



Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board	
Held on	24 June 2020	
Agenda Item	8	
Title	Unaudited Annual Report and Accounts 2019/20	
Summary		
This report provides an overview of the unaudited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2019 to 31 March 2020		
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)	
Action Required		
The Integration Joint Board is requested to:		
<ul style="list-style-type: none"> a) Agree the unaudited annual report and accounts b) Agree the proposed reserves allocations c) Note the annual report and accounts is subject to audit review d) Agree to receive the audited annual report and accounts in September, subject to any recommendations made by our external auditors and/or the Performance and Audit Committee 		
Directions	Implications	
<input checked="" type="checkbox"/> No Directions Required <input type="checkbox"/> Directions to East Renfrewshire Council (ERC) <input type="checkbox"/> Directions to NHS Greater Glasgow and Clyde (NHSGGC) <input type="checkbox"/> Directions to both ERC and NHSGGC	<input checked="" type="checkbox"/> Finance <input type="checkbox"/> Policy <input type="checkbox"/> Workforce <input type="checkbox"/> Equalities <input type="checkbox"/> Risk <input type="checkbox"/> Legal <input type="checkbox"/> Infrastructure <input type="checkbox"/> Fairer Scotland Duty	

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

24 JUNE 2020

Report by Chief Officer

UNAUDITED ANNUAL REPORT AND ACCOUNTS 2019/20

PURPOSE OF REPORT

1. The purpose of this report is to provide an overview of the unaudited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2019 to 31 March 2020 and outline the legislative requirements and key stages.
2. The report recognises that the normal process of remit of the of the annual report and accounts to the Integration Joint Board, following discussion and review by the Performance and Audit Committee is suspended under the current COVID-19 governance arrangements.

RECOMMENDATION

3. The Integration Joint Board is requested to:
 - (a) Agree the unaudited annual report and accounts;
 - (b) Agree the proposed reserves allocations;
 - (c) Note the annual report and accounts is subject to audit review; and
 - (d) Agree to receive the audited annual report and accounts in September, subject to any recommendations made by our external auditors and/or the Performance and Audit Committee

BACKGROUND

4. The Public Bodies (Joint Working)(Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of Health and Social Care in Scotland.
5. The IJB is a legal entity in its own right, created by Parliamentary Order, following Ministerial approval of the Integration Scheme. NHS Greater Glasgow and Clyde (NHSGGC) and East Renfrewshire Council have delegated functions to the IJB which has the responsibility for strategic planning, resourcing and ensuring delivery of all integrated services.
6. The IJB is specified in legislation as a 'section 106' body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

REPORT

7. The (unaudited) annual report and accounts for the IJB have been prepared in accordance with appropriate legislation and guidance. An overview of the process is set out below:

8. **Financial Governance & Internal Control:** the regulations require the Annual Governance Statement to be approved by the IJB or a committee of the IJB whose remit include audit and governance. This will assess the effectiveness of the internal audit function and the internal control procedures of the IJB. The Performance and Audit Committee normally meet this requirement, delegated by the IJB. The current governance arrangements during this COVID-19 pandemic mean the IJB will undertake this function, however should take assurance that all members of the Performance and Audit Committee have received this report and had the opportunity to comment.

9. **Unaudited Accounts:** the regulations state that the unaudited accounts are submitted to the External Auditor no later than 30th June immediately following the financial year to which they relate.

10. **Right to Inspect and Object to Accounts:** the public notice period of inspection should start no later than 1st July in the year the notice is published. This will be for a period of 3 weeks and will follow appropriate protocol for advertising and accessing the unaudited accounts. The required notice has been agreed with the external auditors and will be published on the HSCP website.

11. **Approval of Audited Accounts:** the regulations require the approval of the audited annual accounts by the IJB or a committee of the IJB whose remit include audit and governance. This will take account of any report made on the audited annual accounts by the 'proper officer' i.e. Chief Financial Officer being the Section 95 Officer for the IJB or by the External Auditor by the 30th September immediately following the financial year to which they relate. In addition any further report by the external auditor on the audited annual accounts should also be considered.

12. The Performance and Audit Committee will consider for approval the External Auditors report and proposed audit certificate (ISA 260 report) and the audited annual accounts at its meeting on 23 September 2020 and remit to the IJB for approval on that same day.

13. **Publication of the Audited Accounts:** the regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years, together with any further reports provided by the External Auditor that relate to the audited accounts.

14. The annual accounts of the IJB must be published by 31st October and any further reports by the External Auditor by 31st December immediately following the year to which they relate.

15. **Key Documents:** the regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the IJB, the Chief Officer and the Chief Financial Officer, namely:

Management Commentary / Foreword	Chair of the IJB Chief Officer
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Statement of Responsibilities	Chair of the IJB Chief Financial Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Remuneration Report	Chair of the IJB Chief Officer
Balance Sheet	Chief Financial Officer

Note: for the unaudited annual report and accounts the only the Statement of Responsibilities and the Balance Sheet require to be signed by the Chief Financial Officer.

16. The main messages from the annual report and accounts are set out below:
17. We ended the year with an overspend of £0.185 million which was 0.15% of our budget for the year. This was in line with the position reported to the IJB through our regular revenue budget monitoring and is funded as planned from our reserves. We expected to draw from reserves as we recognised we would not achieve all savings required during the year as our individual budget approach would take many months to implement; we did not have capacity to work on our digital savings programme and we achieved part year savings from the second phase of our structure review.
18. The impact of COVID-19 in the closing weeks of 2019/20 will have resulted in some reduction in day to day costs.
19. The main variances to the budget were:
- Underspends in a number of services are from staff turnover and vacant posts during the year, reflecting the general trends of recruitment and retention issues within health and social care.
 - Children's services purchased care costs, including residential care, foster and adoption were lower than budget during the year.
 - Older Peoples and Intensive Services ended the year with a collective overspend of £0.835 million from care package costs for residential and care at home costs, reflecting the continued impacts of population growth in older people and the demand for services. We are addressing our care at home costs as an element within the action plan and redesign of this service.
 - The overspend in prescribing is a result of both cost and volume across a number of drugs and also allowed for an expected spike in demand in February and March 2020 as the implications of the COVID-19 pandemic began to emerge.
20. During the year we used £1.763 million of reserves in year and we also invested £1.032 million into earmarked reserves. The categorisation and application of our reserves is shown in detail within the annual report and accounts.

21. I am proposing the following new reserves are approved:

- £0.311 million for school counselling which was transferred to the HSCP towards the end of 2019/20. This was part of the 2019/20 budget funding the Scottish Government announced and is supported within Children's Services by an implementation plan.
- £0.101 million for a new reserve for Augmentative and Alternative Communication, newly hosted by the HSCP during 2019/20. This reserve will allow the service to better deal with the flux in demand for assessment and equipment in this highly specialised area.
- £0.100 million for health visitors, within Children's Services to support training and capacity. It should be noted the existing reserve within District Nursing has been increased to £100k to similarly support training and capacity.

22. The focus on the draft unaudited accounts is to ensure full and accurate content which I am pleased we have achieved given current circumstances. We will use the time to September to produce the final document for publication and I intend to look further at how we:

- a. Report our performance information, with more of an alignment to our in year reporting
- b. Consider using infographics within the report
- c. Considering any other presentational changes following IJB review

CONSULTATION AND PARTNERSHIP WORKING

23. The Chief Financial Officer would like to extend thanks to the HSCP Finance team and to colleagues in both partner organisations acknowledging the detailed work of all staff involved in the year end closure process for all operational spend within the partnership.

IMPLICATIONS OF THE PROPOSALS

24. All financial implications are included in the report above

25. There are no workforce, infrastructure, risk, equalities, policy or legal implications.

DIRECTIONS

26. There is no requirement to issue directions.

CONCLUSIONS

27. The preparation of the annual report and accounts for the IJB meets all legislative requirements. There has been no material movement to the projected outturn last reported to the IJB. There are no significant governance issues.

RECOMMENDATIONS/...

RECOMMENDATIONS/...

28. The Integration Joint Board is requested to:
- (a) Agree the unaudited annual report and accounts;
 - (b) Agree the proposed reserves allocations;
 - (c) Note the annual report and accounts is subject to audit review; and
 - (d) Agree to receive the audited annual report and accounts in September, subject to any recommendations made by our external auditors and/or the Performance and Audit Committee

REPORT AUTHOR AND PERSON TO CONTACT

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12 June 2020

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

PAC Paper: 18-03-2020 - Review of Integration Joint Board Financial Regulations and Reserves Policy - <https://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=26156&p=0>

Annual Report and Accounts 2018/19
<https://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=25285&p=0>

Annual Report and Accounts 2017/18
<https://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=23189&p=0>

Annual Report and Accounts 2016/17
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=20434&p=0>

Annual Report and Accounts 2015/16
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=17196&p=0>

The relevant legislation is The Public Bodies (Joint Working)(Scotland) Act 2014, Local Government Scotland Act 1973

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East Renfrewshire Health and Social Care Partnership Integration Joint Board

Annual Report and Accounts 2019/20

Covering the period 1st April 2019 to 31st March 2020

(UNAUDITED)



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

Our population is growing and reached 95,530 in 2019. 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 increasing ageing population with a 42% increase in the number of residents aged 85 years and over during the last decade.



