

# Notice of Meeting and Agenda Renfrewshire Health and Social Care Integration Joint Board.

| Date                 | Time  | Venue  |
|----------------------|-------|--|
| Friday, 28 June 2024 | 10:00 | Council Chambers (Renfrewshire),<br>Council Headquarters, Renfrewshire<br>House, Cotton Street, Paisley, PA1 1AN |

MARK CONAGHAN  
Clerk

## Membership

Councillor Jennifer Adam (Chair) and John Matthews (Vice Chair)

Councillor Fiona Airlie-Nicolson: Councillor Lisa-Marie Hughes: Councillor Iain McMillan:  
Margaret Kerr: Michelle Wailes: Ann Cameron Burns: Karen Jarvis: Paul Higgins: Lisa Cameron:  
Dr Shilpa Shivaprasad: Alan McNiven: Mark Halliwell: Stephen Cruickshank: John Boylan: Annie  
Hair: Dr Stuart Sutton: Christine Laverty: Sarah Lavers: John Trainer.

## To Follow Item

I refer to the agenda for the meeting of the Renfrewshire Health & Social Care Integration Joint Board to be held on 28 June 2024 at 10.00 am and enclose the undernoted report relative to item 6 previously marked 'to follow':

### Unaudited Annual Accounts 2023/24

## Items of business

### 6 **Unaudited Annual Accounts 2023/24**

3 - 76

Report by Chief Finance Officer.

**To: Renfrewshire Integration Joint Board**

**On: 28 June 2024**

**Report by: Chief Finance Officer**

**Heading: Unaudited Annual Accounts 2023/24**

|  |   |          |
|--|---|----------|
| <b>Direction Required to Health Board, Council or Both</b> | <b>Direction to:</b>                                    |          |
|  | 1. No Direction Required                                |          |
|  | 2. NHS Greater Glasgow & Clyde                          |          |
|  | 3. Renfrewshire Council                                 | <b>x</b> |
|  | 4. NHS Greater Glasgow & Clyde and Renfrewshire Council |          |

**1. Summary**

1.1. The IJB’s Accounts for 2023/24 will be submitted for audit by the statutory deadline of 30 June 2024. A copy of the IJB’s Unaudited Accounts is attached for approval. The 2023/24 Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) and requirements of International Financial Reporting Standards (IFRS). The Code seeks to achieve comparability of financial performance across all IJB’s and therefore prescribes the format to be used in presenting income and expenditure information.

1.2. Once approved, the Unaudited Accounts and associated working papers will be passed to the external auditor (Ernst & Young) for their review. Their report on the Accounts will be submitted to a future meeting of the IJB Audit, Risk and Scrutiny Committee for consideration prior to the audited accounts being presented to the IJB for approval in September 2024, in line with the statutory deadline.

**2. Recommendations**

It is recommended that the IJB:

- Approve, subject to Audit, the Annual Accounts for 2023/24 (Appendix 1); and
- Note that Ernst & Young will endeavour to complete the audit of the Annual Accounts in line with the timescales indicated in section 5 of this report.

**3. Background**

3.1. 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 adult

social care in Scotland, to be governed by Integration Joint Boards (IJBs) with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

3.2. 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 (the Code) and International Financial Reporting Standards (IFRS). The Code seeks to achieve comparability of financial performance across all IJB’s and therefore prescribe the format to be used in presenting income and expenditure information.

3.3. LASAAC (The Local Authority (Scotland) Accounts Advisory Committee) and CIPFA have produced additional guidance on accounting for the integration of health and social care.

#### **4. The Annual Accounts 2023/24**

4.1. The Annual Accounts provide an overview of the financial performance of the IJB. Their main purpose is to demonstrate the stewardship of public funds for the delivery of the IJB’s vision and its core objectives.

4.2. The attached Unaudited Annual Accounts contain the financial statements for Renfrewshire IJB for the year ended 31 March 2024.

4.3. IJBs need to account for their spending and income in a way which complies with our legislative responsibilities. The Annual Accounts for the IJB have been prepared in accordance with appropriate legislation and guidance.

#### **5. Overview of Annual Accounts Process**

5.1. An overview of the process is set out below:

- **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 includes audit & governance). This will assess the effectiveness of the internal audit function and the internal control procedures of the IJB. For Renfrewshire IJB, the Annual Governance Statement was submitted to the Audit, Risk & Scrutiny Committee for approval on 21 June 2024.
- **Unaudited Accounts:** Regulations 8(7) and 8(8) of The Local Authority Accounts (Scotland) Regulations 2014 (the accounts regulations) require the unaudited accounts to be submitted to the External Auditor no later than 30 June immediately following the financial year to which they relate.
- **Right to Inspect and Object to Accounts:** the public notice period of inspection will start no later than 1 July and will be for a period of 3 weeks and will follow appropriate protocol for advertising and accessing the unaudited accounts.

- **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 includes audit & governance) by the 30 September immediately following the financial year to which they relate. In addition, any further report by the External Auditor on the Audited Annual Accounts should also be considered by the IJB (or a committee of the IJB whose remit include audit & governance). The External Audit report on the Accounts will be submitted to a meeting of the Audit, Risk & Scrutiny Committee for consideration prior to the IJB meeting where the Audited Accounts are considered for approval in September 2024. The sequence of events to approve the IJB’s Annual Accounts is set out in Section 7 of this paper. (Reference source: <https://www.cipfa.org/policy-and-guidance/cipfa-bulletins/cipfa-bulletin-17-closure-of-the-202324-financial-statements>).
- **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. The Annual Accounts of the IJB must be published by 31 October.

## 6. External Auditors Report and Audit Certificate

- 6.1. The IJB Audit, Risk & Scrutiny Committee will consider the External Auditor’s report and proposed audit certificate (ISA 260 report) prior to inclusion in the Audited annual accounts. Subsequently, the External Auditor’s Board Members Report and the Audited Annual Accounts will be presented to the IJB for approval.

## 7. Approval Process and Timetable

### 7.1. Key Dates

The proposed sequence of events to approve the IJB’s Annual Accounts is summarised in the following table:

| Meeting  | Items to be Approved   |
|--|--|
| <b>IJB Audit, Risk and Scrutiny Committee:</b> 21 June 2024      | Approve Annual Governance statement and associated reports for inclusion in the statutory Accounts.      |
| <b>IJB:</b> 28 June 2024   | Approve the submission of the Unaudited Annual Accounts to Ernst & Young.                                |
| <b>IJB Audit, Risk and Scrutiny Committee:</b> 13 September 2024 | Consider the Report of the External Auditors, the Board Members’ Report and the Audited Annual Accounts. |
| <b>IJB:</b> 25 September 2024                                    | Approve the Audited Annual Accounts  |

## 7.2. Key Documents

The regulations require a number of key documents to be signed by the Chair of the IJB, the Chief Officer and the Proper Officer. These are detailed in the following table:

| <b>Section</b>                       | <b>Signatory</b>   |
|--------------------------------------|--|
| <b>Management Commentary</b>         | Chair of the IJB<br>Chief Officer<br>Chief Finance Officer |
| <b>Statement of Responsibilities</b> | Chair of the IJB<br>Chief Finance Officer                  |
| <b>Remuneration Report</b>           | Chair of the IJB<br>Chief Officer                          |
| <b>Annual Governance Statement</b>   | Chair of the IJB<br>Chief Officer                          |
| <b>Balance Sheet</b>                 | Chief Finance Officer                                      |

---

### Implications of the Report

1. **Financial** – These are the Unaudited Annual Accounts of the IJB for 2023/24. Subject to approval by the IJB, the Accounts will be released for audit by the statutory deadline of 30 June 2024.
2. **HR & Organisational Development** – None.
3. **Strategic Plan and Community Planning** – None.
4. **Wider Strategic Alignment** – None.
5. **Legal** – The Unaudited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014.
6. **Property/Assets** – None.
7. **Information Technology** – None.
8. **Equality & Human Rights** – None.
9. **Fairer Duty Scotland** - None.
10. **Health & Safety** – None.
11. **Procurement** – None.
12. **Risk** – None.
13. **Privacy Impact** – None.

---

**List of Background Papers:** None

---

**Authors:** Sarah Lavers, Chief Finance Officer

Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer ([Sarah.Lavers@renfrewshire.gov.uk](mailto:Sarah.Lavers@renfrewshire.gov.uk))

**Direction from the Integration Joint Board**

|            |   |   |
|------------|---|---|
| <b>1.</b>  | <b>Reference Number</b>   | 280624-006  |
| <b>2.</b>  | <b>Date Direction issued by IJB</b>   | 28 June 2024  |
| <b>3.</b>  | <b>Date from which Direction takes effect</b>   | 28 June 2024  |
| <b>4.</b>  | <b>Direction to</b>   | Renfrewshire Council  |
| <b>5.</b>  | <b>Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number</b> | Yes, 300623-07  |
| <b>6.</b>  | <b>Functions covered by the Direction</b>   | All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde  |
| <b>7.</b>  | <b>Full text of Direction</b>   | Renfrewshire Council is directed to carry forward reserves totalling £26,077,000 (of which £3,026,000 are new reserves) on behalf of the IJB as outlined in the Report. |
| <b>8.</b>  | <b>Budget allocated by IJB to carry out Direction.</b>  | £26,077,000 in reserves carried forward.  |
| <b>9.</b>  | <b>Outcomes</b>   | The functions will be carried out in a manner consistent with the strategic objectives and outcomes set out in the Strategic Plan 2022-25.                              |
| <b>10.</b> | <b>Performance monitoring arrangements</b>  | Performance management is monitored and reported to every meeting of the IJB.   |
| <b>11.</b> | <b>Date of review of Direction</b>  | June 2025.  |





# Renfrewshire Integration Joint Board Annual Accounts 2023/2024





# Contents

|   |    |
|---|----|
| Management Commentary.....  | 4  |
| Statement of Responsibilities.....  | 36 |
| Remuneration Report.....  | 38 |
| Annual Governance Statement .....   | 41 |
| Comprehensive Income and Expenditure Statement .....                                      | 50 |
| Movement in Reserves Statement.....   | 51 |
| Balance Sheet .....   | 52 |
| Notes to the Finance Statements .....   | 53 |
| Note 1: Significant Accounting Policies.....  | 53 |
| Note 2: Critical Judgements in Applying Accounting Policies....                           | 56 |
| Note 3: Assumptions Made About the Future and Other Major<br>Sources of Uncertainty ..... | 57 |
| Note 4: Contingent Liability.....   | 57 |
| Note 5: Events after Balance Sheet Date .....   | 57 |
| Note 6: Expenditure and Income Analysis by Nature .....                                   | 57 |
| Note 7: Taxation and Non-Specific Grant Income.....                                       | 58 |
| Note 8: Short Term Debtors and Creditors.....   | 58 |
| Note 9: Usable Reserves .....   | 58 |
| Note 10: Additional Council Services Delegated to the IJB .....                           | 60 |
| Note 11: Related Party Transactions .....   | 60 |
| Note 12: IJB Operational Costs.....   | 61 |
| Note 13: Hosted Services .....  | 62 |
| Note 14: New Standards issued but not yet adopted .....                                   | 63 |
| Independent Auditors' Report.....   | 64 |
| Appendix 1: Renfrewshire IJB Membership.....  | 65 |
| Appendix 2: Glossary of Terms.....  | 66 |

# Management Commentary

## Purpose

This publication contains the financial statements of Renfrewshire Integration Joint Board (IJB) for the year ending 31 March 2024.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2023/24 and how this has supported delivery of the IJB's strategic priorities. As in previous years, this commentary also looks forward, outlining the challenges and risks which may impact upon our finances in the future, as we continue to support the health and wellbeing of communities in Renfrewshire.

Renfrewshire IJB, like IJBs across Scotland, operates within a highly complex and challenging environment in the face of a range of demands and pressures. Health and social care services are under pressure partly due to an ageing population, with increasing numbers of people living with long term conditions, whilst also facing a reducing working age population further impacted by challenges in workforce supply and pressure on budgets. Additionally, our communities continue to be affected by the impact of the pandemic, with the ongoing 'cost of living crisis' exacerbating existing inequalities, which has led to unparalleled challenges to the sustainability of our health and social care services.

Working within this difficult context, the IJB continued to focus on the delivery of its key plans in 2023/24, including delivering financial sustainability whilst protecting its core services and most vulnerable clients.

