



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	22 June 2022
Agenda Item	7
Title	Unaudited Annual Report and Accounts 2021/22
<p>Summary</p> <p>This report provides an overview of the unaudited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2021 to 31 March 2022.</p> <p>The Chair of Performance and Audit Committee will advise the Integration Joint Board of:-</p> <ul style="list-style-type: none"> ▪ any matters arising from the Performance and Audit Committee in relation to the annual report and accounts ▪ the Performance and Audit Committee's decision on the remittance of the Unaudited Annual Report and Accounts to the Integration Joint Board. 	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>The Performance and Audit Committee is requested to:</p> <ol style="list-style-type: none"> a) Agree the unaudited annual report and accounts and remit to the Integration Joint Board for approval b) Agree and endorse 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 November, subject to any recommendations made by our external auditors and/or the Performance and Audit Committee and Integration Joint Board e) Note the summary overview of financial performance document will be presented with the audited accounts in November. 	

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

22 JUNE 2022

Report by Chief Financial Officer

UNAUDITED ANNUAL ACCOUNTS 2021/22

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 2021 to 31 March 2022 and outline the legislative requirements and key stages.
2. The Chair of the Performance and Audit Committee will advise the IJB of any matters arising from this committee.

RECOMMENDATION

3. The Performance and Audit Committee is requested to:
 - a) Agree the unaudited annual report and accounts and remit to the Integration Joint Board for approval
 - b) Agree and endorse 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 November, subject to any recommendations made by our external auditors and/or the Performance and Audit Committee and Integration Joint Board
 - e) Note the summary overview of financial performance document will be presented with the audited accounts in November.

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 has 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 meet this requirement, as delegated by the IJB
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 November 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. The extended timetable to November, normally September, is a result of the workloads associated with the pandemic.
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 November 2022 (or equivalent date should the committee decide to revise its meeting cycle) and remit to the IJB for approval.
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 30th November 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
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

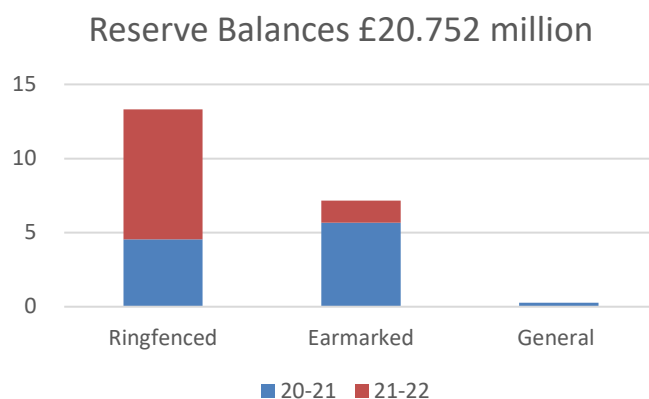
Note: for the unaudited annual report and accounts only the Statement of Responsibilities and the Balance Sheet require to be signed by the Chief Financial Officer.

16. The main messages from the annual report and accounts are set out below:
17. We ended the year with an operational underspend of £0.837 million which was 0.54% of our budget for the year. This was marginally better than the position last reported to the IJB in March when the projected outturn was an underspend of £0.554 million.
18. The Covid-19 spend is shown as £8.945 million and we received new funding late in the year of £15.066 million with the balance taken to our reserves.
19. The main variances to the budget were:
- £1.904 million underspend in within Older Peoples Nursing, Residential and Daycare Services. This reflects the ongoing trend of reduction in care home admissions but does offset the increase in community activity; predominantly Care at Home.
 - £1.715 million overspend within Intensive Services as our Care at Home costs reflect that we continued to operate a near full service in the second year of the pandemic. This is the position after we applied £0.826 million of winter funding to meet the increases in demand and complexity within this service.
 - £0.458 million underspend within Learning Disability Community Services from a combination of staff turnover and running costs.

20. Our reserves increased significantly during the year, with further allocations received in the final quarter of 2021/22 mainly for winter funding, Primary Care Improvement Plan and Covid-19. This is summarised:

Reserves Movement	£ Million	£ Million
Reserves at 31 March 2021		10.485
Planned use of existing reserves during the year	(3.937)	
Funds added to reserves during the year	14.204	
Net increase in reserves during the year		10.267
Reserves at 31 March 2022		20.752

21. The increase in our reserves is in line with the national position and the vast majority of this relates to Scottish Government ring-fenced funding.



22. We received £11.933 million during the year for ring-fenced activity and used £3.153 million. We can only spend this funding on those initiatives that the funding supports; the majority of this increase relates to Covid-19 and this will support the ongoing response to the pandemic in 2022/23.
23. 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 services and to smooth impact of demand and timing of spend across multiple years. We spent £0.785 million supporting service pressures and delivering on projects as planned and added £2.272 million.
24. We signalled the likely significant new funding as part of our revenue monitoring and the IJB approved a number of new reserves be created during 2021/22 and this was reflected in our reporting. Given the dynamic situation we knew that some balances would not be identified until year end.

25. I am now formally proposing that the reserves position is approved as reflected in the detail at note 8 (pages 60-61) in the annual report and accounts. The main points to note are:
- £8.780 million increase to Scottish Government ring-fenced reserves (key components £6.121 million Covid-19, £.069 million Primary Care Improvement Plan and £1.012 million winter funding)
 - £0.783 million increase to our bridging finance strategy (£0.837 million from the operational underspend to support the phasing in of savings less the £0.054 million used in prescribing to smooth the flux in demand)
 - £0.220 million used to support additional observation in our Learning Disability Specialist Service (Hosted)
 - £0.615 million increase within Childrens services;
 - £0.376 million used for Health Visitors, Mental Health Framework and Recovery activity with partners)
 - £0.991 added with almost all of this relating to increased CAMHS funding in that will support the service in 2022/23
 - £0.346 million increase within Adult Services;
 - £0.420 million to support a number of initiatives
 - £0.074 million used to support District Nursing capacity
26. Our general reserve remains unchanged at £0.272 million and is well below the optimum level at a value of 2% of budget we would ideally hold. The general reserve is currently just under 0.15% of the 2021/22 revenue budget.
27. Given the scale of the financial challenge we faced pre-pandemic the IJB strategy to invest where possible in smoothing the impact of savings challenges had not allowed any investment into general reserves. As we have previously discussed, both PAC and the IJB have recognised that whilst this means we are below our policy level the prioritisation has been on long term sustainability and minimising the impact of savings over time on those services we provide. In the event we find ourselves unable to achieve sufficient savings delivery during 2022/23 we may need to un-hypothecate (i.e. un-earmark) reserves to meet operational costs.
28. The prior year set-aside expenditure for 2020/21 was restated from £28.177 million to £28.029 million as colleagues in NHSGGC advised of an error in the previous figures. This reduction of £0.148 million was a result of eliminating expenditure relating to the Royal Hospital for Children included in error. This is notional expenditure to the IJB so has nil impact.

CONCLUSIONS

29. 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

30. The Performance and Audit Committee is requested to:
- a) Agree the unaudited annual report and accounts and remit to the Integration Joint Board for approval
 - b) Agree and endorse the proposed reserves allocations
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 - e) Note the summary overview of financial performance document will be presented with the audited accounts in November.

REPORT AUTHOR AND PERSON TO CONTACT

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14 June 2022

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

Annual Report and Accounts 2020/21

https://www.eastrenfrewshire.gov.uk/media/7153/PAC-Item-08-24-November-2021/pdf/PAC_Item_08_-_24_November_2021.pdf?m=637727683975070000

Annual Report and Accounts 2019/20

https://www.eastrenfrewshire.gov.uk/media/4451/IJB-audited-annual-Report-and-accounts-2019-2020/pdf/IJB_Annual_Report_and_Accounts_2019-20_FINAL_web.pdf?m=637441633455770000

Annual Report and Accounts 2018/19

https://www.eastrenfrewshire.gov.uk/media/2248/Integration-Joint-Board-Item-07-25-September-2019/pdf/Integration_Joint_Board_Item_07_-_25_September_2019.pdf?m=637351714681700000

Annual Report and Accounts 2017/18

https://www.eastrenfrewshire.gov.uk/media/2825/Integration-Joint-Board-Item-06-26-September-2018/pdf/Integration_Joint_Board_Item_06_-_26_Setpember_2018.pdf?m=637375997307930000

Annual Report and Accounts 2016/17

https://www.eastrenfrewshire.gov.uk/media/3666/Integration-Joint-Board-Item-10-27-September-2017/pdf/Integration_Joint_Board_Item_10_-_27_September_2017.pdf?m=637394072745500000

Annual Report and Accounts 2015/16

PAC Paper: 18-03-2020 - Review of Integration Joint Board Financial Regulations and Reserves Policy

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



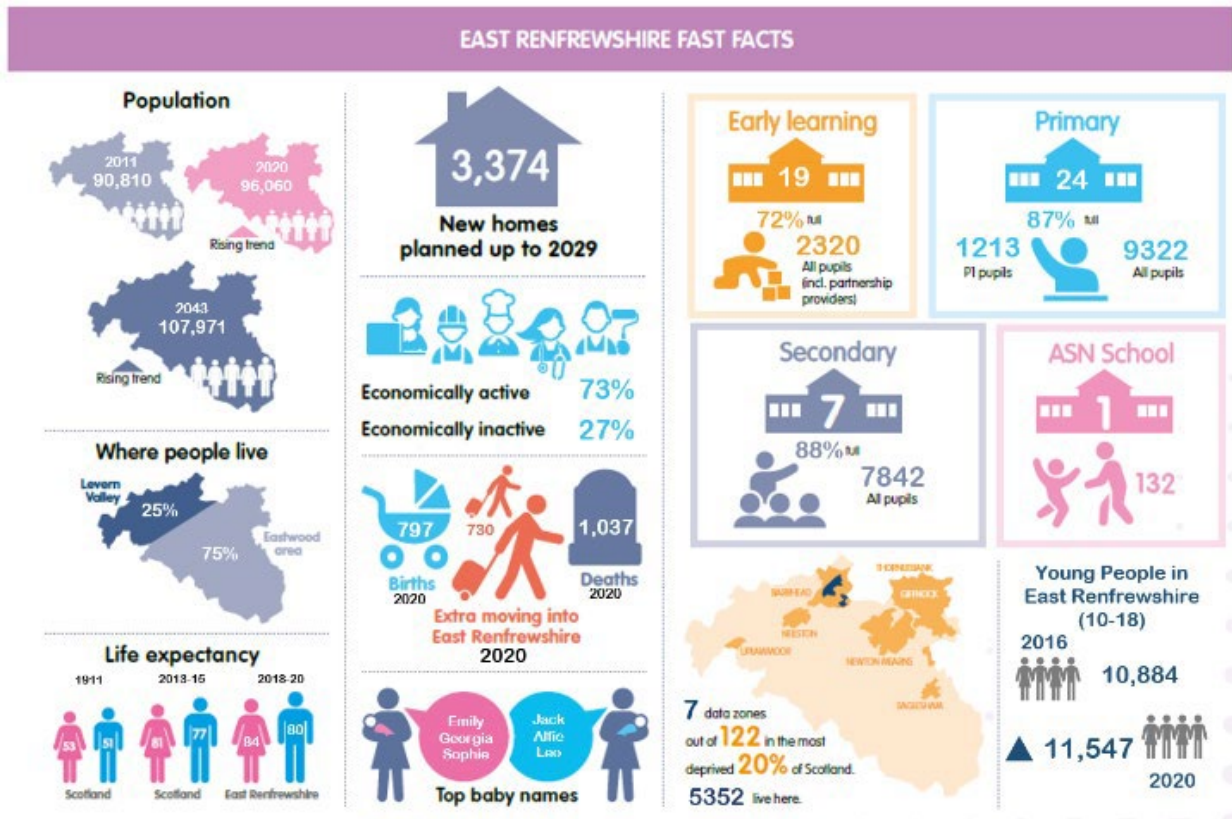
East Renfrewshire Health and Social Care Partnership Integration Joint Board

Unaudited Annual Report And Accounts 2021/22

Covering the period 1st April 2021 to 31st March 2022



About East Renfrewshire – Some General Facts and Figures



EAST RENFREWSHIRE'S POPULATION – WHAT TO EXPECT



The number of people living in East Renfrewshire is projected to increase by 7.6% by the year 2026 (this is higher than previous projection of 5.7% and higher than the Scottish rate of growth of 3.2%)



The two age groups that will grow the most



East Renfrewshire currently has the highest average household size in Scotland, but this is projected to shrink as more people live alone



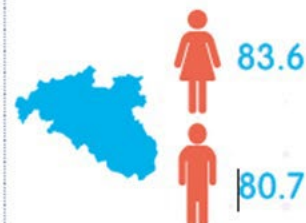
More houses are being built for three reasons



Demand will increase for services



East Renfrewshire has the highest life expectancy at birth for both females and males in Scotland.