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Management Commentary

Introduction

East Renfrewshire Integration Joint Board, hereafter known as the IJB, was legally established on 27th 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 Strategic Plan 2018-21](#).

The IJB is a legal body in its own right, as set out in the legislation, the Public Bodies (Joint Working) (Scotland) Act 2014, which established the framework for the integration of health and social care in Scotland.

The [Integration Scheme](#) for the IJB sets out how we will meet the requirements of this legislation. We are 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.

Our current Strategic Plan covers the period 2018-21 and sets out how we will achieve the National Health and Wellbeing Outcomes prescribed by Scottish Ministers.

Our partnership vision statement is:

“Working together with the people of East Renfrewshire to improve lives”

Our touchstones are used to guide everything we do as a partnership:

- Valuing what matters to people.
- Building capacity with individuals and communities.
- Focusing on outcomes, not services.

This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

Strategic Plan 2018-21

With our Strategic Planning Group, we reviewed our first strategic plan, which covered 2015-18 and considered the progress we made and refreshed our strategic priorities for the three years 2018 to 2021. Our plan recognises that to meet future demand pressures from our continued growing and ageing population we needed to change the way we work together. We need to extend beyond traditional health and social care services to a wider partnership with our local people, carers, volunteers, community organisations, providers and community planners.

We need to look at the wider factors that impact on people's health and wellbeing, including activity, housing and employment; supporting people to be well, independent and connected to their communities.

Our emergency admissions, out of hours pressures and carers stress show us we still have work to do to get the right systems in place. We believe that by putting in the right amount of support at the right time we can improve lives, reduce demand and allow us to focus resource on those most in need.

We have identified seven strategic priorities where we need to make significant change or investment during the course of the plan:

- Working together with **children, young people and their families** to improve mental wellbeing
- Working together with our community planning partners on new **community justice** pathways that support people to stop offending and rebuild lives
- Working together with our communities that experience shorter life expectancy and **poorer health** to improve their wellbeing
- Working together with people to maintain their **independence at home** and in their local community
- Working together with people who experience **mental ill-health** to support them on their journey to recovery
- Working together with our colleagues in primary and acute care to care for people to reduce **unplanned admissions** to hospital
- Working together with **people who care for someone** ensuring they are able to exercise choice and control in relation to their caring activities

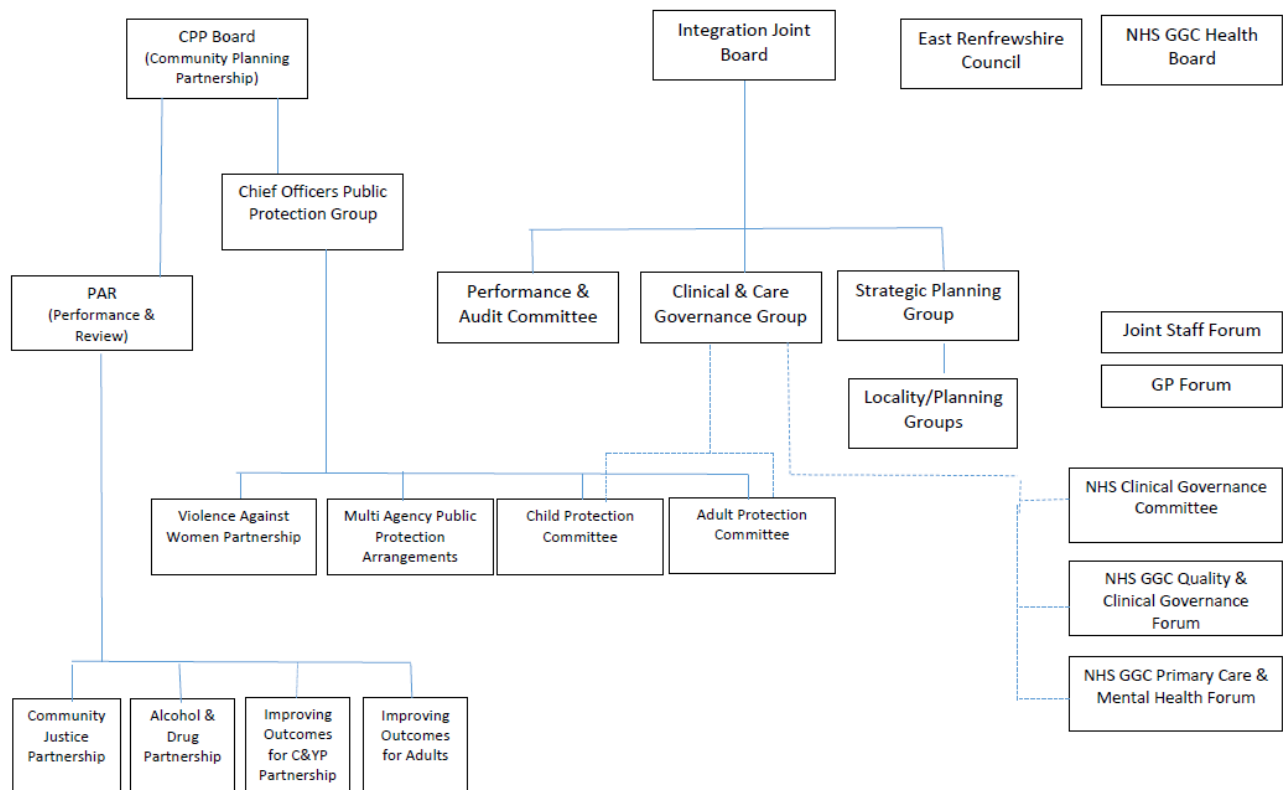
We have two localities: Eastwood and Barrhead. This best reflects hospital flows with the Eastwood Locality linking to the South Glasgow hospitals and the Barrhead Locality to the Royal Alexandra Hospital in Paisley. Our management and service structure is designed around our localities and we continue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

Our strategic plan is due to be updated for 2021-24. We will review our strategic needs assessment in light of the COVID-19 outbreak and develop our strategic priorities taking into

account the lessons learned and changing needs and expectations of local residents. The recovery work programme we have implemented will help inform our planning.

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, hereafter known as the HSCP.

The chart below shows the governance, relationships and links with partners which form the IJB business environment.



Key Messages and Operational Highlights for 2019/20

This has been a year that falls into two clear parts; pre and post the COVID-19 pandemic. For the majority of the year we operated as normal however the final month of 2019/20 saw the unprecedented challenge of the COVID-19 pandemic. During the emergency, staff across the HSCP have responded with incredible resilience, commitment and creativity. Within a very short space of time teams have established and adapted to new ways of working and have continued to maintain and deliver safe and effective services to our residents. There has been innovation and collaborative working across the health and care system including with external stakeholders and our communities.

Children and families

Over the course of 2019/20 our Family Wellbeing Service has continued to deliver positive outcomes for children and young people with mental health and emotional wellbeing concerns. The service is delivered by Children 1st, providing holistic support through our GP surgeries.

Our commitment to supporting the mental wellbeing of our young people is reflected in our concerted work to reducing waiting times for specialist Child and Adolescent Mental Health Services. Steady improvement over 2019 saw us exceeding our waiting time target by the end of the year.

We have continued to deliver successful parenting programmes throughout the year with improved outcomes for the families taking part.

Our corporate parenting activity has resulted in strong performance in our support for looked after children, including: no delays in making permanence decisions; minimal placement moves; improving numeracy and literacy for our looked after children; levels of participation higher than national average.

Our Champions Board, a forum to support and improve the experience of young people in East Renfrewshire, provides opportunities for looked after young children giving them the chance to influence policy and practice in services affecting them.

During the COVID-19 outbreak we have adapted our services and have been able to continue supporting the most vulnerable families and individuals in East Renfrewshire, particularly those where there are public/child protection issues or an identified risk of harm. Throughout the emergency, staff have been maintaining contact with the families and individuals we support through telephone, online and visits as appropriate.

Criminal justice

We continue to support people completing Community Payback Orders, with a high volume of people reporting that they have been helped to address their offending behaviour. Throughout 2019/20 we have supported people subject to Orders through Work EastRen and the Strive preparation for work programme.

We have seen significant improvement and are ahead of our target for the personal outcomes of women who have been victims of domestic abuse.

