glasgow and Clyde and the costs of prescribing through our GP practices.

The main area we fell short on delivering planned savings was from our Supporting People Framework. This framework is based on eligibility criteria and was put in place early in the financial year to support reviews of the level of care we provide; we knew we would have to stop providing lower levels of need. We underestimated the impact and timeframe for the culture and practice changes required to implement such significant change alongside managing the expectations of the individuals and families we support.

|  |
|--|
| <p><b>Critical Risk</b></p> <ul style="list-style-type: none"> <li>• Indicates that there are <u>significant</u> risks to an individual's independent living or health and wellbeing likely to call for the <i>immediate</i> or <i>imminent</i> provision of social care services (high priority).</li> </ul>  |
| <p><b>Substantial Risk</b></p> <ul style="list-style-type: none"> <li>• Indicates that there are <u>major</u> risks to an individual's independent living or health and well-being likely to call for the <i>immediate</i> or <i>imminent</i> provision of social care services (high priority).</li> </ul>  |
| <p><b>Moderate Risk</b></p> <ul style="list-style-type: none"> <li>• Indicates that there are <u>some</u> risks to an individual's independent living or health and wellbeing. These may call for the provision of some social care services managed and prioritised on an ongoing basis or they may simply be manageable over the <i>foreseeable future</i> without service provision, with appropriate arrangements for review.</li> </ul>                 |
| <p><b>Low Risk</b></p> <ul style="list-style-type: none"> <li>• Indicates that there may be some quality-of-life issues, but low risks to an individual's independent living or health and wellbeing with very limited, if any, requirement for the provision of social care services. There may be some need for alternative support or advice and appropriate arrangements for review over the <i>foreseeable future</i> or <i>longer term</i>.</li> </ul> |

As the year progressed it became clear that our approach was not delivering the level of cost reductions and savings needed and a formal financial recovery process was invoked at the November 2023 meeting of the Integration Joint Board.

Part of this process was to ensure that all possible earmarked and general reserves were released towards reducing the deficit, however this alone was insufficient and the difficult decision was taken by the IJB to move to delivering only substantial and critical levels of care. This means the IJB is in breach of its reserves policy, however the actions to mitigate cost pressures and the savings shortfall outweigh this, in the short-term.

Detailed discussions took place with both partners and culminated in additional funding, on a one-off basis, for 2023/24 to fund the deficit of £4.7 million. The IJB received an additional £2.1m from NHS Greater Glasgow and Clyde and £2.6 million from East Renfrewshire Council.

The savings shortfall and service pressure have been addressed by the IJB in the budget set for 2024/25. Whilst our financial challenges have been at the forefront for the majority of the year it is important to recognise the invaluable work that continues across the HSCP to ensure we continue to support the people of East Renfrewshire.

Our Annual Performance Report for 2023/24 provides a detailed overview and demonstrates how the HSCP delivered our key priorities during the year. The commentary included in this

report provides an overview of some of the highlights and challenges we faced across the range of services we provide. All of our services support delivery of one or more of our strategic priorities.

### **Children and Families**

Our children's services have continued to see increasing demand and increasing levels of complexity including children with diagnosed neurodevelopmental disorders and a high prevalence of families in crisis. Despite an increase in the number of child protection referrals we continue to ensure the multi-agency safeguarding process and plans are in place.

Our Healthier Minds team saw 385 children and young people referred, with 21% diagnosed with autistic spectrum condition / attention deficit hyperactivity disorder at point of referral. We are seeing an increased level of distress reflected in the main reasons for referral with the top 4 reasons: anxiety/stress, suicidal ideation, emotional regulation & trauma. 97% of the children and young people supported report improved mental and emotional wellbeing, up from 93% in the previous year.

The number of unaccompanied asylum seeking children continues to rise and make up almost a fifth of our looked after population. This rise is also being mirrored in our aftercare population too. The majority of young people have yet to have their asylum claim resolved so the statutory duties remain with the local authority.

We continue to support young people with complex needs as they transition from one life stage to another. We have seen an increase in the numbers of young people being referred for transitions assessment, planning and support, with numbers forecast to continue increasing in future years. A new HSCP Transitions Team has been created to support improvement in this activity. This team works between ERC Education, HSCP Children and Families Services, and HSCP Adult Services. The focus is to provide an improved transition from children's services to adult services for young people with very complex needs.

During 2023/24, East Renfrewshire Women's Aid service reported significant change and improvement in safety and wellbeing outcomes for women who have experienced domestic abuse, 100 reviews were completed with 93% of women assessed reporting overall improvement in their outcomes (up from 90% in 2022/23, and above our target of 85%) indicating the positive impact of support. Women's Aid continue to provide emotional and practical support to women, children and young people with 1,059 women and children supported across the three core services. This compared to 1,086 during the same period last year, so a 2.5% reduction.

### **Supporting People at Home**

We continued to support people to live independently and well at home, despite additional demand pressures due to more people seeking support at home. We are also seeing increased levels of frailty and complexity; 80.4% of adults supported at home agreed that they are supported to live as independently as possible with 89% reporting 'living where you/as you want to live'. 91% of adults supported at home reported that their 'living where

you/as you want to live' needs were being met (up from 89% in 2022/23, and ahead of our 90% target). In East Renfrewshire, 96.8% of local people aged 65+ live in housing rather than a care home or hospital – meeting our target and better than the Scottish average. The demand for supporting people at home is a significant factor in the financial challenges faced by the HSCP.

During the year our Initial Contact Team supported 86% of people with advice, resources, signposting and / or referral to our third sector and community groups. This meant that only 14% of people joined the waiting list for assessment. This is an improvement from 16% for the same period in 2022/23.

The Talking Points partnership continues to provide an excellent resource sharing referrals across the East Renfrewshire. There were 552 contacts throughout 2023/24, with the main areas of support including befriending, isolation and loneliness, carer support and requests for local groups and activities.

To further strengthen the development of the model, additional funding was received from East Renfrewshire Council to employ a post for a fixed time period; this will help to build resilience within this service model and respond to the changing needs associated with the Supporting People Framework.

In partnership with Voluntary Action East Ren (VAER) the HSCP has supported the delivery of the Home Safely project which links with the HSCP Home from Hospital and Intermediate Care Teams. Home Safely provides short term support (6-8 weeks) for isolated residents to re-connect with their communities after a stay in hospital. This project aims to support vulnerable residents to feel more supported and to settle home following discharge from a hospital or care setting. The intention is that residents are more connected to social activities. It is also an intention that support services, with HSCP staff are more connected to community activities. During 2023/24 we saw:

- 37 Referrals
- 22 Residents matched with volunteers. Participants now attending activities within their local area

### **Supporting People with Learning Disabilities**

During 2023/24 our Learning Disability Team underwent an unannounced inspection by the Care Inspectorate. The Inspection recognised the service as being 'Very Good' for both Leadership and Health and Wellbeing indicators.

During the year we also saw the transformation of the former Learning Disability Day Services buildings into Community Hubs in partnership with VAER. This approach supports developing resources and activities available to all. In order to enable a shift from Day Services to Day Opportunities to provide person-centred and outcome-focussed support in a variety of forms, the service was successfully registered as a dispersed service, a sub-category of Care at Home.

## **Specialist Learning Disability Services**

The service hosts three in-patient wards on behalf of all 6 HSCPs within Greater Glasgow and Clyde. This was a particularly challenging year managing an unplanned decant from one ward for a short period due to repairs, combined with a very high level of staffing across all three wards required given the particular patient mix and dynamics throughout the year.

The pilot year for health checks for people with a Learning Disability (a Scottish Government policy) was successfully completed with 76% of referrals coming via GPs. Of the 262 people referred 212 took up the offer of a health check and 81% resulted in onward referrals for a range of conditions and treatment.

The Community Living Change Fund continues and is aligned to NHSGGC ambitions to redesign services for people with complex needs including learning disabilities and autism, and for people who have enduring mental health problems. East Renfrewshire continues to lead and support fellow HSCPs with the priorities aligned to this fund. Whilst this non-recurring funding is time limited our local programme of work to redesign both inpatient and community services will continue.

## **Protecting and Supporting Adults at Risk of Harm**

Adult Support and Protection activity has continued to rise with a 10% increase in inquiries from the previous year and the associated number of investigations increased by 25% (having increased by 33% in the previous year). During the year a Large Scale Investigation (LSI) was conducted in relation to a privately operated care home.

Whilst this was challenging on many fronts the overall feedback was that the HSCP process was supportive and promoted collaborative working. This helped to ensure all recommendations made were fully completed. The Care Home Management team advised that they found the LSI to be a very beneficial and supportive process. They said that they had never experienced this from any other authority, and felt previous experiences of LSI were punitive rather than supportive.

## **Care at Home**

We have continued to experience demand pressure on our Care at Home service with increased referrals and demand outstripping supply at points during the year. This has meant that we had to buy services at a higher rate than that we would normally pay adding to our cost pressures. There was an unannounced inspection by the Care Inspectorate in January 2024, where the service was evaluated as adequate.

Performance for our reablement service improved in 2023/24 with 64% of people having their care need reduced following a period of reablement (up from 48% in 2022/23). However, although performance has improved, service user numbers reduced during the period due to staff absence in the service and also greater complexity of people being referred.

We continue to work to maintain a positive balance of care. We have managed to support 63% of people aged 65+ with intensive care needs (> 10 hours) to receive care at home, this is down slightly from 64% in 2022/23 but remains ahead of target.

We are not seeing a reduction in the complexity of people being supported, leading to an increase in the number of people requiring 2 to 1 levels of support, against a backdrop of recruitment challenges, both within the HSCP and by our partners. We continue to work hard to get people out of hospital as soon as possible, without delay.

### **Reducing Unplanned Hospital Care**

During the year we have continued to implement, review and further develop the unscheduled care pathways aligned to the NHS Greater Glasgow and Clyde Falls and Frailty Programme.

This work focusses on identification, assessment and management of frailty in the community, and facilitation of early discharge from hospital, and is supported by the Home First Response Frailty service alongside the Community Rehabilitation Team. The Integrated Community Falls pathway in partnership with Scottish Ambulance Service (SAS) has seen steady monthly referral numbers for individuals who have fallen at home, but following assessment do not need to be taken, by the Scottish Ambulance Service to hospital.

There have been excellent patient outcomes for those reviewed by HSCP and supported in their home environment. Additional pathways for all care homes within the HSCP have been implemented through the Care Homes Falls pathway and Call Before You Convey model, increasing care home access to advanced clinical decision making and minimising conveyance to hospital where appropriate. Future care planning through the extension of anticipatory care plans both for individuals in their own homes and in care homes has been an ongoing focus for the partnership to ensure individuals and their carers have recorded and shared what matters most if there are changes in their life, health or care.

The partnership has continued to perform well, both within the health board area and in comparison across Scotland, in supporting people fit for discharge from hospital to return home or to a homely setting without delay.

Discharges with delay averaged seven delays for 2023/24, down from eight for 2022/23 but this is still high for East Renfrewshire as historically this averaged three or four before the pandemic. Adult bed days lost to delayed discharge increased slightly to 4,821, up slightly from 4,652 for 2022/23.

This is being driven in part by some people staying in hospital longer than they may need to because of complex needs where it may take time to source the right level of community based care and accommodation and sometimes by the legislative timescales required for adults with incapacity. Our Hospital to Home team work to deliver timely and appropriate discharges from hospital. Our performance for delays remains among the best in Scotland. We continue to support the hospital discharge efforts by promoting the use of intermediate care beds where a care at home package cannot be put in place straight away.



Unplanned hospital attendances and admissions are stable (having increased slightly and remaining within target) and have not returned to pre-pandemic levels. We continue to perform ahead of target for the rate of emergency readmissions.

### **Supporting People Experiencing Mental Ill-Health and Supporting Recovery from Addiction**

We continue to experience a high level of demand within our recovery services (Alcohol and Drug Recovery Service (ADRS), Adult Mental Health Team, Primary Care Mental Health Team, and Older Adult Team).

Within Psychological Therapies we are still seeing high referral rates, with 78.3% of people seen within the 18 week target, so short by 12%. This service has had very significant recruitment challenges. Our Primary Care Mental Health Team are seeing all people starting any required treatment within the 18 week target time. Despite the demand and capacity challenges we saw that our rate of hospital admissions for mental health remained low at 1.2 admissions per 1,000 population.

For those accessing recovery-focused alcohol and drug treatment, 93% of people started treatment within 3 weeks of their referral date during 2023/24. We have seen a 122% increase in blood borne virus testing in patients who are receiving Medication Assisted Treatment and 99% of whom have now been tested, with the other 1% declining to participate. Specific training has been provided to both health and social work staff on how to reduce transmission through safer practices and provide support.