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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 96,060 in 2020. 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 44% 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 (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 3 Year Strategic Plan for 2022/25.

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.

The management commentary in this report discusses our;

- Strategic Planning
- Key Messages and Operational Highlights for 2021/22 including:
 - how our services have continued to respond to the Covid-19 pandemic
 - governance during the ongoing Covid-19 pandemic
 - the financial impact of Covid-19 and funding support
 - the independent review of adult social care and the National Care Service
 - moving towards recovery
 - the key risks and uncertainties we are facing
- Performance Achievements for the year
- Financial Performance
- Future Challenges
- Conclusion

Strategic Planning

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

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.

Strategic Plan 2022/25

Our current Strategic Plan covers the 3 year period 2022-2025 and sets out the shared ambitions and strategic priorities of our partnership; and how we will focus our activity to deliver high quality health and social care to the people of East Renfrewshire. Our partnership vision statement is:



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

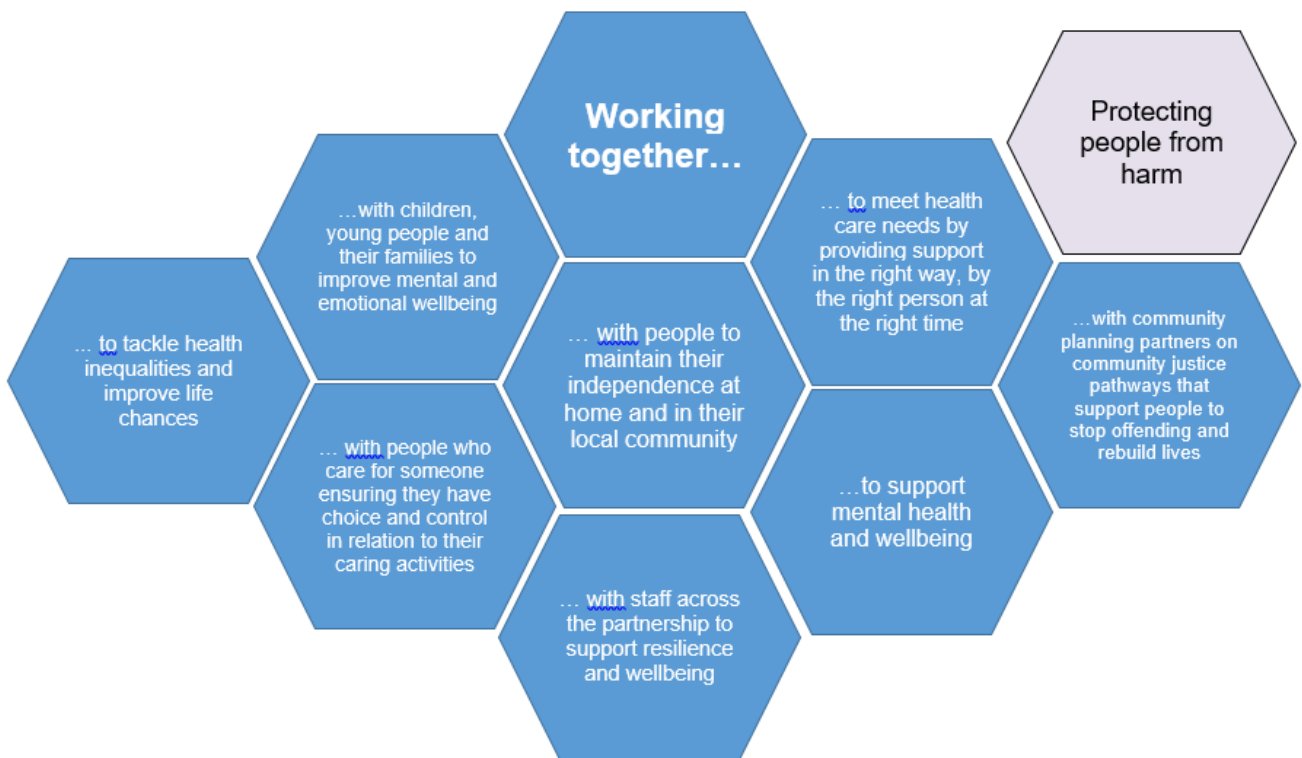
Our current plan has been produced during an exceptionally challenging period as we continued to support local residents and our workforce through the Covid-19 pandemic. Our experiences over this time have reinforced the benefits of partnership working, building on our long standing 17 years of integration and should place us well to begin to understand the lasting impacts of the pandemic.

As we work towards recovery and renewal we continue to strengthen our supportive relationships with independent and third sector partners; recognise the increased levels of

participation in our communities and informal support within our localities that have developed in response to Covid-19.

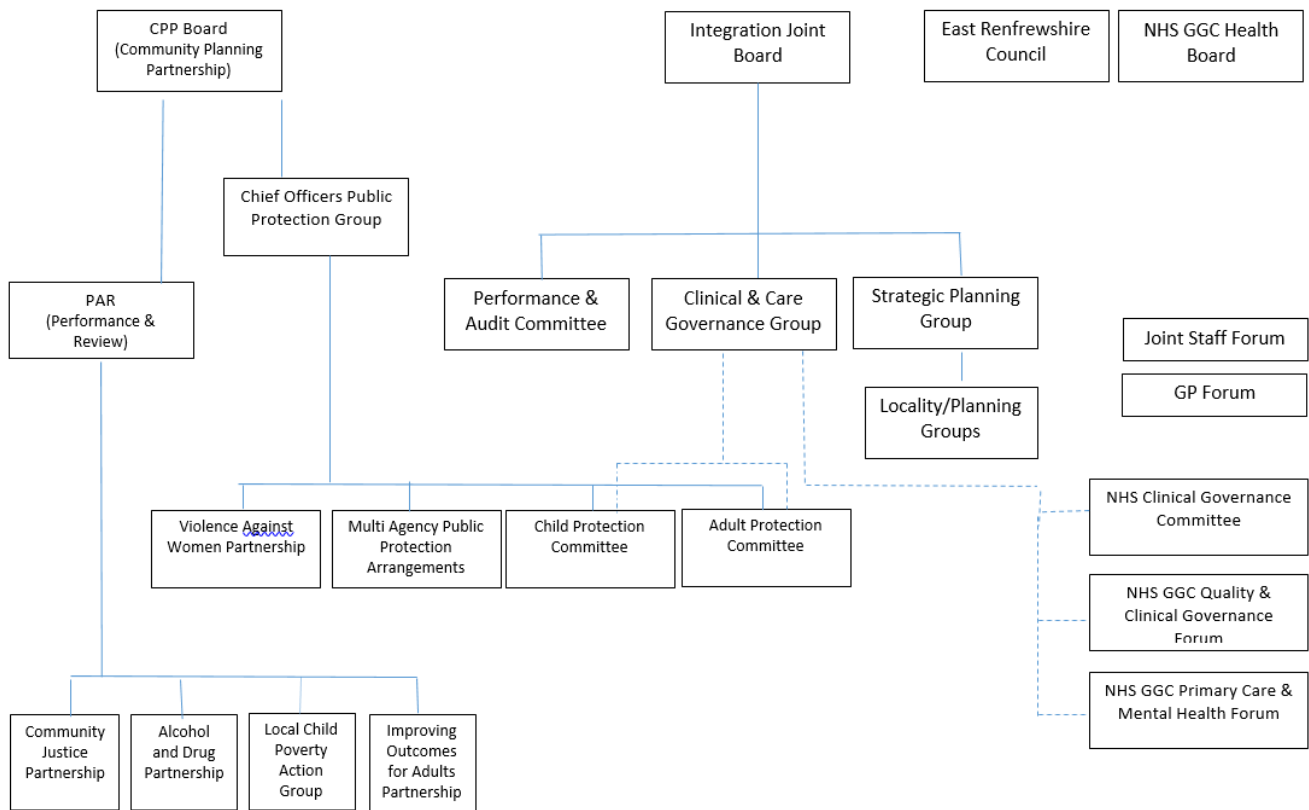
We recognise that we need to extend beyond traditional health and social care services to a long term wider partnership with our local people, carers, volunteers, community organisations, providers and community planners and work has started to develop a collaborative commissioning model to support how we will work differently.

We have reviewed our performance in relation to the strategic priorities in our previous Strategic Plan, assessed our demographic profile and the lessons learned from the Covid-19 pandemic, and in consultation with key stakeholders and communities we have reviewed our strategic priorities and areas of focus within these. The majority of our high-level priorities remain unchanged from our previous three-year plan but we agreed, as part of our 1 year interim plan for 2020/21, to widen our focus on mental health to include community wellbeing and have added a strategic priority relating to the wellbeing of our workforce. We also include a section looking at our cross-cutting, multi-agency work to protect people from harm. This activity underpins and enables the delivery of our other strategic priorities.



The IJB continues to build on the long standing delivery of integrated health and care services within East Renfrewshire and the continued and valued partnership working with our community, the third, voluntary and independent sectors, facilitating the successful operation of the Health and Social Care Partnership (HSCP).

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



Key Messages and Operational Highlights for 2021/22

The year of 2021/22 was shaped by the continued challenge of the Covid-19 pandemic; another unprecedented year where our staff across the HSCP continued to respond with incredible resilience, commitment and creativity. This dedication allowed us to work through the emergence of the Omicron variant and successfully deliver services despite a very difficult and challenging winter period.

We did make a tentative start towards recovery during the year, however the emergence of the Omicron variant meant this was relatively short lived as we needed to again focus on response. The HSCP and our partner organisations experienced increased staff absence with resulting pressures within the health and social care system, which reflected the national position.

We have also seen significant recruitment and retention challenges and as the pandemic continued we are also seeing an increasingly fatigued workforce; we are placing a significant focus on supporting staff health and wellbeing, both within the HSCP and with our partners to support our collective staff as best we can.

Our strong local partnerships allow us to continue to respond with innovation and collaborative working with and in support of our local communities.