During the COVID-19 emergency we targeted our services on our most vulnerable residents. Our recovery planning is prioritising the re-establishment and strengthening of our approaches to public protection.

Supporting health and wellbeing

We continue to support training and development initiatives to raise awareness and support health improvement. We maintained our Healthy Working Lives Gold award and ensured a focus on those with the greatest inequalities within HSCP and Council staff groups. Our partnership work with East Renfrewshire Culture and Leisure Trust was very successful in developing a range of health and wellbeing opportunities for older people. One of our Paths for All local projects, Rouken Glen Walkers were delighted to receive their award for Health Walk of the Year 2019.

Supporting independence at home

Our services continue to support older people and people with long-term conditions to live independently and well. We continue to meet our target for the proportion of adults who agreed that they are supported to live as independently as possible.

We continue to expand our telecare services to support people to live independently and we have 88% of people reporting that their “living where / as you want to live” needs are being met.

Whilst 69% of those people receiving reablement have seen their care needs reduce and 58% of people aged over 65 with intensive needs are receiving care at home we know we need to do more work in our Care at Home service. During 2019/20 we have been implementing our improvement plan to support this.

Our Talking Points engagement events have been working well and demonstrating strong collaborative working with our third and community sector partners.

Care at Home

Following an inspection of our Care at Home services published in February 2019, an improvement delivery plan was put in place allowing the service to focus on activity to meet Care Inspectorate requirements. A follow-up inspection published in November 2019 and subsequent discussion with the Care Inspectorate highlighted that we would not meet their requirements in a sustainable way unless we embarked on a programme of service redesign for Care at Home.

The programme of improvement and redesign is being led by the Chief Officer and the Programme Oversight Board, chaired by the Council Chief Executive. Membership is drawn from staff side, HR and legal services as well as the Chief Officer, who is the Programme Sponsor, the Chief Social Work Officer, the Intensive Services Manager and a programme manager.

The key element in relation to meeting and sustaining the Care Inspectorate requirements is to review frontline management roles to ensure our home care support workers are properly

supported in the community. This will require the development of new roles that are fit for the future. Continuity of support for our service users will require further recruitment and a change to work patterns to ensure the staffing resource is better aligned to meet service demand.

Supporting people experiencing mental ill-health and supporting recovery from addiction

Our addiction services have seen an increase in the proportion of service users moving from drug treatment to recovery. The number of acute mental health bed days has reduced as a result of implementing the Bipolar Disorder Framework. We have commissioned Bipolar Scotland to deliver a self-management programme from East Renfrewshire.

In partnership with the third sector we have established peer support in mental health and addictions. In 2019/20 we recruited new posts funded by Action 15 and Alcohol and Drugs Partnership money and have undertaken a review of the support being delivered by our Mental Health Officers.

Reducing unplanned hospital care

Our new Hospital to Home team has been delivering targeted interventions to ensure local residents have the support they need in place to return home after a stay in hospital.

We continue to perform very well with delayed discharges, averaging around 3-4 per month. We perform well on emergency admissions to hospital which have remained stable during 2019/20. However, latest data shows our number of Accident & Emergency attendances showed a small increase to February 2020.

Our plans for Bonnyton House are to provide dedicated beds for intensive rehabilitation and end of life care, alongside our residential and respite provision. Our residents were temporarily decanted in January 2020 to a property we have rented in Crossmyloof to allow a significant refurbishment of Bonnyton House to take place. This refurbishment project was impacted by COVID-19 as work had to be suspended for a period of time.

Supporting unpaid carers

We have been providing support to unpaid carers in collaboration with our local Carers Centre and have seen significant improvement in the proportion of carers reporting that their needs are being met.

Working with our Partners

We continue to work with our partner service providers to ensure market choice and sustainability and fund the Living Wage and other Fair Work Practices. Following the COVID-19 pandemic, supporting the sustainability of our partner providers remains a key area of focus as we develop and implement new framework arrangements.

In 2019 we established our Initial Contact Team which is now established as our 'front door' to HSCP and partner supports. This is proving to be a positive approach with residents being directed to the most appropriate support whether through the third/community sector or through formal HSCP services.

During the year we established and embedded a new approach to calculating Individual Budgets for adult social care, and continued initiatives to implement the Carers Act.

We now host a new service supporting Augmentative and Alternative Communication (AAC) which uses a range of techniques to support communication when people do not have a voice, or when they find it difficult to be understood using their voice. AAC often involves the use of specialised computer-based equipment. The service also works with the Scottish Centre for the Communication Impaired (SCTCI) which is an expert AAC assessment service which provides assessment, training, and information and advice to 12 geographical NHS health boards in Scotland, including NHS Greater Glasgow and Clyde.

Management Information

This year we have continued to develop and improve our management information and use of data across services. This has seen service planning work for key adult services involving the development of new suites of local Performance Indicators and management information. New planning leads and business analysts have been appointed to support adult and children's services. The posts are working to support performance management and improve the quality and robustness of our data usage. This process is ongoing and we will continue to develop our management information and performance data to better inform our strategic and financial planning and decision making processes.

Strategic Inspection

In 2019, the Care Inspectorate and Health Improvement Scotland conducted a strategic inspection of East Renfrewshire HSCP looking at how well the partnership had: improved performance in both health and social care; developed and implemented operational and strategic planning and commissioning arrangements; established the vision, values, and aims across the partnership; and the leadership of strategy and direction. The inspection scored us positively for each element: performance; strategic planning and commissioning; leadership and direction. It found that the HSCP showed capacity for continuous improvement with its record of sound progress with the integration of health and social care services, supported by an integrated management structure and co-located teams of health and social care staff.

Of particular relevance to this annual report and accounts was the inspectors' comment on the Integration Joint Board's commendable record of sound financial performance. They reported that the Partnership managed its finances competently and well. It used its reserve funds creatively to develop new services to replace out-of-date services. The Medium-Term

Financial Plan was seen as a positive development in the face of the challenges the HSCP was facing.

The outcome of this inspection and the five areas of development identified were reported to the IJB on 27 November 2019.

COVID-19

The COVID-19 outbreak has impacted most seriously on older people and people with long-term conditions. We have focused our services on supporting those at greatest risk in both community and residential settings. This has seen additional staff support through redeployment and recruitment for care at home and our care home. There has been increased collaborative working with the third/community sector and additional support given to partner provider organisations, particularly our care home providers.

We needed to respond swiftly to the COVID-19 outbreak and to support this we created a mobilisation plan and associated financial implications. This plan was reported to the Scottish Government as part of the totality of the mobilisation by NHS Greater Glasgow and Clyde. The plan covers;

- Reducing the level of delayed discharges of patients in acute hospital provision through increased staffing of hospital discharge team and daily reporting on care home at care at home capacity
- Ensuring resilience and sustainability of care at home provision
- Purchasing additional care home bed capacity to prepare for expected increasing demand
- Recognising additional provider costs and potential sustainability concerns

Our financial implications across the period March 2020 to March 2021 are expected to be in the region of £9 million and these costs will continue to be monitored and revised as we work our way through this pandemic. The costs and provisions included in the 2019/20 accounts are just under £0.3 million. The working assumption for 2020/21 is that funding will be made available to meet the final costs. The main cost areas include: staffing additional hours and absence cover, both HSCP staff and our partner providers; the sustainability of our partner care providers; personal protective equipment (PPE); unachievable savings and prescribing.

A number of governance arrangements were put in place including drawing on business continuity plans to support critical functions, establishing our Local Resilience Management Team, participating in local and national working groups and establishing a COVID-19 Risk Register. We have also worked very closely with our partners' governance and response arrangements during the emergency, including East Renfrewshire Council, NHS Greater Glasgow and Clyde, National Chief Officer, Chief Social Work Officer and Chief Financial Officer meetings.

The IJB met in March as planned through a hybrid of physical and virtual attendance and this allowed the board to agree a budget for 2020/21 and delegate powers to the Chief Officer during the emergency. The Chairs of the IJB and its Performance and Audit Committee were regularly updated and consulted on developments and a weekly information bulletin ensured that all IJB members were updated weekly. Arrangements are in place for future meetings to take place using digital platforms.

Our staff teams have established and adapted to new ways of working and have continued to maintain and deliver safe and effective services to our residents. Across services we have taken innovative approaches and adapted provision to focus on our most vulnerable clients during the emergency phase of the crisis. We have also had to introduce new ways of working to respond to the crisis including the following areas:

Testing and Assessment: The HSCP established a testing team in response to Scottish Government strategy to undertake enhanced outbreak investigation in all care homes where there are cases of COVID-19. The HSCP also responded to requests to establish weekly staff testing and surveillance testing in homes. A Community Assessment Centre for people concerned about their COVID-19 symptoms was set up in Eastwood Health and Care Centre. This involved some adaptations to premises as well as equipping and staffing the centre. The Centre closed in June as a result of falling referrals.