We take a holistic approach to promoting mental health and wellbeing including promoting physical activity linked to mental wellbeing and work in partnership with Voluntary Action East Ren, funded by Paths 4 All and NHS GGC. This includes community health walks, strength and balance classes, healthier minds sessions and alcohol brief interventions and counselling sessions.

Through our Alcohol and Drugs Partnership (ADP) we continue to deliver the priorities in the East Renfrewshire Alcohol and Drugs Strategy. During 2023/24, significant progress was made in a range of areas including:

- Developing a business case for investing ADP reserves in the design and implementation of a Community Recovery Hub
- Work is now progressing on the recovery hub initiative. Draft building plans developed and discussed with members of the recovery community and local partners
- Community steering group in the process of being established, with three engagement meetings held and a site visit to the potential hub premises
- A range of activities to ensure that service user experiences shape services including interviews and focus groups to gather feedback on implementation of the Medication Assisted Treatment Standards conversation cafes to inform the development of occupational therapy within the Alcohol and Drug Recovery Service (ADRS)
- ADRS and children and families social work collaborated on a whole family support programme for family members of all ages affected by alcohol/drug harms. Aspects of

the programme include group work with young people, family inclusive events, development of a play therapy programme and an outdoor learning programme for children and young people

- 22 staff from across the alcohol and drugs partnership participated in Community Reinforcement and Family Training (CRAFT) which will build capacity and enhance professional practice in supporting families affected by alcohol and drugs

Glasgow Council on Alcohol (GCA) have been commissioned to deliver Alcohol Brief Interventions (ABIs), alcohol counselling sessions and training on the delivery of ABIs to staff across the HSCP and partners. 568 ABIs have been delivered to date (target 419) along with 379 alcohol counselling sessions. These interventions have taken place in leisure centres, libraries, Voluntary Action market places, community centres and food banks. Staff training on ABIs was delivered during the year.

### Unpaid Carers

Working with East Renfrewshire Carers Centre, we have continued to ensure that carers have had access to guidance and support throughout the year. We refreshed our Carers Strategy for the period 2024 to 2026 and will continue to work with our Carers Collective to progress and monitor progress of the key activities that will deliver positive outcomes for carers.

We know that carers have been adversely impacted by cost of living challenges and the partnership between the Centre and East Renfrewshire Citizens Advice Bureau ensured that carers were supported with grant funding as well as wider support covering practical and emotional needs.

### Community Justice

The provision of Community Payback Orders (CPOs) was significantly impacted by the pandemic. However, the proportion of CPOs completed within court timescales has continued to improve steadily and was 89% for 2023/24, up from 83% in 2022/23 and ahead of target (80%).

We continue to support people with convictions into employment and volunteering. A new justice employability programme, Moving Forward 2 Change (MF2C), began in June 2023, resulting in a 181% increase in participants. 57% of participants achieved positive employability and volunteering outcomes, down from 64% in 2022/23. Although missing our target of 60% all other participants on the programme demonstrated a positive training or educational outcome.

The HSCP delivers accredited programmes aimed at reducing reoffending. The criminal justice service uses appropriate risk assessment tools to identify need and reduce the risk of further offending and all staff access accredited risk assessment tool training. Justice Social Workers have undertaken training in the Throughcare Assessment Release Licence (TARL) process which will strengthen collaborative risk assessments between community-based and prison-based Social Work. All Justice staff are now trained in this approach.



New staff have accessed Trauma Informed Practice training as it has become available. All Justice Social Work Staff have now completed their Level 3 Trauma training. This has been complemented by all staff undertaking a range of training including cognitive behavioural therapy work.

The HSCP works to deliver a whole systems approach to diverting both young people and women from custody. The Justice Social Work Service continue to provide assessments and interventions within the Diversion from Prosecution scheme. Staff continue to utilise Justice Social Work Reports to explore all available community-based options where appropriate.

### **Staff Resilience and Wellbeing**

Our staff across the HSCP continue to deliver services with incredible resilience, commitment and creativity. This ongoing dedication has allowed us to work through a difficult year including the impact on a reducing workforce as we try to manage our financial pressures.

### **Covid-19 and Flu Vaccination Programme**

The HSCP continued to deliver vaccinations to care home residents and staff, as well as housebound patients within East Renfrewshire as part of the winter and booster vaccination programmes. The HSCP again supported the vaccination clinics run by Greater Glasgow and Clyde with weekend clinics were held at Barrhead and Eastwood Health and Care Centres.

### **Climate Change**

Whilst the IJB completed the required Public Sector Compliance Report with Climate Change Duties 2022, the information was minimal as the IJB itself does not hold assets or directly deliver services. These are delegated to either the health board or the local authority.

Therefore the accountability and responsibility for climate change governance and delivery sits with our partner organisations, with the HSCP supporting such delivery.

### **Other Support and Service Impacts**

Our nationally hosted service, the Scottish Centre of Technology for the Communication Impaired (STCTI) has continued to support individuals across 12 health boards in Scotland making full use of remote and virtual communication.

Our hosted Autism service is still seeing very high demand for assessment and diagnosis with a 200% increase since 2020. This has meant significant capacity challenges and as the service was required to focus on diagnosis this diminishes capacity to support people after a diagnosis.




Our partner East Renfrewshire Council provided £0.853 million non-recurring support in 2023/24 for the HSCP to deliver a number of initiatives related to Covid-19 recovery:













- Increasing our Talking points capacity to support the development of more community groups
- Extend the warm spaces and community cafe initiatives in our Health & Care centres
- Additional staffing cover to help meet pressures over the winter months

- Wellbeing and recovery support along with "go bags" to support domestic abuse survivors
- Financial support for foster carers, recognising the cost of living challenges
- Support to extend the staff and our partners wellbeing programme within the HSCP
- Provide additional materials to support community justice work
- Provide additional wellbeing support for vulnerable individuals, particularly those with additional support needs
- Housing and mental health support for our young people
- Funding to work with older children as they transition into adult services
- Support work for young people affected by drugs and alcohol

### Key Risks and Uncertainties

The IJB regularly reviews its Strategic Risk Register over the course of each year; there are currently 12 risks rated red, amber or green (RAG) depending on the likelihood and severity of the impact. This is one less risk than in 2022/23 as Failures within an IT System is no longer considered a strategic risk.

The trend shows whether the risk has increased , decreased  or is unchanged , from the previous year. The table below summarises those risks and shows the RAG rating of each after mitigating actions to minimise impact.

| Area of Risk   | RAG   | Trend   |
|--|-------|---|
| Death or significant harm to a vulnerable individual         | Amber |  |
| Scottish Child Abuse Inquiry                                 | Amber |  |
| Child, Adult and Multi-Agency Public Protection Arrangements | Green |  |
| Financial Sustainability                                     | Red   |  |
| Failure of a provider  | Amber |  |
| Access to Primary Care                                       | Amber |  |
| Increase in Older Population                                 | Amber |  |
| Workforce Planning and Change                                | Amber |  |
| Increase in children & adults with additional support needs  | Amber |  |
| In-House Care at Home Service                                | Amber |  |
| Business Continuity, Covid-19 & Recovery                     | Amber |  |
| Analogue to Digital Switchover                               | Amber |  |

The link to our strategic risk register is included at the end of this document. The full risk register provides details of all the risks above and shows the risk rating pre and post mitigating actions.

The one red risk post mitigating actions is Financial Sustainability. This has been a red risk for a number of years for the HSCP given the pre and post pandemic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs, the continued impact of Covid-19 and the ongoing economic factors including cost of living pressures. This culminated in a financial recovery process in

2023/24. The IJB members are fully aware of the challenges and risks we are facing and this is regularly discussed at meetings and seminars.




In addition to our Strategic Risk Register, each service area holds an operational risk register and business continuity plan. In addition to the risks shown above there are also a number of uncertainties facing the IJB and these are identified in the future challenges section within this report.

## 2023/24 Strategic Performance - Achievements and Challenges

Our Annual Performance Report demonstrates how we review our performance for 2023/24 against local and national performance indicators and against the commitments within our Strategic Plan. We take a quarterly update report to the Performance and Audit Committee of the IJB throughout the year. The information below provides an overview of the areas where we have performed particularly well and those areas where we need to focus improvement. The data shows that despite the severe pressures the partnership is facing we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators.




The extract below shows the headline indicators we look at each year to assess our performance. The RAG status and trend arrows are explained below. Intended performance direction is given in the description of each indicator.

| Key to performance status |   |
|---------------------------|---|
| <b>Green</b>              | Performance is at or better than the target                     |
| <b>Amber</b>              | Performance is close (approximately 5% variance) to target      |
| <b>Red</b>                | Performance is far from the target (over 5%)                    |
| <b>Grey</b>               | No current performance information or target to measure against |

| Direction of travel*  |                           |
|---|---------------------------|
|  | Performance is IMPROVING  |
|  | Performance is MAINTAINED |
|  | Performance is WORSENING  |




\*For consistency, trend arrows always point upwards where there is improved performance or downwards where there is worsening performance including where our aim is to decrease the value (e.g. if we successfully reduce a value the arrow will point upwards).

## Where We Have Performed Well

| Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing  |         |                |         |         |         |         |         |   |
|---|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator   | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Percentage of children with child protection plans assessed as having an increase in their scaled level of safety at three monthly review periods. <i>(Aim to increase)</i> | 100%    | 100%           | 100%    | 84%     | 87.5%   | n/a     | n/a     |    |
| % Looked After Children with more than one placement within the last year (Aug-Jul). (LGBF) <i>(Aim to decrease)</i>  | n/a     | Data only      | 14.4%   | 20.8%   | 20%     | 18.8%   | 24.5%   |  |
| Balance of Care for looked after children: % of children being looked after in the Community (LGBF) <i>(Aim to increase)</i>  | n/a     | Data only      | 92.2%   | 92.7%   | 91.1%   | 94.9%   | 98.0%   |  |



We have seen continuing strong performance on supporting our care experienced children (no children experiencing three or more placements); and positive outcomes for child protection cases (100% with increased levels of safety). We saw a slight decline in the proportion of children looked after in the community. However, at 92% our balance of care is very positive, comparing with a national average of 89% of children being looked after in the community.

### Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community

| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
|--|---------|----------------|---------|---------|---------|---------|---------|---|
| Percentage of people aged 65+ who live in housing rather than a care home or hospital (MSG) <i>(Aim to increase)</i> | n/a     | 97%            | 97%     | 97%     | 97%     | 97%     | 95.9%   |    |
| People reporting 'living where you/as you want to live' needs met (%) <i>(Aim to increase)</i>                       | 91%     | 90%            | 89%     | 89%     | 91%     | 88%     | 92%     |    |
| Percentage of those whose care need has reduced following re-ablement <i>(Aim to increase)</i>                       | 63.9%   | 60%            | 48%     | 60%     | 31%     | 67      | 68      |  |

We continue to support people to maintain their independence at home. 97% of people aged 65+ live in housing rather than a care home or hospital. 63% of people aged 65+ with intensive care needs (i.e. requiring 10 hours or more of support per week) are receiving care at home (ahead of our target). Our outcome measure shows that 91% of people are living where and as they want to live, reflecting our commitment to supporting independence. The percentage of people with reduced care needs following re-ablement / rehabilitation increased significantly during the year to 64% (from 48% in 2022/23).

### Strategic Priority 3 - Working together to support mental health and well-being

| Indicator   | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
|---|---------|----------------|---------|---------|---------|---------|---------|---|
| Mental health hospital admissions (age standardised rate per 1,000 population) <i>(Aim to decrease)</i> | n/a     | 2.3            | 1.2     | 1.2     | 1.4     | 1.6     | 1.5     |  |
| Achieve agreed number of screenings using   | 568     | 419            | 173     | 0       | 5       | 33      | 93      |  |

| Strategic Priority 3 - Working together to support mental health and well-being  |         |                |         |         |         |         |         |                          |
|--|---------|----------------|---------|---------|---------|---------|---------|--------------------------|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year |
| the setting-appropriate screening tool and appropriate alcohol brief intervention, in line with SIGN 74 guidelines. <i>(Aim to increase)</i> |         |                |         |         |         |         |         |                          |
| Percentage of people with alcohol and/or drug problems accessing recovery-focused treatment within three weeks. <i>(Aim to increase)</i>     | 93%     | 90%            | 96%     | 95%     | 95%     | 89%     | 95%     | ↓                        |


The latest data shows that the rate of mental health hospital admissions remains low in East Renfrewshire. During 2023/24 we saw continuing positive performance for drug and alcohol service waiting times with 93% accessing treatment within 3 weeks. We have been delivering increasing numbers of alcohol brief interventions (ABIs) – 568 up from 173 the previous year.

| Strategic Priority 4 - Working together to meet people's healthcare needs      |         |                |         |         |         |         |         |                          |
|--|---------|----------------|---------|---------|---------|---------|---------|--------------------------|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year |
| No. of A & E Attendances (adults) <i>(Aim to decrease)</i> (MSG data)          | 17,824* | 18,335         | 17,356  | 16,877  | 13,677  | 20,159  | 20,234  | ↓                        |
| Number of Emergency Admissions: Adults <i>(Aim to decrease)</i> (MSG data)     | 6,973*  | 7,130          | 6,692   | 7,894   | 7,281   | 7,538   | 7,264   | ↓                        |
| Emergency readmissions to hospital within 28 days of discharge (rate per 1,000 | 73*     | 100            | 69      | 77      | 98      | 78      | 79      | ↓                        |


| Strategic Priority 4 - Working together to meet people's healthcare needs |         |                |         |         |         |         |         |                          |
|---|---------|----------------|---------|---------|---------|---------|---------|--------------------------|
| Indicator   | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year |
| discharges) (Aim to decrease) NI-14                                       |         |                |         |         |         |         |         |                          |

\*Full year data not available for 2023/24. Figure relates to 12 months Jan-Dec 2023.