The Scottish Government recognised the pressures across health and social care and provided additional funding to support winter pressures, to increase capacity and help address recruitment and retention. We received £3.124 million, spent £2.112 million and will take the balance of £1.012 million into 2022/23:

Initiative	£ million	Purpose and Application
Interim Care	0.703	To support delayed discharge pathways with more appropriate care and support. This funding is non-recurring for a six month period from November 2021. We spent £0.198 million and will take £0.505 million into 2022/23.
Care at Home Capacity	1.089	To expand capacity to address increased need and acuity. This funding is recurring. We spent £1.053 million and will take £0.036 million into 2022/23.
Multi-Disciplinary Teams	0.351	To support cross system working including focus on delayed discharge. This funding is recurring. We spent £0.084 million and will take £0.267 million into 2022/23.
Social Care Pay Uplifts	0.741	To support care provider social care staff hourly rate increases. This funding is recurring. We spent the full £0.741 million.
Additional Health Care Assistants	0.240	To support capacity and increase staffing by up to 16 posts. This funding is recurring. We spent £0.036 million and will take £0.204 million into 2022/23.

Our 2022/23 allocation for this funding is £3.472 million of which £0.352 million is non-recurring for Interim Care. We have also received further funding of £0.361 million in 2022/23 to strengthen Social Work. This funding has allowed us to progress activity included within the updates on 2021/22 and our plans for 2022/23 as discussed throughout the report.

Care Home Support

Support to our care homes continued during the year using our existing support and governance mechanisms including the Care Home Collaborative Hub model developed as part of the ongoing response to the pandemic.

This model comprises three multidisciplinary teams (MDT) (Hubs) of health professionals to support care homes: one to cover Glasgow City HSCP; one hosted by Inverclyde HSCP on behalf of the remaining 5 partnerships; and, one central 'specialist' team with shared resources spanning both local Hubs. Additionally, the MDT Hubs are supported via a Corporate Hub in order to strengthen professional oversight and robust governance. The overarching purpose is to enable care home residents to live their best life aligned to what matters to them. The Hubs provide professional and practical support, oversight and leadership offering a range of additional support in key areas including, but not limited to, infection prevention and control,

person centeredness, food fluid and nutrition, tissue viability, quality improvement, leadership and education.

Our local care homes experienced another challenging year with a number of outbreaks due to the new variant although residents experienced milder symptoms with the majority reported as being asymptomatic. As community transmission was high this affected a number of staff.

Care Homes, like a number of other services, continued to face staff shortages due to the national recruitment crisis across the social care sector. They have managed to stay above minimum staffing levels by implementing contingency plans and recruiting using agency and bank staff. Care Homes have also been creative in terms of extending current staff hours and redeploying staff from non-front facing roles.

Care Home Assurance Tool (CHAT) visits are now established within East Renfrewshire, supported by the Care Home Collaborative colleagues as required. Due to the significant impact of the Omicron variant CHAT visits to the care homes were paused over the winter period. A schedule for the next round of visits is being finalised and a new electronic version of the CHAT will be issued to care home managers week beginning 20 June to complete as part of self-evaluation in advance of the joint visit undertaken by HSCP staff.

Improving Access to Our Services through our “Front Door”

We recognised the ongoing impact of the pandemic and we commissioned an independent review of the HSCP Front Door for adult services in partnership with individuals, families and professionals in order to ensure that the single point of access to adult services was fit for purpose as we move towards recovery.

The review noted many strengths of our approach, mainly in terms of our rapid access Occupational Therapy service, our Talking Points and the single point of access model. The report also noted some key recommendations to strengthen our front door including:

- Widening out the Multi-disciplinary element of our front door to include access to Rehab Physio, Rehab Nurse (prescriber), Pharmacy, technology enabled care and money advice.
- Operating a daily huddle model to support our right support, right place, right person approach to referrals.
- Strengthening our call handling model to free up our social work assistants to complete less complex assessments.
- Streamline our assessment and resource allocation process to reduce duplication and make more user friendly for individuals and families.

An initial implementation plan has been completed and we are aiming towards June/July 2022 for the launch of our new model.

Wellbeing

We previously recognised the enormity of the work of the HSCP in responding to the Covid-19 pandemic and the potential effects of vicarious trauma across our workforce as they support our citizens facing grief, loss and significant changes in their lives. The East Renfrewshire HSCP Wellbeing Group developed a Wellbeing Plan ‘YOU care...WE care too’ to support our workforce to cope with the emotional and physical impact on their overall health and wellbeing.

Supporting staff wellbeing was a key focus in 2021/22. The ways our staff have been working has changed significantly with home working becoming the norm for large groups of employees. The HSCP recruited a Health and Wellbeing Lead Officer; this role has been specifically designed to acknowledge the growing pressures and challenges upon the health and social care workforce, and to create resources, tools and services to support the health and wellbeing of all staff and volunteers who work for and support the HSCP.

In early 2022, we carried out a wellbeing survey to gather the views of the HSCP staff and our external partner staff groups to determine what we could provide to support their wellbeing and resilience. Based on this a range of activities and supports have been provided including online Pilates, bespoke mindfulness groups, local staff walking groups and our Spring Kindness Challenge where we nominated and thanked staff who have gone the extra mile. The next stage includes launching our summer of wellness over the next few months with a range of taster wellbeing sessions for staff, partners and volunteers.

Children and Families

Our children's services are continuing to see increasing demand and complexity following the pandemic. In particular we are seeing more children with diagnosed neurodevelopmental disorders and a higher prevalence of families in crisis leading to more of these children coming under child protection and an associated increase in numbers coming into care. In 2021/22 we have seen a 30% increase in children placed on the Child Protection Register compared with the previous year. The number of children accommodated in residential care settings has increased by a quarter and 83% have a neurodevelopmental diagnosis.

The Child and Adolescent Mental Health Service (CAMHS) continued to experience high demand and an increase in urgent referrals. In 2021/22 there was a 20% increase in referrals to CAMHS duty system for urgent or crisis referrals. However, referrals to our alternative (Tier 2) services, Healthier Minds and the Family Wellbeing service are increasing while monthly referrals to CAMHS have been reducing. As a result we are beginning to see more positive performance on CAMHS waiting times and the service is aiming to meet its 18 week target for the longest wait by the middle of 2022/23. Healthier Minds referrals were 435 for 2021/22 (599 since the service began in November 2020) and there were 142 referrals to the Family Wellbeing Service.

East Renfrewshire CAMHS has been responding to a significant increase in eating disorder presentations (49 in October 21 – the highest of NHS GGC CAMHS Teams) and has established a dedicated eating disorder clinic. This response has resulted in a significant reduction in hospital presentations: 5 in 2021/22; down from 14 in 2020/21.

In 2021, there was a 112% increase in referrals to the Autism Diagnostic Team compared with the pre-pandemic level. Referrals from CAMHS to East Renfrewshire School Age Autism Team have risen from 16 in 2020 to 50 in 2021. The HSCP and our partners are working together to quantify the level of need in order to be clearer on how to ensure service responses are effective and the workforce is sufficiently equipped to help children with a neurodevelopmental diagnosis and their families in the right way.

We received notification of a Joint Inspection of services for children at risk of harm in East Renfrewshire on 22nd February 2022. The inspection is ongoing and case file reading is now complete. Initial feedback on emerging themes from the case file reading and staff survey was positive. A Position Statement has been submitted and interviews and focus groups will take

place over the course of June 2022. The Care Inspectorate will provide their draft report in July 2022 and we expect this will be officially published in August 2022.

Community Justice

Unpaid work was significantly impacted by the pandemic with Community Payback Orders suspended on 23rd March 2020 at the beginning of the pandemic. At the end of March 2022 there remained a backlog of 6,200 hours of unpaid work for East Renfrewshire although this is low in comparison with other areas and only represents 1% of Scotland's overall backlog. During the year we increased our capacity to deliver by focusing on outdoor work activities and increasing the number of supervisors available. We were able to secure additional workshop premises to support this activity including carpentry and joinery with items made by service users being used in community projects, nursery schools and care homes.

Supporting People at Home

Whilst our day services premises remained closed, our learning disability staff continued to work with our provider partners to maintain outreach and wraparound support for individuals and their families.

Over the last year we have continued to support people to live independently and well at home, despite additional demand pressures on our services due to more people seeking support at home as well as presenting with increased levels of frailty and complexity. 89% reporting 'living where you/as you want to live' is down slightly from 91% in the previous year.

Our Care at Home service operated under continued pressure with increased referrals and reducing capacity amongst our partner providers. Quarterly referral rates have doubled since the pre-pandemic levels of 2019/20 and this level of demand was sustained during 2021/22.

We saw a 48% reduction in support packages from partner providers between 2020/21 and 2021/22 reflecting recruitment challenges and absence levels as a result of Covid-19.

Increased frailty, complexity of need and de-conditioning has been evident with higher referrals to rehabilitation services and twice as many Care at Home service users requiring two or more carers during visits. The percentage of people with reduced care need following re-ablement / rehabilitation is now 60% which is up from 31% at the end of 2020/21 and is nearing the 67% pre-pandemic level.

We have an ongoing recruitment campaign within Care at Home to help us manage increasing demand and to mitigate as best we can recruitment and retention challenges across the sector.

Our Older Peoples Day Services staff continued to support Care at Home for much of the year however a blended model has recently been introduced building on regular discussion with carers to identify the types of support needed.

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

Our teams have continued to deal with increased demand across mental health and addiction services due to increases in complexity. With the aid of technology we have been able to offer people ongoing support throughout the pandemic, and access to treatment has been

maintained. The percentage of people waiting no longer than 18 weeks for access to psychological therapies is 76%.

The HSCP has been supporting mental health and wellbeing concerns across care groups related to stress and distress related to the pandemic but also wider economic problems. There have been increased caseloads across all teams (Community Addictions, Adult Mental Health, Primary Care Mental Health, Older Adults). For older people we are seeing overall wellbeing impacted by issues such as isolation and reduction in mobility.

Despite the challenges our mental health hospital admissions remain low (at 1.4 admissions per 1,000 population).

Reducing Unplanned Hospital Care

Patterns of accident and emergency and unplanned hospital admissions remained altered by the ongoing impact of pandemic and the HSCP has worked with other partnership and acute services in the Glasgow area to continue to develop new services and pathways to support both response and a move into recovery.

Our discharge from hospital without delay averaged 7 delays for 2021/22 despite the operational challenges and pressures.

The HSCP continues to work in partnership with Voluntary Action East Renfrewshire to investigate opportunities for the third sector to provide support for older or vulnerable people, when discharged from hospital to settle back home and re-connect/make new connections within their community. This will provide community led support for individuals who have been disproportionately affected by the pandemic and associated restrictions

Supporting Unpaid Carers

Working with East Renfrewshire Carers Centre, we have continued to ensure that carers have had access to guidance and support throughout the year. Check-in calls to carers were delivered by ER Carers, and carers have been offered support to set up and manage a peer support Facebook Group. The Mental Health Carers group continued to run virtually.

The percentage of those asked reported that their 'quality of life ' needs were being met was 92% slightly up from 91% in 2020/21.

Protecting and Supporting Adults at Risk of Harm

Adult Support and Protection (ASP) activity is significantly higher than pre-pandemic levels but decreased during 2021/22 compared with 2020/21.

We have seen an increase in support required as a result of domestic abuse / violence against women. There were 125 victims and 205 children discussed at MARAC (Multi-Agency Risk Assessment Conference) - an increase of 4% and 19% respectively compared to the previous year.

Women's Aid supported 1,226 women and children; a 52% increase across the service and included the highest recorded number of women supported in outreach services in the past two years. Despite this additional demand for support we have continued to improve personal outcome measures for women and families affected by domestic abuse throughout the pandemic.

With our partner East Renfrewshire Council we have identified a new refuge property to support this activity in future years.

Hosted Learning Disability Service

Our service continued to operate at full capacity across our three units throughout the second year of the pandemic. Significant clinical complexity resulted in a need for very close support which meant the service had to activate contingency plans and access staff from our own community learning disability team as well as those across Greater Glasgow and Clyde.

Increased Covid-19 infection rates particularly from the Omicron variant meant a particularly challenging few months for this service.