PPE for Health and Social Care: The HSCP implemented a centralised model of PPE stock control to ensure support and supply to those front-line services delivered by the HSCP and our partners providing a range of health and care services throughout East Renfrewshire.

Supporting vulnerable people in the community: In order to prioritise those in greatest need all HSCP services established vulnerable people lists at the start of the crisis. We planned for a significant reduction in the care at home workforce (for all providers) and redeployed staff from day services to support care at home and Bonnyton House. We tailored our training programme for redeployed, new and voluntary staff and this allowed us to prioritise our registered staff to support those most in need.

Care at home has continued to support the majority of people, only withdrawing services at the request of families. The number of visits for some people reduced where support could be provided by informal family care, third/community sector or use of Technology Enabled Care (TEC) where appropriate. To continue to support our residents we have maintained regular telephone contact supported by additional call handling and dedicated phone lines. We have been working closely with the third sector and community groups to coordinate the HSCP, the Council and the community response to non-personal care requests and for wider support to isolated individuals.

Community Pharmacy services has adapted to support people in the community giving priority access to medication for care staff and with HSCP and council support establishing new processes for volunteer drivers to deliver medications to vulnerable and self-isolating residents.

In partnership with Voluntary Action East Renfrewshire and the Council, the HSCP supports the Community Hub helpline which is a “one-stop shop” for residents needing help or those who cannot leave their house and have no means to organise their own essentials.

Supporting unpaid carers: We have been working in close collaboration with the voluntary sector to provide enhanced support to unpaid carers during the coronavirus crisis. This has seen the establishment of new tailored support and a communication/information strategy for unpaid carers. We established a pathway for carers to access PPE in collaboration with the Carers Centre.

Supporting people in care homes: The care home sector has been particularly affected by the coronavirus outbreak with a high volume of cases across Scotland. In East Renfrewshire we put in place enhanced support to our care homes from the start of the pandemic. We established frequent contact with care home management to discuss the issues they are facing, gather information on staffing, bed vacancies and COVID-19 cases, and to support collaborative working across the sector. Care homes have been given priority access to medication through our community pharmacies and we have established new procedures for the stocking of medication in care homes (e.g. specific palliative medication). Care home liaison nursing and commissioning staff are undertaking enhanced assurance and support visits to care. The feedback from these visits has been positive with homes benefitting from independent assurance that they are implementing guidance correctly.

Alleviating pressure on acute NHS services: Minimising unnecessary use of hospital services is a strategic priority of the HSCP, and this has become even more essential given the additional pressure coronavirus is putting on acute NHS services. During the period we increased the staff capacity of our hospital discharge team. The team has been working to continually improve referral processes, conducting continuous monitoring of hospital discharges and gathering accurate daily intelligence on care home vacancies and homecare capacity. Delayed discharges have remained low despite significant challenges as a result of the crisis.

The HSCP has also been supporting the primary care sector during the crisis, facilitating remote working arrangements for GPs and support staff through equipment and training. GP Practices worked in collaboration with the HSCP to enhance their business continuity plans, and set up buddying arrangements to mitigate staff absences and ensure the ongoing operation of GP practices.

Supporting vulnerable children and families: The HSCP continued to support children throughout the crisis. Social workers are maintaining keeping in touch contact with all of their other families, albeit engaging in different ways such as telephone, Zoom and now WhatsApp. Where there are high risk activity the emergency team responds to critical situations. Home visiting is continuing to take place across services where this is essential.

The pressure on care placements for children and young people during the COVID-19 lockdown remains significant. Action has been taken to maximise what capacity there is

remaining within our fostering service and to continue to find creative solutions in relationship to kinship placements. Virtual fostering and kinship panels are taking place on a regular basis to support arrangements. However, as additional demand has placed the service at capacity, the Chief Social Work Officer linked with the Care Inspectorate with regards to the need for emergency provision. An abridged process is being taken forward with a view to the recruitment of existing East Renfrewshire registered employees (e.g. children's social workers, teachers, nurses) to provide care if internal and external placements cease to be available.

There has been an increase of tension within vulnerable family households with teenagers who find it difficult to be confined together with parents/family. As a result of changes in routines and structure, there have been heightened concerns in relation to children and young people diagnosed with Obsessional Compulsive Disorder and Autistic Spectrum Disorder. CAMHS services have offered support through telephone, online and visits as appropriate.

Moving Towards Recovery

Whilst many of the services the HSCP provides are critical and continued to operate through the crisis period we still have a significant programme of work around Recovery and how we move to a "new normal". This will not simply be reinstating what was in place pre COVID-19, but will look at learning and opportunities from new ways of working. This work will range from small individual service areas to system wide changes in how we work within the HSCP and with our partners. We are using the Scottish Government Recovery Routemap phases to support and inform our recovery plan. A Recovery working group was established and the initial workstreams identified: governance; accommodation, workforce, partner organisations, information technology requirements, PPE, change programme and the ongoing response to COVID-19.

Our recovery planning and the impact on 2020/21 is still in the very early stages and subject to change in this unpredictable and fast-moving environment. Routine reporting and monitoring will take place however the dynamics mean we will have a period of uncertainty. The Medium-Term Financial Plan will be revised when the position stabilises, and the impacts become clearer.

2019-20 Performance Achievements

In addition to our quarterly reports, the Annual Performance Report will be submitted to the IJB later in 2020 and made publicly available on our website in line with statutory guidance. In this report, we review our performance for 2019/20 against local and national performance indicators and against the commitments within our Strategic Plan. Key areas where we have seen improvement or continued strong performance over the past 12 months are as follows:

Indicator	2019/20		2018/19
	Target	Actual	Actual
Children and families (SP1: Working together with children, young people and their families to improve mental wellbeing)			
% of positive response to Viewpoint question "Do you feel safe at home?" (INCREASE)	92%	98%	93%
Children and young people starting treatment for specialist Child and Adolescent Mental Health Services within 18 weeks of referral (INCREASE)	90%	78%	74%
100% of parents of children who have received an autism diagnosis have opportunity to access Cygnet post diagnostic programme within 12 months of receiving diagnosis. (INCREASE)	100%	100%	100%
Increase in improved outcomes for children after parent/carer completion of POPP (INCREASE)	84%	96%	89%
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) (INCREASE)	Data only	98% (18/19)	93.6% (17/18)
Criminal justice (SP2: Working together with our community planning partners on new community justice pathways that support people to prevent and reduce offending and rebuild lives)			
Criminal Justice Feedback Survey - Did your Order help you look at how to stop offending? (INCREASE)	100%	100%	100%
% Change in women's domestic abuse outcomes (INCREASE)	70%	79%	64%
Living independently (SP4: Working together with people to maintain their independence at home and in their local community)			
People reporting 'living where you/as you want to live' needs met (%) (INCREASE)	90%	88%	92%
SDS (Options 1 and 2) spend as a % of total social work spend on adults 18+ (LGBF) (INCREASE)	Data only	8.2% (18/19)	7.5% (17/18)
Percentage of people aged 65+ who live in housing rather than a care home or hospital (INCREASE)	97%	96% (18/19)	96% (17/18)
Percentage of adults with intensive care needs receiving care at home (INCREASE)	62%	64% (18/19)	63% (17/18)

Supporting people experiencing mental ill-health (SP5: Working together with people who experience mental ill-health to support them on their journey to recovery)			
% of people waiting no longer than 18 weeks for access to psychological therapies (<i>INCREASE</i>)	90%	65%	55%
Reducing unplanned hospital care (SP6: Working together with our colleagues in primary and acute care to care for people to reduce unplanned admissions to hospital)			
People (18+) waiting more than 3 days to be discharged from hospital including AWI (NHSGGC data) (<i>DECREASE</i>)	0	3	4
Bed days lost to delayed discharge (Adults) (MSG data) (<i>DECREASE</i>)	1,734 (11 month target)	1,629 (Apr 19 - Feb 20)	2,037 (Apr 18 – Feb 19)
Unscheduled hospital bed days (all acute) (MSG data) (<i>DECREASE</i>)	57,056	61,191 (Oct 18 – Sept 19)	61,672 (Oct 17 – Sept 18)
% of last six months of life spent at home or in a community setting	86%	89% (at Q3 19/20)	86%
Supporting carers (SP7: Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities)			
People reporting 'quality of life for carers' needs fully met (%) (<i>INCREASE</i>)	72%	92%	78%

2019-20 Performance - Areas for Improvement

Ongoing improvement is sought across all services within the HSCP and the performance management arrangements in place are designed to facilitate this. There are specific areas we would like to improve going forward and these are set out in our current Strategic Plan.