## Role and Remit of Renfrewshire Integration Joint Board

Renfrewshire IJB, formally established on 1 April 2016, has responsibility for the strategic planning and commissioning of a wide range of health and adult social care services within the Renfrewshire area. The functions delegated to the IJB, under the Public Bodies (Joint Working) (Scotland) Act 2014, are detailed in the formal partnership agreement between the two parent organisations, Renfrewshire Council and NHS Greater Glasgow and Clyde (NHSGGC). This agreement, referred to as the Integration Scheme, is available within the IJB section of the HSCP's website at: [Health and Social Care Partnership > About Us > Integration Joint Board.](#)

Under the requirements of the Act, Local Authorities and Health Boards are required to review Integration Schemes within five years of the scheme being approved in Parliament. On 19 February 2020, Renfrewshire Council's Leadership Board approved a revised version of the Integration Scheme for consultation. However, in light of the pandemic and associated disruption, further work on the progression of an updated Integration Scheme was paused.

An updated consultation draft of the revised Scheme was approved by Renfrewshire Council Leadership Board in February 2024 and the formal consultation process has now been completed. It is currently anticipated that the Integration Scheme will be considered through parent organisations governance arrangements following the finalisation of a small number of outstanding points, after which the final version will be submitted to the Scottish Government for approval. The version approved by the Scottish Government will be submitted to the IJB for noting and published on the HSCP's website.

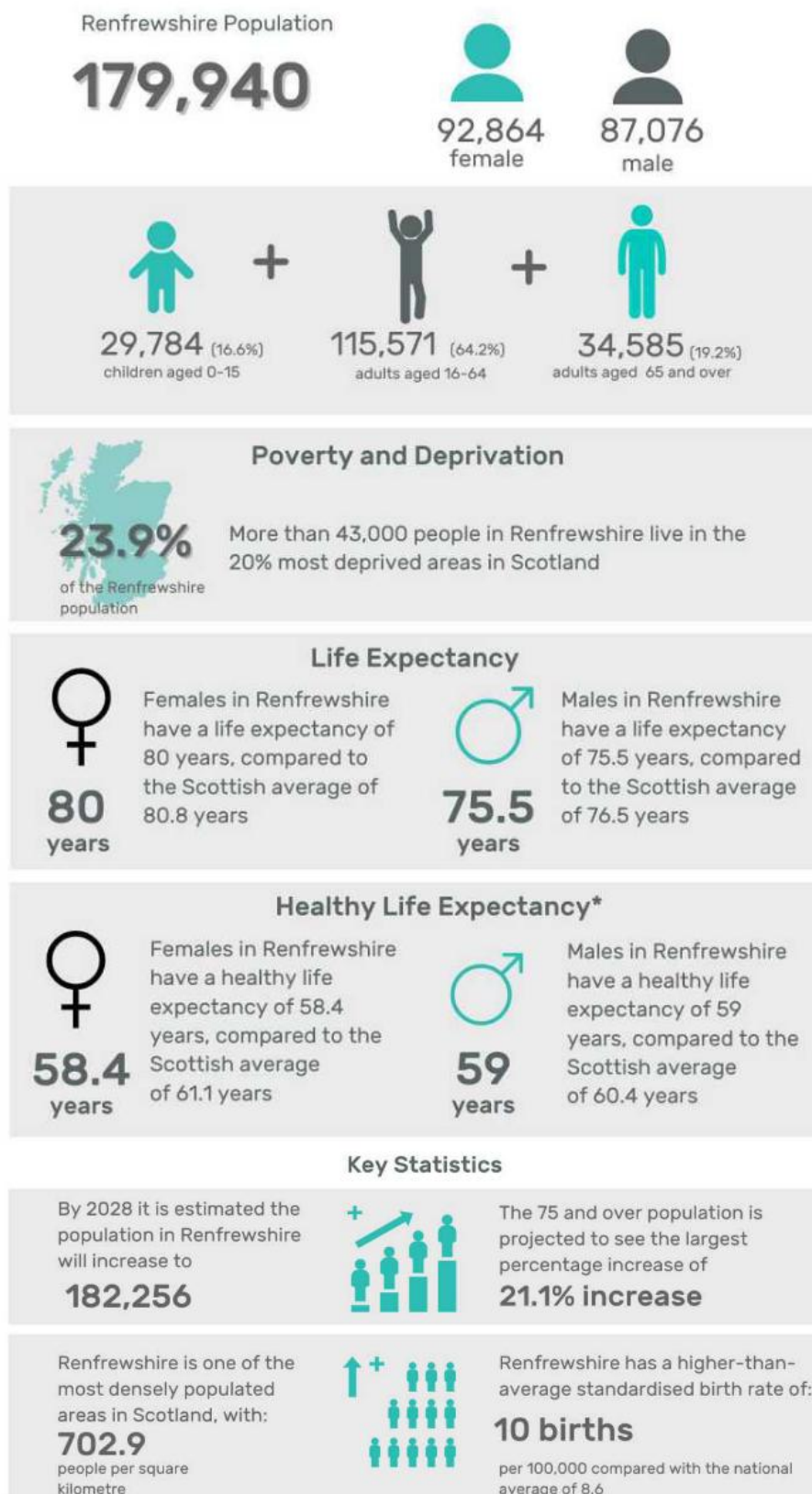
The IJB sets the strategic direction for delegated functions through its Strategic Plan.

The IJB comprises eight voting members, made up of four Elected Members appointed by Renfrewshire Council and four Non-Executive Directors appointed by NHSGGC. Non-voting members include the Chief Officer (CO), Chief Finance Officer (CFO), service professionals, third sector, carer, and staff-side representatives. Full membership details are available on the HSCP website and can be found in Appendix 1.

There were two changes in IJB membership in the last year with Cllr Jennifer Adam having been appointed Chair of the IJB effective from 15 September 2023 for a period of two years. The outgoing Chair, John Matthews OBE, was appointed Vice Chair of the IJB from 15 September 2023 until the end of June 2024, when his term as a Non-Executive Director with NHSGGC is due to end. At this point an update will be brought forward to the IJB setting out the proposed arrangements for replacement member(s) as outlined by the parent organisations.

## A Profile of Renfrewshire

A full profile of Renfrewshire is set out in our Medium-Term Financial Plan (MTFP) and our Strategic Plan. Some of the key population characteristics include the following:



\* Healthy Life Expectancy is the average number of years of life that people spend in good health. Good health is based on how people rate their own health in the Office for National Statistics Annual Population Survey.

Note: Ethnicity breakdown unavailable at the time of publishing these Accounts.

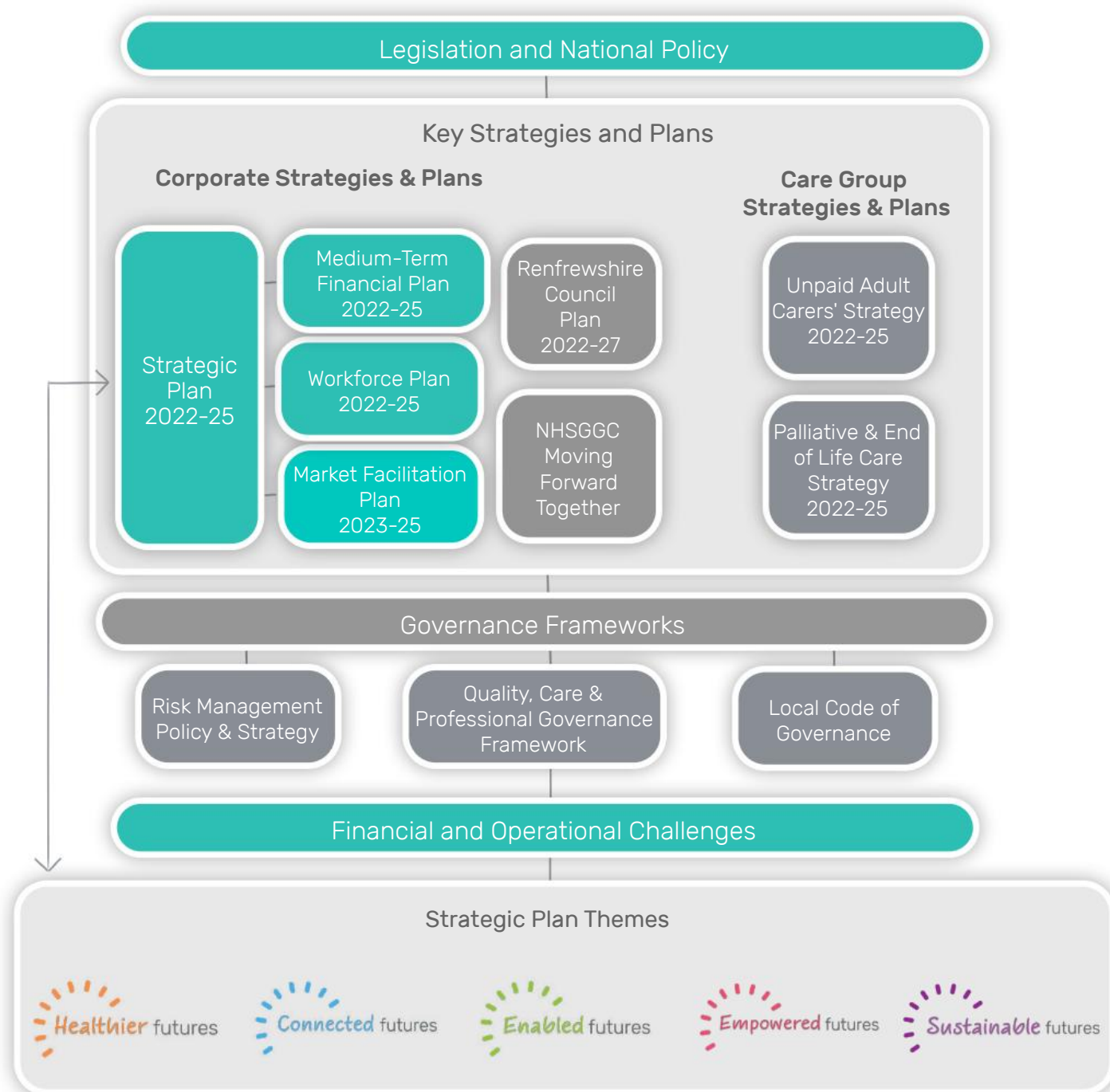
Source: National Records Scotland

## Renfrewshire IJB Strategy and Business Model: Determining Operations for the Year

Operations for the year 2023/24 were governed by our **Strategic, Financial** and **Workforce** Plans. These plans, as set out in the following diagram, provide the overall strategic direction for the delivery of health and social care services within Renfrewshire, embedding national legislation and policy within Renfrewshire's local context.

These plans also reflect, interact with, and support the delivery of a number of key NHS Board and Local Authority policies and strategies.

In June 2023 the IJB formally approved an approach and scope for the implementation of the **Sustainable Futures** programme, succeeding the IJB's Recovery and Renewal programme, which had been in delivery since Summer 2020. Drawing together the threads of the Strategic, Financial and Workforce plans, Sustainable Futures seeks to ensure that available resources in the health and social care system across Renfrewshire are used effectively, and to provide a framework for ongoing service reform and delivery of savings.



## Overview of our Services

Renfrewshire HSCP delivers adult social care services, and all community health services for adults and children in the Renfrewshire area. Our service delivery model is structured to deliver the vision and future direction of community health and adult social care services in Renfrewshire as set out in the IJB's Strategic Plan, which in turn aims to deliver the [nine National Health and Wellbeing Outcomes](#) as identified by the Scottish Government.

The Vision for the IJB is:

*Renfrewshire is a caring place where people are treated as individuals and supported to live well.*

**2,715**

(2,144 Full Time Equivalent)

HSCP staff working  
across a range of  
services and disciplines



**27**

GP Practices



**42**

Community  
Pharmacies



**22**

Community  
Ophthalmic  
Practices



**36**

Dental Practices



**100**

Commissioned  
Services\*

\*Commissioned Services includes all block contracts, Renfrewshire care homes (Older People and Adult), care at home providers, and supported living providers and services.

During 2023/24, the HSCP delivered the following range of services:

**Adult and Older People Services** - Including building-based and remote supports, Care at Home, residential care homes and extra care services, adult support and protection, physical disability, sensory impairment, district nursing and rehabilitation services.

*Example: Johnstone Day Centre - New Garden*



In July 2023, the older adults who attend Johnstone Day Centre celebrated the official opening of their new garden, made possible with the help of 'Friends of Johnstone', who have ensured the garden is a place to be enjoyed by everyone.