Covid-19 Vaccination Programme

The HSCP have delivered vaccinations to care home residents and staff, as well as housebound patients within East Renfrewshire as part of the winter vaccination programme. Based on population figures at the start of the programme, 93% of care home residents received their Covid-19 booster, and 90% also received their flu vaccine.

Care home staff were also offered vaccination alongside residents during vaccination visits in addition to accessing the mass vaccination clinics to support optimal uptake of the Covid-19 vaccination.

In total the partnership provided 27% of care home staff with Covid-19 vaccines and 43% with flu vaccines. We continue to encourage uptake of booster vaccinations for all staff.

The housebound patients' vaccination programme commenced in October 2021 for all patients fitting the eligibility criteria. Since October, 1,019 covid-19 booster and 895 flu vaccinations have been administered to housebound patients.

We continue to ensure that all new admissions to care homes and new housebound patients are offered Covid-19 vaccination and / or are up to date with the Covid-19 vaccination programme. Planning is underway for a second booster for over 75s and those who are assessed as clinically extremely vulnerable.

Delivery of the second booster, for those eligible, commenced in March 2022 and was completed in March 2022.

Other Support

The Personal Protective Equipment (PPE) hub set up by HSCP support staff remained in operation and continued to distribute essential protective supplies and LFD test kits during the year.

The HSCP supported the mass vaccination clinics run by Greater Glasgow and Clyde in partnership with East Renfrewshire Council. The weekend clinics held at Barrhead Health and Care Centre represent a significant commitment to ensure the centre works efficiently and safely, with staff supporting the non-clinical operation through facilities management of the buildings, queue management and liaison with clinical staff.

Whilst the Community Assessment Centre within East Renfrewshire only operated for a short period during the first year of the pandemic we provided staffing, albeit limited to when we could release capacity, to those centres that remained in place until the closure of these facilities in March 2022.

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

Our Support Staff

There has been continued significant work behind the scenes from our staff who support the front line service delivery illustrated in this report. Their continued dedication and hard work remains invaluable, supporting service delivery, keeping our workplaces safe, ensuring colleagues had the equipment they needed to work through the pandemic, assessing and mitigating risk and continuing to respond to the day job.

Governance During Covid-19

A number of governance arrangements we put in place at the beginning of the pandemic continued during the year including; drawing on business continuity plans to support critical functions and supporting prioritisation of resources, maintaining our Local Resilience Management Team, participating in local and national working groups and maintaining a Covid-19 Risk Register.

We also set up a daily huddle as part of our response to the Omicron variant and this allowed our senior managers to meet each morning to assess the situation, prioritise workloads and support service delivery in a very challenging period. This also provides an informal support network which has been invaluable.

We 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.

Our IJB met as planned throughout the second year of the pandemic using a virtual meetings solution. This allowed us to maintain our full governance requirements and ensure our statutory obligations were met. Regular communications to the IJB and to our workforce remain in place.

Our Annual Governance Statement provides a comprehensive overview of all governance and assurance activity.

Financial Impact of Covid-19 and Funding Support

The ongoing operational implications from the Covid-19 outbreak are summarised above and the mechanism for co-ordination and consolidation of our local and system wide response was reported to the Scottish Government as part of the Local Mobilisation Plan submitted by NHS Greater Glasgow and Clyde Health Board; this plan covered the community and acute response across the totality of the Health Board area.

The additional activity was significant, in line with the 2020/21, and the Scottish Government provided funding to support the associated costs of responding to the pandemic. This included supporting response, sustainability and maintaining new ways of working. We continue to follow the Local Authority (Scotland) Account Advisory Committee (LASAAC) guidance on Accounting for Coronavirus (Covid-19) Grants / Funding streams and our treatment of the £15.066 million funding and associated £8.945 million of costs reflect this. The funding position is summarised:

Covid-19 Related Expenditure Summary:	£ million
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	3.683
Infrastructure, equipment, PPE	0.096
Sustainability payments to partners	1.600
Unachieved savings due to limited capacity	3.566
Total Expenditure	8.945
New Funding Received	15.066
Earmarked Reserve from 2020/21	3.145
Total Funding	18.211
Balance to Earmarked Reserve	9.266

The costs relating to the PPE Hub and testing activity have been met centrally and therefore do not impact the IJB.

Independent Review of Adult Social Care and National Care Service Consultation

The Independent Review of Adult Social Care in Scotland was published in February 2021; the principal aim of the review was to recommend improvements to adult social care in Scotland, primarily in terms of the outcomes achieved by and with people who use services, their carers and families; and the experience of people who work in adult social care.

The Scottish Government subsequently put forward proposals for the establishment of a National Care Service for Scotland (NCS). The proposals go beyond the scope and recommendations of the review and set out how a NCS will define the strategic direction and quality standards for community health and social care in Scotland. The consultation proposes that the NCS will have reformed local delivery boards which work with the NHS, local authorities, and the third and independent sectors to plan, commission and deliver support and services.

The consultation ran from 9th August to 2nd November 2021 and sought views from stakeholders on:

- Improving Care for People
- Establishing a National Care Service
- The Scope of the National Care Service
- Reforming Integration Joint Boards (as new Community Health and Social Care Board)
- Improving Commissioning of services
- Regulation
- Valuing people who work in social care

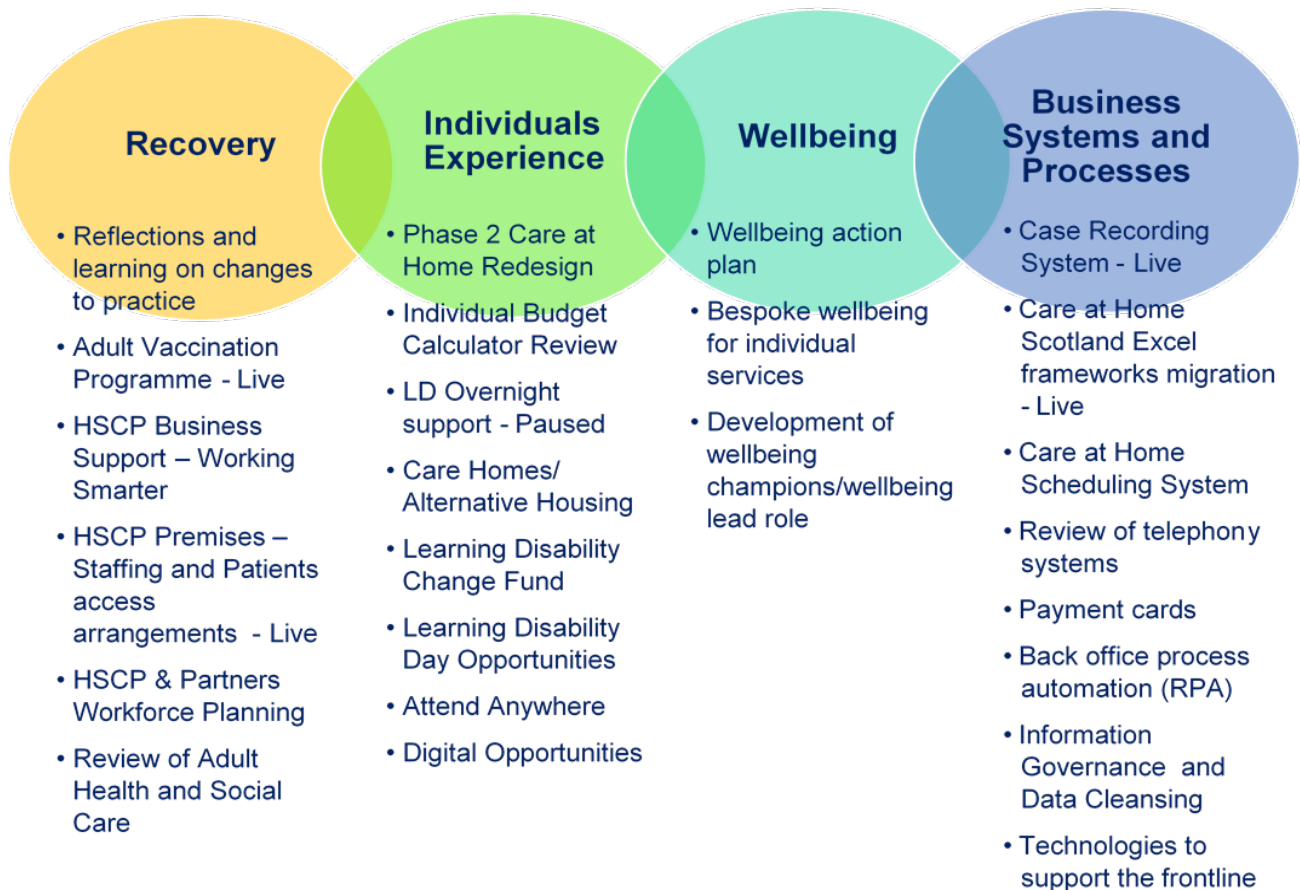
It is expected that the findings from the consultation exercise will have significant impacts for the delivery of social care and wider supports moving forward. We will support any changes that are adopted and will look to include these in our strategic and operational planning, our governance and operational activity as required.

Moving Towards Recovery

Whilst many of the services the HSCP provides are critical and continued to operate through the pandemic we continue to learn from the last 2 years and will use this knowledge to enhance our recovery.

During the year we made some progress on our Recovery and Renewal programme; a complex and multi-year programme of work that will allow us to emerge from the pandemic in a stronger and more informed position to face the challenges ahead. This should not only support the significant financial challenge we are facing but will also help us to better understand and quantify the longer term impact of Covid-19 on our population.

There are currently 25 projects identified, with 9 of these live and further projects will be added as we develop the programme. Our Recovery and Renewal Programme is summarised:



Key Risks and Uncertainties

The IJB regularly reviews its Strategic Risk Register over the course of each year; there are currently 13 risks rated red, amber or green (RAG) depending on the likelihood and severity of the impact. The table below summarises those risks and shows the RAG rating of each after mitigating actions to minimise impact.

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

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

The one red risk post mitigating actions is Financial Sustainability. This has been a red risk for a number of years for the HSCP given the pre-pandemic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs, the continued impact of Covid-19 and recent economic factors including inflation, particularly fuel and utilities. The IJB members are fully aware of the challenges and risks we are facing and this is regularly discussed at meetings and seminars.

In addition to our Strategic Risk Register, each service area holds an operational risk register and business continuity plan. There is a separate risk register for Covid-19 activity. In addition to the risks shown above there are also a number of uncertainties facing the IJB and these are identified in the future challenges section within this report.

2021/22 Performance Achievements

In addition to our quarterly reports we publish an Annual Performance Report which is made publicly available on our website in line with statutory guidance. The Annual Performance report demonstrates how we review our performance for 2021/22 against local and national performance indicators and against the commitments within our Strategic Plan.

As we have outlined in this report the Covid-19 pandemic has continued to impact on how we have delivered services during the year. Despite progressing our recovery during the year, the emergence of the Omicron variant during the winter months had a significant impact on progress. The HSCP and our partner organisations experienced increased staff absence with resulting pressures within the health and social care system. As the pandemic has continued we have seen an increasingly fatigued workforce. This year we have also seen significant recruitment and retention challenges in the sector impacting on our performance. However, despite these challenges we have maintained or improved performance in many areas. Some service areas are further forward in their recovery from the pandemic while others remain impacted by disrupted.

Our performance information shows that despite the continuing pressures of the pandemic there has been strong progress across service areas. Throughout the period we have seen excellent collaboration across the HSCP and with our independent, third and community sector partners. And we are seeing positive improvement across many of our performance indicators.