In East Renfrewshire, unplanned hospital attendances and admissions are stable (having increased slightly and remaining within target) and have not returned to pre-pandemic levels. We continue to perform ahead of target for the rate of emergency readmissions.

| Strategic Priority 5 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities |         |                |         |         |         |         |         |  |
|---|---------|----------------|---------|---------|---------|---------|---------|--|
| Indicator   | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year   |
| People reporting 'quality of life for carers' needs fully met (%) (Aim to increase)   | 84.5%   | 80%            | 80%     | 92%     | 91%     | 92%     | 78%     |  |


We continue to support our unpaid carers in partnership with local support organisations. Our satisfaction measure on 'quality of life' for carers declined in 2022/23 reflecting the pressures of the pandemic period. In 2023/24, performance improved to 85% (up from 80%). Through our new Carers Strategy we are focused on ensuring that carers have access to the guidance and support they need.

| Strategic Priority 6 - Working together with our partners to support people to stop offending                        |         |         |                |         |         |         |         |   |
|--|---------|---------|----------------|---------|---------|---------|---------|---|
| Indicator  | 2023/24 | 2022/23 | Current Target | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. (Aim to increase) | 89%     | 80%     | 83%            | 81%     | 75%     | 71%     | 84%     |  |

The provision of Community Payback Orders (CPOs) was significantly impacted by the pandemic. However, the proportion of CPOs completed within court timescales has continued to improve steadily; now at 89% (up from 83%) and ahead of our target.


| Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities                         |         |                |         |         |         |         |         |   |
|--|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) (Aim to decrease) NI-11 | n/a     | Data Only      | 264     | 333     | 334     | 295     | 308     |  |

As a partnership we are focused on tackling health inequalities and improving life chances for our residents. The premature mortality rate has dropped significantly and East Renfrewshire now has the lowest rate in Scotland.


| Strategic Priority 9 - Protecting people from harm            |         |                |         |         |         |         |         |   |
|---|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator   | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| % Change in women's domestic abuse outcomes (Aim to increase) | 93%     | 85%            | 90%     | 87%     | 84%     | 79%     | 64%     |  |

During 2023/24, we continued to improve personal outcomes for women and families affected by domestic abuse. Improved outcomes were at 93%, up from 90% in 2022/23.

### Where Our Performance Needs to Improve


| Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing |         |                |         |         |         |         |         |   |
|--|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Percentage of children and young people subject to child protection who  | 65%     | 100%           | 61%     | 62%     | 63%     | n/a     | n/a     |  |





| Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing |         |                |         |         |         |         |         |   |
|--|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| have been offered advocacy. (Aim to increase)  |         |                |         |         |         |         |         |   |
| % Child Protection Re-Registrations within 18 months (LGBF) (Aim to decrease)                                      | n/a     | Data only      | 12.5%   | 0       | 0       | 15.8%   | 7.7%    |  |

In line with our Signs of Safety approach and ongoing commitment to the UN Convention on the Rights of the Child, we expect all children involved with a statutory assessment to be offered advocacy support. Our reporting mechanism for this measure has recently been improved to ensure our figures highlight accurately the offer of advocacy or reasons why declined. We expect performance to improve for this measure next year.

The figure for re-registrations has increased from 0% for the previous reporting year (21/22). This is due to a very small number of children (2 (siblings) out of 16 CP cases = 12.5%) being re-registered within an 18 month period. Performance on this measure tends to fluctuate for East Renfrewshire due to the impact of a small number of cases.


| Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community                  |         |                |         |         |         |         |         |   |
|--|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Number of people self-directing their care through receiving direct payments and other forms of self-directed support. (Aim to increase) | 548     | 600            | 488     | 458     | 551     | 575     | 514     |  |

We continue to work to maximise choice and control for the people we support and saw an increase in update of SDS in the 2023/24 but continued to miss our target. Due to the pressures facing the HSCP we are focusing our resources on people with higher levels of need and expect to see reduced number of people able to access SDS Options 1 and 2.

| Strategic Priority 3 - Working together to support mental health and well-being                                       |         |                |         |         |         |         |         |   |
|---|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator   | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Percentage of people waiting no longer than 18 weeks for access to psychological therapies ( <i>Aim to increase</i> ) | 84%     | 90%            | 75%     | 76%     | 74%     | 65%     | 54%     |  |
| % of service users moving from drug treatment to recovery service ( <i>Aim to increase</i> )                          | 4%      | 10%            | 5%      | 9%      | 6%      | 16%     | 22%     |  |

Performance on waiting times for psychological therapies improved during the year and we are moving towards the national target of 90%. Over the course of 2023/24, 416 individuals started Psychological Therapy within mental health services. The longest wait over the course of this year was 30 weeks. All services have had unforeseen staffing absences and vacancies, contributing to limited appointments being available and leading to waiting times increasing. Nevertheless, our teams have been working to minimise any decline in performance.

The proportion of people moving through treatment to recovery services decreased to 4% during the year (from 5%). Supporting people to progress through treatment into recovery continues to be a key priority however this can be influenced by a number of factors such as individuals experiencing crisis or ill health.

| Strategic Priority 4 - Working together to meet people's healthcare needs  |         |                |         |         |         |         |         |   |
|--|---------|----------------|---------|---------|---------|---------|---------|---|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) ( <i>Aim to decrease</i> ) (MSG data) | 4,821*  | 1,893          | 4,625   | 4,546   | 2,342   | 1,788   | 2,284   |  |

\*Full year data not available for 2023/24. Figure relates to 12 months Jan-Dec 2023.

As a result of the continuing pressures on the social care sector and particularly our care at home service during the year, we saw a higher than usual average number of delayed



discharges and the number of hospital bed days lost to delayed discharge as a result of the continuing pressures on the social care sector and particularly our care at home service. Increased pressures on care at home services through higher demand and staff capacity issues, and higher levels of frailty and complexity among people returning to the community from hospital impacted performance on delays. However, we continue to be one of the best performing partnerships for minimising delays in Scotland.

| Strategic Priority 6 - Working together with our partners to support people to stop offending     |         |         |                |         |         |         |         |                          |
|---|---------|---------|----------------|---------|---------|---------|---------|--------------------------|
| Indicator   | 2023/24 | 2022/23 | Current Target | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year |
| % Positive employability and volunteering outcomes for people with convictions. (Aim to increase) | 57%     | 60%     | 67%            | 56.5%   | 66%     | 65%     | 55%     | ↓                        |

We continue to support people with convictions into employment and volunteering. A new justice employability programme began in June 2023, resulting in a 181% increase in participants. Although employment/volunteering outcomes dropped from 64% to 57% all other participants took up training/education opportunities.

| Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities |         |                |         |         |         |         |         |                          |
|--|---------|----------------|---------|---------|---------|---------|---------|--------------------------|
| Indicator  | 2023/24 | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year |
| Breastfeeding at 6-8 weeks most deprived SIMD data zones (Aim to increase)                             | n/a     | 25%            | 19.2%   | 17.9%   | 7.5%    | 15.4%   | 22.9    | ↑                        |

Although we remain below our target, breastfeeding rates in our most disadvantaged neighbourhoods have increased to 19.2% (22/23); up from 17.9% in 21/22 and 7.5% in 20/21. The drop-off rate between first visit and 6-8 weeks is very low. The gap in breastfeeding rates between the most affluent (SIMD 5) and the most deprived (SIMD 1) areas, has decreased for the third year in a row from 36.6% in 2019/20 to 25.7% in 2022/23.

| Organisational measures   |             |                |         |         |         |         |         |   |
|---|-------------|----------------|---------|---------|---------|---------|---------|---|
| Indicator   | 2023/24     | Current Target | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 | Trend from previous year  |
| Percentage of days lost to sickness absence for HSCP NHS staff ( <i>Aim to decrease</i> ) | <b>8.3%</b> | 4.0%           | 7.5%    | 6.9%    | 5.5%    | 7.3%    | 6.8%    |  |
| Sickness absence days per employee - HSCP (LA staff) ( <i>Aim to decrease</i> )           | <b>19.5</b> | 17.5           | 20.3    | 14.7    | 13.6    | 19.1    | 16.4    |  |

Sickness absence remains an area of focus for the partnership. Although absence has increased amongst NHS staff, we have seen an improvement in absence for Council staff groups during 2023/24. This can be attributed to the increased support measures implemented within Care at Home including Absence Panels and increasing the level of resource to support.

## Financial Performance

### Funding 2023/24

The net total health and social care funding from our partners during the financial year 2023/24 was £189.470 million to meet the cost of the services we provided. In addition to this, as part of the financial recovery process we received additional non-recurring funding; £2.657 million from East Renfrewshire Council and £2.095 million from NHS Greater Glasgow and Clyde to fund the deficit for the year.

|  | £ Million      |
|--|----------------|
| NHS Greater Glasgow and Clyde Primary Care                 | 90.484         |
| NHS Greater Glasgow and Clyde Large Hospital Services      | 30.194         |
| East Renfrewshire Council Social Care                      | 68.343         |
| East Renfrewshire Council Housing Aids and Adaptations     | 0.449          |
| <b>Net Funding per agreed budgets</b>                      | <b>189.470</b> |
| Additional Funding from NHSGGC (budget)                    | 2.095          |
| Additional Funding from East Renfrewshire Council (income) | 2.657          |
| <b>Total All Funding from Partners</b>                     | <b>194.222</b> |

The Comprehensive Income and Expenditure Statement (CIES) (page 53) shows the IJB gross income as £220.555 million, as that statement shows service income, grant funding and resource transfer which are included within the net funding from our partners in the table above. The purpose of the CIES presentation is to show the gross cost of the services we provide.

The legislation requires the IJB and Health Board to put in place arrangements to support the set aside budget requirements for unscheduled care (for large hospital services). The Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan continues to evolve and the latest plan and financial framework was last presented to the IJB in November 2022.

Resource Transfer shows NHS Greater Glasgow and Clyde specific funding for historic bed closures and is used to purchase care packages and community-based services. The historic Social Care Fund which was allocated by the Scottish Government to IJBs, via the NHS funding stream, to meet specific costs such as living wage and other fair work practices and adult demographic pressures is included within resource transfer.