**Learning Disability Services** – A range of services for adults with a learning disability including assessment and care management and specialist day care, respite and supported living opportunities.

**Children's Services** – Including Health Visiting, Family Nurse Partnership, childhood immunisations, breastfeeding support, Home Start and Health 4 All. In addition, Specialist Children's Services (SCS) including; Child and Adolescent Mental Health Services (CAMHS), Speech and Language Therapy (SLT), Occupational Therapy (OT) and Physiotherapy, and supporting children with disabilities are provided across the Renfrewshire area. From 1 April 2023, East Dunbartonshire HSCP became the host partnership for SCS, assuming strategic management and responsibility for this service on behalf of NHSGGC, but services continue to be delivered in local settings for children and young people in the Renfrewshire area.

*Example: Community Paediatric Advice Line*



In April 2023, we launched a new telephone advice line for parents in Renfrewshire, aimed at providing them with easy access to information and support on speech and language, occupational therapy and physiotherapy for children and young people.

**Mental Health Services** – A range of community based services providing access to a multidisciplinary secondary care service for people with mental health problems and inpatient services, including adult acute admission wards and specialist dementia inpatient care, for those over the age of 16 with a mental health diagnosis.

**Family Health Services** – General Medical Practice, Community Pharmacy, Prescribing, General Dental Practitioners and Optometrists. As well as services which have been created through the Primary Care Improvement Plan (PCIP) such as Care Home Liaison and Advanced Nurse Practitioners (ANPs).

**Alcohol and Drug Recovery Services** – Focus on supporting and enabling recovery for individuals through a range of interventions and therapies.

*Example: Breakfast and Blether: Networking Event*



In November 2023, Renfrewshire Alcohol and Drug Partnership hosted a networking event to connect workers and volunteers to learn about each other's services, community groups and organisations.

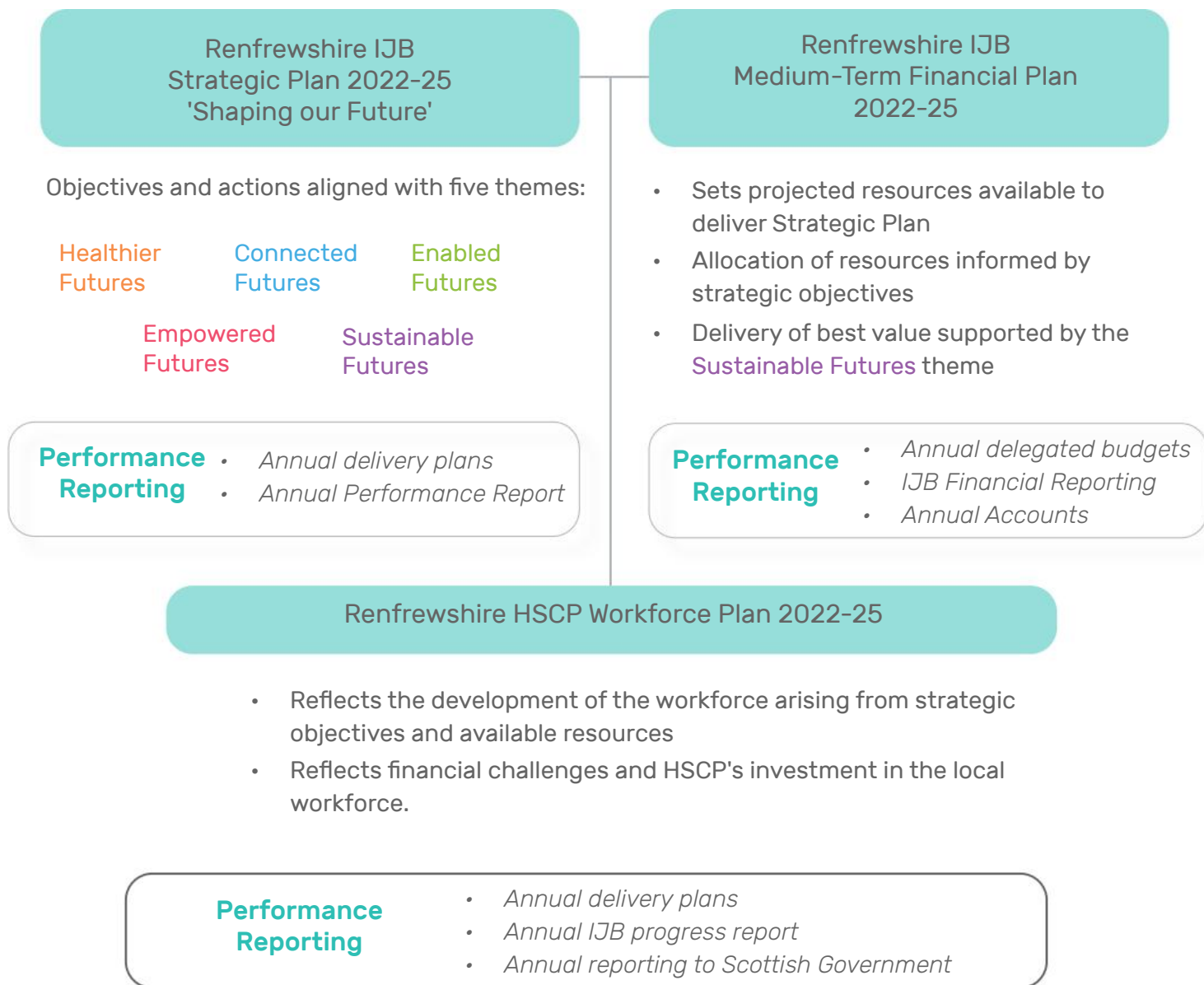
**Health Improvement and Health Inequalities** – Working with partners and our communities to improve health and wellbeing in Renfrewshire and to reduce inequalities.

**Hosted Services** – On behalf of NHSGGC, Renfrewshire is the host partnership for Podiatry services and Primary Care Support and Development. In addition, from September 2022, Renfrewshire HSCP also assumed lead responsibility on behalf of NHSGGC for the management of GP Out of Hours services, on an interim basis and continues to do so.

**Unscheduled Care ('Set Aside')** – Functions delegated by the Health Board carried out in a hospital setting. The IJB is responsible for the strategic planning of these, but not their operational delivery.

## Our Strategic, Financial and Workforce Plans

As noted earlier in these accounts, IJB operations for the year 2023/24 were governed by our **Strategic**, **Financial** and **Workforce** Plans. This trio of interlinked plans were created concurrently, in order that the linkages and dependencies between the IJB’s strategic objectives and available resources were clearly set out and considered.



## Strategic Plan for 2022-25

The [IJB's Strategic Plan 2022-25](#), as approved in March 2022, aligns our strategic objectives with the nine National Health and Wellbeing outcomes to ensure a clear link to national policy and priorities. It focuses on a range of themes which underpin how we deliver services, each of the themes, as summarised in the following diagram, has a set of strategic objectives.

The IJB agreed its Strategic Delivery Plan for Year 2 of the Strategic Plan in September 2023. It was recognised at that point that the delivery plan would be shorter in duration and cover a six-month period bringing this into alignment with the annual timelines of the Strategic Plan.

A summary of highlights achieved in Year 2 together with examples of areas that are behind schedule or have been paused, is included in our Performance overview on Pages 22 to 25, alongside our Performance Scorecard update. A full progress update against the Strategic Plan's objectives and deliverables will be reported in our Annual Performance Report, which will be published on 31 July 2024.



People experience reduced inequalities and improved health and wellbeing through early action and prevention of more complex need.



People are supported to recover, or manage disabilities and long-term conditions, and to live as safely and independently in their own home or community as possible.



Our services are clinically safe and people have access to the appropriate specialist support to aid them in their recovery and rehabilitation, where possible.



People access the right care at the right time and place and are empowered to shape their support at every stage of life.



We maximise the impact of our people and resources by working collaboratively across sectors to deliver integrated services.

## Medium-Term Financial Plan

This financial year also saw the IJB deliver Year 2 of its [Medium-Term Financial Plan 2022-25](#) (MTFP) against an ongoing period of economic change.

Using a scenario-based approach, the MTFP models a range of potential fiscal outlooks over the ten-year horizon from 2022/23 to 2031/32, considering potential outcomes over: low, medium, high and worse-case projected positions. The low projection provides a more optimistic outlook, while the worse-case indicates the position if pressures emerge at the higher end of current projections.

At the time of its publication the MTFP projected a gross budget gap – prior to any mitigating actions – within a range of **£11.8m to £15.3m** for 2023/24. This was determined on a range of assumptions based on the economic situation and information available at that time. As at March 2023, the revised gross budget gap for 2023/24 was circa **£17m**, with the increase reflecting the impact of the rise in the Adult Social Care Living Wage which was beyond initial projections.

Longer-term projections inherently carry greater uncertainty, particularly during periods of economic volatility or structural change and, as such, are subject to fluctuation. Similarly, annual budgets are based on the economic situation and information available at the time.

Throughout the year, as in previous years, the CFO kept IJB members and funding partners fully apprised of the volatility of the economic outlook and projected outturn, undertaking active review in order to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB, amending and updating the MTFP models with the most current information available.

During 2023/24 the IJB has managed a number of considerable financial challenges including but not limited to:

- Ongoing inflation and contractual commitments.
- Demand-led pressures.
- Higher than planned for pay settlements.
- Staff shortages requiring higher than anticipated use of bank and agency staff; and
- Increasing acuity of need resulting in an increase in high value care packages.

In the context of these financial challenges and facing a significant projected budget gap for 2024/25, in June 2023 the IJB approved the implementation of the **Sustainable Futures** programme, intended to identify, and develop options to address the projected budget gap. As at March 2024, and reflecting the fluctuating situation, the projected gross budget gap for 2024/25 was estimated at circa **£24m**, exceeding the higher end of the range predicted in the MTFP for 2024/25 of **£12.6m to £16.3m**. Again as in 2023/24 this increase reflects the higher than anticipated increase (move to £12 per hour) for the Adult Social Care Living Wage. It is however important to note that as highlighted above, and throughout the financial year, the projected budget gap is based on a number of assumptions which are subject to change throughout the year. Consequently, the budget gap can fluctuate substantially, depending upon the degree of variation in these underlying assumptions.

As in previous years, the IJB has had to make some difficult decisions to approve savings. However, further difficult choices will be required over the next few years in order to deliver a balanced budget on a recurring basis. Renfrewshire is a high performing HSCP but given the level of recurring pressure on the IJB's budget position the IJB will not be able to generate recurring savings without impacting on service delivery or quality. It is therefore unlikely that the HSCP will be able to continue to deliver the breadth of services that are currently provided. The IJB will need to prioritise resources and protect statutory services to ensure that the IJB remains financially sustainable with significant service

reductions and high value savings requiring to be delivered in the short to medium-term.

As agreed with the IJB this will be managed through the continued delivery of the Sustainable Futures programme.

Financial savings to the value of **£2,490k** were approved by the IJB in March 2023, for delivery in 2023/24, with an additional **£958k** to be delivered in 2024/25, a summary of which is included below:

| 2023/24                           |                      | Health     | Social Care  | TOTAL        |
|-----------------------------------|----------------------|------------|--------------|--------------|
|                                   |                      | £000's     |              |              |
| <b>Reform</b>                     |                      | -          | 1,000        | <b>1,000</b> |
| <b>Savings</b>                    | Vacancy Management   | 475        | 370          | <b>845</b>   |
|                                   | General Efficiencies | 55         | 95           | <b>150</b>   |
|                                   | Process Efficiencies | -          | 460          | <b>460</b>   |
|                                   | Contract Management  | -          | 35           | <b>35</b>    |
| <b>Total identified for 23/24</b> |                      | <b>530</b> | <b>1,960</b> | <b>2,490</b> |

| 2024/25                           |                      | Health     | Social Care  | TOTAL        |
|-----------------------------------|----------------------|------------|--------------|--------------|
|                                   |                      | £000's     |              |              |
| <b>Reform</b>                     |                      | -          | -            | -            |
| <b>Savings</b>                    | Vacancy Management   | 211        | 166          | <b>377</b>   |
|                                   | General Efficiencies | -          | -            | -            |
|                                   | Process Efficiencies | -          | 581          | <b>581</b>   |
|                                   | Contract Management  | -          | -            | -            |
| <b>Total identified for 24/25</b> |                      | <b>211</b> | <b>747</b>   | <b>958</b>   |
| <b>GRAND TOTAL</b>                |                      | <b>741</b> | <b>2,707</b> | <b>3,448</b> |

As at the end of March 2024, the approved 2023/24 savings have been delivered in full.