Over the course of 2021/22 Covid-19 response activity has happened in addition to our planned operational priorities and our recovery work. Much of the performance data for 2021/22 reflects the direct impact of the pandemic on operational activity and changed behaviours among the population during the pandemic period.

In spite of the continuing impact of the pandemic, we note the following performance headlines including key achievements and areas where we were not able to meet normal targets:

- Strong performance on supporting permanence for our care experienced children; and positive outcomes for child protection cases. Although our balance of care for children is positive we have seen a 25% increase in the number children accommodated in residential care settings during the pandemic. The Child and Adolescent Mental Health Service (CAMHS) continues to experience high demand and an increase in urgent referrals. However, referrals to our alternative (Tier 2) services, Healthier Minds and the Family Wellbeing service are increasing while monthly referrals to CAMHS have been reducing. As a result we are beginning to see more positive performance on CAMHS waiting times at the end of 2021/22.
- Criminal justice work was significantly impacted by the pandemic. However, our services are recovering and were meeting target for completion of unpaid work placements within court timescales. Our backlog of unpaid work to be completed is currently 6,200 hours, among the lowest in Scotland, and we have increased our capacity to meet this backlog.
- Despite seeing a significant increase in referrals for support, we have continued to improve personal outcome measures for women and families affected by domestic

- abuse during the pandemic
- In supporting people to maintain their independence at home we saw an improvement in outcomes following re-ablement (i.e. reduced care) from 2020/21 although we have not returned to pre-pandemic performance and this remains an area for improvement. Performance continues to reflect increased frailty, complexity of hospital discharge, and pressures on service as a consequence of the pandemic.
- During 2021/22 we have continued to deal with increased demand across mental health and addiction services due to increases in complexity. We saw improved performance for drug and alcohol service waiting times, and the proportion of service users moving through treatment to recovery services. Waiting times for access to psychological therapies declined during the Omicron phase and were below target for the year. The service is working to build staff capacity to move back towards target.
- Despite increased unplanned hospital activity we remain ahead of target for emergency admissions and A&E attendances. During the reporting period we have seen an increase in discharges with delay. This is being driven by the pressure on care at home services which is restricting access.
- Support for our unpaid carers continued during the pandemic. Latest data shows maintained performance on outcomes for carers.
- In terms of organisational performance, sickness absence across Council and NHS staff groups increased compared with 2020/21 but remained lower than the pre-pandemic level. Performance on responding to complaints remained below target, reflecting staff pressures during the period.

The data shows that despite the ongoing challenges resulting from the pandemic we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators. Through our recovery and renewal planning and the delivery of our next Strategic Plan for 2022-2025 we will ensure that our priorities and approaches meet the changing needs of our population.




Our recovery and improvement actions as we move beyond the pandemic include the following areas; many of which are reflected in our Recovery and Renewal programme outlined in the Moving Towards Recovery section of our Management Commentary;

- Redesign of service delivery building on lessons from the pandemic e.g. Care at Home, Learning Disability, and Day Opportunities.
- Review and development of our customer journey with those who use our services
- Development of digital opportunities for connectivity and service delivery (e.g. Attend Anywhere)
- Ongoing development of our adult vaccination programmes and other winter planning
- Delivery of a Workforce Wellbeing Action Plan and support for staff wellbeing across the partnership
- Continued development of our workforce planning arrangements, including how our support functions align to service delivery
- Review how and when we use our premises ensuring we maintain safety standards, whilst meeting service requirements and maximising flexibility to allow us to continue to respond rapidly to change
- Establish arrangements to meet the priorities set out in the National Review of Adult Social Care
- Case Recording System Replacement



- Development of staff Health & Wellbeing Theme led by Lead Officer
- Migration of Care at Home and other providers to Scotland Excel Framework
- Staff Engagement Tool Scoping Exercise

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

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

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

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

Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing								
Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Children and young people starting treatment for specialist Child and Adolescent Mental Health Services within 18 weeks of referral (<i>INCREASE</i>)	55%	90%	61%	78%	74%	89%	90%	
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) (<i>INCREASE</i>)	*	Data only	91.1%	94.9%	98.0%	93.6%	91.5%	

*2021/22 data not available

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

Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Number of people self-directing their care through receiving direct payments and other forms of self-directed support. <i>(INCREASE)</i>	458	600	551	575	514	491	364	↓
Percentage of people aged 65+ who live in housing rather than a care home or hospital <i>(INCREASE)</i>	*	97%	97%	97%	96%	97%	97%	↑
People reporting 'living where you/as you want to live' needs met (%) <i>(INCREASE)</i>	89%	90%	91%	88%	92%	84%	79%	↓

*2021/22 data not available

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

Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Percentage of people waiting no longer than 18 weeks for access to psychological therapies <i>(INCREASE)</i>	76%	90%	74%	65%	54%	80%	56%	↑
% of service users moving from drug treatment to recovery service <i>(INCREASE)</i>	9%	10%	6%	16%	22%	12%	9%	↑

Strategic Priority 4 - Working together to meet people's healthcare needs								
Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) (DECREASE) (MSG data)	4,546	1,893	2,342	1,788	2,284	1,860	2,704	↓
No. of A & E Attendances (adults) (DECREASE) (MSG data)	16,877	18,335	13,677	20,159	20,234	19,344	18,747	↓
Number of Emergency Admissions: Adults (DECREASE) (MSG data)	6,851*	7,130	6,517	7,538	7,264	7,432	8,032	↓
% of last six months of life spent in a community setting (INCREASE) (MSG data)	89.5%**	86%	89.8%	88.3%	86.2%	85.0%	85.8%	▬

*Full year data not available for 2020/21. Figure relates to 12 months Jan-Dec 2021.

**Provisional figure for 2021/22

Strategic Priority 5 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities								
Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
People reporting 'quality of life for carers' needs fully met (%) (INCREASE)	92%	72%	91%	92%	78%	72%	70%	▬

Strategic Priority 6 - Working together with our partners to support people to stop offending								
Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. (INCREASE)	81%	80%	75%	71%	84%	92%	96%	↑
% Change in women's domestic abuse outcomes (INCREASE)	87%	70%	84%	79%	64%	65%	66%	↑

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities								
Indicator	2021/22	Current Target	2020/21	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Increase the number of smokers supported to successfully stop smoking in the 40% most deprived SIMD areas. (This measure captures quits at three months and is reported 12 weeks in arrears.) (INCREASE)	*	16	66	74	6	20	27	↓
Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) (DECREASE)	*	Data Only	338	295	308	301	297	↓

*2021/22 data not available

Financial Performance

Funding 2021/22

The net total health and social care funding from our partners for financial year 2021/22 was £184.536 million:

	£ Million
NHS Greater Glasgow and Clyde Primary Care	99.079
NHS Greater Glasgow and Clyde Large Hospital Services	27.892
East Renfrewshire Council Social Care	57.167
East Renfrewshire Council Housing Aids and Adaptations	0.398
Total Net Funding	184.536

The Comprehensive Income and Expenditure Statement (CIES) (page 47) shows the IJB gross income as £223.173 million, as that statement shows service income, grant funding, resource transfer which are included within the net funding from our partners in the table above. The purpose of the CIES presentation is to show the gross cost of the services we provide.

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

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

Financial Performance 2021/22

The annual report and accounts for the IJB covers the period 1st April 2021 to 31st March 2022. The budgets and outturns for the operational services (our management accounts) are reported regularly throughout the year to the IJB, with the final position summarised:

Service	Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	14.102	14.122	(0.020)	(0.14%)
Older Peoples Services	23.500	21.596	1.904	8.10%
Physical / Sensory Disability	5.655	5.624	0.031	0.55%
Learning Disability – Community	16.033	15.575	0.458	2.86%
Learning Disability – Inpatients	8.822	8.822	-	0.00%
Augmentative and Alternative Communication	0.226	0.226	-	0.00%
Intensive Services	13.472	15.187	(1.715)	(12.73%)
Mental Health	5.361	5.225	0.136	2.54%
Addictions / Substance Misuse	2.135	2.114	0.021	0.98%
Family Health Services	27.704	27.704	-	0.00%
Prescribing	16.588	16.588	-	0.00%
Criminal Justice	0.016	0.011	0.005	31.25%
Finance and Resources	22.632	22.615	0.017	0.08%
Net Expenditure Health and Social Care	156.246	155.409	0.837	0.54%
Housing	0.398	0.398	-	-
Set Aside for Large Hospital Services	27.892	27.892	-	-
Total Integration Joint Board	184.536	183.699	0.837	0.54%

The £0.837 million operational underspend (0.54%) is marginally better than the reporting taken to the IJB during the year and this underspend will be added to our budget phasing reserve. The main variances to the budget were:

- £1.904 million underspend in within Older Peoples Nursing, Residential and Daycare Services. This reflects the ongoing trend of reduction in care home admissions but does offset the increase in community activity; predominantly Care at Home.
- £1.715 million overspend within Intensive Services as our Care at Home costs reflect that we continued to operate a near full service in the second year of the pandemic. This is the position after we applied £0.826 million of winter funding to meet the increases in demand and complexity within this service.
- £0.458 million underspend within Learning Disability Community Services from a combination of staff turnover and running costs.

We received full Covid-19 support for unachieved savings during the year as the continued focus on response meant we still did not have capacity to progress the work required to deliver redesign.

The financial performance table above includes the £8.945 million we spent on Covid-19 activity and as this was fully funded by the Scottish Government there is nil impact on the operational variance of each service.

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 and the annual amount reported is agreed each year with NHS Greater Glasgow and Clyde. The actual expenditure share for 2021/22 was identified as £28.177 million. The associated expenditure for 2020/21 was restated by NHS Greater Glasgow and Clyde to £28.029 million (a reduction of £0.148 million).

Whilst Covid-19 resulted in a reduction in activity (equating to £2.9 million against our notional budget) there is nil cash impact. Increased expenditure due to Covid-19; staff costs, increased beds and pathways, cleaning, testing, equipment and PPE were fully funded by the Scottish Government. 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 55). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 62).

The information above reflects our management accounts reporting throughout 2021/22 whilst the CIES (Page 47) presents the financial information in the required statutory reporting format; the movement between these of £9.430 million is a result of the management accounting treatment of reserves:

Reconciliation of CIES to Operational Underspend	£ Million	£ Million
IJB operational underspend on service delivery		0.837
Reserves planned use during the year	(3.937)	
Reserves added during the year	13.367	
Net movement between management accounts and CIES		9.430
IJB CIES underspend		10.267

Total Use of Reserves During 2021/22	£ Million
Reserves planned use during the year	(3.937)
Reserves added from operational underspend and new funding	14.204
Total Reserves added during 2021/22	10.267

Reserves

We used £3.937 million of reserves in year and we also invested £14.204 million into earmarked reserves, with the majority of this increase from Scottish Government ring-fenced funding (£11.933 million). The year on year movement in reserves is set out in detail at Note 8 (Page 60-61) and is summarised:

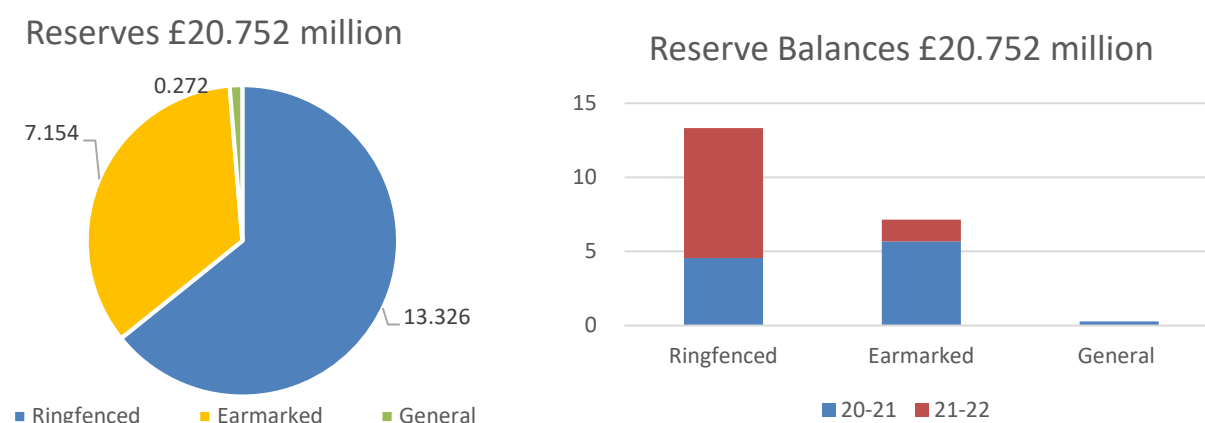
Reserves Movement	£ Million	£ Million
Reserves at 31 March 2021		10.485
Planned use of existing reserves during the year	(3.937)	
Funds added to reserves during the year	14.204	
Net increase in reserves during the year		10.267
Reserves at 31 March 2022		20.752

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in September 2021.