Key indicators we would like to improve on include the following:

Indicator	2019/20		2018/19
	Target	Actual	Actual
Children and families (SP1: Working together with children, young people and their families to improve mental wellbeing)			
Children and young people starting treatment for specialist Child and Adolescent Mental Health Services within 18 weeks of referral (INCREASE)*	90%	78%	74%
Criminal justice (SP2: Working together with our community planning partners on new community justice pathways that support people to prevent and reduce offending and rebuild lives)			
Community Payback Orders - % of unpaid work placement completions within Court timescale (INCREASE)	80%	71%	84%
Living independently (SP4: Working together with people to maintain their independence at home and in their local community)			
Number of people self-directing their care through receiving direct payments and other forms of self-directed support. (INCREASE)	600	518	514
% of people aged 65+ with intensive needs receiving care at home. (INCREASE)	62%	57.5% (18/19)	59.2% (17/18)
Supporting people experiencing mental ill-health (SP5: Working together with people who experience mental ill-health to support them on their journey to recovery)			
Percentage of people waiting no longer than 18 weeks for access to psychological therapies (INCREASE)*	90%	65%	55%
Reducing unplanned hospital care (SP6: Working together with our colleagues in primary and acute care to care for people to reduce unplanned admissions to hospital)			
Number of A&E Attendances (Adults) (MSG data) (DECREASE)	16,804 (11 month target)	18,961 (Apr 19 - Feb 20)	18,547 (Apr 18 - Feb 19)
Number of Emergency Admissions (Adults) (MSG data) (DECREASE)	7,124	7,562 (Oct 18 – Sept 19)	7,258 (Oct 17 – Sept 18)

* n.b. improving pre-COVID-19 outbreak and working to reach and maintain target performance

Funding 2019/20

The net total health and social care funding from our partners for financial year 2019/20 was £153.559 million:

	£ Million
NHS Greater Glasgow and Clyde Primary Care	72.462
NHS Greater Glasgow and Clyde Large Hospital Services	31.223
East Renfrewshire Council Social Care	49.598
East Renfrewshire Council Housing Aids and Adaptations	0.276
Total Net Funding	153.559

The Comprehensive Income and Expenditure Statement (CIES) (page 49) shows the IJB gross income as £175.442 million, as that statement shows service income, grant funding, resource transfer and social care fund monies 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.

Work continues to be progressed with the set aside funding for large hospital services, however arrangements under the control of the IJB (and those across Greater Glasgow) are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and IJB, must fully implement the delegated hospital budget and set aside budget requirements of the legislation in line with the statutory guidance published in June 2015. A Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan has been developed and represents the first steps in developing strategic plans for the unscheduled care pathway (set aside) as set out in legislation. The IJB will consider this plan as part of its consultation, although this may be impacted by changes resulting from COVID 19 implications.

NHS Greater Glasgow and Clyde are now in a position to report the set aside figures based on actual expenditure of £31.223 million which has resulted in the restatement of 2018/19 figures. These were previously based on a notional budget figure of £16.624 million. The notional budgets for set aside were based on NRAC (resource allocation formula) activity and information from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

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 Social Care Fund 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.

Financial Performance 2019/20

The annual report and accounts for the IJB covers the period 1st April 2019 to 31st March 2020, with comparable figures shown for 2018/19.

The budgets and outturns for the operational services (our management accounts) as reported regularly throughout the year to the IJB are summarised below:

Service	Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	13.268	12.712	0.556	4.20%
Older Peoples Services	18.735	18.932	(0.197)	(1.06%)
Physical / Sensory Disability	5.498	5.478	0.020	0.37%
Learning Disability – Community	10.586	10.681	(0.095)	(0.90%)
Learning Disability – Inpatients	8.361	8.359	0.002	0.02%
Augmentative and Alternative Communication	0.220	0.220	-	-
Intensive Services	10.570	11.208	(0.638)	(6.03%)
Mental Health	4.130	3.941	0.189	4.58%
Addictions / Substance Misuse	1.111	1.098	0.013	1.14%
Family Health Services	23.805	23.805	-	-
Prescribing	15.779	16.090	(0.311)	(1.97%)
Criminal Justice (fully grant funded)	-	-	-	-
Planning & Health Improvement	0.230	0.132	0.098	42.81%
Finance and Resources	9.766	9.588	0.178	1.82%
Net Expenditure Health and Social Care	122.059	122.244	(0.185)	(0.15%)
Housing	0.276	0.276	-	-
Set Aside for Large Hospital Services	31.223	31.223	-	-
Total Integration Joint Board	153.558	153.743	(0.185)	(0.15%)

The £0.185 million overspend (0.15%) is broadly in line with the reporting taken to the IJB during the year and the overspend is funded, as planned, from our reserves. We expected to draw from reserves as we recognised we would not achieve all savings required during the year as our individual budget approach would take many months to implement; we did not have capacity to work on our digital savings programme and we achieved part year savings from the second phase of our structure review.

The impact of COVID-19 in the closing weeks of 2019/20 will have resulted in some reduction in day to day costs. The main variances to the budget were:

- Underspends in a number of services are from staff turnover and vacant posts during the year, reflecting the general trends of recruitment and retention issues within health and social care.
- Children's services purchased care costs, including residential care, foster and adoption were lower than budget during the year.
- Older Peoples and Intensive Services ended the year with a collective overspend of £0.835 million from care package costs for residential and care at home costs, reflecting the continued impacts of population growth in older people and the demand for services. We are addressing our care at home costs as an element within the action plan and redesign of this service.
- The overspend in prescribing is a result of both cost and volume across a number of drugs and also allowed for an expected spike in demand in February and March 2020 as the implications of the COVID-19 pandemic began to emerge.

The IJB receives regular and detailed revenue budget monitoring throughout the year.

The set aside budget is shown as nil variance as this currently is not a cash budget to the HSCP. To eliminate any "notional" variance to the IJB the budget is shown as the same value as the HSCP share of the collective costs. The budget equivalent share was identified as £25.516 million and the overspend of £5.707 million is contained within the Health Board. 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 48). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 53).

The information above reflects our management accounts reporting throughout 2019/20 whilst the CIES at Page 49 presents the financial information in the required statutory reporting format; the movement between these of £0.546m million is a result of the management accounting treatment of reserves.

Reserves

We used £1.763 million of reserves in year and we also invested £1.032 million into earmarked reserves. The year on year movement in reserves is set out at Note 8 (Page 52) and is summarised:

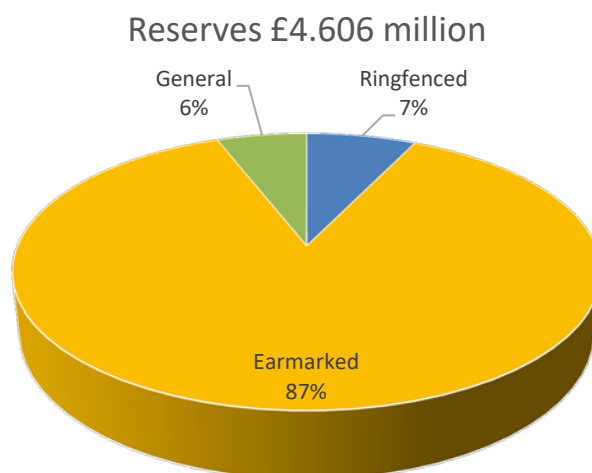
	£ Million	£ Million
Reserves at 31 March 2019		5.337
Planned use of existing reserves during the year	(1.763)	
Funds added to reserves during the year	1.032	
Net decrease in reserves during the year		(0.731)
Reserves at 31 March 2020		4.606

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in March 2020 in line with the statutory review of the Integration Scheme.

The reserves of the IJB fall into three types:

- Ringfenced: 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 current balance of £4.606 million falls in these three reserves types:



Our ring-fenced reserves show the funding that comes from the Scottish Government to support national programmes including Primary Care Improvement, Mental Health Action 15 and Alcohol and Drugs. This funding is allocated from the Scottish Government based on the cost and activity returns we are required to submit throughout the year.

We started the year with £0.599 million ring-fenced reserves and during the year we spent £0.463 million. Of the £0.195 million we added in year, £0.078 million is new funding to support GP premises and the remaining £0.117 million is continued programme funding.

Our earmarked reserves are in place to support a number of projects, provide transitional funding for service redesign, provide bridging finance for in year pressures, add capacity to support service initiatives and to support longer term cost smoothing and timing.

We started the year with £4.466 million earmarked reserves and during the year we spent £1.300 million. The main areas of spend were:

- £0.639 million to support the timing and implementation of budget savings as agreed as part of our budget setting and financial planning.
- £0.229 million to support the revenue costs of the decant of Bonnyton House to allow the capital works, as part of East Renfrewshire Council capital programme, to be undertaken. This includes roofing work, internal and external refurbishment.
- £0.250 million to support the Care at Home action plan.