## Financial Performance 2023/24

The annual report and accounts for the IJB covers the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024. The budgets and outturns for the operational services (our management accounts) are reported regularly throughout the year to the IJB, with the final position summarised:

| Service                                       | Unaudited Budget | Spend          | Variance (Over) / Under | Variance (Over) / Under |
|---|------------------|----------------|-------------------------|-------------------------|
|   | £ Million        | £ Million      | £ Million               | %                       |
| Children & Families                           | 13.777           | 12.989         | 0.788                   | 5.72%                   |
| Older Peoples Services                        | 27.544           | 27.764         | (0.220)                 | (0.80%)                 |
| Physical / Sensory Disability                 | 6.234            | 6.348          | (0.114)                 | (1.83%)                 |
| Learning Disability – Community               | 19.248           | 19.687         | (0.439)                 | (2.28%)                 |
| Learning Disability – Inpatients              | 9.959            | 11.330         | (1.371)                 | (13.77%)                |
| Augmentative and Alternative Communication    | 0.295            | 0.219          | 0.076                   | 25.76%                  |
| Intensive Services                            | 15.788           | 18.287         | (2.499)                 | (15.83%)                |
| Mental Health                                 | 6.274            | 5.733          | 0.541                   | 8.62%                   |
| Addictions / Substance Misuse                 | 2.417            | 2.155          | 0.262                   | 10.84%                  |
| Family Health Services                        | 30.411           | 30.475         | (0.064)                 | (0.21%)                 |
| Prescribing                                   | 17.318           | 19.780         | (2.462)                 | (14.22%)                |
| Criminal Justice                              | 0.074            | 0.086          | (0.012)                 | (16.22%)                |
| Finance and Resources                         | 9.488            | 8.726          | 0.762                   | 8.03%                   |
| <b>Net Expenditure Health and Social Care</b> | <b>158.827</b>   | <b>163.579</b> | <b>(4.752)</b>          | <b>(2.99%)</b>          |
| Housing                                       | 0.449            | 0.449          | -                       | -                       |
| Set Aside for Large Hospital Services         | 30.194           | 30.194         | -                       | -                       |
| <b>Total Integration Joint Board</b>          | <b>189.470</b>   | <b>194.222</b> | <b>(4.752)</b>          | <b>(2.99%)</b>          |
| Additional Funding from NHSGGC                | 2.095            | -              | 2.095                   | -                       |
| Additional Funding from ERC                   | -                | (2.657)        | 2.657                   | -                       |
| <b>Total Integration Joint Board</b>          | <b>191.565</b>   | <b>191.565</b> | <b>-</b>                | <b>-</b>                |

The operational overspend, before the additional funding from both partners is applied, is £4.752 million (2.99%) and is marginally better than the last reported position taken to the IJB which was £5.361 million of an overspend. The main variances to the budget were:

- £2.499 million overspend within Intensive Services from Care at Home cost pressures combined with unachieved savings
- £2.462 million overspend in prescribing resulting from both increased volume and costs
- £1.371 million overspend in the Learning Disability In-Patients service resulted from the level of additional staffing for special observations and managing the patient dynamics
- £0.788 million underspend in Children and Families was mainly from vacancy management and maximising available reserves
- The remaining overspends were primarily from savings shortfalls and the underspends were from vacancy management and release of reserves

Detailed reporting is taken to each meeting of the IJB throughout the year and in the latter months of 2023/24 frequent discussions took place with both partners as part of the financial recovery process.

The set aside budget is shown as nil variance as this currently is not a cash budget to the HSCP and the annual amount reported is agreed each year with NHS Greater Glasgow and Clyde. The actual expenditure share for 2023/24 was identified as £30.194 million and is £1.590 million less than our notional budget, however there is nil cash impact. This notional underspend is net of increased costs in relation to older people, offset by less than our notional share of acute, emergency and respiratory medical services. As outlined earlier, work is ongoing to agree the mechanism for bringing the set aside budget into an operational stage and this includes ensuring a balanced budget will be achieved.

A number of services are hosted by the other IJBs who partner NHS Greater Glasgow and Clyde and our use of hosted services is detailed at Note 4 (Page 62-63). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 70).

The information above reflects our management accounts reporting throughout 2023/24 whilst the CIES (Page 53) presents the financial information in the required statutory reporting format; the movement between these of £0.570 million is a result of the management accounting treatment of reserves:

| <b>Reconciliation of CIES to Operational Underspend</b> | <b>£ Million</b> | <b>£ Million</b> |
|---|------------------|------------------|
| IJB operational underspend on service delivery *        |                  | 0.000            |
| Reserves planned use during the year                    | (4.526)          |                  |
| Reserves added during the year                          | 0.344            |                  |
| Net movement between management accounts and CIES       |                  | (4.182)          |
| IJB CIES overspend                                      |                  | (4.182)          |

\* Inclusive of financial recovery funding from partners

## Reserves

We used £4.526 million of reserves in year and we also added £0.344 million into earmarked reserves. The year on year movement in reserves is set out in detail at Note 8 (Page 68-69) and is summarised:

|  | <b>£ Million</b> | <b>£ Million</b> |
|--|------------------|------------------|
| Reserves at 31 March 2023                        |                  | 6.046            |
| Planned use of existing reserves during the year | (4.526)          |                  |
| Funds added to reserves during the year          | 0.344            |                  |
| Net decrease in reserves during the year         |                  | (4.182)          |
| Reserves at 31 March 2024                        |                  | 1.864            |

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in September 2023.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding is earmarked and can only be used for that specific purpose
- Earmarked: the funding has been allocated for a specific purpose
- General: this can be used for any purpose

As part of the financial recovery process for 2023/24 The IJB used all possible reserves available to mitigate cost pressures. This means the only reserves being taken into 2024/25 are for specific funding initiatives set by the Scottish Government or where funding is committed within an existing project.

### **Ring-Fenced Reserves**

The spend in year was £1.113 million on existing initiatives and £0.1 million was added towards the end of the year for new Drug Intervention funding. The funding to support the development of a Recovery Hub at £0.489 million is the material element of the £0.8 million balance taken to 2024/25.

### **Earmarked Reserves**

Our earmarked reserves are in place to support a number of projects and included bridging finance to support the delivery of savings. We used £3.141 million during the year and will take £1.064 million into 2024/25. This balance supports commitments already in place and the three main areas are supporting the whole family wellbeing project, trauma informed practice and the learning disability community living change fund. There are no bridging finance reserves remaining for 2024/25.

### **General Reserves**

Our general reserve is now nil as we used the £0.272 million we held as part of the financial recovery process. The IJB recognises that this means it is not compliant with its Reserves Policy which advocates a 2% of budget should be the level of reserves held.

The use of reserves was reported to the IJB within our routine revenue reporting and during 2023/24 and this included the decision to un-hypothecate every reserve possible to mitigate cost pressures.

## **Future Challenges**

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium-Term Financial Plan (MTFP) for 2024/25 to 2028/29 and our Strategic Plan for 2022/23 to 2024/25. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.



The IJB operates in a complex environment with requirements to ensure statutory obligations, legislative and policy requirements, performance targets and governance and reporting criteria are met whilst ensuring the operational oversight of the delivery of health and care services.

UK and Scottish Government legislation and policies and how they are funded can have implications on the IJB and how we use our funding over time.

The most significant challenges for 2024/25 and beyond include:

- delivering savings to ensure financial sustainability, ensuring sufficient flexibility to allow for slippage, shortfalls or changes
- recognising the tension between delivering a level of savings that will allow the IJB to start to rebuild reserves and protecting service delivery
- managing reduced service capacity as a result of savings and maintaining discharge without delay from hospital and other key indicators
- delivering on our Recovery & Renewal programme for areas of change, including the implementation of a new case recording system
- understanding the longer term impacts of Covid-19 on mental and physical health
- recruitment and retention of our workforce, particularly in the current cost of living crisis
- managing prescribing demand and costs in partnership with our GPs
- supporting the physical and mental health and wellbeing of our workforce and our wider population, again further impacted by the current cost of living challenges
- meeting increased demand for universal services without funding for growth, including increased population demand and new care homes opening within the area
- we may also need to prepare for the challenges and opportunities that may arise from a national care service

The IJB agreed its budget for the financial year 2024/25 on 27<sup>th</sup> March 2024 recognising the significant challenges brought forward from 2023/24 as well as new demand and cost pressures for 2024/25.

Those cost pressures are £17.023 million and are offset in part by available funding of £7.206 million; leaving a funding gap of £9.817 million. A savings programme is in place to ensure we deliver a minimum level of savings to close this gap, and ideally to achieve more savings than required, as we know that £2.316 million of the funding that offsets the pressures is non-recurring for the next two years. We do not have reserves to offset any shortfall.

| <b>Revenue Budget</b>   | <b>ERC</b>    | <b>NHS</b>   | <b>Total</b>  |
|---|---------------|--------------|---------------|
|   | <b>£m</b>     | <b>£m</b>    | <b>£m</b>     |
| <b>1. Cost Pressures</b>                                      |               |              |               |
| Pay   | 1.043         |              | 1.043         |
| Inflation & Living Wage                                       | 4.736         |              | 4.736         |
| Demographic & Demand  | 1.997         |              | 1.997         |
| Legacy Savings  | 3.843         |              | 3.843         |
| Service Pressures   | 1.500         | 0.600        | 2.100         |
| Prescribing   |               | 3.304        | 3.304         |
|   | <b>13.119</b> | <b>3.904</b> | <b>17.023</b> |
| <b>2. Funding available towards pressures</b>                 |               |              |               |
| Recurring   | 4.894         |              | 4.894         |
| Non-Recurring   | 2.312         |              | 2.312         |
|   | <b>7.206</b>  | <b>0</b>     | <b>7.206</b>  |
| <b>3. Unfunded Cost Pressures</b>                             | <b>5.913</b>  | <b>3.904</b> | <b>9.817</b>  |
| <b>4. Proposals to Close the Funding Gap</b>                  |               |              |               |
| Savings complete  | 0.871         | 0            | 0.871         |
| Savings prioritised 1 to 4                                    | 7.021         | 1.889        | 8.91          |
| Redesign proposals in development                             |               | 2.015        | 2.015         |
|   | <b>7.892</b>  | <b>3.904</b> | <b>11.796</b> |
| Pay award funding to be confirmed; every 1% equates to c£0.2m |               |              |               |

Savings progress will continue to be reported to the IJB within the routine financial reporting and the Supporting People Framework is the most significant saving at c£4 million.

The budget report sets out the detail behind each of the cost pressures and it is important to note that these include contractual and policy requirements that must be met. The full detail of all savings is included in this report

Whilst the scale of this challenge is significant to East Renfrewshire, particularly as one the smaller HSCPs this is not unique; the national position across all public sector services shows a challenging financial outlook.

The 2023/24 budget overspend was mitigated by additional non-recurring funding from both our partners; this will not be an option in 2024/25.

Looking forward to 2025/26 and beyond in any one year the modelled cost pressure could range from £3.5 million to £8.6 million depending on the combination of factors.

It also needs to be recognised that these scenarios show the potential level of cost pressure and do not make any allowance for any funding that may offset any future cost. For example in prior years the Scottish Government has provided funding for some pay and non-pay cost pressures.

Given the current levels of uncertainty it is not possible to assume anything beyond a flat cash approach at this time.

The assumptions are also predicated on full and recurring delivery of the 2024/25 savings.

Demographic pressures remain a very specific challenge for East Renfrewshire as we have an increasing elderly population with a higher life expectancy than the Scottish average and a rise in the number of children with complex needs resulting in an increase in demand for services.

Economic challenges are significant as we are seeing little recovery in the global economy and although inflation is on a downward trend, particularly with utilities, although this is a slow decline. The biggest risk remains to the IJB remains the cost volatility in prescribed drugs with inflation remaining a significant factor (around 8% in 2023/24).

The cost of pay inflation is still comparatively high and although inflation across a range of goods and services (CPI) is falling, this dropped to 4% in December 2023, this is still well above the UK target of 2%.

Our population and households are not impacted equally by the cost of living crisis and we know those with lower income are disproportionately affected.

We have successfully operated integrated services for around 20 years so we have faced a number of challenges and opportunities over the years, including delivering significant levels of savings; this means that we need to take very difficult decisions and look at radical options for change.

Prescribing will not only rise in line with population increases but is also subject to many other factors. This area is so volatile it is difficult to accurately predict however system wide work is in place across NHS Greater Glasgow and Clyde to support the delivery of a range of actions to mitigate some of the cost pressures we are seeing

Maintaining Discharge without Delay performance is a key issue for us. In order to achieve the target we continue to require more community based provision and this is dependent on availability of care. The medium-term aspiration remains that the costs of increased community services will be met by shifting the balance of care from hospital services. The work to agree a funding mechanism to achieve this remains ongoing with NHS Greater Glasgow and Clyde and its partner IJBs through an Unscheduled Care Commissioning Plan.