The reserves of the IJB fall into three types:

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

The current balance of £20.752 million for all reserves falls in these three reserves types:



Ring-Fenced Reserves

The majority of the increase in reserves relates to specific ring-fenced funding we have received from the Scottish Government during 2021/22 with £11.933 million added during the year and £3.153 million used. We can only spend this funding on those initiatives that the funding supports; the majority of this increase relates to Covid-19 and this will support the ongoing response to the pandemic in 2022/23.

We only spent £0.008 million of non Covid-19 ring-fenced reserves during the year and we are working on plans to utilise the balances within the scope of each area of activity during 2022/23 as we work towards recovery.

The increase in ring-fenced funding during 2021/22 is not unique to East Renfrewshire and mirrors the national position.

Earmarked Reserves

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 of spend across multiple years.

Within our earmarked reserves we spent £0.785 million supporting service pressures and delivering on projects as planned. We added £2.272 million mainly from our operational underspend (£0.837 million) and in year CAMHS funding (£0.888 million) which we will use to support this service in 2022/23. The balance relates to a number of smaller projects and initiatives with the detail provided at Note 8 (page 60-61).

General Reserves

Our general reserve remains unchanged at £0.272 million and is well below the optimum level at a value of 2% of budget we would ideally hold. The general reserve is currently 0.15% of the 2021/22 revenue budget.

Given the scale of the financial challenge we have faced pre pandemic the IJB strategy to invest where possible in smoothing the impact of savings challenges has not allowed any investment into general reserves. We have recognised whilst this means we are below our policy level, the prioritisation has been on long term sustainability and minimising the impact of savings over time on those services we provide. We received Covid-19 support for unachieved savings during the pandemic and we expect to utilise the budget phasing reserve in 2022/23 as we work to deliver our legacy savings on a recurring basis.

In the event our operational costs exceed budget in 2022/23 we may need to un-hypothecate (i.e. un-earmark) reserves to meet costs.

The use of reserves is reported to the IJB within our routine revenue reporting.

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 2022/23 to 2026/27 and our Strategic Plan for 2022/23 to 2024/25. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

The funding gap in future years could range anywhere from £0 to £5.7 million per year, excluding unknown factors, recent inflation implications and any additional savings requirements in future years. The resulting funding gap will be dependent on the funding settlement for each year.

The investment in health and social care by the Scottish Government was welcomed by the IJB and whilst the majority of this new funding supports specific policy decisions such as the

living wage for care providers, we were able to mitigate to some degree our pressures, including pre-pandemic savings.

Despite this investment the 2022/23 budget settlement fell within the poor settlement range of scenario planning assumptions with cost pressures of just over £14.4 million, funding uplifts of £11.3 million and therefore required savings of £3.1 million. We were able to identify £0.5 million of immediately achievable savings so our current savings challenge for 2022/23 is £2.6 million.

The budget for the year 2022/23 was agreed by the IJB on 16th March 2022 and recognised that we have legacy savings of £2.6m from before the pandemic and that the landscape has changed, particularly around demand and complexity, the ability to introduce new charges or increase criteria for care package support. Our reserves strategy, in place pre the pandemic, should see us through the year as we work towards gaining efficiencies from our Recovery & Renewal programme and also by managing, as best we can, the budget we have allowed for to meet increased demand. We are not anticipating Covid funding for unachieved savings in 2022/23.

The Recovery and Renewal Programme is a significant area of work that spans multiple years. We have recently restarted this as part of our recovery. At present there are 25 projects with 9 currently live and we expect further projects will be added over time. Our case recording system replacement project is one of the most significant and recruitment is underway to ensure key posts can support delivery.

There are currently 3 projects that should support delivery of savings as a combination of cash and efficiencies, which in turn should allow us to manage demand and release budget.

- Care at Home redesign (phase 2) – staffing and balance of in-house and purchased care
- Replacing the Scheduling system for Care at Home – more efficient use of resources
- Learning Disability redesign – use of technology as an alternative to sleepovers and more individualised approach from outreach work; better outcomes

These projects were paused as part of our response and will recommence imminently

In setting this budget the IJB recognised the scale of the challenge; that we were still in response mode; that there are still many unknowns as we work our way towards recovery and the impact and implications from the plans for a national care service are unknown.

The 2022/23 budget recognises that we may require to invoke financial recovery planning if we cannot close our funding gap on a recurring basis.

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.

Economy; The consequences of Brexit did not manifest in any specific issues during 2021/22 however given this period remained far from normal this will continue to be monitored. The impacts of the war in Ukraine and economic factors such as possible shortages in supplies, inflation, fuel and utilities are all of concern and will be closely monitored throughout the coming year.

Any changes relating to the NCS will be analysed and reflected in our future plans.

We have successfully operated integrated services for over 17 years so we have faced a number of challenges and opportunities over the years. 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. During 2021/22 the volume of items prescribed began to increase to the pre-pandemic trend; the post Covid-19 implication is not yet clear in terms of complexity of need, population demand and mental health impacts.

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 through an Unscheduled Care Commissioning Plan.

Care Providers: The longer term impact on the sustainability of the care provider market following Covid-19 is unknown and we 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 building on our collaborative and ethical commissioning approach as we move forward. This will build on our work to date, including the use of national contractual frameworks along with the implications from the NCS; this may impact on how we commission services.

We will fully implement our plans for continued use of the winter and Social Work Capacity funding during 2022/23 and we will continue to implement our model for interim care including the development of our intensive support model at Bonnyton care home. This creates a step up/step down service locally, to avoid unnecessary hospital admissions and timely discharge to home/homely settings. For Care at Home, the additional resources address the ongoing demand pressures we are experiencing, increase frontline staff as well as management and support, and increase capacity for the Home First model and Technology Enabled Care. We are continuing to enhance the capacity of our multi-disciplinary teams across the HSCP including: developing our multi-disciplinary Front Door model and leadership arrangements; additional capacity for social work and our Care Home and Community Review Team; support for the wider NHSGGC frailty hubs; and increased capacity for frailty practitioners, data and quality analysis and peripatetic business support.

The funding to strengthen Adult Social Work has allowed us to create additional leadership posts within Communities and Wellbeing. This has provided us an opportunity to create a dedicated transition team to support young people with complex needs in the transition to

adulthood, and Long Term Conditions team to support the local residents with long term conditions as we recover from the pandemic.

We intend 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 were not able to progress this work during 2021/22 as our focus remained on response.

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

- Our Recovery and Renewal Programme has restarted and will be implemented in 2022/23 and beyond and regular reports will be taken to the IJB.
- We will update our Medium-Term Financial Plan on a regular basis reflecting the ongoing impact of Covid-19, the economic climate and any impact from the NCS as these 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. This will also inform our planning for our 2023/24 budget.
- We will continue to monitor the impacts of Covid-19, Brexit, economic and inflationary factors along with operational issues through our financial and performance monitoring to allow us to take swift action where needed, respond flexibly to immediate situations and to inform longer term planning.
- We will continue to report our Covid-19 activity costs through the NHS Greater Glasgow and Clyde Mobilisation Plan and to the IJB. At this stage we do not expect any further support for non-delivery of savings. This will include how we transition as funding will reduce / cease over time.
- We will continue to work through our Care at Home redesign as part of our Recovery and Renewal Programme recognising the context of significant increase in demand for services, including increased complexity of needs due to the pandemic.
- We will continue to progress and report on our Strategic Improvement Plan until fully complete; work on this was not a priority during the ongoing pandemic response.
- We will complete the review of our Integration Scheme; work had been undertaken pre pandemic and was then put on hold.
- 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. We intend to develop our performance reporting during 2022/23.
- Workforce planning will support identifying our current and future requirements. Recruitment and retention of staff is key to all service delivery and we have mitigated as far as possible by minimising the use of temporary posts and developing our workforce and organisational learning and development plans. Given the overwhelming response to the

pandemic over a prolonged period our staff are tired both physically and mentally and the wellbeing of our workforce is paramount.

- Governance Code; we have robust governance arrangements supported by a Governance Code.
- The IJB continues to operate in a challenging environment and our financial, risk and performance reporting continue to be a key focus of each IJB agenda.

The future challenges detailed above and our associated response include the main areas of risk that the IJB is facing. The uncertainty of the longer term impact of Covid-19 on our population and the capacity for the HSCP and its partners to deliver services and implement our Recovery and Renewal programme whilst maintaining financial sustainability remain 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.

Post Covid-19 there is a greater uncertainty over the medium to longer term impact on our population and the associated demand for services, a difficult shorter term financial challenge and potential opportunities that may arise around a national care service. We continue to plan ahead and prepare for a range of scenarios.

Chair
Integration Joint Board **22nd June 2022**

Julie Murray
Chief Officer
Integration Joint Board **22nd June 2022**

Lesley Bairden ACMA CGMA **22nd June 2022**
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 (section 95 of the Local Government (Scotland) Act 1973). In East Renfrewshire IJB, the proper officer is the Chief Financial Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the annual accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003) and (Coronavirus (Scotland) Act 2020).
- Approve the annual accounts for signature.

I confirm that the audited Annual Accounts will be presented on 23rd November 2022 for approval.

Chair
Integration Joint Board 22nd June 2022

Responsibilities of the Chief Financial Officer

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

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

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

The Chief Financial Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board as at 31st March 2021 and the transactions for the IJB for the period covering 1st April 2021 to 31st March 2022.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 22nd June 2022

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 2021/22 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 2021/22 amounted to £115,279 in respect of all duties undertaken during the financial year. The Chief Financial Officer total remuneration for 2021/22 amounted to £88,285.

2020/21			Name and Post	2021/22		
Salary, Fees & Allowances £	Taxable Expenses £	Total Remuneration £		Salary, Fees & Allowances £	Taxable Expenses £	Total Remuneration £
114,269	-	114,269	Julie Murray Chief Officer	115,279	-	115,279
87,291	-	87,291	Lesley Bairden Chief Financial Officer	88,285	-	88,285

Voting Board Members 2021/22		Total Taxable IJB Related Expenses £
Councillor Caroline Bamforth (Chair)	East Renfrewshire Council	-
Anne-Marie Monaghan (Vice Chair)	NHS Greater Glasgow & Clyde	-
Councillor Tony Buchanan	East Renfrewshire Council	-
Jacqueline Forbes	NHS Greater Glasgow & Clyde	-
Amina Khan	NHS Greater Glasgow & Clyde	-
Councillor Alan Lafferty (until June 2021)	East Renfrewshire Council	-
Provost Jim Fletcher (from June 2021)	East Renfrewshire Council	-
Councillor Jim Swift	East Renfrewshire Council	-
Flavia Tudoreanu (until November 2021)	NHS Greater Glasgow & Clyde	-
Michelle Wailes (from January 2022)	NHS Greater Glasgow & Clyde	-

The equivalent cost in 2020/21 was nil for all IJB members.