### Sustainable Futures – Looking Ahead

In progressing the Sustainable Futures programme, over the Summer and early Autumn of 2023, the HSCP undertook a programme of engagement to raise awareness of the intent and scope of the programme with staff, Care Planning Groups and the Carers Forum, and work continued to progress projects within the scope of the programme.

Whilst multiple options were explored and developed during this process, the anticipated value and timescale of delivery of the potential savings will not be sufficient to meet the projected budget gap for 2024/25. As a result, similar to 2023/24 and as agreed with the IJB at the March 2024 meeting, in order to deliver financial balance in 2024/25 the IJB will need to further drawdown from its reserves. The impact of this will undoubtedly affect the IJB's financial resilience moving forward.

## Workforce Plan 2022-25

Published in November 2022, the IJB's [Workforce Plan 2022-25](#) is a key enabler to delivering on the Strategic Plan. It was developed to reflect and align with the IJB's Strategic Plan and MTFP, in order to make the most effective and efficient use of the IJB's resources and HSCP's workforce. It is underpinned by the Scottish Government's five pillars to guide workforce development: (i) Plan; (ii) Attract; (iii) Employ; (iv) Train; and (v) Nurture, and reflects the Scottish Government's tripartite ambition to deliver Workforce Recovery, Growth and Transformation.

In November 2023 the IJB reviewed progress against Year 1 of the Workforce Plan 2022-25 and approved changes and actions moving into Year 2 of the Plan.

Of the 48 Year 1 actions, nine are complete, 28 are on track, six are delayed and five are yet to be started:

| Action Status                  | RAG rating         | Number of Actions |
|--------------------------------|--------------------|-------------------|
| Completed / Closed             | Completed / Closed | 9                 |
| Started and on track           | Green              | 28                |
| Started but completion delayed | Amber              | 6                 |
| Actions paused or not started  | Red                | 5                 |

Reasons for actions being delayed / paused include: constraints on financial and personnel resources; limited scope to influence parent organisation HR processes; delays in strategy implementation such as the Board-wide Primary Care Strategy and GP Out of Hours consultations, and, capacity constraints resulting in some actions being pushed back to future years.

Key achievements for Year 1 include:

### Train 1 (Action 3) – Create a Renfrewshire HSCP Training Academy:

The HSCP has now implemented a Staff Development Programme, which was launched by the IJB Chair, this is widely advertised to staff with applications encouraged. SMT consider applications monthly and at the time of writing, 76 applications have been approved at a total value of approximately £120k, from an overall allocation of £500k.

### Plan 4 (Action 3) – Develop a communication toolkit for staff to ensure our services are inclusive and provide equality of access:

The HSCP has developed and circulated this communication toolkit to staff, providing guidance on how to make communications as accessible as possible. The HSCP will consider opportunities to further develop this toolkit in future years where these are identified.

### Attract 3 (Action 1) – Embed collaboration and partnership working in Market Facilitation Plan and commissioning processes:

The Market Facilitation Plan 2023-25 was approved by the IJB in June 2023. Development of the Plan included wider collaborative engagement with providers on a range of issues which will continue throughout the life of this Plan.

Deliverables behind schedule or paused include:

### Train 5 (Action 3) – Support managers to manage absence effectively and enable team members to contribute to the best of their ability:

Rated Amber due to continuing higher than anticipated absence levels. Monitoring of absence levels remains a priority of the SMT, with service managers addressing individual cases.

A range of support has been developed for managers including:

- NHSGGC providing training and coaching sessions on the implementation of the Attendance Management policy in conjunction with the HR Support & Advice Unit.
- Renfrewshire Council has approved a new Managing Absence Policy, with further work undertaken to develop supporting procedures and inform updated Learning and Development modules.

### Nurture 2 (Action 6) – Implement absence management plans to help staff into work with additional support as required:

This action has been placed on hold pending further review, to ensure that any additional support is complementary to existing parent organisation resources and not duplicative.

### Attract 4 (Action 3) – Progress a survey with local GP workforce:

This action has been delayed pending the completion of the Board-wide Primary Care Strategy and GP Out of Hours consultations. Planning is currently being undertaken to progress this in Year 2 of the Workforce Plan.

Key updates for Year 2 of the Workforce Plan:

### Nurture 1 – Promote equality, diversity, and inclusivity across the sector (Action 3):

The action to 'Work with partners to improve the availability of data and demographics on protected characteristics in line with Scottish Government and Public Health Scotland guidance' has been removed following further review as it overlaps with the Plan 3 action to 'Improve and embed processes that enable the collection of good quality data on ethnicity as well as all other protected characteristics and enable the further promotion of diversity and equality within the HSCP'.

### Nurture 1 – Promote equality, diversity, and inclusivity across the sector (Action 5):

The action to 'Undertake the LGBT Charter award to equip our staff to improve health and wellbeing outcomes experienced by LGBT people in Renfrewshire' has now been moved to Year 3. This reflects the change made within the Strategic Delivery Plan and ongoing capacity constraints. However, the HSCP continues to work with partners to promote and advance equality and diversity through additional actions progressing from the Year 1 Plan and included within the Year 2 Plan.

### Employ 4 – Shape the workforce to align with the Strategic Plan and transformational activity (Actions 1 and 2):

These actions have been combined and updated to align with the IJB and HSCP's focus on its Sustainable Futures programme. The updated action will capture related service transformation proposals and any developments which may emerge in the next 12 months in relation to the National Care Service.

### Agenda for Change Review

As part of the pay settlement for Agenda for Change (AfC) staff in 2023/24, the Scottish Government agreed to conduct a review of the AfC conditions in NHS Scotland. This work has been taken forward in partnership by a series of Working Groups created under the aegis of the Scottish Terms and Conditions Committee (STAC).

The review concluded in February 2024 resulting in three specific recommendations for AfC staff approved by the Scottish Government for delivery from 1 April 2024:

**Recommendation 1:** protected time for statutory, mandatory, and profession-specific learning

**Recommendation 2:** a review of band 5 nursing roles, and

**Recommendation 3:** a reduction in the working week from 37.5 to 37 hours from 1 April 2024 without loss of earnings (pro rata for part-time staff).

Renfrewshire IJB is working to ensure full compliance, though it is noted that there is no uniform process for implementation of the recommendations across HSCPs. Rather, the Scottish Government has advised that a 'local approach' to implementation should be taken and has encouraged HSCPs and their services to find a solution that works for them. This presents a number of operational and financial challenges, including:

- Ensuring safe and appropriate staff to patient ratios whilst managing service delivery pressures
- Delivering the changes in a phased but fair approach across services and staff groups, recognising that it will take time to fully implement the recommendations, and
- Managing the additional budget pressures arising from increased use of bank, agency and overtime use required to cover the reduction in core working hours.

The full impact of the implementation of the recommendations is yet to be understood and adds further to the uncertain financial outlook for the IJB going forward.



## Our Commitment to Net Zero

Renfrewshire IJB recognises the urgent need to act to address the climate emergency and accelerate efforts to cut greenhouse gas emissions and become environmentally sustainable. As a result of this and the intrinsic links to poverty, tackling the climate emergency is a key feature in the Strategic Plan which includes the following as part of the Sustainable Futures theme:

### Sustainable 3

Develop a Climate Change (Net Zero) action plan for HSCP services to reflect and support Renfrewshire Council's Plan for Net Zero, working with the Council's Climate Change Sub-committee, and taking into account the Scottish Government's commitments in the 2021-22 Programme for Government.

The HSCP continues to work with partners to tackle the climate emergency, the following are just some of the activities undertaken during 2023/24:



Climate Change Action Plan developed to reinforce the HSCP's commitment to supporting Renfrewshire's Plan for Net Zero.



Working with our community planning partners development of a performance framework with a commitment to 'make sure there are local spaces and nature that support health and wellbeing' as well as monitoring the:

- Number of community-led projects and initiatives taking local climate action.
- Area covered by allotments / community growing grounds.
- Percentage of residents with safe access to nature within 1km of their residence; and
- Air quality across all areas.



Supporting sustainable travel through increasing the use of electric vehicles, promotion of active travel for shorter staff journeys and encouraging more efficient ways of travel.



Further practical solutions the HSCP continues to adopt to tackle the climate emergency include reducing the use of paper by ensuring reports and publications are available online; arranging meetings remotely reducing the requirement to travel; and use of an online electronic scheduling system (TotalMobile) which helps to maximise staff capacity and minimise travel.

## Property and Accommodation

Renfrewshire IJB has a responsibility to strategically plan and manage partnership property assets under delegated authority from its parent organisations. This includes considering how best they are utilised to enable effective, efficient, and safe delivery of services for the people and communities of Renfrewshire.

Responsibility and ownership for property and estate remains a reserved matter for the two parent organisations. As the IJB does not own any property assets, the respective budgets sit centrally within the two parent organisations, with limited in-year funding from partners made available for local requirements for minor repairs, décor and improvement works.

During the COVID-19 pandemic, the HSCP needed to use its delegated property estate differently, with patient and service user requirements prioritised throughout, in order to ensure continued access to appropriate accommodation to meet clinical and other needs across multiple frontline services.

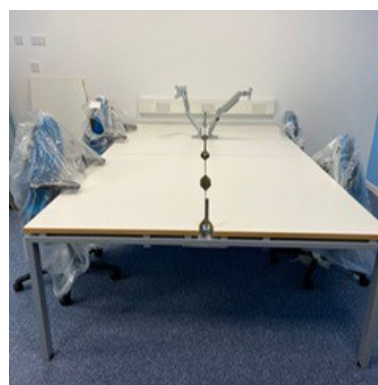
In June 2022, the IJB agreed the creation of a premises and accommodation reserve, with the intention of this acting as an enabler for the HSCP to upgrade, enhance and optimise key areas of its delegated estate, to accommodate expansion and establishment of new teams and services. In addition, due to the evolution of hybrid working, further investment was made to relevant infrastructure forming part of wider improved ways of working across the organisation and taking on board lessons learned throughout COVID-19.

Through the utilisation of this reserve, the HSCP has delivered a comprehensive investment schedule across multiple locations in order to support key local and national priorities, including the commitments of the GP Contract and Primary Care Improvement Plan (PCIP). This programme of work includes significant investment in the upgrade of several locations, enabling the repurposing of spaces to increase and expand capacity to meet demand. In particular there has also been a focus on ensuring that our front and patient-facing areas are prioritised, with clinical/consultation space being upgraded and modernised where possible, to allow for an improved environment for both a range of HSCP and wider NHS/social care services delivered across these locations.

*Before*



*After*





A core area of focus over the last year has been within the Bishopton and Dargavel area of Renfrewshire. The significant housing development programme underway is expected to deliver up to 4,000 new houses with an associated population growth of up to 11,000 people over the lifespan of the project.

In response to this, the HSCP has worked closely with NHSGGC to bring forward further capital investment plans for the Bishopton and Dargavel area. The outcome of these discussions was the agreement of capital investment to support the creation of a new build satellite facility, to augment the existing Bishopton Health Centre. Planning permission for the new facility was granted by Renfrewshire Council in November 2023. Work has now commenced on site, with an anticipated completion date of Summer 2025.

Based on extensive independent population modelling, it is expected that both locations will be able to deliver services to the growing population until 2035. It is however important to note that the new facility has been planned in a way that allows for future extension if demand exceeds current planning considerations.

As outlined earlier, in support of our ongoing commitment to tackling climate change, this capital investment project will aim to deliver a facility for the community with a 'Targeted Net Zero' energy operation - as well as striving to reduce the emissions caused by extraction, manufacturing, transportation, and assembly within the proposal.

Engagement with the local community will continue throughout the lifespan of the project and will feature a range of community activities. As part of this, local artists and members of the public will be invited to contribute to the project's integrated arts strategy, ensuring that local residents are actively involved in the development of this new facility.

*"We are pleased to be able to work with Renfrewshire HSCP to reach this significant milestone and to deliver a new, sustainable Net Zero facility that addresses the need for this local expanding population. We look forward to breaking ground with this project and for the build's impressive design to take shape for the local community."*

Professor Tom Steele, Director of Estates and Facilities at NHS Greater Glasgow and Clyde

## Celebrating Success

As documented throughout this report, and echoing the situation across Scotland, health and social care services in Renfrewshire faced considerable financial and operational challenges throughout 2023/24.