The longer term impact on the on the sustainability of our partner care provider market in the post Covid-19 pandemic and current economic climate remains a significant issue. Our Strategic Commissioning plan sets out the detail on how we will work with our partners in the third and independent sectors in the coming years. The way we commission services may be impacted by the creation of a national care service. There is an increasing tension between cost expectations from care providers including those on national procurement frameworks

and contracts and the funding, or more specifically the lack of that IJBs have to meet any additional increases

We plan to deal with these challenges in the following ways:

- Delivery of the required savings for 2024/25 with a deliberate intention to work to over-recover where possible to allow us to build back from financial recovery. Delivery of the Supporting People Framework savings programme is the most significant element of the programme
- Further develop full savings options for 2025/26 and beyond; this will include development of charging options for non-residential care and support
- Our Recovery and Renewal Programme continues and will focus on key projects to support the HSCP with major areas of change as well as short life projects to support delivery of benefits; this includes implementation of a new case recording IT system
- We will update our Medium-Term Financial Plan on a regular basis reflecting assumptions and projections as issues become clearer; this will also inform planning for our 2025/26 budget
- We will continue to monitor the impacts of Covid-19, economic and inflationary factors along with operational issues through our financial and performance monitoring to allow us to take swift action where needed, respond flexibly to immediate situations and to inform longer term planning
- We will review our Strategic Improvement Plan that was agreed by the IJB in January 2020 which set out the combined actions / areas for improvement from the Joint Strategic Inspection of the IJB in 2019 and from the Ministerial Strategic Group self-evaluation and the findings from the Audit Scotland Report: Health and Social Care Integration, also 2019. This work was paused during the pandemic and will be incorporated if and where required to current plans
- We will complete the review of our Integration Scheme; work has progressed during 2023/24 and this should be finalised in 2024/25 with partners
- We routinely report our performance to the IJB with further scrutiny from our Performance and Audit Committee and our Clinical and Care Governance Group, including follow up from any inspections. The service user and carer representation on the IJB and its governance structures is drawn from Your Voice which includes representatives from community care groups, representatives from our localities and representatives from equality organisations including disability and faith groups. This partnership working is a key element to mitigating the impacts of the Supporting People Framework
- Workforce planning will continue to support identification of our current and future requirements. Recruitment and retention of staff is key to all service delivery and we have mitigated as far as possible by minimising the use of temporary posts and developing our workforce and organisational learning and development plans. We are refreshing our 3-year workforce plan. This will also include any implications from the Health and Care Staffing (Scotland) Act 2019

- We will continue with the redesign of the Learning Disability Inpatient bed model and progress the programme of health checks for people with a learning disability, following a successful pilot year
- Governance Code; we have robust governance arrangements supported by a Governance Code
- The IJB continues to operate in a challenging environment and our financial, risk and performance reporting continue to be a key focus of each IJB agenda

The future challenges detailed above and our associated response include the main areas of risk that the IJB is facing. The uncertainty of the current economic climate, the longer term impact of Covid-19 on our population, the capacity for the HSCP and its partners to meet continued demand and complexity whilst delivering such challenging savings remain significant risks.

## Conclusion

East Renfrewshire Integration Joint Board is well placed in terms of its maturity to address the coming challenges, building on many years of delivering integrated health and social care services and continuing to lead on developing new and innovative models of service delivery. However maintaining financial sustainability whilst meeting the needs of our population is increasingly challenging.

The level of uncertainty over the medium to long term on funding, the long term pandemic impact on our population and the associated demand for services, with very difficult shorter-term financial challenges give a difficult outlook however we continue to plan ahead and prepare for a range of scenarios.

**Anne-Marie Monaghan**  
**Chair**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

**Julie Murray**  
**Chief Officer**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

**Lesley Bairden ACMA CGMA**  
**Chief Financial Officer**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

# Statement of Responsibilities

## Responsibilities of the Integration Joint Board

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In East Renfrewshire IJB, the proper officer is the Chief Financial Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the annual accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003) and (Coronavirus (Scotland) Act 2020).
- Approve the annual accounts for signature.

I confirm that the audited Annual Accounts will be presented on 25<sup>th</sup> September 2024 for approval.

**Anne-Marie Monaghan**  
**Chair**  
**Integration Joint Board    26<sup>th</sup> June 2024**

## Responsibilities of the Chief Financial Officer

The Chief Financial Officer is responsible for the preparation of the IJB's annual accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing these annual accounts, the Chief Financial Officer has:

- Selected appropriate accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable.
- Complied with the legislation.
- Complied with the Local Authority Accounting Code (in so far as it is compatible with the legislation).

The Chief Financial Officer has also:

- Kept proper accounting records that were up-to-date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board as at 31<sup>st</sup> March 2024 and the transactions for the IJB for the period covering 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

**Lesley Bairden ACMA CGMA**  
**Chief Financial Officer**  
**Integration Joint Board      26<sup>th</sup> June 2024**



# Remuneration Report

## Introduction

The Local Authority Accounts (Scotland) Regulations 2014 (SSI No. 2014/200) requires local authorities and IJBs in Scotland to prepare a Remuneration Report as part of the annual statutory accounts.

The IJB does not directly employ any staff in its own right. All staff are employed through either East Renfrewshire Council or NHS Greater Glasgow and Clyde. The report contains information on the IJB's Chief Officer's remuneration together with any taxable expenses relating to voting members claimed in the year. The remuneration of senior officers is determined by the contractual arrangements of East Renfrewshire Council and NHS Greater Glasgow and Clyde.

For 2023/24 no taxable expenses were claimed by members of the IJB.

The board members are entitled to payment for travel and subsistence expenses relating to approved duties. Payment of voting board members' allowances is the responsibility of the member's individual partnership body. Non-voting members of the IJB are entitled to the payment of travel expenses.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB.

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by external auditors to ensure that it is consistent with the financial statements:

## Integration Joint Board

The voting members of the IJB were appointed through nomination by East Renfrewshire Council and NHS Greater Glasgow and Clyde.

## Senior Officers

The Chief Officer is appointed by the IJB in consultation with East Renfrewshire Council and NHS Greater Glasgow and Clyde. The Chief Officer is employed by East Renfrewshire Council and is funded equally between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

The total remuneration received by the Chief Officer in 2023/24 amounted to £128,143 in respect of all duties undertaken during the financial year. The Chief Financial Officer total remuneration for the same financial year was £98,089.

| Total<br>2022/23<br>£ | Senior Officer                          | Salary, Fees<br>and Allowances<br>£ | Taxable<br>Expenses<br>£ | Total<br>2023/24<br>£ |
|-----------------------|---|-------------------------------------|--------------------------|-----------------------|
| 120,811               | Julie Murray, Chief Officer             | 128,143                             | -                        | 128,143               |
| 92,805                | Lesley Bairden, Chief Financial Officer | 98,089                              | -                        | 98,089                |
| 213,616               |   | 226,232                             | -                        | 226,232               |

| Voting Board Members 2023/24           |                             | Total Taxable<br>IJB Related<br>Expenses<br>£ |
|--|-----------------------------|---|
| Anne-Marie Monaghan (Chair)            | NHS Greater Glasgow & Clyde | -   |
| Councillor Katie Pragnell (Vice Chair) | East Renfrewshire Council   | -   |
| Mehvish Ashraf                         | NHS Greater Glasgow & Clyde | -   |
| Councillor Caroline Bamforth           | East Renfrewshire Council   | -   |
| Councillor Paul Edlin                  | East Renfrewshire Council   | -   |
| Jacqueline Forbes                      | NHS Greater Glasgow & Clyde | -   |
| Diane Foy                              | NHS Greater Glasgow & Clyde | -   |
| Councillor Owen O'Donnell              | East Renfrewshire Council   | -   |

The equivalent cost in 2022/23 was nil for all IJB members.

The current Chair of the IJB, Anne-Marie Monaghan, will reach the end of her term in office at the end of June 2024 and the current Vice Chair, Katie Pragnell will take on the Chair. Mehvish Ashraf will take on the role of Vice Chair. Jacqueline Forbes will also reach the end of her term in office at the end of June 2024.

The Pension entitlement for the Chief Officer for the year to 31<sup>st</sup> March 2024 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

| Senior Officer                          | In Year Pension Contribution      |                                   | Accrued Pension Benefits        |   |
|---|-----------------------------------|-----------------------------------|---------------------------------|---|
|   | For Year to<br>31 March 2023<br>£ | For Year to<br>31 March 2024<br>£ | As at<br>31 March 2024<br>£'000 | Difference From<br>31 March 2023<br>£'000 |
| Julie Murray, Chief Officer             | 23,316                            | 24,721                            | Pension                         | 59  |
|   |                                   |                                   | Lump Sum                        | 68  |
| Lesley Bairden, Chief Financial Officer | 17,848                            | 18,923                            | Pension                         | 16  |
|   |                                   |                                   | Lump Sum                        | -   |
| Total                                   | 41,164                            | 43,644                            | Pension                         | 75  |
|   |                                   |                                   | Lump Sum                        | 68  |

The Chief Financial Officer joined the pension scheme on appointment in August 2015 and under the terms of the scheme no lump sum benefit has been identified.

For the senior officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pension liability reflected on the IJB balance sheet for the Chief Officer, Chief Financial Officer, or any other officers.

However, the IJB has responsibility for funding the employer's contributions for the current year for the officer time spent on fulfilling the responsibilities of their role on the IJB. The table above shows the IJB's funding during 2023/24 to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned from a previous employment and from each officers' own contributions.

## General Disclosure by Pay Bands

The regulations require the Remuneration Report to provide information on the number of persons whose remuneration was £50,000 or above. This information is provided in bands of £5,000.

| <b>Number of Employees<br/>31 March<br/>2023</b> | <b>Remuneration Band</b> | <b>Number of Employees<br/>31 March<br/>2024</b> |
|--|--------------------------|--|
| -  | £80,000 - £84,999        | -  |
| -  | £85,000 - £89,999        | -  |
| 1  | £90,000 - £94,999        | -  |
| -  | £95,000 - £104,999       | 1  |
| -  | £105,000 - £109,999      | -  |
| -  | £110,000 - £114,999      | -  |
| -  | £115,000 - £119,999      | -  |
| 1  | £120,000 - £124,999      | -  |
| -  | £125,000 - £129,999      | 1  |

**Anne-Marie Monaghan**  
**Chair**  
**Integration Joint Board 26<sup>th</sup> June 2024**

**Julie Murray**  
**Chief Officer**  
**Integration Joint Board 26<sup>th</sup> June 2024**

# Annual Governance Statement

## Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control. This should ensure:

- A focus on the assessment of how well the governance framework is working and what actions are being taken.
- The importance of the role and responsibilities of partners in supporting IJB good governance is adequately reflected.

## Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. To ensure best value the IJB commits to continuous quality improvement in performance across all areas of activity.

To meet this responsibility the IJB continues to operate the governance arrangements first put in place during 2015/16, including the system of internal control. This is intended to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable, but not absolute assurance of effectiveness.

In discharging these responsibilities, the Chief Officer has a reliance on East Renfrewshire Council and NHS Greater Glasgow and Clyde systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisations' aims and objectives, as well as those of the IJB.

## The Purpose of the Governance Framework

The governance framework comprises the systems and processes and culture and values by which the IJB is directed and controlled and the activities through which it accounts to, engages with, and leads the community. It enables the IJB to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

We have robust governance arrangements in place and have consolidated these into a Governance Code.

## The Governance Framework

The main features of the governance framework in place during 2023/24 are summarised below:

- The IJB, comprising all IJB Board members, is the key decision-making body
- The scope, authority, governance and remit of the IJB is set out in constitutional documents including the Integration Scheme, Board terms of reference, scheme of administration and financial regulations and as reflected in our Code of Governance
- The Performance and Audit Committee and Clinical and Care Governance Group provide further levels of scrutiny for the IJB
- The IJB's purpose and vision is outlined in the IJB Strategic Plan which sets out how we will deliver the national health and wellbeing outcomes. This is underpinned by an annual implementation plan and performance indicators. Regular progress reports on the delivery of the Strategic Plan are provided to the Performance and Audit Committee and the IJB
- The IJB has adopted a 'Code of Conduct' for all of its Board Members and employees. A register of interests is in place for all Board members and senior officers
- The Performance and Audit Committee routinely review the Strategic Risk Register.
- The IJB has in place a continuous development programme with an ongoing series of seminars covering a wide range of topics and issues
- The IJB has two localities Eastwood and Barrhead, aligned with hospital use and includes three clusters of GP practices. Each Locality has a dedicated Locality Manager

We continued to hold our IJB meetings on a video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We held all meetings as planned during 2023/24. We held four IJB seminars during the year focussing on prescribing, carers and planning for the budget for 2024/25.

We used our daily and weekly huddle during the year as needed to allow our senior managers to meet in the morning to assess the situation, prioritise workloads and support service delivery, in periods of capacity challenge and any events such as bad weather. This continues to provide an informal support network which has been invaluable.

Weekly huddles are also in place to support the delivery of the Supporting People Framework saving.

The action plan from the self-assessment of the CIPFA Financial Management Code, reported to the Performance & Audit Committee in June 2023 has been reviewed with no additional actions.

## Best Value

The IJB has a duty of Best Value and this includes ensuring continuous improvement in performance, while maintaining an appropriate balance between the quality of those services provided by the HSCP and the cost of doing so. We need to consider factors such as the economy, efficiency, effectiveness and equal opportunities. The IJB ensures this happens through its vision and leadership and this is supported and delivered by:



## The System of Internal Financial Control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by East Renfrewshire Council and NHS Greater Glasgow and Clyde as part of the operational delivery of the HSCP. In particular, these systems include:

- Financial regulations and codes of financial practice
- Comprehensive budgeting systems
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts
- Setting targets to measure financial and other performance
- Clearly defined capital expenditure guidelines
- Formal project management disciplines
- The IJB's financial management arrangements complies with the governance requirements of the CIPFA statement: 'The Role of the Chief Financial Officer in Local Government (2016)' and the CIPFA Financial Management Code

With regard to the entries taken from East Renfrewshire Council and NHS Greater Glasgow and Clyde accounts, the IJB is not aware of any weaknesses within their internal control systems and has placed reliance on the individual Statements of Internal Financial Control where appropriate.

## Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment, the annual report by the Chief Internal Auditor and reports from Audit Scotland and other review agencies.

The Chief Internal Auditor reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Performance and Audit Committee on any matter. In accordance with the principles of the code of corporate governance, regular reports were made to the IJB's Performance and Audit Committee during 2023/24. A member of East Renfrewshire Council's Audit and Scrutiny Committee is co-opted to the IJB Performance and Audit Committee to promote transparency.

The IJB's Performance & Audit Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Internal Audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal control. The IJB's internal audit arrangements comply with the governance requirements of the CIPFA statement: 'The Role of the Head of Internal Audit in Public Organisations (2019).

***The Chief Internal Auditors opinion will be added for the audited accounts***

We have a formal Code of Governance and the sections in the code and our level of compliance can be summarised as detailed below:

| Code Section  | Level of Compliance |
|---|---------------------|
| Integration Scheme                                      | Full                |
| Local Governance Arrangements & Delegation of Functions | Full                |
| Local Operational Delivery Arrangements                 | Full                |
| Performance and Audit                                   | Full                |
| Clinical and Care Governance                            | Full                |
| Chief Officer   | Full                |
| Workforce   | Full                |
| Finance   | Full                |
| Participation and Engagement                            | Full                |
| Information Sharing and Data Handling                   | Full                |
| Complaints/ Dispute Resolution Mechanism                | Full                |
| Claims Handling, Liability & Indemnity                  | Full                |
| Risk Management   | Full                |

### **Governance Issues during 2023/24**

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks, the IJB Performance and Audit Committee also take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31<sup>st</sup> March 2024.

Regular reports on audit recommendations and associated actions are presented to and considered by the Performance and Audit Committee of the IJB. The IJB will also receive direct reports where appropriate.



## Significant Governance Issues

The move to financial recovery during 2023/24 was a significant issue and the IJB took the decision in November 2023 to increase the eligibility threshold for care to substantial and critical only as part of measures to reduce costs and mitigate the shortfall in the Supporting People Framework saving. The recovery process included a series of discussions with both partners and the Chief Officer and Chief Financial Officer. This culminated in additional non-recurring funding; East Renfrewshire Council provided an additional £2.6 million and NHS Greater Glasgow and Clyde provided an additional £2.1 million.

We will continue to work closely with both partners during 2024/25, recognising that further additional funding is not a viable option.

## Operational Governance

The Performance and Audit Committee received an update report to each committee that identified progress on open recommendations as well as any new audit activity and associated response (for both IJB specific and for HSCP operational). The table below summarises the number of recommendations and the status for each audit.

| Audit Report                                      | Recommendations |  |            |
|---|-----------------|--|------------|
|   | Total for HSCP  | Considered implemented by HSCP (awaiting verification) | Total open |
| Follow-up of HSCP Audits                          | 8               | 0  | 8          |
| Emergency Payments                                | 10              | 10   | 0          |
| Thornliebank Resource Centre                      | 13              | 13   | 0          |
| Debtors   | 1               | 1  | 0          |
| Self Directed Support – Direct Payments           | 3               | 0  | 3          |
| Ordering and Certification                        | 4               | 4  | 0          |
| Follow up of Business Operations and Partnerships | 2               | 1  | 1          |
| Payroll   | 8               | 8  | 0          |
| <b>TOTAL</b>                                      | <b>49</b>       | <b>37</b>  | <b>12</b>  |

In March 2023 we reported to the IJB on Equality and Human Rights Mainstreaming Report along with an Interim Review of outcomes for the year. This outlined: the ways in which equalities considerations are part of the structures, behaviours and culture of our partnership; how we carry out our duties and promote equality; and how this is helping us improve as a partnership. The report also set out an interim update on progress towards the partnership's six equalities outcomes for the following two years until 2025.

The Civil Contingencies Act 2004 (CCA), is supplemented by the Contingency Planning (Scotland) Regulations 2005 and “Preparing Scotland” Guidance identifies IJBs as Category 1 responders to an emergency:

- an event or situation which threatens serious damage to human welfare
- an event or situation which threatens serious damage to the environment
- war, or terrorism, which threatens serious damage to the security of the UK

During 2023/24 the IJB did not need to act in this capacity.

## Action Plan

The table below shows the progress made during 2023/24 against the actions that we identified in our 2022/23 annual report and accounts.

| Action  | Progress  |
|---|---|
| Deliver the Savings, Recovery and Renewal programme with progress reported to every meeting of the IJB.   | The programme was reported to every IJB throughout the year. The significant shortfall on savings achieved, particularly supporting people contributed to the move to financial recovery. All cost pressures and legacy savings from 2023/24 are included in the budget agreed for 2024/25. |
| Maintain the Medium Term Financial Plan and use this to inform the 2024/25 budget planning and beyond.  | The latest refresh of the Medium Term Financial Plan will be presented to the IJB in June 2024.   |
| Ensuring financial sustainability is a key priority in 2023/24 through IJB reporting, discussion with board members, our funding partners and other stakeholders.   | Financial sustainability remains a risk and financial reporting will be taken to the IJB throughout 2024/25. We will also remain engaged in detailed financial discussions with both partners during the year.  |
| Continue to work to implement the Unscheduled Care Commissioning Plan in partnership with the other HSCPs across Greater Glasgow and Clyde.   | This is part of an NHSGGC wide programme and will continue to be implemented, The last update to the IJB was in November 2022.  |
| Our Integration Scheme will be refreshed in line with appropriate guidance and the current timetable across NHSGGC is to complete for submission to the Scottish Government by the current financial year.            | Our integration scheme consultation period ended in January 2024 and is expected to go to our partner bodies during 2024.   |
| We will continue to monitor the financial impact of Covid where we can to inform local reporting and decision making. We will also report on the £0.750 million provided by ERC to support Covid recovery in 2023/24. | This was reported to the IJB through our regular financial reporting and with ERC.  |
| Take our latest Commissioning Plan to 2025 to the IJB in August 2023 along with an implementation timeline.   | The Strategic Commissioning Plan was agreed by the Integration Joint Board on 16 <sup>th</sup> August 2023.   |

|   |  |
|---|--|
| <p>We will recommence review of our Strategic Action Plan, paused during the response to the pandemic and continue to develop of performance reporting.</p>   | <p>We need to review this plan to ensure all relevant actions have been progressed / incorporated into other plans / superseded.</p>   |
| <p>We will continue to place equality and fairness at the heart of our planning processes and over the next two years we will work to further progress our agreed equalities outcomes and will review these ahead of our next scheduled report in 2025.</p>   | <p>We established Equalities Outcomes for the HSCP in 2023. We will report on progress against these in 2025. We have developed our process for undertaking Equality, Fairness and Rights Impact Assessment (EFRIA) with support to staff completing assessments through the Planning and Performance Team and Planning Leads within service areas. We continue to participate ERC Equalities forums and in the national HSCP Equality Peer Support Network.</p>   |
| <p>We will implement the recommendations resulting from the Adult Joint Inspection report, published in June 2023 including: improving the quality of chronologies; greater involvement of adults at risk of harm and their unpaid carers at a strategic level; enhanced multi-agency quality assurance practices; and, building on existing practice to ensure the full involvement of all key partners in relevant aspects of ASP practice going forward.</p> | <p>An Improvement plan was developed through the Adult Protection Committee (APC) and submitted to the care inspectorate. This improvement plan includes the area of improvement identified by the inspection and the multiagency improvements and aspirations of the APC. This plan includes short and long term improvements which will be delivered through the work of the sub-committees and will run until March 2025.</p> <p>Work on the plan has progressed well with many action completed or in progress at this time. Some areas have been delayed to keep step with national developments.</p> <p>There has been ongoing support from the Lead Officer and the Practice Policy and Improvement manager to support the chairs of sub-committees in progressing actions within the Improvement Plan to meet the required scrutiny of the Adult Protection Committee.</p> |

## **Conclusion and Opinion on Assurance**

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB system of governance.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principle objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

**Anne-Marie Monaghan**  
**Chair**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

**Julie Murray**  
**Chief Officer**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

**Independent auditor's report to the members of East Renfrewshire  
Integration Joint Board and the Accounts Commission**

***The opinion of Ernst & Young will be added for the  
audited accounts***

***(this will be multiple pages in final report)***

## The Financial Statements

The (Surplus) or Deficit on the Income and Expenditure Statement shows the income received from and expenditure directed back to East Renfrewshire Council and NHS Greater Glasgow and Clyde for the delivery of services.

### Comprehensive Income and Expenditure Statement for the year ended 31<sup>st</sup> March 2024

| 2022/23                   |                      |                         | Objective Analysis   | 2023/24 |                           |                      |                         |
|---------------------------|----------------------|-------------------------|--|---------|---------------------------|----------------------|-------------------------|
| Gross Expenditure<br>£000 | Gross Income<br>£000 | Net Expenditure<br>£000 |  | Note    | Gross Expenditure<br>£000 | Gross Income<br>£000 | Net Expenditure<br>£000 |
| 18,264                    | 3,850                | 14,414                  | Children and Families  |         | 16,309                    | 3,183                | 13,126                  |
| 28,325                    | 943                  | 27,382                  | Older People's Services                                      |         | 34,000                    | 2,250                | 31,750                  |
| 7,576                     | 774                  | 6,802                   | Physical/Sensory Disability                                  |         | 8,163                     | 1,078                | 7,085                   |
| 24,325                    | 915                  | 23,410                  | Learning Disability – Community                              |         | 26,239                    | 1,573                | 24,666                  |
| 10,770                    | 1,179                | 9,591                   | Learning Disability – Inpatients                             |         | 12,216                    | 886                  | 11,330                  |
| 460                       | 195                  | 265                     | Augmentative & Alternative Communication                     |         | 384                       | 165                  | 219                     |
| 21,328                    | 3,443                | 17,885                  | Intensive Services   |         | 22,677                    | 3,070                | 19,607                  |
| 6,499                     | 349                  | 6,150                   | Mental Health  |         | 7,100                     | 576                  | 6,524                   |
| 3,295                     | 533                  | 2,762                   | Addictions / Substance Misuse                                |         | 3,647                     | 948                  | 2,699                   |
| 29,862                    | 941                  | 28,921                  | Family Health Services                                       |         | 31,588                    | 1,114                | 30,474                  |
| 17,873                    | 1                    | 17,872                  | Prescribing  |         | 19,780                    | 1                    | 19,779                  |
| 913                       | 915                  | (2)                     | Criminal Justice   |         | 989                       | 903                  | 86                      |
| 19,417                    | 17,678               | 1,739                   | Management and Admin   |         | 10,743                    | 5,035                | 5,708                   |
| 243                       | -                    | 243                     | Corporate Services   |         | 259                       | -                    | 259                     |
| <b>189,150</b>            | <b>31,716</b>        | <b>157,434</b>          | <b>Cost of Services Managed by ER IJB</b>                    |         | <b>194,094</b>            | <b>20,782</b>        | <b>173,312</b>          |
|                           |                      |                         | Set Aside for delegated services provided in large hospitals |         | 30,194                    |                      | 30,194                  |
| 29,075                    | -                    | 29,075                  | Aids and Adaptations   |         | 449                       |                      | 449                     |
| 486                       | -                    | 486                     |  |         |                           |                      |                         |
| <b>218,711</b>            | <b>31,716</b>        | <b>186,995</b>          | <b>Total Cost of Services to ER IJB</b>                      |         | <b>224,737</b>            | <b>20,782</b>        | <b>203,955</b>          |
|                           |                      |                         | Taxation and Non Specific Grant Income                       | 3       | -                         | 199,773              | 199,773                 |
| -                         | 172,289              | 172,289                 |  |         |                           |                      |                         |
| <b>218,711</b>            | <b>204,005</b>       | <b>14,706</b>           | <b>(Surplus) or Deficit on Provision of Services</b>         |         | <b>224,737</b>            | <b>220,555</b>       | <b>4,182</b>            |

## Movement in Reserves Statement

This statement shows the movement in the financial year on the reserve held by the IJB, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'non usable reserves'. The (Surplus) or Deficit on the Provision of Services reflects the true cost of providing services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

| <b>2022/23<br/>£000</b> | <b>Movement in Reserves</b>                              | <b>2023/24<br/>£000</b> |
|-------------------------|--|-------------------------|
| (20,752)                | Balance brought forward                                  | (6,046)                 |
| 14,706                  | Total Comprehensive Income & Expenditure                 | 4,182                   |
| <b>14,706</b>           | <b>(Surplus) or Deficit on the Provision of Services</b> | <b>4,182</b>            |
| <b>(6,046)</b>          | <b>Balance as at 31st March 2023 Carried Forward</b>     | <b>(1,864)</b>          |

The reserves above are all useable.