The voting members of the IJB changed following local elections in May 2022.

The Pension entitlement for the Chief Officer for the year to 31st March 2022 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

2020/21			Name and Post	2021/22		
In Year Pension Contribution to 31 March £	Accrued Pension Benefits at 31 March			In Year Pension Contribution to 31 March £	Accrued Pension Benefits at 31 March	
	Pension £	Lump Sum £			Pension £	Lump Sum £
22,054	45,593	60,259	Julie Murray Chief Officer	22,249	48,214	60,686
16,847	9,006	-	Lesley Bairden Chief Financial Officer	17,039	10,849	-

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.

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 2021/22 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 March 2021	Remuneration Band	Number of Employees 31 March 2022
-	£80,000 - £84,999	-
1	£85,000 - £89,999	1
-	£105,000 - £109,999	-
1	£110,000 - £114,999	-
-	£115,000 - £119,999	1

**Chair
Integration Joint Board 22nd June 2022**

**Julie Murray
Chief Officer
Integration Joint Board 22nd June 2022**

Annual Governance Statement

Introduction

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

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

Scope of Responsibility

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

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

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

The Purpose of the Governance Framework

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

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's policies, aims and

objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

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

The Governance Framework

The main features of the governance framework in place during 2021/22 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.

As a result of Covid-19 from March 2020 we needed to change some of our governance arrangements 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 pandemic, including East Renfrewshire Council, NHS Greater Glasgow and Clyde, National Chief Officer, Chief Social

Work Officer and Chief Financial Officer meetings. These arrangements continued through 2021/22.

We continued to hold our IJB meetings on a video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We held all meetings as planned during 2021/22. We held three JB seminars during the year focussing on Unpaid Carers, the National Care Service, our Strategic Plan for 2022-2025 and the Budget for 2022/23.

Best Value

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



The System of Internal Financial Control

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

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

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 2021/22. 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)'.

During 2021/22 the service operated in accordance with relevant professional audit standards and the Public Sector Internal Audit Standards. The Chief Internal Auditor's opinion as reported to the Audit Committee, confirmed:

The Chief Internal Auditor's opinion for 2021/22 will be included in the audited annual report and accounts.

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

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

* We are finalising our three-year Workforce Plan covering 2022-2025, in line with Scottish Government timescales.

Governance Issues during 2021/22

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks, the IJB Performance and Audit Committee also take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31st March 2022.

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

Significant Governance Issues

The ongoing Covid-19 pandemic had a lesser impact on IJB meetings and associated governance than in the first year of the pandemic. The IJB continued to meet virtually throughout the year and all meetings were held as planned.

The Scottish Government introduced new legislation in 2020/21; The Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020. The HSCP has complied with this legislation as appropriate.

The HSCP worked with all partners at a local and national level to play our part in the ongoing response to the pandemic with the key impacts included in our management commentary.

As the situation evolved over 2021/22 we have responded to changing restrictions and many iterations of guidance on a range of Covid-19 related issues. We have outlined in this report how we have governed these changes, adapted existing and set up new services and how we have funded the associated costs. Despite the continued dynamic and challenging environment there have been no significant governance issues.

Operational Governance

Given capacity constraints across the HSCP and within the Internal Audit Team planned work for 2021/22 was delayed and rescheduled into 2022/23.

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

Audit Report	Recommendations			
	Total no. for HSCP	Verified as implemented by Internal Audit	Considered implemented by HSCP (awaiting verification)	Total open
Fostering, Adoption and Kinship	3	0	1	2
Payroll	8	0	8	0
Follow up of Corporate and Community Services Audits	6	0	6	0
Carers Legislation	5	0	4	1
Procurement Red Flags	3	0	3	0
Data Protection Act / GDPR	5	0	4	1
Care Finance	14	0	10	4
Homecare	15	12	3	0
Emergency Payment	10	8	2	0
Self-Directed Support	10	0	8	2
Follow up of HSCP Audits	11	2	6	3

We took regular Covid-19 response updates to the IJB during 2021/22 that provided a position statement, risk and mitigation on service delivery and response activity.

We also set up a daily huddle as part of our response to the Omicron variant and this allowed our senior managers to meet each morning to assess the situation, prioritise workloads and support service delivery in a very challenging period. This also provides an informal support network which has been invaluable.

We recognised the ongoing impact of the pandemic and we commissioned an independent review of the HSCP Front Door for adult services in partnership with individuals, families and

professionals in order to ensure that the single point of access to adult services was fit for purpose as we move towards recovery.

The Care Inspectorate announced a joint inspection of services for Children at risk of Harm on 22nd February 2022. Onsite work is commencing in June 2022 and we expect the report will be published in August 2022.

We had a brief period during 2021/22 where we had started to look at our recovery prior to the Omicron variant of Covid-19 and this programme of work has recommenced in 2022/23.

We continue to report Covid-19 activity and costs to the Scottish Government via the NHS Greater Glasgow and Clyde Mobilisation Plan as well as to the IJB.

Action Plan

The table below shows the progress made during 2021/22 against the actions that we identified in our 2020/21 annual report and accounts. It does need to be recognised that capacity to progress these actions was impacted by the ongoing response to the pandemic including the emergence of the Omicron variant, resulting in a very challenging winter for the HSCP.

Action	Progress
Continue to report on our Care at Home redesign as part of our Recovery and Renewal programme.	Phase 2 of the redesign is one of our major projects within the programme and work will commence as we move from response to recovery.
Regularly review and refresh our Medium-Term Financial Plan (MTFP) once the implications from the Covid-19 pandemic and the national care service become clearer. This will include reporting progress on savings achieved and operational financial performance throughout the year.	We last took our MTFP to the IJB in March 2022 and will refresh as a minimum annually and more frequently as issues from the NCS and economic impacts crystallise.
Implement the commissioning arrangements for unscheduled care once the development work has been finalised.	Work is ongoing and the plan and associated financial framework was last reported to the IJB in March 2022.
Review our Best Value reporting with our Annual Performance Report.	This has not progressed during the Covid-19 response, with the exception of attendance at a national workshop in preparation for future work.
Implement our Recovery and Renewal programme with regular reporting to the IJB including the associated financial implications.	We had a brief period where we started to consider recovery during 2021/22 however the ongoing response including the Omicron variant meant there was little capacity to progress. Our Recovery and Renewal Programme has recommenced and will be regularly reported to the IJB throughout 2022/23.
Refresh our Integration Scheme as work on this was paused during 2020/21.	Work is ongoing in partnership with colleagues across Greater Glasgow and Clyde
Continue to monitor the costs associated with Covid-19 and sustainability throughout 2021/22 and beyond.	We have reported all costs associated with Covid-19 to the IJB through our budget monitoring and have fed into the NHSGGC Local Mobilisation Plan reporting for 2021/22 and for future years.
Recommence review of our Strategic Action Plan.	This work was not a priority during the pandemic response.

The actions to take in 2022/23 to improve strengthening our corporate governance arrangements are:

- Resource and deliver our Recovery and Renewal programme, with regular reporting including progress on savings to the IJB throughout 2022/23.
- Refresh our Medium Term Financial Plan and Strategic Risk Register to reflect any changes resulting from the NCS and for economic and inflation factors as required
- Continue to work to implement the Unscheduled Care Commissioning Plan in partnership with the other HSCPs across Greater Glasgow and Clyde
- Review our Best Value reporting with our Annual Performance Report and develop our performance reporting to look forward as well as report our retrospective position
- Refresh our Integration Scheme
- Continue to monitor the costs associated with Covid-19 and sustainability throughout 2022/23 and beyond
- Recommence review of our Strategic Action Plan, paused during the response to the pandemic
- Develop our Strategic Commissioning Plan and our approach to collaborative commissioning
- Implement our Strategic Plan
- We will implement plans including recruitment for winter and capacity funding
- We will report the results of the Joint Inspection of services for Children at Risk of Harm

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.

Chair
Integration Joint Board 22nd June 2022

Julie Murray
Chief Officer
Integration Joint Board 22nd June 2022



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

AUDIT SCOTLAND REPORT WILL BE ADDED AFTER ANNUAL REPORT AND ACCOUNTS ARE AUDITED

(report is normally 4 pages)

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 2022

2020/21			2021/22				
Gross Expenditure (Re-stated) £000	Gross Income £000	Net Expenditure £000	Objective Analysis	Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
13,879	1,361	12,518	Children and Families		16,696	2,468	14,228
24,607	3,159	21,448	Older People's Services		26,758	1,883	24,875
5,923	395	5,528	Physical/Sensory Disability		6,574	308	6,266
20,305	1,703	18,602	Learning Disability – Community		21,479	905	20,574
9,818	1,128	8,690	Learning Disability – Inpatients		9,901	1,079	8,822
503	266	237	Augmentative & Alternative Communication		393	167	226
16,078	2,306	13,772	Intensive Services		18,608	2,110	16,498
6,387	492	5,895	Mental Health		6,317	303	6,014
2,488	156	2,332	Addictions / Substance Misuse		2,958	256	2,702
26,198	166	26,032	Family Health Services		28,231	527	27,704
15,858	-	15,858	Prescribing		16,588	1	16,587
696	698	(2)	Criminal Justice		864	853	11
26,874	4,007	22,867	Management and Admin		29,017	6,413	22,604
229	-	229	Corporate Services	6	232	-	232
169,843	15,837	154,006	Cost of Services Managed by ER IJB		184,616	17,273	167,343
28,029	-	28,029	Set Aside for delegated services provided in large hospitals		27,892	-	27,892
174	-	174	Aids and Adaptations		398	-	398
198,046	15,837	182,209	Total Cost of Services to ER IJB		212,906	17,273	195,633
-	118,594	118,594	NHS Greater Glasgow and Clyde	3	-	126,738	126,738
-	57,531	57,531	East Renfrewshire Council	3	-	67,228	67,228
-	11,843	11,843	Resource Transfer	3	-	11,934	11,934
-	187,968	187,968	Taxation and Non Specific Grant Income		-	205,900	205,900
198,046	203,805	(5,759)	(Surplus) or Deficit on Provision of Services		212,906	223,173	(10,267)
198,046	203,805	(5,759)	Total Comprehensive (Income) and Expenditure		212,906	223,173	(10,267)

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.

2020/21 £000	Movement in Reserves	2021/22 £000
(4,726)	Balance as at 31 st March 2021 brought forward	(10,485)
(5,759)	Total Comprehensive Income & Expenditure	(10,267)
(5,759)	(Surplus) or Deficit on the Provision of Services	(10,267)
(10,485)	Balance as at 31st March 2022 Carried Forward	(20,752)

The reserves above are all useable.

Balance Sheet As at 31st March 2022

The Balance Sheet as at 31st March 2022 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 2021 £000	Balance Sheet	Notes	31st March 2022 £000
11,245	Current Assets		21,130
11,245	Short Term Debtors	7	21,130
760	Current Liabilities		378
760	Short Term Creditors	7	378
10,485	Net Assets - Reserves	8	20,752

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31st March 2022 and its income and expenditure for the year then ended.

The audited annual report and accounts will be submitted for approval and issue by the IJB on 23rd November 2022.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 22nd June 2022

Notes to the Financial Statements

1. Accounting Policies

1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2021/22 reporting period and its position as at 31st March 2022.