Despite these challenges the HSCP continued to deliver a range of quality services throughout 2023/24 as highlighted in the following examples:



### Renfrewshire Telecare Services goes Platinum

The Digital Telecare Implementation Award Scheme is designed to celebrate the success of telecare service providers reaching one of five milestones in the analogue to digital telecare journey.

In November 2023 Renfrewshire HSCP's Telecare Service became the first to win the Platinum Implementation Award, the highest-ranking award available.

### Scottish Health Awards Leader of the Year

Also in November, the annual Scottish Health Awards ceremony took place in Edinburgh where Derek Kennedy, Team Leader at CIRCLE Recovery Hub, was shortlisted as 'Leader of the Year' going on to win the overall award.



### Delayed Discharge Achievement

Delayed discharge is a significant and long-standing issue facing HSCPs and NHS Boards across the country.

Renfrewshire:  
1,071.7  
Scotland Average:  
8,054.5

2023/24 saw Renfrewshire retain its position as the top performing HSCP in Scotland for Acute standard delays, achieving this through a variety of programmes in place to support this, including the innovative Home First Response Service.

Acute Standard Delays per 100,000 population  
Source: Public Health Scotland, March 2024

### Staff Development Programme

2023/24 saw the HSCP continue to support its staff through its popular Staff Development Programme.

*"The Staff Development Programme allowed me to undertake the Contemporary Drug & Alcohol Studies Postgraduate Certificate course at the University of the West of Scotland. Completing this course enabled me to expand my knowledge in the area I work in. My confidence has grown considerably. Not only did I benefit from the learning experiences through modules and coursework but I created networks with other students working in the field, learning from their experience and practical examples."*



- Donna, Planning & Development Officer, Alcohol & Drug Partnership.

## PREPARE Project Launches

Podiatry, similar to other Allied Health Professional services across NHS Scotland, continues to struggle with high levels of staff vacancy and turnover impacting on their capacity to deliver services. In recognition of this and appreciating that conventional routes of accessing higher education may not be open to all, Renfrewshire HSCP launched the Pre-Registration Podiatry: Accessible Recruitment & Employment (PREPARE) Project in September 2023.



The PREPARE Project offers opportunities to overcome traditional barriers associated with higher education through offering support to study whilst receiving a competitive salary and full employee benefits.

*"The benefit of working within Podiatry while studying at University has been invaluable, it makes learning and more importantly understanding that large volume of content you get at University every week just so much easier. To be able to take that and then apply it in your role at work just really has been so beneficial".*

- Chris, PREPARE Project Recruit

## Staff Awards

In March 2024, the Staff Awards Programme showcased 45 nominations across eight categories. This annual event highlights the outstanding work of our services. Staff are encouraged to nominate peers who have made notable differences, gone above and beyond, or made a significant impact. These awards not only recognise the achievements of those nominated but also serve to raise awareness and acknowledge the efforts of individuals throughout the HSCP.



## Service Performance 2023/24

The IJB published its 2022/23 Annual Performance Report (APR) on 31 July 2023. The 2023/24 report will be published on 31 July 2024.

The APR is aligned to the IJB's Strategic Plan 2022-25, and combined with the Performance Scorecard, it provides an update on Year 2 progress across: the Plan's five key themes; the Housing Contribution Statement, and Renfrewshire HSCP's Lead Partnership Services across NHSGGC.

The following 2023/24 performance overview covers Performance Scorecard progress, and provides an update on Year 2 progress across the objectives set out in the Strategic Plan, highlighting key achievements and deliverables currently behind schedule or paused.

As part of the new 2023/24 Scorecard, a number of changes to performance indicators were agreed by the IJB in September 2023. It is therefore not possible to draw direct comparisons to the overall performance position at 2022/23 year-end.

Recognising the challenging environment in which the HSCP is currently operating, as has been outlined, it is important to focus not only on the performance highlights and areas for improvement, but areas where performance has been sustained in the context of increasing demand and pressures being experienced.

An overview of our performance for 2023/24 is included below:

| Performance Indicator Status | Direction of Travel                 |
|------------------------------|-------------------------------------|
| ● Target achieved            | ↑ Improvement                       |
| ● Warning                    | ↓ Deterioration                     |
| ● Alert                      | — Same as previous reporting period |

# 376

direction of  
travel



**Number of adult support plans completed for carers (18+) by Renfrewshire Carers Centre**  
Local Target: 160

Performance has increased from 203 at March 2023 to 376 at March 2024, above the target of 160.

**Alcohol and Drugs waiting times for referral to treatment**  
% seen within 3 weeks  
NHSGGC Target: 90%

Performance has increased from 84.7% at March 2023 to 99.3% at December 2023 (Q3), above the target of 90%.

# 99.3% (Q3)

direction of  
travel



# 423

direction of  
travel



**Number of adults with a new Anticipatory Care Plan**  
Local Target: 221

Performance has increased from 156 at March 2023 to 423 at March 2024, above the target of 221.

**90%**direction of  
travel

Percentage of Primary Care Mental Health Team patients referred to first appointment offered within 4 weeks  
National Target: 100%

Performance has increased from 41.6% at March 2023 to 90% at March 2024, just below the target of 100%.

**88.5%**direction of  
travel

Percentage of patients who started treatment within 18 weeks of referral to Psychological Therapies  
NHSGGC Target: 90%

Performance has increased from 70% at March 2023 to 88.5% at March 2024, just below the target of 90%.

**123 (Q3)**direction of  
travel

Smoking Cessation – non-smokers at the 3-month follow-up in the 40% most deprived areas  
NHSGGC Target: 182

Performance at Q3 (Apr-Dec 23) is 123, which exceeds last year's performance of 119 at March 2023, but below the annual target of 182.

Sickness absence rate for HSCP NHS staff  
National Target: 4%

Performance has improved from 6.73% at March 2023 to 5.62% at March 2024, above the target of 4%.

**5.62%**direction of  
travel**20.14**direction of  
travel

Sickness absence rate for HSCP Adult Social Work staff (work-days lost per FTE)  
Local Target: 15.3 days per FTE

Performance has improved from 21.94 days at March 2023 to 20.14 days (provisional) at March 2024, above the target of 15.3 days.

% of health staff with completed TURAS profile / PDP  
NHSGGC Target: 80%

Performance has increased from 55.89% at March 2023 to 70.55% at March 2024, below the target of 80%. Renfrewshire's performance is the highest of all NHSGGC HSCPs for this indicator.

**70.55%**direction of  
travel

## Strategic Delivery Plan Year 2 – Performance Overview

Strategic Plan performance is monitored using annual Delivery Plans, for Year 2 these show positive progress across the strategic objectives set out in the Strategic Plan. The following table provides a summary of the overall status for the 100 Year 2 deliverables. There are three additional categories this year: **Complete** – completed in Year 2; **Discontinued** – workstream has not continued as expected; and **For Noting** – delivery out with HSCP control due to external factors.

| Red | Amber | Green | Complete | Discontinued | For Noting | Total |
|-----|-------|-------|----------|--------------|------------|-------|
| 3   | 10    | 49    | 33       | 1            | 4          | 100   |

A full progress update on all Year 2 objectives and deliverables will be available in our 2023/24 Annual Performance Report.

### Key achievements for Year 2 include:



The Delayed Discharge Team won this year's Chief Officer's Staff Award for their outstanding work which included maintaining Renfrewshire's position as the highest performing HSCP in Scotland in 2023/24 for Standard Delays.



The Home First Response Team assessed 910 patients in 2023/24, with c.58% discharged with referral to community rehabilitation support.



The Anticipatory Care Plan staff training programme continues with 423 new plans recorded in 2023/24 against a target of 221.



Establishment of the Suicide Prevention Strategic Group bringing together a range of partners to identify and progress key priority areas, aligning with national policy and direction.



Maintaining the UNICEF Baby Friendly Gold Award, with 138 organisations in Renfrewshire signed up to the Breastfeeding Friendly Scotland Scheme.



Implementation of the Early Years Healthier Wealthier Children pathway for families and child poverty priority groups, with 302 referrals in 2023/24, and 175 clients engaging with the service.

### Delayed due to external factors:



National Care Service: HSCP Governance and Resourcing Plan proposals paused due to delays by Scottish Government.



Housing: evaluation of the MyLA Project will not be available until September 2024, following evaluation by Renfrewshire Council's Alcohol and Drug Commission Board.



Renfrewshire Council is currently reviewing the Connecting Communities programme therefore the HSCP's role has not progressed as planned.



## Behind schedule due to capacity or resource constraints:



Renfrewshire Dementia Action Plan in line with National Strategy. A lead officer has now been identified and this work will progress in 2024/25.



Autism Action Plan: Significant collaboration work undertaken with action continuing into Year 3 of the Plan.



Learning Disability Team's web-based transition information pack.



Routine sensitive enquiry audits to address gender-based violence.



Increase Treatment Rooms: partly delivered with tentative plans in place to launch a mobile unit in early 2024/25. Self-referrals for ear irrigation began in November 2023.



Ensuring GP Clusters have Quality Improvement Plans to support Quality Improvement (QI) initiatives.

## Other deliverables not on schedule:



ADP Strategic Plan: draft to be discussed at ADP Executive Group in June 2024.



Family Wellbeing Hub launched in May 2024 slightly later than planned.



Renfrewshire Recovery Forum established with meetings planned and development day taking place in early June 2024.



Work continues to explore housing opportunities for individuals with social care needs.



Review of care pathways, co-produced with people with lived experience, being actioned as part of the Sustainable Futures programme.

## Financial Performance 2023/24

Successive reports to the IJB have highlighted the increasingly challenging financial and economic environment the IJB is facing, principally linked to continually increasing costs and the impact of high levels of inflation. Although economic forecasts suggest that inflation will gradually reduce during 2024, price increases which have been experienced are unlikely to be reversed – however, the ongoing uncertainty regarding pay inflation may impact these forecasts.

Similar to the past couple of years it is likely that the level of cost pressure uncertainty will remain high due to continuing factors including the war in Ukraine, the outcome of pay settlements, and the impact of UK and Scottish Government spending and taxation decisions. This continually evolving and volatile operating environment, coupled with potential demand spikes for services, has and will continue to exert significant pressures on operational delivery and finances, posing challenges to the execution of the IJB's Strategic and Workforce plans.

Through regular financial updates and variance analyses from the CFO, the IJB has maintained visibility into this rapidly shifting situation.

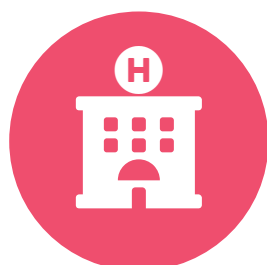
## Resources Available to the IJB 2023/24

Renfrewshire IJB delivers and commissions a range of health and social care services to the population of Renfrewshire.

This is funded through budgets delegated from both Renfrewshire Council and NHSGGC. The resources available to the IJB in 2023/24 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £381,097k.



**Resources available 2023/24**  
**£381,097k**



**Set Aside budget**  
**£69,222k**

Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £69,222k.

This budget is in respect of those functions carried out in a hospital within the Health Board area. The Set Aside resource for delegated services provided in Acute hospitals is determined by analysis of hospital activity and actual spend for that year.

## Summary of Financial Position

Throughout 2023/24, the CFO's budget monitoring reports to the IJB projected an overspend, prior to final adjustments, including the transfer of any underspends in relation to ring-fenced monies to Earmarked Reserves at 31 March 2024.