We also added £0.837 million during the year to earmarked reserves, including:

- £0.408 million added to our budget savings reserve which included release of £0.309 million funding previously held as deferred income and transfers from older reserves now closed.
- £0.311 million for school counselling which was transferred to the HSCP towards the end of 2019/20. This was part of the 2019/20 budget funding the Scottish Government announced and is supported, within Children's Services, by an implementation plan.
- £0.101 million for a new reserve for Augmentative and Alternative Communication, newly hosted by the HSCP during 2019/20. This reserve will allow the service to better deal with the flux in demand for assessment and equipment in this highly specialised area.

In addition to the above we have also closed two older reserves where the activity took place and was contained within the core budget (small projects and Learning Disability) and created two new reserves to support training capacity:

- £0.100 million for health visitors, new within Children's Services
- £0.100 million for district nursing (increased by £0.061 million)

We had also planned to meet some refurbishment costs for work within our Learning Disability in-patient units, however this work was delayed, and costs will be incurred in 2020/21. We have also committed funding from the transitional funding reserve for Learning Disabilities specialist services to meet the costs of a post; Challenging Behaviours Network Manager, for two years to support this work.

Our general reserve at £0.272 million is well below the optimum level at a value of 2% of budget we would ideally hold. The general reserve is currently 0.2% of the 2020/21 revenue budget.

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 for 2019/20 to 2023/24 which supports our strategic planning process and provides a financial context to support medium-term planning and decision making.

This plan sets out the potential cost pressures of circa £5.1 to £5.7 million per year for the five years 2019/20 to 2023/24. The resulting funding gap will be dependent on the funding settlement for each year.

The 2020/21 budget settlement fell within the poor settlement range of scenario planning assumptions with cost pressures of just over £6 million and subsequent required savings of £2.4 million after all funding uplifts.

The budget agreed on 18th March 2020 set out how we will achieve the £2.4 million savings to balance our budget. We identified £0.8 million from specific budget areas and we will need to prioritise care package costs to meet the remaining balance of £1.6 million savings, as we had previously signalled, this will mean an impact on our frontline services and care packages.

This budget was agreed as the COVID-19 pandemic was emerging in Scotland and the rest of the UK, and regular monitoring of the operational budget and the COVID-19 Mobilisation Plan are in place and implications and risk will continue to be addressed as costs become clearer. There is a significant financial risk to the HSCP if additional costs are not fully funded.

The work undertaken to date on our recovery programme has focussed on the short to medium term to allow us to emerge from the crisis phase and work towards the “new normal”. There will be significant work coming from this programme that will inform our longer term strategic and financial planning.

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.

In addition to COVID-19 the consequence of Brexit may also impact on the future of the services we provide and our ability to meet the needs of the communities we serve.

We have successfully operated integrated services for a number of years and we have already faced a number of challenges and opportunities open to newer partnerships. However our funding and savings challenge take no account of this history. Whilst we have agreed a population based approach for future (NHS) financial frameworks and models this does not address the base budget.

Prescribing Costs; The cost of drugs prescribed to the population of East Renfrewshire by GPs and other community prescribers is delegated to the IJB. This is a complex and volatile cost base of

around £16 million per year. The COVID-19 impact on prescribing in the medium to long term is unclear.

Delayed Discharge; In order to achieve the target time of 72 hours we continue to require more community based provision. The medium-term aspiration is 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.

Care Providers: The impact on the sustainability of the care provider market following COVID-19 is unknown and we will continue to work closely with all our partners to work through issues, support where we can and look to develop the best way of working as we move forward. This will build on our work to date, including preparation to move to a new contractual framework.

We continue to develop our performance and financial reporting in more detail at a locality level to allow fuller reporting and understanding of future trends and service demands and include COVID-19 implications and scenarios.

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

- Our Recovery Plan will be implemented throughout 2020/21 and beyond and regular reports will be taken to the IJB.
- We will update our Medium-Term Financial Plan once COVID-19 impacts become clearer. This will allow us to continue to use scenario-based financial planning and modelling to assess and refine the impact of different levels of activity, funding, pressures, possible savings and associated impacts.
- We will continue to monitor in detail the impacts of COVID-19, Brexit and 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 continue to work through our Care at Home action plan and service redesign, taking into account the changing COVID-19 landscape.
- We have identified savings proposals for 2020/21 and as we previously indicated will now need to move to a prioritisation and criteria-based model for care package support. Our individual budget calculator will be revised. We will continue to use our reserve through 2020/21 to phase in budget savings. It is possible we will deplete this reserve in 2020/21 so there is a significant risk associated with:
 - Ensuring savings are achieved on a recurring basis by the end of the financial year
 - Impact of a similar level of budget settlement in 2021/22
 - Unknown impact of COVID-19
- We will realign our adult services to reflect a change to our senior management structure which we have increased recognising, as supported in the Strategic Inspection, we had reduced capacity too far in previous savings delivery. We have recently recruited to our new post; Head of Recovery and Intensive Services.

- We routinely report our performance to the IJB with further scrutiny from our Performance and Audit Committee and our Clinical and Care Governance Group. 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.
- 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.

We regularly review our strategic risk register for the IJB which identifies the key areas of risk that may impact the IJB and have implemented a range of mitigating actions to minimise any associated impact. A separate COVID-19 Risk Register is in place.

The challenges and our responses set out above include the main areas of risk that the IJB are facing, with the uncertainty of the impact of COVID-19, the capacity for the HSCP and its partners to deliver services and financial sustainability all very significant risks.

Conclusion

East Renfrewshire Integration Joint Board continued, pre COVID-19, to be well placed in the short term to meet 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, not only ensuring financial sustainability, but also meeting the needs of our population. There is a degree of uncertainty over the medium to longer term funding which could pose risk to meeting future demand, however we continue to plan ahead and prepare for a range of scenarios. The implications of the COVID-19 pandemic are largely unknown at this point and this conclusion must be caveated to that effect.

Anne-Marie Monaghan
Chair
Integration Joint Board

24th June 2020

Julie Murray
Chief Officer
Integration Joint Board

24th June 2020

Lesley Bairden ACMA CGMA **24th June 2020**
Chief Financial Officer
Integration Joint Board

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. 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).
- Approve the Statement of Accounts.

I confirm that the audited Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 23rd September 2020.

Anne-Marie Monaghan

Chair

Integration Joint Board 24th June 2020

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 were reasonable and prudent.
- Complied with the legislation.
- Complied with the 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 31st March 2020 and the transactions for the IJB for the period covering 1st April 2019 to 31st March 2020.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 24th June 2020

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 2019/20 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 2019/20 amounted to £110,954 in respect of all duties undertaken during the financial year. In respect of the Chief Financial Officer, total remuneration for 2019/20 amounted to £84,772.

Name and Post	Salary, Fees and Allowances £	Taxable Expenses £	Total Remuneration £
Julie Murray, Chief Officer 2019/20	110,954	-	110,954
Julie Murray, Chief Officer 2018/19	107,767	-	107,767

Name and Post	Salary, Fees and Allowances £	Taxable Expenses £	Total Remuneration £
Lesley Bairden, Chief Financial Officer 2019/20	84,759	13	84,772
Lesley Bairden, Chief Financial Officer 2018/19	82,342	-	82,342

Voting Board Members 2019/20		Total Taxable IJB Related Expenses £
Councillor Caroline Bamforth (Vice Chair)	East Renfrewshire Council	Nil
Councillor Tony Buchanan	East Renfrewshire Council	Nil
Councillor Paul O' Kane	East Renfrewshire Council	Nil
Councillor Jim Swift	East Renfrewshire Council	Nil
Susan Brimelow	NHS Greater Glasgow & Clyde	Nil
John Matthews	NHS Greater Glasgow & Clyde	Nil
Anne-Marie Monaghan (Chair)	NHS Greater Glasgow & Clyde	Nil
Flavia Tudoreanu	NHS Greater Glasgow & Clyde	Nil

The equivalent cost in 2018/19 was nil for all IJB members.

The Pension entitlement for the Chief Officer for the year to 31st March 2020 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

Name and Post	In Year Pension Contribution For year to 31 st March £	Accrued Pension Benefit as at 31 st March	
		Pension £	Lump Sum £
Julie Murray, Chief Officer 2019/20	21,414	42,146	58,504
Julie Murray, Chief Officer 2018/19	20,799	38,772	56,800

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.

Name and Post	In Year Pension Contribution For year to 31 st March £	Accrued Pension Benefit as at 31 st March	
		Pension £	Lump Sum £
Lesley Bairden, Chief Financial Officer 2019/20	16,358	7,104	-
Lesley Bairden, Chief Financial Officer 2018/19	15,892	5,247	-

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no 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 in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The table above shows the IJB's funding during 2019/20 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.