## Balance Sheet

### As at 31st March 2024

The Balance Sheet as at 31<sup>st</sup> March 2024 is a snapshot of the value at that reporting date of the assets and liabilities recognised by the IJB. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

| <b>31<sup>st</sup> March 2023</b> | <b>Balance Sheet</b>         | <b>Notes</b> | <b>31<sup>st</sup> March 2024</b> |
|-----------------------------------|------------------------------|--------------|-----------------------------------|
| <b>£000</b>                       |                              |              | <b>£000</b>                       |
| <b>9,901</b>                      | <b>Current Assets</b>        |              | <b>2,145</b>                      |
| 9,901                             | Short Term Debtors           | 7            | 2,145                             |
|                                   |                              |              |                                   |
| <b>3,855</b>                      | <b>Current Liabilities</b>   |              | <b>281</b>                        |
| 3,855                             | Short Term Creditors         | 7            | 281                               |
|                                   |                              |              |                                   |
| <b>6,046</b>                      | <b>Net Assets - Reserves</b> | 8            | <b>1,864</b>                      |

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31<sup>st</sup> March 2024 and its income and expenditure for the year then ended.

The audited annual report and accounts will be submitted for approval and issue by the IJB on 25<sup>th</sup> September 2024.

**Lesley Bairden ACMA CGMA**  
**Chief Financial Officer**  
**Integration Joint Board 26<sup>th</sup> June 2024**



# Notes to the Financial Statements

## 1. Accounting Policies

### 1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2023/24 reporting period and its position as at 31<sup>st</sup> March 2024.

The East Renfrewshire IJB is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

IJBs are specified as Section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 supported by International Finance Reporting Standards (IFRS).

### 1.2 Accruals of Income and Expenditure

Activity is accounted for in the year it takes place not simply when cash payments are made or received. In particular:

All known specific and material sums payable to the IJB have been brought into account.

Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet.

### 1.3 Going Concern

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

The IJB Financial Statements for 2023/24 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future.

The IJB's budget contribution from and direction to partners has been confirmed for 2024/25, and a Medium Term Financial Plan has been prepared covering the period 2024/25 to

2028/29. The IJB considers there are no material uncertainties around its going concern status.

#### **1.4 Accounting Convention**

The accounting convention adopted in the Statement of Accounts is an historic cost basis.

#### **1.5 Funding**

East Renfrewshire IJB receives contributions from its funding partners, namely East Renfrewshire Council and NHS Greater Glasgow and Clyde to fund its services. Expenditure is incurred in the form of charges for services provided to the IJB by its partners.

#### **1.6 Reserves**

Reserves are created by appropriate amounts from the Statement of Income and Expenditure in the Movement in Reserves Statement.

Reserves have been created in order to finance expenditure in relation to specific projects. When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service in that year and will be funded by an appropriation back to the Comprehensive Income and Expenditure Statement in the Movement in Reserves Statement.

A general reserve has also been established as part of the financial strategy of the East Renfrewshire IJB in order to better manage the risk of any future unanticipated events that may materially impact on the financial position of the IJB.

#### **1.7 Events after the Balance Sheet Date**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised.

Where events take place before the date of authorisation and provide information about conditions existing as at 31<sup>st</sup> March 2024 the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

Events taking place after the date when the Accounts were authorised are not reflected in the financial statement or notes.

#### **1.8 Related Party Transactions**

As partners of East Renfrewshire IJB both East Renfrewshire Council and NHS Greater Glasgow and Clyde are related parties and material transactions with those bodies are disclosed in Note 5 (Page 66-67) in accordance with the requirements of International Accounting Standard 24.

Related parties also include organisations that we may have no transactions with, but who can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's partner bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB.

## **1.9 Provisions, Contingent Assets and Liabilities**

Provisions are made where an event has taken place that gives the IJB a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Income and Expenditure in the year that the IJB becomes aware of the obligation and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made they are charged to the provision held in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits will be required (or a lower settlement than anticipated is made) the provision is reversed and credited back to the relevant service.

A contingent asset or liability arises where an event has taken place that gives the IJB a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the IJB. Contingent assets or liabilities also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but are disclosed in a note to the Accounts where they are deemed material.

## **1.10 Indemnity Insurance**

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Greater Glasgow and Clyde and East Renfrewshire Council have responsibility for claims in respect of the services they are statutorily responsible for and that they provide.

Unlike NHS Boards the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore similar to normal insurance arrangements.

In the event that known claims were identified they would be assessed as to the value and probability of settlement. Where material the overall expected value of any such known claims, taking probability of settlement into consideration, would be provided for in the IJB's Balance Sheet. No such claims were identified as at 31<sup>st</sup> March 2024.

Similarly, the likelihood of receipt of an insurance settlement to cover any claims would be separately assessed, and where material, they would be presented as either a debtor or disclosed as a contingent asset. No such receipts were identified as at 31<sup>st</sup> March 2024.

### **1.11 Corresponding Amounts**

These Financial Statements cover the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024, with corresponding full year amounts for 2022/23.

### **1.12 VAT**

The IJB is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure and income within the Accounts depends upon which of the partners is providing the service as these bodies are treated differently for VAT purposes.

The services provided by the Chief Officer to the IJB are outside the scope of VAT as they are undertaken under a specific legal regime.

### **1.13 Post - Employment Benefits – Pension Costs**

The accounting requirements for pension costs in respect of Post - Employment Benefits under IAS19 and FRS17 are reflected in the accounts of East Renfrewshire Council and NHS Greater Glasgow and Clyde as the respective employers of current and former staff members. The IJB does not directly employ any members of staff in its own right and accordingly has accrued no liability in regards to post employment pension benefits.

### **1.14 Prior Period Restatement**

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the IJB's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

## 2. Expenditure and Income Analysis by Nature

There are no statutory or presentational adjustments which affect the IJB's application of funding received from partner organisations. The movement in the IJB balance sheet is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these accounts.

| 2022/23<br>£000  | Expenditure and Income Analysis by Nature                   | 2023/24<br>£000  |
|------------------|---|------------------|
| (172,289)        | Partners funding contribution and non-specific grant income | (199,773)        |
| (31,716)         | Fees and charges and other service income                   | (20,782)         |
| <b>(204,005)</b> | <b>Total Funding</b>  | <b>(220,555)</b> |
| 56,809           | Employee Costs  | 58,578           |
| 985              | Premises Costs  | 1,031            |
| 401              | Transport Costs   | 391              |
| 9,890            | Supplies & Services   | 9,958            |
| 71,347           | Third Party Payments  | 70,701           |
| 2,304            | Support Costs   | 2,257            |
| 17,717           | Prescribing   | 19,780           |
| 29,940           | Family Health Service                                       | 31,588           |
| 29,075           | Acute Hospital Services                                     | 30,194           |
| 213              | Corporate Costs   | 226              |
| 30               | External Audit Fee  | 33               |
| <b>218,711</b>   | <b>Cost of Services</b>                                     | <b>224,737</b>   |

### 3. Taxation and Non Specific Grant Income

| 2022/23<br>£000 | Taxation and Non Specific Grant Income                               | 2023/24<br>£000 |
|-----------------|--|-----------------|
| 50,593          | East Renfrewshire Council  | 64,612          |
| 109,533         | NHS Greater Glasgow and Clyde  | 122,772         |
| 12,163          | Resource Transfer  | 12,389          |
| <b>172,289</b>  | <b>Partners Funding Contribution &amp; Non Specific Grant Income</b> | <b>199,773</b>  |

The funding contribution from NHS Greater Glasgow and Clyde includes East Renfrewshire's use of set aside for delegated services provided in large hospitals (£30.194 million in 2023/24 and £29.075 million in 2022/23). These services are provided by the NHS, which retains responsibility for managing the costs of providing the service; the IJB however, has responsibility for the consumption of and level of demand placed on these services.

#### 4. Hosted Services - Learning Disability Inpatients & Augmentative and Alternative Communication

As detailed at Note 11 the IJB has considered the basis of the preparation of the 2023/24 accounts for Learning Disability In-Patient Services and Augmentative & Alternative Communication (AAC) services hosted by the East Renfrewshire IJB for other IJBs within the NHS Greater Glasgow & Clyde Area.

The IJB is considered to be acting as a 'principal' and the 2023/24 financial statements have been prepared on this basis with the full costs of such services being reflected in the 2023/24 financial statements. The cost of the hosted service provided to other IJBs as well as that consumed by East Renfrewshire for the Learning Disability Inpatients and Augmentative and Alternative Communication is detailed in the following tables.

| 2022/23<br>£000 | Learning Disability In-Patient Services<br>Hosted by East Renfrewshire IJB | 2023/24<br>£000 |
|-----------------|--|-----------------|
| 6,872           | Glasgow  | 9,010           |
| 1,834           | Renfrewshire   | 1,370           |
| 521             | Inverclyde   | 97              |
| 291             | West Dunbartonshire  | 658             |
| -               | East Dunbartonshire  | -               |
| 9,518           | Learning Disability In-Patients Services Provided to other IJBs            | 11,135          |
| 73              | East Renfrewshire  | 195             |
| <b>9,591</b>    | <b>Total Learning Disability In-Patient Services</b>                       | <b>11,330</b>   |

| 2022/23<br>£000 | Augmentative and Alternative Communication (AAC)<br>Hosted by East Renfrewshire IJB | 2023/24<br>£000 |
|-----------------|---|-----------------|
| 124             | Glasgow   | 93              |
| 27              | Renfrewshire  | 55              |
| 32              | Inverclyde  | 10              |
| 5               | West Dunbartonshire   | 6               |
| 27              | East Dunbartonshire   | 23              |
| 215             | AAC Services Provided to other IJBs   | 187             |
| 50              | East Renfrewshire   | 32              |
| <b>265</b>      | <b>Total AAC Services</b>   | <b>219</b>      |

Likewise, other IJBs act as the principal for a number of other hosted services on behalf of the East Renfrewshire IJB, as detailed below; such costs are reflected in the financial statements of the host IJB.

| <b>2022/23<br/>£000</b> | <b>Services Provided to East Renfrewshire IJB by Other IJBs<br/>within NHSGGC</b> | <b>2023/24<br/>£000</b> |
|-------------------------|---|-------------------------|
| 476                     | Physiotherapy   | 556                     |
| 50                      | Retinal Screening   | 68                      |
| 788                     | Podiatry  | 520                     |
| 306                     | Primary Care Support  | 318                     |
| 419                     | Continence  | 457                     |
| 631                     | Sexual Health   | 603                     |
| 1,183                   | Mental Health   | 1,597                   |
| 978                     | Oral Health   | 899                     |
| 374                     | Addictions  | 479                     |
| 232                     | Prison Health Care  | 223                     |
| 156                     | Health Care in Police Custody   | 185                     |
| 4,032                   | Psychiatry  | 5,197                   |
| n/a                     | Specialist Childrens Services*  | 3,344                   |
| <b>9,625</b>            | <b>Net Expenditure on Services Provided</b>                                       | <b>14,446</b>           |

\*Hosted by East Dunbartonshire IJB from 1 April 2023



## 5. Related Party Transactions

The following financial transactions were made with East Renfrewshire Council and NHS Greater Glasgow and Clyde relating to integrated health and social care functions during 2023/24. The nature of the partnership means that the IJB may influence, and be influenced by its partners.

| 2022/23<br>£000 | Income – Payments for Integrated Functions | 2023/24<br>£000 |
|-----------------|--|-----------------|
| 121,759         | NHS Greater Glasgow and Clyde              | 128,119         |
| 82,246          | East Renfrewshire Council                  | 92,436          |
| <b>204,005</b>  | <b>Total</b>                               | <b>220,555</b>  |

| 2022/23<br>£000 | Expenditure – Payments for Delivery of Integrated Functions | 2023/24<br>£000 |
|-----------------|---|-----------------|
| 121,759         | NHS Greater Glasgow and Clyde                               | 128,119         |
| 96,952          | East Renfrewshire Council                                   | 96,618          |
| <b>218,711</b>  | <b>Total</b>  | <b>224,737</b>  |

| 2022/23<br>£000 | Closing Reserve Balance (held within ERC on behalf of IJB) | 2023/24<br>£000 |
|-----------------|--|-----------------|
| -               | NHS Greater Glasgow and Clyde                              | -               |
| 6,046           | East Renfrewshire Council                                  | 1,864           |
| <b>6,046</b>    | <b>Total</b>   | <b>1,864</b>    |

Related parties also include organisations that we may have no transactions with, but who can still exert significant influence over our financial and operating policy decisions.