As detailed in the following table, the IJB final outturn is an overspend of (£790k) for 2023/24. These figures take into account in-year drawdown of earmarked winter pressure reserves and the transfer of any in-year underspend at 31 March 2024 to Earmarked Reserves in line with Scottish Government funding arrangements in relation to:

- Mental Health Action 15
- Primary Care Improvement Programme (PCIP)
- Alcohol and Drug Partnership (ADP).

| Division   | Year-end Outturn           |
|--|----------------------------|
| Total Renfrewshire HSCP<br>(prior to in-year drawdown of winter pressure monies) | Overspend (£2,567k)        |
| Other Delegated Services   | Overspend (£191k)          |
| <b>TOTAL</b>   | <b>Overspend (£2,758k)</b> |
| less:<br>Drawdown of winter pressure monies                                      | £1,968k                    |
| <b>TOTAL</b>   | <b>Overspend (£790k)</b>   |

## Final HSCP Outturn Position 2023/24

| Care Group   | Budget         | Spend to Year-end<br>(before movement to reserves) | Variance     | Movement to Earmarked Reserves | Revised Variance |
|--|----------------|--|--------------|--------------------------------|------------------|
|  | £000's         |  |              |                                |                  |
| Adults and Older People                                | 87,499         | 85,756   | 1,743        | (1,615)                        | 128              |
| Mental Health  | 33,043         | 33,654   | (611)        | (104)                          | (715)            |
| Learning Disabilities                                  | 25,796         | 25,565   | 231          | (69)                           | 162              |
| Children's Services                                    | 5,720          | 4,889  | 831          | (432)                          | 399              |
| Prescribing  | 39,898         | 42,518   | (2,620)      | -                              | (2,620)          |
| Health Improvement and Inequalities                    | 1,427          | 985  | 442          | (114)                          | 328              |
| Family Health Services                                 | 63,200         | 63,332   | (132)        | -                              | (132)            |
| Resources  | 9,039          | 7,949  | 1,090        | (681)                          | 409              |
| Hosted Services  | 13,139         | 11,686   | 1,453        | (11)                           | 1,442            |
| Resource Transfer                                      | -              | -  | -            | -                              | -                |
| Social Care Fund                                       | -              | -  | -            | -                              | -                |
| Set Aside  | 69,222         | 69,222   | -            | -                              | -                |
| <b>NET EXPENDITURE<br/>(before delegated services)</b> | <b>347,983</b> | <b>345,556</b>                                     | <b>2,427</b> | <b>(3,026)</b>                 | <b>(599)</b>     |
| Other Delegated Services                               | 1,099          | 1,290  | (191)        | -                              | (191)            |
| <b>NET EXPENDITURE</b>                                 | <b>349,082</b> | <b>346,846</b>                                     | <b>2,236</b> | <b>(3,026)</b>                 | <b>(790)</b>     |

Note: The net expenditure figure differs to that of the Comprehensive Income Expenditure Statement (CIES) due to differences in the presentation of Earmarked Reserves; resource transfer and social care adjustments.

The year-end outturn includes a drawdown of £10,583k from Earmarked Reserves.

There are a number of reasons for the HSCP operational overspend of (£790k) this year, including:

#### Employee costs: underspend of £3,014k

Ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market and the impact of NHSGGC restrictions for vacancy management affecting some posts.

Underspend in relation to incremental drift on health posts which will reduce in future years reflecting the approval from the IJB to apply 4% turnover (from 1 April 2024) to posts where a staff ratio is not required.



#### Property Costs: overspend of (£289k)

Increases relating to repairs, cleaning costs and purchase of track hoists.



### Supplies & Services: overspend of (£483k)

Increased spend on equipment aids; increased costs of community meal provision and legal costs relating to an employee tribunal; alongside, increased taxi costs due to the temporary decant of Ward 37 to Stobhill, and increased spend within Podiatry for blood testing kits and walking aids.



### Care at Home: overspend of (£1,317k)

Reflecting demand levels, and increased patient acuity of discharges from hospitals with more complex needs means that more intensive Care at Home packages are required to support people to remain in their own homes.



### Care Home Placements: underspend of £541k

Greater numbers of clients choosing to remain at home for longer and the late notification from care homes of packages that had ended in the previous financial year resulting in clawback of overpayments from providers.



### Adult Care Placements: underspend of £582k

Reflecting the current client profile, changing client needs and the availability of appropriate placements.



### Respite: overspend (£224k)

Reflective of demand for access to these services across client groups.



### Purchase of Healthcare: overspend (£10k)

Costs in relation to Mental Health activities.



### Transport: underspend £206k

Services such as Older People's Day Care operating at a reduced capacity.



### Family Health Services including Prescribing: overspend (£2,762k)

Impact of increases in the price of drugs as well as several items being on short supply.



### Support Services: underspend £14k

Reflecting current spend pattern.



### Adult Social Care Transfer Payments: overspend of (£332k)

Increase to bad debt provision.



### Delegated Budgets – Care & Repair: overspend (£151k)

Increase in disability adaptations spend due to increased demand and inflationary increases on material and contractor's costs.



### Income Adult Social Care: underspend £401k

Over-recovery in community alarm and community meal income due to an increase in service users - offsets community meal and community alarm contractual increases, and increased recovery of income due to new charging orders registered during 2023/24 and funds received.



### Income Delegated Budgets – Women's Aid: underspend £181k

The underspend is due to an over-recovery in income which offsets the expenditure within Women's Aid as the overall position is a net shortfall.

In respect of care groups, the main broad themes of the year-end outturn include:



#### Adults and Older People: underspend £128k

Reflecting demand levels for Care at Home and increased patient acuity of discharges from hospitals with more complex needs means that more intensive care packages are required to support people to remain in their own homes. In addition, overspends within respite, Equipu and adaptations due to increased demand and support required for clients in their own homes.

The overspends have been offset by underspends within Care Home placements, adult care placements and employee costs due to clients choosing to remain at home for longer, changing client needs alongside the availability of appropriate placements and recruitment and retention issues across services and the impact of NHSGGC restrictions for vacancy management affecting some posts.



#### Mental Health Services: overspend (£715k)

Significant increase in agency costs and the requirement for more 2:1 enhanced observations offset by an underspend in adult care placements reflective of the current client profile, changing client needs and the availability of appropriate placements.



#### Learning Disabilities Services: underspend £162k

Ongoing turnover and recruitment and retention issues across all services and the impact of NHSGGC restrictions for vacancy management affecting some posts and an overspend within adult placements reflective of the current demand and client profile.



#### Children's Services: underspend £399k

Reflecting incremental drift, vacancies due to recruitment and retention issues across the service and the impact of NHSGGC restrictions for vacancy management affecting some posts.



#### Health Improvement & Inequalities: underspend £328k

Reflecting incremental drift and vacancies within the service.



#### Resources: underspend £409k

Reflecting incremental drift, vacancies within the service and the impact of NHSGGC restrictions for vacancy management affecting some posts.



#### Hosted Services: underspend £1,442k

Incremental drift, vacancies, and the impact of the NHSGGC restrictions for vacancy management affecting some posts. Plans are in place within Podiatry to take forward the PREPARE Project which will recruit and support trainee podiatrists into the service.



#### Family Health / Prescribing Services: overspend (£2,752k)

Impact of volume and cost increases moving adversely, during 2023/24, growth increased by 3.3% and the average costs per item increased by 4.2%. Within Family Health services increased costs due spend on locum costs to cover leave.



#### Other Delegated Services: overspend (£191k)

Increase in disability adaptations spend as a result of increased demand and inflationary increases on material and contractor's costs.

The Comprehensive Income and Expenditure Statement (CIES) (on Page 50) summarises income and expenditure across the HSCP. The financial statements (Pages 53 to 63) are prepared in accordance with the Code of Practice on Local Authority Accounting supported by International Financial Reporting Standards (IFRS). These figures therefore differ from the figures in the tables contained within the management commentary which have been prepared using the year-end position recorded in both the Health and Social Care financial ledgers.

The CIES is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2023/24 was an overall reduction to reserves of £7,557k.

The table below summarises how the £7,557k movement in reserves in 2023/24 was realised:

|   | £000's          |
|---|-----------------|
| 2023/24 Final Outturn variance  | (790)           |
| <b>less:</b> delegated services overspend (managed by Renfrewshire Council) | 191             |
| = reserves required to deliver breakeven at year-end                        | (599)           |
| <b>add:</b> Reserves drawdown in year                                       | (9,984)         |
| = Total reserves drawdown in year   | <b>(10,583)</b> |
| <b>add:</b> Transfer to Earmarked Reserves at year-end                      | 3,026           |
| = Movement in reserves 2023/24  | <b>(7,557)</b>  |

## Reserves

It is important for the long-term financial stability and the sustainability of the IJB that sufficient funds are held in reserve to manage unanticipated pressures from year to year. The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 public bodies do not over-commit themselves financially.

### General Reserves

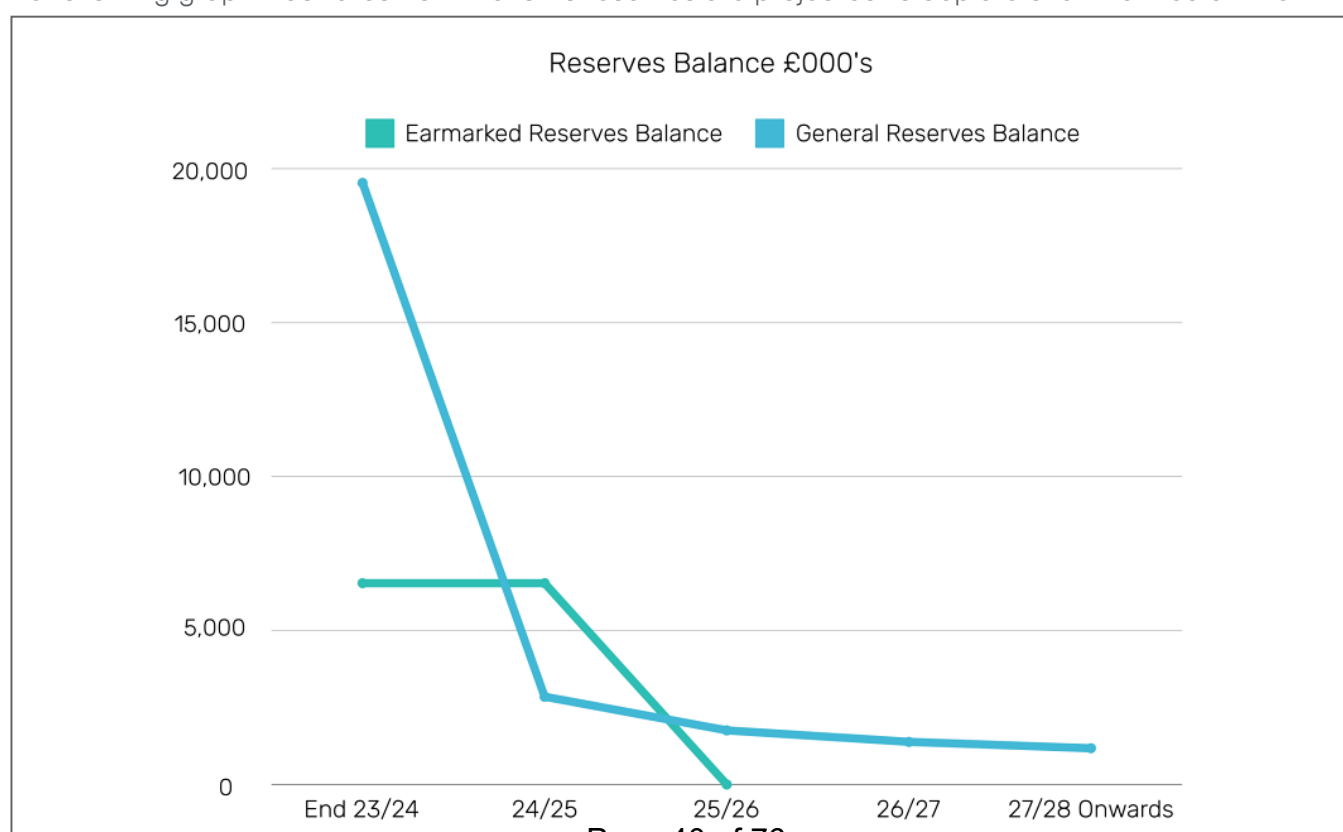
In line with national guidance and good financial governance, the IJB's Reserves Policy (revised in June 2020) proposes 2% as an optimum level of general reserves to drive transformation and, if required, to ensure the IJB has the financial flexibility to draw on non-recurring support to balance the annual revenue budget position each year over the medium-term.

It remains important that the IJB maintains sufficient general reserves to provide an appropriate degree of financial protection and immediate financial resilience and that the level of general reserves held is guided by the risk profile faced by the IJB.

The financial risk profile for the IJB has increased significantly over the past number of years. In this context the IJB previously agreed to work towards maintaining a level of general reserves of 2% of the net budget (including set aside), this being an optimum level of reserves recognising prudent financial planning and budgetary constraints. The actual outturn on general reserves in 2023/24 of £6,538k represented 1.9% of the IJB's budgeted net expenditure, under the optimum level agreed by the IJB.

There remains uncertainty over the level of reserves which will require to be drawn down in 2024/25 in relation to the back dating of Care at Home post regrades (see Note 4) - it is therefore likely that the current general reserves balance will continue to reduce significantly, below the level which is both prudent and appropriate for the IJB's circumstances. As always, the Accounts Commission will continue to closely monitor the IJB's position in respect of general reserves as part of its wider assessment of the IJB's financial stability and resilience.