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 2021/22 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 an historic cost basis.

1.5 Funding

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

1.6 Reserves

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

Reserves have been created in order to finance expenditure in relation to specific projects. When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service

in that year and will be funded by an appropriation back to the Comprehensive Income and Expenditure Statement in the Movement in Reserves Statement.

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

1.7 Events after the Balance Sheet Date

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

Where events take place before the date of authorisation and provide information about conditions existing as at 31st March 2022 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 57) 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 2022.

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 2022.

The cost of participation in the CNORIS scheme was funded on our behalf by NHS Greater Glasgow and Clyde for financial year 2021/22.

1.11 Corresponding Amounts

These Financial Statements cover the period 1st April 2021 to 31st March 2022, with corresponding full year amounts for 2020/21.

1.12 VAT

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

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

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

1.13 Post - Employment Benefits – Pension Costs

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

1.14 Prior Period Restatement

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

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

2. Expenditure and Income Analysis by Nature

2020/21 (Re-stated) £000	Expenditure and Income Analysis by Nature	2021/22 £000
(187,968)	Partners funding contribution and non-specific grant income	(205,900)
(15,837)	Fees and charges and other service income	(17,273)
(203,805)	Total Funding	(223,173)
46,345	Employee Costs	51,244
1,202	Premises Costs	882
296	Transport Costs	479
20,438	Supplies & Services	23,740
57,140	Third Party Payments	61,243
2,454	Support Costs	2,499
15,708	Prescribing	16,432
26,205	Family Health Service	28,263
28,029	Acute Hospital Services	27,892
202	Corporate Costs	204
27	External Audit Fee	28
198,046	Cost of Services	212,906

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

2020/21 (Re- stated) £000	Taxation and Non Specific Grant Income	2021/22 £000
57,531	East Renfrewshire Council	67,228
118,594	NHS Greater Glasgow and Clyde	126,738
11,843	Resource Transfer	11,934
187,968	Partners Funding Contribution & Non Specific Grant Income	205,900

The funding contribution from NHS Greater Glasgow and Clyde includes East Renfrewshire's use of set aside for delegated services provided in large hospitals (£27.892 million in 2021/22 and £28.029 million in 2020/21). These services are provided by the NHS, which retains responsibility for managing the costs of providing the service; the IJB however, has responsibility for the consumption of and level of demand placed on these services.

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

As detailed at Note 11 the IJB has considered the basis of the preparation of the 2021/22 accounts for Learning Disability In-Patient Services and Augmentative & Alternative Communication (AAC) services hosted by the East Renfrewshire IJB for other IJBs within the NHS Greater Glasgow & Clyde Area.

The IJB is considered to be acting as a 'principal' and the 2021/22 financial statements have been prepared on this basis with the full costs of such services being reflected in the 2021/22 financial statements. The cost of the hosted service provided to other IJBs as well as that consumed by East Renfrewshire for the Learning Disability Inpatients and Augmentative and Alternative Communication is detailed in the following tables.

2020/21 £000	LEARNING DISABILITY IN-PATIENTS SERVICES HOSTED BY EAST RENFREWSHIRE IJB	2021/22 £000
5,855	Glasgow	5,655
1,942	Renfrewshire	1,993
795	Inverclyde	551
691	West Dunbartonshire	310
-	East Dunbartonshire	-
9,283	Learning Disability In-Patients Services Provided to other IJBs	8,509
11	East Renfrewshire	313
9,294	Total Learning Disability In-Patients Services	8,822

2020/21 £000	AUGMENTATIVE AND ALTERNATIVE COMMUNICATION HOSTED BY EAST RENFREWSHIRE IJB	2021/22 £000
89	Glasgow	97
33	Renfrewshire	22
3	Inverclyde	26
3	West Dunbartonshire	4
19	East Dunbartonshire	22
147	AAC Services Provided to other IJBs	171
19	East Renfrewshire	40
166	Total AAC Services	211

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.

2020/21 £000	SERVICES PROVIDED TO EAST RENFREWSHIRE IJB BY OTHER IJBs WITHIN NHS GREATER GLASGOW AND CLYDE	2021/22 £000
451	Physiotherapy	435
43	Retinal Screening	43
352	Podiatry	474
285	Primary Care Support	289
325	Continence	342
594	Sexual Health	600
1,168	Mental Health	990
867	Oral Health	789
346	Addictions	350
197	Prison Health Care	209
158	Health Care in Police Custody	171
4,644	Psychiatry	3,846
9,430	Net Expenditure on Services Provided	8,538

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 2021/22. The nature of the partnership means that the IJB may influence, and be influenced by its partners.

2020/21 (Re-stated) £000	Income – Payments for Integrated Functions	2021/22 £000
122,247	NHS Greater Glasgow and Clyde	130,541
81,558	East Renfrewshire Council	92,632
203,805	Total	223,173

2020/21 (Re-stated) £000	Expenditure – Payments for Delivery of Integrated Functions	2021/22 £000
122,247	NHS Greater Glasgow and Clyde	130,541
75,799	East Renfrewshire Council	82,365
198,046	Total	212,906

6. Corporate Expenditure

2020/21 £000	Corporate Expenditure	2021/22 £000
202 27	Staff Costs Audit Fee	204 28
229	Total	232

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 2022.

The support services provided through East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and the charge is included for 2021/22. The Covid-19 related costs within these services has been met from our Covid-19 funding.

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2021/22 amounted to £27,960. Audit Scotland did not provide any non-audit services during 2021/22.

VAT is not included in the costs identified.

7. Short Term Debtors and Creditors

2020/21 £000	Short Term Debtors	2021/22 £000
5,890	NHS Greater Glasgow and Clyde	9,751
5,355	East Renfrewshire Council	11,379
11,245	Total	21,130

2020/21 £000	Short Term Creditors	2021/22 £000
760	NHS Greater Glasgow and Clyde	378
-	East Renfrewshire Council	-
760	Total	378

8. Reserves

As at 31st March 2022 the IJB holds earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve is also held to allow us to meet any unforeseen or unanticipated events that may impact on the IJB.

The reserves are part of the financial strategy of the IJB in order to better manage the costs and risks across financial years.

The reserves of the IJB fall into three types:

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

The year on year movement in reserves is summarised:

Reserves Movement	£ Million	£ Million
Reserves at 31 March 2021		10.485
Planned use of existing reserves during the year	(3.937)	
Funds added to reserves during the year	14.204	
Net increase in reserves during the year		10.267
Reserves at 31 March 2022		20.752

The table on the following page provides the detailed movement across all reserves.

2020/21 £000	Reserves	Used £000	Added £000	Transfers In / (Out) £000	2021/22 £000
156	Mental Health Action 15	-	59	-	215
191	Alcohol & Drugs Partnership	7	343	-	527
39	Drugs Death Taskforce	1	104	-	142
914	Primary Care Improvement	-	1,069	-	1,983
101	GP Premises Fund	-	80	-	181
3,145	COVID Allocations	3,145	9,266	-	9,266
-	- Winter Planning	-	1,012	-	1,012
4,546	Total Ring-Fenced Reserves	3,153	11,933	-	13,326
1,880	Budget Savings Phasing	-	837	-	2,717
165	In Year Pressures	-	-	-	165
510	Prescribing	54	-	-	456
2,555	Total Bridging Finance	54	837	-	3,338
460	Residential Accommodation	-	-	-	460
183	Health Visitors	148	-	-	35
58	Home & Belonging	-	-	-	58
687	Counselling in Schools	-	-	-	687
15	Child Healthy Weight Programme	-	-	-	15
127	Children and Young Peoples Mental Health Framework	127	-	-	-
101	Recovery Activity with Partners	101	-	-	-
-	- Children and Adolescent Mental Health Services	-	888	-	888
-	- Trauma Informed Practice	-	50	-	50
-	- Whole Family Wellbeing	-	29	-	29
-	- Unaccompanied Asylum Seekers Children	-	24	-	24
1,631	Children & Families	376	991	-	2,246
654	Transitional Funding Learning Disability Specialist Services	220	-	-	434
74	District Nursing	74	-	-	-
295	Learning Disability Community Living Change	-	-	-	295
37	Addictions Residential Rehabilitation	-	-	-	37
16	Mental Health Officer/Community Psychology Capacity	-	45	-	61
51	Care Home Oversight Support	-	74	-	125
70	Augmentative & Alternative Communication	-	15	-	85
-	- Lead Nurse - Care Homes Allocation	-	52	-	52
-	- Armed Forces Covenant	-	60	-	60
-	- Wellbeing	-	88	-	88
-	- Dementia Funding	-	68	-	68
-	- Telecare Fire Safety	-	18	-	18
543	Adult Services	74	420	-	889
100	Renewals & Repairs Fund	-	24	-	124
92	Partnership Strategic Framework	61	-	-	31
92	Organisational Learning & Development	-	-	-	92
184	Total Capacity	61	-	-	123
5,667	Total Earmarked Reserves	785	2,272	-	7,154
272	Total General Reserves	-	-	-	272
10,485	Total All Reserves	3,938	14,205	-	20,752

9. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 31st March 2022.

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 2021/22 annual accounts.

11. Critical Judgements

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to complex transactions in respect of Learning Disability Inpatients Services and 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 2021/22 accounts have been prepared.

In responding to Covid-19, the IJB has been required to act as principal and as agent. An assessment of all Covid-19 related expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the £500 payment made to Council employees (£0.327 million) and external partner providers (£1.712 million) at the request of the Scottish Government. This assessment has been based on the LASAAC (Local Authorities Scotland Accounts Advisory Committee) guidance issued in relation to this expenditure and as such agency costs are excluded.

12. Estimation Uncertainty

There are no estimations included within the 2021/22 accounts.

13. Post Balance Sheet Events

The final annual report and accounts will be presented for approval on 23rd November 2022.

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

14. Prior Period Restatement

The 2020/21 set aside figure, provided by NHS Greater Glasgow and Clyde has been restated as this included activity from the Royal Hospital for Children. This resulted in a restated expenditure figure of £28.029; a reduction of £0.148 million.

This resulted in a decrease in total expenditure from £182.357 million to £182.209 million and a reduction in Taxation and Non-Specific Grant income from £188.116 million to £187.968 million.

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.

Useful Links

Strategic Plan

https://www.eastrenfrewshire.gov.uk/media/7569/HSCP-Strategic-Plan-2022-2025/pdf/East_Renfrewshire_HSCP_-_Strategic_Plan_2022-2025.pdf?m=637847662804030000

Medium Term Financial Plan

https://www.eastrenfrewshire.gov.uk/media/7567/Medium-term-financial-plan-2022-23-to-2026-27/pdf/Medium_Term_Financial_Plan_-_Mar_2022.pdf?m=637846608465330000

Integration Scheme

https://www.eastrenfrewshire.gov.uk/media/7035/East-Renfrewshire-Integration-Scheme-2018-Update/pdf/East_Renfrewshire_Integration_Scheme_-_2018_Update.pdf?m=637704037531600000

Annual Performance Report

https://www.eastrenfrewshire.gov.uk/media/7015/HSCP-Annual-performance-report-2020-2021/pdf/HSCP_Annual_Performance_Report_2020-21.pdf?m=637695436741570000

Strategic Risk Register

https://www.eastrenfrewshire.gov.uk/media/7491/PAC-Item-09-16-March-2022/pdf/PAC_Item_09_-_16_March_2022.pdf?m=637825962402470000

It should be noted that the links above relate to the associated documents as at June 2022 and there may be later versions available on our website.

Acknowledgement

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

Chair
Integration Joint Board **22nd June 2022**

Julie Murray
Chief Officer
Integration Joint Board **22nd June 2022**

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board **22nd June 2022**