General Disclosure by Pay Bands

Number of Employees 31 st March 2019	Remuneration Band	Number of Employees 31 st March 2020
1	£80,000 - £85,999	1
1	£105,000 - £109,999	1

Anne-Marie Monaghan
Chair
Integration Joint Board 24th June 2020

Julie Murray
Chief Officer
Integration Joint Board 24th June 2020

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 and have consolidated these into a Governance Code.

The Governance Framework

The main features of the governance framework in place during 2019/20 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.

The governance framework was put in place during 2015/16 when the IJB was established and the Governance Code was formalised and audited in 2017/18 and continues to operate effectively.

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 (2010)'.

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 2019/20. A member of East Renfrewshire Council's Audit and Scrutiny Committee was co-opted to the IJB Performance and Audit Committee during 2016/17 to promote transparency.

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 Auditor prepares an annual report to the audit committee of the IJB including an assurance statement containing a view on the adequacy and effectiveness of the systems of internal control.

The Chief Internal Auditors opinion will be included in the final Audited Accounts to be presented in September 2020, following the due audit process.

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	Part
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

The area where we are partly compliant is:

- Workforce; we have a local workforce plan and learning & development plan. A three-year Workforce Plan covering 2021-24 needs to be approved and published by 31st March 2021.

Governance Issues during 2019/20

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks the IJB Performance and Audit Committee take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31st March 2020.

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.

The recommendations from the follow up audit on the implementation of the Care Finance system are taken to the Performance and Audit Committee with progress updates on a six-monthly timescale. Progress has been made on these recommendations however the planned audit follow up work in March 2020 was impacted by COVID-19 so this will be completed during 2020/21.

The IJB Risk Policy was audited during the year and was found to be compliant.

The redesign and improvement plan for the Care at Home service is ongoing and includes all Care Inspectorate requirements.

- The programme is led by the Chief Officer and the programme oversight board is chaired by the Council Chief Executive. Membership includes staff side, human resources, legal services, the Chief Social Work Officer and the Intensive Services Manager and Programme Manager.
- A Report on progress, timelines and key milestones is also taken to each meeting of the Integration Joint Board.

The implementation of a new finance system by East Renfrewshire Council was undertaken with the HSCP having full representation on the project board.

The COVID-19 pandemic has meant that how the IJB operates and therefore associated governance has been impacted. The IJB met on 18 March 2020 and agreed delegated powers to allow the Chief Officer and the HSCP the flexibility to adapt to the significant public health challenges resulting from this pandemic.

The Scottish Government introduced new legislation; The Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020. The HSCP has complied with this legislation as appropriate.

All decisions taken under delegated authority are logged and a full record of decisions taken supports the Local Resilience Management Team process put in place as well as our Mobilisation Plan.

The HSCP is working with all partners at a local and national level to play our part in the response to the pandemic and has had to respond swiftly to a number of challenges including establishing a community assessment centre and a PPE Hub; supporting care home testing, as well as implementing business continuity plans to ensure services can deliver as much support as possible and in particular to our most vulnerable and at risk residents.

The Recovery work which is underway builds on this initial emergency response phase and will help inform how we plan to reintroduce as much as we can as we move to the new normal. This will also help inform our next strategic plan for 2022 - 2025. Significant work is required to review the disruption to and impact on services and our aim is to build what we have learned during the initial response, not only by the HSCP, but also that of our partners and most importantly those who use our services.

There are significant implications from both the emergency response and from the ongoing recovery phase. Our Mobilisation Plan was agreed with the Scottish Government and the detailed cost tracker; the funding discussions are ongoing.

Action Plan

The IJB identified the following actions for implementation during 2019/20 and progress against each is shown:

Action	Progress
Ensure our Care at Home improvement plan is fully implemented, with progress against actions and target dates continuing to be reported to the Integration Joint Board throughout 2019/20.	Our Care at Home action plan is a standing agenda item for our IJB. This will continue to be reported until all actions are closed and the service redesign complete.
Continue to develop our management information to better inform our strategic and financial planning, commissioning strategy, change programme and decision-making processes.	We have developed our performance reporting including a new suite of local performance indicators. The changes we have made to our staff structure support and promote the benefits of robust data recording, development and analysis.
Maintain and report, at least annually an updated Medium-Term Financial Plan reflecting the latest intelligence and assumptions to support and inform future funding modelling and scenarios. This will be supplemented by seminars at specific stages in the budget setting process.	<p>The budget report submitted to the IJB on 18 March stated that the MTFP would be revised for April following finalisation of any implications from the UK final budget.</p> <p>The subsequent COVID-19 pandemic has overtaken that date and the plan will be revised in due course.</p> <p>It is worth noting that the 2020/21 budget settlements fell within the scenarios of the existing MTFP.</p>
Implement commissioning arrangements for the set aside budget and reduce our Accident and Emergency attendances.	A Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan has been developed and represents the first steps in developing strategic plans for the unscheduled care pathway (set aside) as set out in legislation. The IJB will consider this plan as part of its consultation.
Continue to work with NHS Greater Glasgow and Clyde regarding the timing of future years funding confirmation, the budget setting timescale for 2020/21 demonstrates progress despite timeframe constraints.	This is ongoing however the IJB did agree a budget on 18 March with offers from both partners, albeit with caveats around the timing of the UK budget and the emerging implications of the COVID-19 pandemic.
Regularly report on the local and national actions, along with our partners, resulting from the Audit Scotland Review of Integration and the Ministerial Strategic Group review of Health and Community Care.	The IJB now has one action plan which combines the actions from these two reports along with those resulting from the areas for development from our strategic inspection. This single action plan – our Strategic Improvement Plan was agreed by the IJB on 29 January 2020.
Develop and publish our three-year Workforce Plan for 2020-23.	The date for the three-year Workforce Plan has been revised, by the Scottish Government to 2021-24.

The actions to take in 2020/21 to improve strengthening our corporate governance arrangements are:

- Continue to report on our Care at Home action plan at each IJB until full implementation of redesign and closure of all actions.
- Revise our Medium-Term Financial Plan once the implications from the COVID-19 pandemic are clearer.
- Implement the commissioning arrangements for unscheduled care once the system wide commissioning plan is finalised.
- Continue to report on our Strategic Improvement Plan until fully complete.
- Review our Best Value reporting with our Annual Performance Report.
- Implement our Recovery work programme whilst recognising that this will need to flex and adapt to changing circumstances.

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 24th June 2020

Julie Murray
Chief Officer
Integration Joint Board 24th June 2020

Independent auditor's report to the members of East Renfrewshire Health and Social Care Partnership Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

The report from Audit Scotland will be included in the final Audited Accounts to be presented in September 2020, following the due audit process.

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 31st March 2020

2018/19			2019/20				
Gross Expenditure Re-stated	Gross Income Re-stated	Net Expenditure Re-stated	Objective Analysis	Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
£000	£000	£000					
10,252	443	9,809	Children and Families		11,809	697	11,112
26,295	1,742	24,553	Older People's Services		24,927	2,246	22,681
5,312	264	5,048	Physical/Sensory Disability		5,775	58	5,717
17,939	1,631	16,308	Learning Disability – Community		18,966	709	18,257
9,422	1,460	7,962	Learning Disability – Inpatients		9,673	1,314	8,359
-	-	-	Augmentative and Alternative Communication		393	173	220
11,634	1,768	9,866	Intensive Services		13,173	1,848	11,325
4,904	176	4,728	Mental Health		5,289	178	5,111
2,099	65	2,034	Addictions / Substance Misuse		2,224	205	2,019
23,722	1,513	22,209	Family Health Services		25,276	1,471	23,805
16,194	-	16,194	Prescribing		16,090	-	16,090
563	563	-	Criminal Justice		609	609	-
225	-	225	Planning and Health Improvement		132	-	132
9,019	552	8,467	Management and Admin		10,115	1,366	8,749
215	-	215	Corporate Services	6	223	-	223
137,795	10,177	127,618	Cost of Services Managed by East Renfrewshire IJB		144,674	10,874	133,800
29,837	-	29,837	Set Aside for delegated services provided in large hospitals		31,223	-	31,223
290	-	290	Aids and Adaptations		276	-	276
167,922	10,177	157,745	Total Cost of Services to East Renfrewshire IJB		176,173	10,874	165,299
-	98,135	98,135	NHS Greater Glasgow and Clyde	3	-	103,447	103,447
-	48,557	48,557	East Renfrewshire Council	3	-	49,565	49,565
-	6,449	6,449	Resource Transfer	3	-	6,424	6,424
-	5,132	5,132	Social Care Fund	3	-	5,132	5,132
-	158,273	158,273	Taxation and Non Specific Grant Income		-	164,568	164,568
167,922	168,450	(528)	(Surplus) or Deficit on Provision of Services		176,173	175,442	731
167,922	168,450	(528)	Total Comprehensive (Income) and Expenditure		176,173	175,442	731

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.