The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's partner bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB.

The value of transactions directly with the Scottish Government in 2022/23 and 2023/24 was nil.

## 6. Corporate Expenditure

| 2022/23<br>£000 | Corporate Expenditure    | 2023/24<br>£000 |
|-----------------|--------------------------|-----------------|
| 213<br>30       | Staff Costs<br>Audit Fee | 226<br>33       |
| <b>243</b>      | <b>Total</b>             | <b>259</b>      |

The cost associated with running the IJB has been met in full by East Renfrewshire Council and NHS Greater Glasgow and Clyde reflecting the continuation of the arrangement for the previous Community Health and Care Partnership.

The costs charged to the IJB in respect of non-voting members include the Chief Officer and Chief Financial Officer. Details of the remuneration for post holders are provided in the Remuneration Report.

The costs of other key management staff who advise the IJB, such as the Chief Social Work Officer and the Chief Nurse are reflected within operational budgets. Those costs above reflect only the IJB statutory posts.

NHS Greater Glasgow and Clyde did not charge for any support services provided in the year ended 31<sup>st</sup> March 2024.

The support services provided through East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and the charge is included for 2023/24.

Fees payable to Ernst & Young in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2023/24 amounted to £33,360 (this was £29,867 in 2022/23). Ernst & Young did not provide any non-audit services during 2023/24.

VAT is not included in the costs identified.

## 7. Short Term Debtors and Creditors

| 2022/23<br>£000 | Short Term Debtors   | 2023/24<br>£000 |
|-----------------|--|-----------------|
| -<br>9,901      | NHS Greater Glasgow and Clyde<br>East Renfrewshire Council | -<br>2,145      |
| <b>9,901</b>    | <b>Total</b>   | <b>2,145</b>    |

| 2022/23<br>£000 | Short Term Creditors                                       | 2023/24<br>£000 |
|-----------------|--|-----------------|
| 3,855<br>-      | NHS Greater Glasgow and Clyde<br>East Renfrewshire Council | 281<br>-        |
| <b>3,855</b>    | <b>Total</b>   | <b>281</b>      |

## 8. Reserves

As at 31<sup>st</sup> March 2024 the IJB holds earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve is normally held to allow us to meet any unforeseen or unanticipated events that may impact on the IJB, however this was fully depleted as part of the financial recovery process.

Reserves are a normal part of the financial strategy of the IJB in order to better manage the costs and risks across financial years and work is required to rebuild reserves in the longer term.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding is earmarked and can only be used for that specific purpose
- Earmarked: the funding has been allocated for a specific purpose
- General: this can be used for any purpose

The year on year movement in reserves is summarised:

| Summary  | £ Million | £ Million |
|--|-----------|-----------|
| Reserves as at 31 March 2023                     |           | 6.046     |
| Planned use of existing reserves during the year | (4.526)   |           |
| Funds added to reserves during the year          | 0.344     |           |
| Net increase in reserves during the year         |           | (4.182)   |
| Reserves as at 31 March 2024                     |           | 1.864     |

For the £1.864 million balance of reserves we are taking forward into 2024/25 we expect to use c£1.4 million earmarked reserves:

- £0.3m is ring-fenced SG funding for Primary Care, ADP, MH Action 15
- £1.1m is committed in year for earmarked activity, mainly within Childrens and Learning Disability services

We will also use some of the £0.5m ring-fenced SG funding for the Recovery Hub building, the timing of the spend is to be confirmed.

The table on the following page provides the detailed movement across all reserves between 2022/23 and 2023/24.

| 2022/23<br>£000 | Reserves  | Used<br>£000 | Added<br>£000 | Transfers In<br>/ (Out)<br>£000 | 2023/24<br>£000 |
|-----------------|---|--------------|---------------|---------------------------------|-----------------|
| 118             | Mental Health Action 15                             |              |               |                                 | 118             |
| 851             | Alcohol & Drugs Partnership                         | 362          |               |                                 | 489             |
| 661             | Primary Care Improvement                            | 570          |               |                                 | 91              |
| 181             | GP Premises Fund                                    | 181          |               |                                 | 0               |
| 2               | COVID Allocations (Carers PPE)                      |              |               |                                 | 2               |
| -               | - Distress Brief Intervention Seed Funding          |              | 100           |                                 | 100             |
| <b>1,813</b>    | <b>Total Ring-Fenced Reserves</b>                   | <b>1,113</b> | <b>100</b>    | <b>0</b>                        | <b>800</b>      |
| 1,434           | Budget Savings Phasing                              | 1,434        |               |                                 | 0               |
| 165             | In Year Pressures                                   | 165          |               |                                 | 0               |
| <b>1,599</b>    | <b>Total Bridging Finance</b>                       | <b>1,599</b> | <b>0</b>      | <b>0</b>                        | <b>0</b>        |
| 82              | Health Visitors                                     | 82           |               |                                 | 0               |
| 382             | Counselling in Schools                              | 382          |               |                                 | 0               |
| 473             | Children and Adolescent Mental Health Services      | 473          |               |                                 | 0               |
| 100             | Trauma Informed Practice                            |              |               |                                 | 100             |
| 466             | Whole Family Wellbeing                              |              | 195           |                                 | 661             |
| 9               | Unaccompanied Asylum Seekers Children               | 9            |               |                                 | 0               |
| <b>1,512</b>    | <b>Children &amp; Families</b>                      | <b>946</b>   | <b>195</b>    | <b>0</b>                        | <b>761</b>      |
| 254             | Learning Disability Community Living Change         | 100          |               |                                 | 154             |
| 37              | Addictions Residential Rehabilitation               | 37           |               |                                 | 0               |
| 61              | Mental Health Officer/Community Psychology/Capacity | 61           |               |                                 | 0               |
| 77              | Care Home Oversight Support                         | 77           |               |                                 | 0               |
| 104             | Augmentative & Alternative Communication            | 104          |               |                                 | 0               |
| 32              | Learning Disability Health Checks                   |              | 21            |                                 | 53              |
| 13              | Armed Forces Covenant                               | 13           |               |                                 | 0               |
| 45              | Wellbeing   | 45           |               |                                 | 0               |
| 109             | Dementia Funding                                    | 109          |               |                                 | 0               |
| 18              | Telecare Fire Safety                                |              |               |                                 | 18              |
| -               | - Cancer Screening Inequalities                     |              | 28            |                                 | 28              |
| <b>750</b>      | <b>Adult Services</b>                               | <b>546</b>   | <b>49</b>     | <b>0</b>                        | <b>253</b>      |
| <b>100</b>      | <b>Renewals &amp; Repairs Fund</b>                  | <b>50</b>    |               | <b>0</b>                        | <b>50</b>       |
| <b>3,961</b>    | <b>Total Earmarked Reserves</b>                     | <b>3,141</b> | <b>244</b>    | <b>0</b>                        | <b>1,064</b>    |
| <b>272</b>      | <b>Total General Reserves</b>                       | <b>272</b>   | <b>0</b>      | <b>0</b>                        | <b>0</b>        |
| <b>6,046</b>    | <b>Total All Reserves</b>                           | <b>4,526</b> | <b>344</b>    | <b>0</b>                        | <b>1,864</b>    |

## **9. Contingent Assets and Liabilities**

There are no contingent assets or liabilities as at 31<sup>st</sup> March 2024.

## **10. New standards issued but not yet adopted**

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2024/25 Code:

- Amendments to IAS1 Classification of Liabilities as Current or Non-Current Assets
- Amendments to IAS1 Non-Current Liabilities with Covenants

The Code requires implementation of these new standards from 1 April 2024 therefore there is no impact on the 2023/24 annual accounts.

These new or amended standards are not expected to have a significant impact on the Annual Accounts.

## **11. Critical Judgements**

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to complex transactions in respect of Learning Disability Inpatients Services and Augmentative & Alternative Communication services hosted within the East Renfrewshire IJB for other IJB's within the NHS Greater Glasgow & Clyde area.

Within NHS Greater Glasgow & Clyde each IJB has operational responsibility for services which it hosts on behalf of other IJB's. In delivering these services the IJB has primary responsibility for the provision of services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal' and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which the 2023/24 accounts have been prepared.

There were no judgements required which involved uncertainty about future events.

## **12. Estimation Uncertainty**

There are no estimations included within the 2023/24 accounts.

### **13. Post Balance Sheet Events**

The final annual report and accounts will be presented for approval on 25<sup>th</sup> September 2024.

There have been no adjusting events (events which provide evidence of conditions that existed at the balance sheet date) and no such adjusting events have been reflected in the financial statements or notes. Likewise there have been no non – adjusting events, which are indicative of conditions after the balance sheet date, and accordingly the financial statements have not been adjusted for any such post balance sheet events.

### **14. Prior Period Restatement**

There are no restatements included in the unaudited accounts.



## Where to find more information

### In This Document

The requirements governing the format and content of the IJB annual accounts follows guidance issued by the Integrated Resources Advisory Group and by The Local Authority (Scotland) Accounts Advisory Committee (LASAAC). This information does not fall under audit parameters.

### On Our Website

Further information on the Accounts can be obtained on East Renfrewshire Council's website <http://www.eastrenfrewshire.gov.uk/health-and-social-care-integration> or from East Renfrewshire HSCP, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN.

### Useful Links

#### Strategic Plan – full plan and summary

[https://www.eastrenfrewshire.gov.uk/media/7569/HSCP-Strategic-Plan-2022-2025/pdf/East\\_Renfrewshire\\_HSCP\\_-\\_Strategic\\_Plan\\_2022-2025.pdf?m=637847662804030000](https://www.eastrenfrewshire.gov.uk/media/7569/HSCP-Strategic-Plan-2022-2025/pdf/East_Renfrewshire_HSCP_-_Strategic_Plan_2022-2025.pdf?m=637847662804030000)

<https://indd.adobe.com/view/badd5a41-54e9-4205-973a-06e3b4134c9b>

#### Medium Term Financial Plan

[https://www.eastrenfrewshire.gov.uk/media/7567/Medium-term-financial-plan-2022-23-to-2026-27/pdf/Medium\\_Term\\_Financial\\_Plan\\_-\\_Mar\\_2022.pdf?m=637846608465330000](https://www.eastrenfrewshire.gov.uk/media/7567/Medium-term-financial-plan-2022-23-to-2026-27/pdf/Medium_Term_Financial_Plan_-_Mar_2022.pdf?m=637846608465330000)

#### Integration Scheme

[https://www.eastrenfrewshire.gov.uk/media/7035/East-Renfrewshire-Integration-Scheme-2018-Update/pdf/East\\_Renfrewshire\\_Integration\\_Scheme\\_-\\_2018\\_Update.pdf?m=637704037531600000](https://www.eastrenfrewshire.gov.uk/media/7035/East-Renfrewshire-Integration-Scheme-2018-Update/pdf/East_Renfrewshire_Integration_Scheme_-_2018_Update.pdf?m=637704037531600000)

#### Annual Performance Report

[https://www.eastrenfrewshire.gov.uk/media/10438/IJB-Item-10-26-June-2024/pdf/IJB\\_Item\\_10\\_-\\_26\\_June\\_2024.pdf?m=1718702873170](https://www.eastrenfrewshire.gov.uk/media/10438/IJB-Item-10-26-June-2024/pdf/IJB_Item_10_-_26_June_2024.pdf?m=1718702873170)

#### Strategic Risk Register

[https://www.eastrenfrewshire.gov.uk/media/10459/PAC-Item-13-26-June-2024/pdf/PAC\\_Item\\_13\\_-\\_26\\_June\\_2024.pdf?m=1718729972863](https://www.eastrenfrewshire.gov.uk/media/10459/PAC-Item-13-26-June-2024/pdf/PAC_Item_13_-_26_June_2024.pdf?m=1718729972863)

It should be noted that the links above relate to the latest published versions of each document at the point of completion of this report and there may be later versions available on our website.

## Acknowledgement

I wish to record my thanks to staff within the HSCP for their co-operation in producing the audited Annual Report and Accounts in accordance with the prescribed timescale. In particular the support of the Accountancy and Policy & Performance staff within the partnership are gratefully acknowledged.

**Anne-Marie Monaghan**  
**Chair**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

**Julie Murray**  
**Chief Officer**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**

**Lesley Bairden ACMA CGMA**  
**Chief Financial Officer**  
**Integration Joint Board**

**26<sup>th</sup> June 2024**