The following graph illustrates how the IJB's reserves are projected to deplete over the medium-term:





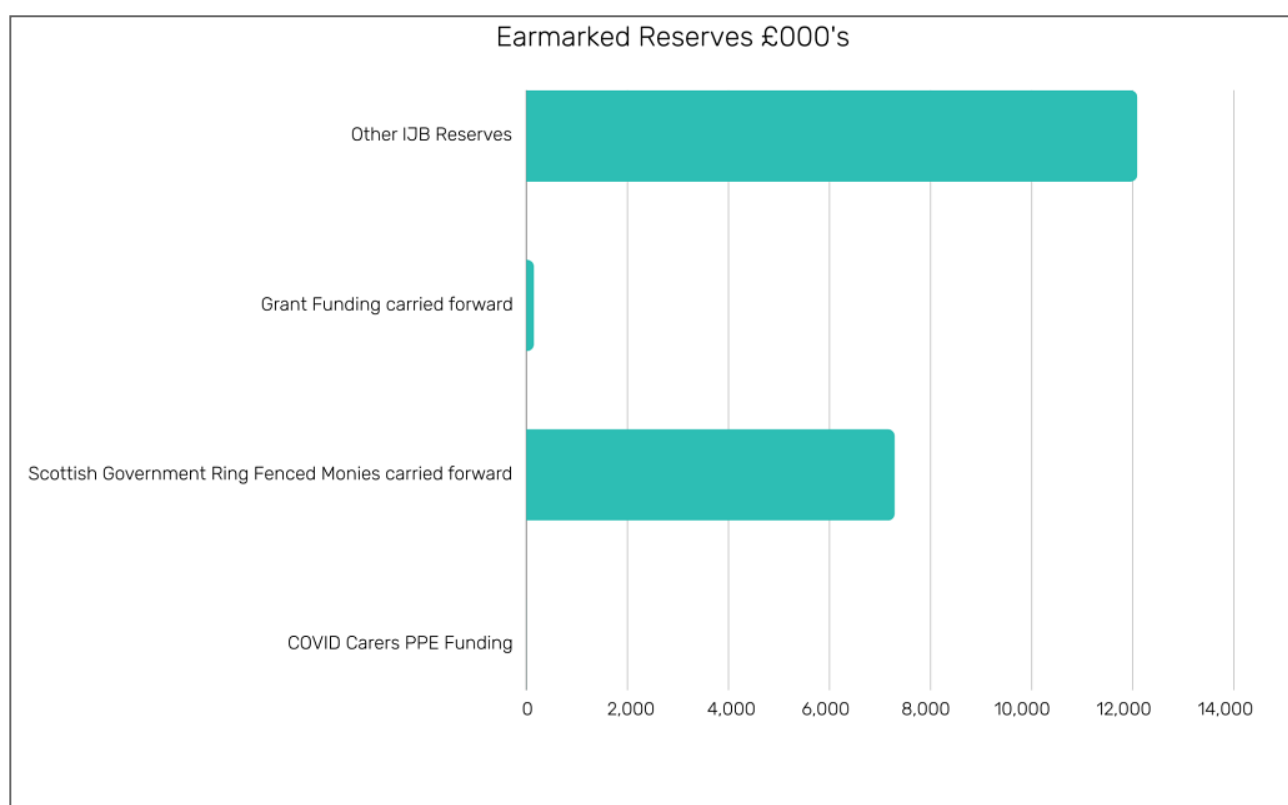
## Earmarked Reserves

It is also important that in-year funding available for specific projects and government priorities are able to be earmarked and carried forward into the following financial year, to allow spend to be committed and managed in a way which represents best value for the IJB in its achievement of the National Outcomes. This includes Mental Health, Primary Care and Alcohol and Drugs services. The Scottish Government have implemented a flexible funding approach for these priorities whereby these reserves are utilised prior to further funding being released.

As these ring-fenced funding allocations are to meet specific commitments, they must be carried forward to meet the conditions attached to their receipt.

During 2023/24, Earmarked Reserves totalling £10,583k were drawn down in line with their relevant spending profiles and, where appropriate, in line with the Scottish Government's flexible funding approach.

The following graph provides a high-level summary of how the Earmarked Reserves are categorised.



## Risk Management Framework

### The IJB Vision for risk management

Appropriate and effective risk management practice will be embraced throughout the IJB as an enabler of success, whether delivering better outcomes for the people of Renfrewshire, protecting the health, safety and wellbeing of everyone who engages with the IJB or for maximising opportunity, delivering innovation and best value, and increasing performance.

The IJB's [Risk Management Framework](#) sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation. This framework is a key strand of the IJB's overall governance mechanisms. It sets out how risks and issues should be identified, managed, and reported. The policy and strategy is underpinned by supporting written and online risk management guidance and training for HSCP staff.

The current framework was last reviewed in March 2024 following completion of the internal audit of the IJB's risk management arrangements. The review resulted in a number of changes including:



Refinement of the description of the IJB's risk tolerance to reflect the difference between 'very high' risks within the IJB's control and those which are not controllable.

An overview of how issues will be assessed as well as risks, noting that whilst the Policy and Strategy refer to 'risk management' this is intended to cover both risks and issues.



A clearer description of risk escalation between operational risk registers and the IJB's strategic register.

Terminology has been reviewed and updated where required to enhance clarity and ensure all processes, roles and governance reflect current practice.



The inclusion of a statement on the IJB's risk appetite. The IJB currently demonstrates a cautious appetite for risk, whilst promoting the pursuit of opportunities which will benefit delivery of the Strategic Plan and the IJB's associated Medium-Term Financial Plan.

Looking ahead to 2024/25 and 2025/26, with a reduction in the level of reserves available to draw from to balance the budget, and assuming no significant increase in funding and/or decrease in costs, the biggest risk to be managed will be the financial sustainability of the IJB.

## Acknowledgements

We would like to acknowledge the significant effort required to both produce the Annual Accounts and successfully manage the finances of the IJB; and to record our thanks to the Finance team and colleagues in other services within the HSCP for their continued hard work and support.

---

**Cllr Jennifer Adam**

Chair, Renfrewshire Integration Joint Board

Date:



---

**Christine Laverty**

Chief Officer

Date:



---

**Sarah Lavers CPFA**

Chief Finance Officer

Date:



# Statement of Responsibilities

## Responsibilities of the IJB

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that the proper officer of the board has responsibility for the administration of those affairs (Section 95 of the Local Government (Scotland) Act 1973). In this IJB, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (Section 12 of the Local Government in Scotland act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of Renfrewshire IJB held on 28 June 2024.

Signed on behalf of Renfrewshire IJB

---

**Cllr Jennifer Adam**

Chair, Renfrewshire Integration Joint Board

**Date:**

## Responsibilities of the Chief Finance Officer

The Chief Finance 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 Code).

In preparing the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- kept proper accounting records which 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 Renfrewshire IJB as at 31 March 2024 and the transactions for the year then ended.

---

**Sarah Lavers CPFA**

Chief Finance Officer

Date:

# Remuneration Report

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

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the Financial Statements.

## Voting Board Members

Voting IJB members constitute councillors nominated as board members by constituent authorities and NHS representatives nominated by NHSGGC. The voting members of the Renfrewshire IJB were appointed through nomination by Renfrewshire Council and NHSGGC.

Voting members do not meet the definition of a 'relevant person' under legislation. However, in relation to the treatment of Joint Boards, Finance Circular 8/2011 states that best practice is to regard Convenors and Vice-Convenors as equivalent to Senior Councillors. The Chair and the Vice Chair of the IJB should therefore be included in the IJB Remuneration Report if they receive remuneration for their roles. For Renfrewshire IJB, neither the Chair nor Vice Chair receives remuneration for their roles.

The IJB does not pay allowances or remuneration to voting board members; voting board members are remunerated by their relevant parent organisation.

The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting IJB members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair. For 2023/24, no voting members received any form of remuneration from the IJB.

There were no exit packages payable during the financial year.

## Officers of the IJB

The IJB does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board.

Under Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB must be appointed and the employing parent organisation has to formally second the officer to the IJB. The remuneration terms of the Chief Officer's employment were approved by the IJB.

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the following table:

| Salary, fees & allowances<br>2022/23<br>£ | Total remuneration<br>2022/23<br>£ | Name and Post Title                                 | Salary, fees & allowances<br>2023/24<br>£ | Total remuneration<br>2023/24<br>£ |
|---|------------------------------------|---|---|------------------------------------|
| 127,806                                   | 127,806                            | C Lavery Chief Officer,<br>Renfrewshire IJB         | 138,463                                   | 138,463                            |
| 100,035                                   | 100,035                            | S Lavers Chief Finance Officer,<br>Renfrewshire IJB | 105,735                                   | 105,735                            |

## Pension Benefits

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing parent organisation. On this basis, there is no pensions liability reflected on the IJB Balance Sheet for the Chief Officer or the Chief Finance Officer.

The IJB, however, has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The following table shows the IJB's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

| Name and Post Title                                 | In-year Pension Contributions |                              | Accrued Pension Benefits |                   |                   |
|---|-------------------------------|------------------------------|--------------------------|-------------------|-------------------|
|   | For Year to<br>31/03/23<br>£  | For Year to<br>31/03/24<br>£ |                          | As at<br>31/03/23 | As at<br>31/03/24 |
|   |                               |                              |                          | £000's            |                   |
| C Lavery Chief Officer,<br>Renfrewshire IJB         | 24,666                        | 26,723                       | Pension                  | 11                | 16                |
|   |                               |                              | Lump sum                 | -                 | -                 |
| S Lavers Chief Finance<br>Officer, Renfrewshire IJB | 19,307                        | 20,407                       | Pension                  | 49                | 56                |
|   |                               |                              | Lump sum                 | 70                | 74                |

## Disclosure by Pay Bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000. In 2023/24 there were no employees in the range £50,000 to £99,999

| Number of Employees<br>31 March 2023 | Remuneration Band   | Number of Employees<br>31 March 2024 |
|--------------------------------------|---------------------|--------------------------------------|
| 1                                    | £100,000 - £104,999 | -                                    |
| -                                    | £105,000 - £109,999 | 1                                    |
| -                                    | £110,000 - £114,999 | -                                    |
| -                                    | £115,000 - £119,999 | -                                    |
| -                                    | £120,000 - £124,999 | -                                    |
| 1                                    | £125,000 - £129,999 | -                                    |
| -                                    | £130,000 - £134,999 | -                                    |
| -                                    | £135,000 - £139,999 | 1                                    |

---

**CLlr Jennifer Adam**

Chair, Renfrewshire Integration Joint Board

Date:

---

**Christine Laverty**

Chief Officer

Date:



# Annual Governance Statement 2023/24

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control.

## Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively. The IJB also aims to foster a culture of continuous improvement in the delivery of the IJB's functions and to make arrangements to secure best value.

To meet this responsibility, the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the NHSGGC and Renfrewshire Council systems of internal control which support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives.

This system can only provide reasonable and not absolute assurance of effectiveness.

The IJB has adopted governance arrangements consistent, where appropriate, with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government" and the CIPFA Financial Management Code (FM Code). This statement explains how the IJB has complied with the governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.

## 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. It enables the IJB to monitor the achievement of the objectives set out in the IJB's Strategic Plan. The governance framework is continually updated to reflect best practice, new legislative requirements, and the expectations of stakeholders.

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

## Governance Framework and Internal Control System

The Board of the IJB comprises the Chair and seven other voting members. Overall, four are Elected Members nominated by Renfrewshire Council, and four are non-executive members of NHSGGC Board. There are also a number of non-voting professional and stakeholder members on the IJB including representatives from the third and independent sector bodies, carers, service users and trade unions. Professional members include the Chief Officer, Chief Finance Officer and the Chief Social Work Officer. The IJB, via a process of delegation from NHSGGC and Renfrewshire Council, and its Chief Officer, has responsibility for the planning, resourcing and operational delivery of all delegated health and social care services within its geographical area.

The main features of the governance framework in existence during 2023/24 were:

### Principles

- The IJB follows the principles set out in CoSLA's Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its Local Authority and Health Service partners.