2018/19 £000	General Reserves	2019/20 £000
(4,809) (528)	Balance as at 31 st March 2019 brought forward Total Comprehensive Income & Expenditure	(5,337) 731
(528)	(Surplus) or Deficit on the Provision of Services	731
(5,337)	BALANCE AS AT 31st MARCH 2020 CARRIED FORWARD	(4,606)

BALANCE SHEET**As at 31st March 2020**

The Balance Sheet as at 31st March 2020 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.

31st March 2019 £000		Notes	31st March 2020 £000
5,469	Current Assets		5,129
5,469	Short Term Debtors	7	5,129
132	Current Liabilities		523
132	Short Term Creditors	7	523
5,337	Net Assets		4,606
(5,337)	Reserves	8	(4,606)
(5,337)	Total Reserves		(4,606)

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31st March 2020 and its income and expenditure for the year then ended.

The audited annual report and accounts were submitted for approval and issue by the IJB on 23rd September 2020

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 24th June 2020

Notes to the Financial Statements

1. Accounting Policies

1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2019/20 reporting period and its position as at 31st March 2020.

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 2019/20 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.

1.4 Accounting Convention

The accounting convention adopted in the Statement of Accounts is a 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 31st March 2020 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 49) in accordance with the requirements of International Accounting Standard 24.

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 31st March 2020

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 31st March 2020.

The cost of participation in the CNORIS scheme was funded on our behalf by NHS Greater Glasgow and Clyde.

1.11 Corresponding Amounts

These Financial Statements cover the period 1st April 2019 to 31st March 2020, with corresponding full year amounts for 2018/19.

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 IAS9 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.

2. Expenditure and Income Analysis by Nature

2018/19 Re-stated £000		2019/20 £000
(158,273) (10,177)	Partners funding contribution and non-specific grant income Fees and charges and other service income	(164,568) (10,874)
(168,450)	2019/20 TOTAL FUNDING	(175,442)
36,602 818 375 7,201 50,995 2,126 16,024 23,729 29,837 190 25	Employee Costs Premises Costs Transport Costs Supplies & Services Third Party Payments Support Costs Prescribing Family Health Service Acute Hospital Services Corporate Costs External Audit Fee	39,548 1,069 315 8,393 51,593 2,597 19,445 21,767 31,223 196 27
167,922	2019/20 COST OF SERVICES	176,173

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.

3. Taxation and Non Specific Grant Income

2018/19 Re-stated £000		2019/20 £000
48,557	East Renfrewshire Council	49,565
98,135	NHS Greater Glasgow and Clyde	103,447
6,449	Resource Transfer	6,424
5,132	Social Care Fund	5,132
158,273	PARTNERS FUNDING CONTRIBUTION & NON SPECIFIC GRANT INCOME	164,568

The funding contribution from NHS Greater Glasgow and Clyde includes £31.223 million in respect of East Renfrewshire's use of set aside for delegated services provided in large hospitals. These 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 2019/20 accounts in respect of 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. Accordingly, the IJB is considered to be acting as a 'principal' and the 2019/20 financial statements have been prepared on this basis with the full costs of such services being reflected in the 2019/20 financial statements. The cost of the hosted service provided to other IJBs and consumed by East Renfrewshire in regards Learning Disability Inpatients and SCTCI is detailed below.

2018/19 £000	LEARNING DISABILITY IN PATIENTS SERVICES HOSTED BY EAST RENFREWSHIRE IJB	2019/20 £000
6,234	Glasgow	5,659
918	Renfrewshire	1,347
142	Inverclyde	199
570	West Dunbartonshire	846
-	East Dunbartonshire	196
7,864	Learning Disability In-Patients Services Provided to other IJB's	8,247
98	East Renfrewshire	112
7,962	TOTAL LEARNING DISABILITY – INPATIENTS SERVICES	8,359

2018/19 £000	AAC SERVICES HOSTED BY EAST RENFREWSHIRE IJB	2019/20 £000
-	Glasgow	72
-	Renfrewshire	7
-	Inverclyde	-
-	West Dunbartonshire	4
-	East Dunbartonshire	25
-	AAC Services Provided to other IJB's	108
-	East Renfrewshire	11
-	TOTAL AAC SERVICES	119

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.

2018/19 £000	SERVICES PROVIDED TO EAST RENFREWSHIRE IJB BY OTHER IJBs WITHIN NHS GREATER GLASGOW AND CLYDE	2019/20 £000
434	Physiotherapy	460
53	Retinal Screening	48
452	Podiatry	464
295	Primary Care Support	303
293	Continence	297
613	Sexual Health	618
876	Mental Health	906
858	Oral Health	868
335	Addictions	348
184	Prison Health Care	194
163	Health Care in Police Custody	162
3,811	Psychiatry	4,211
8,367	NET EXPENDITURE ON SERVICES PROVIDED	8,879

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 2019/20. The nature of the partnership means that the IJB may influence, and be influenced by its partners.

2018/19 Re-stated £000	Income – payments for integrated functions	2019/20 £000
102,698	NHS Greater Glasgow and Clyde	108,461
65,752	East Renfrewshire Council	66,981
168,450	TOTAL	175,442

2018/19 Re-stated £000	Expenditure – payments for delivery of integrated functions	2019/20 £000
102,698	NHS Greater Glasgow and Clyde	108,461
65,224	East Renfrewshire Council	67,712
167,922	TOTAL	176,173

6. Corporate Expenditure

2018/19 £000	Corporate Expenditure	2019/20 £000
190	Staff Costs	196
-	Administration Costs	-
25	Audit Fee	27
215	TOTAL	223

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 31st March 2020.

The support services for East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and as such have been charged for in 2019/20.

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice 2019/20 amounted to £26,560. There were no fees paid to Audit Scotland in respect of any other services.

VAT is not included in the costs identified.

7. Short Term Debtors and Creditors

2018/19 £000	Short Term Debtors	2019/20 £000
761 4,708	NHS Greater Glasgow and Clyde East Renfrewshire Council	550 4,579
5,469	TOTAL	5,129

2018/19 £000	Short Term Creditors	2019/20 £000
71 61	NHS Greater Glasgow and Clyde East Renfrewshire Council	462 61
132	TOTAL	523

8. Reserves

As at 31st March 2020 the IJB has created earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve has been created as part of the financial strategy of the IJB in order to better manage the risk of any future unanticipated events that may materially impact on the financial position of the IJB.

2018/19 £000	Reserves	Transfers Out £000	Transfers In £000	2019/20 £000
111	Mental Health Action 15	111	-	-
68	Alcohol & Drugs Partnership	-	15	83
420	Primary Care Improvement	352	102	170
-	GP Premises Fund	-	78	78
599	Total Scottish Government Funding	463	195	331
1,138	Budget Savings Phasing	639	408	907
500	In Year Pressures	229	-	271
222	Prescribing	-	-	222
1,860	Total Bridging Finance	868	408	1,400
664	Children and Families	69	426	1,021
1,039	Transitional Funding Learning Disability Specialist Services			1,039
39	District Nursing		61	100
55	Active Lives	55		-
109	Projects and Initiatives	109		-
49	Learning Disability	49		-
-	Augmentative & Alternative Communication		101	101
252	Total Projects	213	162	201
100	Renewal and Repairs			100
250	Care at Home	250		-
200	Partnership Strategic Framework	50		150
100	Organisational learning & Development	8		92
550	Total Capacity	308		242
5,065	TOTAL EARMARKED RESERVES	1,763	1,032	4,334
272	TOTAL GENERAL RESERVES			272
5,337	TOTAL ALL RESERVES	2,001	1,270	4,606

9. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 31st March 2020.

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. The IJB considers that there are no such standards which would have a significant impact on the 2019/20 annual accounts.

11. Critical Judgements & Estimation Uncertainty

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 AAC 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 2019/20 accounts have been prepared.

The figure included in the 2019/20 financial statements in respect of set aside for delegated services provided in large hospitals is provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB, however, has responsibility for the consumption of, and level of demand placed on, these resources.

NHS Greater Glasgow & Clyde are now in a position to report the set aside figures based on actual expenditure which has resulted in the restatement of 2018/19 figures which were previously based on a notional budget figure. The notional budgets for set aside were based on NRAC activity and information from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

12. Post Balance Sheet Events

The 2019/20 Annual Report and Accounts were authorised for issue by the IJB on the 23rd September 2020. 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.

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).

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.

Acknowledgement

I wish to record my thanks to staff within the HSCP for their co-operation in producing the 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

24th June 2020

Julie Murray
Chief Officer
Integration Joint Board

24th June 2020

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

24th June 2020

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