### Formal Frameworks

- The IJB is formally constituted through the Integration Scheme agreed by Renfrewshire Council and NHSGGC as approved by Scottish Ministers.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within: Standing Orders and Scheme of Administration; Contract Standing Orders; Scheme of Delegation, and Financial Governance arrangements; these are subject to regular review.
- A Local Code of Corporate Governance Arrangements is in place to ensure that the IJB's governance arrangements are robust and informed by good practice. The Local Code is subject to regular review, with the most recent iteration having been approved by the Audit, Risk and Scrutiny Committee (ARSC) in June 2023. The IJB also abides by a Code of Conduct which sets out how members should conduct themselves in undertaking duties. The current Code was revised in 2022 following updated Scottish Government guidance, and approved by the Scottish Government on 29 June 2022.
- Board members are supported by induction and ongoing training and development. Staff 'Performance and Personal Development' (PPD) schemes are also in place, the aim of which is to focus on performance and development that contributes towards achieving service objectives.
- The HSCP has a robust Quality, Care and Professional Governance Framework and supporting governance structures which are based on service delivery, care and interventions that are: person centred, timely, outcome focused, equitable, safe, efficient, and effective. This is reported annually to the IJB and provides a variety of evidence to demonstrate the delivery of the core components within the HSCP's Quality, Care and Professional Governance Framework and the Clinical and Care Governance principles specified by the Scottish Government. The most recent report – covering the period April 2022 to March 2023 – was reviewed by the IJB in September 2023. It noted that governance arrangements are in place to support enhanced multidisciplinary arrangements to support care homes which aim to provide scrutiny and support, including ongoing assurance visits and oversight of care homes across Renfrewshire.

## Strategic Planning

- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Strategic Plan 2022-25 which sets out the key outcomes the IJB is committed to delivering with its partners.
- The Strategic Planning Group sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB (such as the development of the IJB's Strategic Plan) is undertaken with this group which includes stakeholders from NHSGGC, Renfrewshire Council, Renfrewshire Carers Centre and third sector organisations. Further engagement with the IJB's partners NHSGGC and Renfrewshire Council is through agreed governance structures. As part of the strategic planning approach, services also utilise Care Planning Groups to support engagement with stakeholders. The IJB also considers and publishes information about its performance regularly as part of its public performance reporting. This information is available through the IJB's published papers.
- The Medium-Term Financial Plan 2022-25 is aligned to and complements the Strategic Plan 2022-25 and highlights the key financial challenges the IJB faces, as well as the strategic aims that it aspires to deliver and the community priorities that it strives to meet.
- The Workforce Plan 2022-25 aligns with the IJB's Strategic Plan and Medium-Term Financial Plan covering the same period. It reflects national ambitions to deliver the recovery, growth, and transformation of our workforce in coming years, and is underpinned by the Scottish Government's five pillars to guide workforce development actions: (i) Plan; (ii) Attract; (iii) Employ; (iv) Train; and (v) Nurture. A supporting delivery plan is monitored through the HSCP's Workforce Planning and Organisational Development group.
- The Palliative and End of Life Care Strategy 2022-25 describes how we will endeavour to improve the quality of life of patients and their families in Renfrewshire who are living and dealing with a life limiting illness, ensuring everyone receives person-centred, dignified, and compassionate care which reflects individual choices.
- The Unpaid Adult Carers' Strategy 2022-25, Short Breaks Services Statement for Adult Carers 2022, and Adult Carer Eligibility Criteria 2022, reaffirm the value we place on unpaid carers and the contribution they make to the wider community of Renfrewshire and reflect the feedback received in consultation with carers, staff, and partners.
- Additional to the continued delivery of the above noted strategies:
  - In June 2023 the IJB published its Market Facilitation Plan 2023-2025. The Plan aims to inform, influence and adapt service delivery to ensure the right services are available at the right time, and to help providers of local Health and Social Care services make informed business decisions and plan for future service delivery in Renfrewshire.
  - In September 2023 the IJB approved its Strategic Delivery Plan for Year 2 of the Strategic Plan 2022-25, providing an overview of the deliverables to be taken forward to the end of March 2024.
  - In November 2023 the IJB approved the Refresh of the Strategy for Mental Health Services in Greater Glasgow and Clyde 2023-2028. Produced by the Greater Glasgow and Clyde Mental Health Programme on behalf of all six HSCPs within NHSGGC, this Strategy spans across both Adult Mental Health Inpatient and Community Services to ensure services are modern, patient focused, effective and efficient. It takes a whole system approach, linking the planning of services across NHSGGC, incorporating the planning priorities of the six HSCPs, and is aligned with delivery of the Scottish Government's Mental Health Strategy 2017-27.

## Oversight

- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by Inspectorates and the appointed Internal Audit service to the HSCP's SMT, the IJB and the IJB ARSC, as appropriate.
- Performance management, monitoring of service delivery and financial governance is provided by the HSCP to the IJB, who are accountable to both the Health Board and the Local Authority. It reviews reports on the effectiveness of the integrated arrangements including the financial management of the integrated budget. This ensures there is regular scrutiny at senior management, committee, and Board level. Performance is linked to delivery of objectives and is reported regularly to the IJB. Information on performance can be found in the Annual Performance Report published on the IJB website.

## Risk Management

- The IJB's risk management processes are well developed. The Risk Management Framework sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation and forms a key strand of the IJB's overall governance mechanisms. This Risk Framework is reviewed every two years.
- In June 2023 the IJB received a favourable internal audit of the Risk Framework, following which, in August 2023 the bi-annual review of the framework was undertaken by the HSCP. The review took cognisance of the internal audit and proposed minor changes to the framework to reflect compound risk, consistency across services, refinement around the residual risk score, and further clarity on the routes of escalation.
- As part of a planned review of the IJB's Risk Policy and Strategy, IJB members were consulted in January and February 2024 on their risk appetite across key risk categories. This reflected a recommendation from the internal audit review of the IJB's existing risk management arrangements and was to enable the identification of the IJB's average risk appetite position across the risk categories. A consolidated risk appetite position was also developed. The associated risk appetite statements were considered by the IJB ARSC on 15 March 2024 and were approved alongside the IJB's updated Risk Policy and Strategy.
- The IJB's approach to managing its obligations with regards to public records as set out in the Public Records (Scotland) Act 2011 is outlined in the IJB Records Management Plan.
- Staff are made aware of their obligations to protect client, patient, and staff data. The NHS Scotland Code of Practice on Protecting Patient Confidentiality has been issued to all staff.
- Staff are also required to undertake annual mandatory training on information security.

## Financial Control

- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Finance Officer. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by managers within the HSCP supported by NHSGGC and Renfrewshire Council in relation to the operational delivery of health and social care services.

## Sustainable Futures

- An overarching theme of the Strategic Plan 2022–25, Sustainable Futures was defined to ensure that available resources in the health and social care system across Renfrewshire are used effectively, whilst recognising that further reform of services would be required alongside an ongoing focus on the delivery of savings within a challenging financial context. In June 2023 the IJB formally approved an approach and scope for the implementation of the Sustainable Futures programme, succeeding the IJB’s Recovery and Renewal programme which had been in delivery since summer 2020, and focussed on closing the significant budget gap projected over the medium-term.

## Roles and Responsibilities

The Chief Officer is the Accountable Officer for the IJB and has day-to-day operational responsibility to monitor delivery of integrated services, with oversight from the IJB.

The IJB complies with the CIPFA Statement on “The Role of the Chief Finance Officer in Local Government 2014”. The IJB’s Chief Finance Officer has overall responsibility for RHSCP’s financial arrangements and is professionally qualified and suitably experienced to lead the IJB’s finance function and to direct finance staff.

The IJB complies with the requirements of the CIPFA Statement on “The Role of the Head of Internal Audit in Public Organisations 2019”. The IJB’s appointed Chief Internal Auditor has responsibility for the IJB’s internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The purpose, authority and responsibility of Internal Audit has been formally defined in an internal audit charter.

Board members and officers of the IJB are committed to the concept of sound internal control and the effective delivery of IJB services. The IJB’s ARSC operates in accordance with CIPFA’s Audit Committee Principles in Local Authorities in Scotland and CIPFA’s Audit Committees Position Statement 2022. Additionally, and in line with CIPFA guidance the ARSC undertook a self-assessment process in October 2023 to support the planning of the audit committee work programme and training plans, and also inform the annual report.

The Committee’s core function is to provide the IJB with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements.

## Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of effectiveness of the system of internal control and the quality of data used throughout the organisation. The review is informed by the work of the SMT (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The Internal Audit service operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017" which require the Chief Internal Auditor to deliver an annual opinion and report to inform the IJB's governance statement.

The review of the IJB's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes "Self-assessment Checklists" as evidence of review of key areas of the IJB's internal control framework, these assurances are provided to Renfrewshire Council and NHSGGC. The SMT has input to this process through the Chief Finance Officer. In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority parent organisations places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no internal control issues identified by the review. In addition, the Chief Officer and Chief Finance Officer are satisfied that the organisation has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

Internal Audit undertakes an annual programme of reviews following an assessment of risk completed during the strategic audit planning process. The appointed Chief Internal Auditor provides an annual report to the ARSC and an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control.

Due to the nature of IJB Board Membership, a conflict of interest can arise between an IJB Board Member's responsibilities to the IJB and other responsibilities that they may have. The IJB has arrangements in place to deal with any conflicts of interest that may arise. It is the responsibility of Board and Committee Members to declare any potential conflicts of interest, and it is the responsibility of the Chair of the relevant Board or Committee to ensure such declarations are appropriately considered and acted upon.

The arrangements continue to be regarded as fit for purpose in accordance with the governance framework and the FM Code.

### Internal Audit Opinion

No system of internal control, nor Internal Audit, can provide absolute assurance. On the basis of audit work undertaken during the reporting period and the assurances provided by the parent organisations, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control, risk management and governance is operating effectively within the organisation as evidenced in the Internal Audit Annual Report for 2023/24.

### Certification

On the basis of assurances provided, we consider that the internal control environment operating during the reporting period provides reasonable and objective assurance that any significant risks impacting upon the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the internal control environment and the following action plan is in place to identify areas for improvement.

## Action Plan

Following consideration of the review of adequacy and effectiveness the following action plan has been agreed to ensure continual improvement of the IJB's governance. Regular updates on progress of the agreed actions will be monitored by the IJB ARSC.

| Agreed Action   | Responsible Person                            | Status   |
|---|---|----------|
| The Board should agree an updated approach to report on hosted services activity. This should include the IJB's audit trail requirements to support the disclosure in the financial statements. The CFO will work with the other five CFOs across Greater Glasgow and Clyde to develop a revised process for reporting on hosted services activity. | Chief Finance Officer                         | Complete |
| The IJB should work with partners to ensure that medium-term financial planning is updated regularly and reflects the ability of the IJB to deliver financial sustainability.   | Chief Officer<br>and<br>Chief Finance Officer | Ongoing  |
| The ARSC should conduct a self-assessment against updated good practice guidance for local government audit committees.   | Chief Internal Auditor                        | Complete |

## Actions Completed in 2023/24

| Agreed Action   | Responsible Person                                | Status   |
|---|---|----------|
| Develop and implement the Strategic Delivery Plan for Year 2 of the Strategic Plan - informed by relevant Care Planning Groups - setting out success measures and milestones, to evidence how the agreed strategic objectives will be progressed each year. | Head of Strategic Planning and Health Improvement | Complete |

## Outstanding Actions

| Agreed Action   | Progress   | Responsible Person | Status  |
|---|--|--------------------|---------|
| <p>Assess the implications of agreed recommendations taken forward following the Independent Review of Adult Social Care (Feeley Review), with a particular focus on implications for IJB governance, and provide regular assessments to the IJB.</p> | <p>Draft legislation on the creation of the National Care Service was published by the Scottish Parliament in June 2022. Following multiple delays at Stage 1 of the parliamentary process, the Bill progressed to Stage 2 in March 2024.</p> <p>This action remains on hold pending further updates from the Scottish Government.</p>   | Chief Officer      | Ongoing |
| <p>Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014).</p>   | <p>Following joint review of the Renfrewshire Integration Scheme, undertaken by a pan-GGC HSCP working group, a consultation draft of the revised Scheme was approved by Renfrewshire Council Leadership Board in February 2024 and the formal consultation process has now been completed.</p> <p>It is currently anticipated that the Integration Scheme will be considered through parent governance arrangements following the finalisation of a small number of outstanding points, after which the final version will be submitted to the Scottish Government for approval. The version approved by the Scottish Government will be submitted to the IJB for noting and published on the HSCP's website.</p> | Chief Officer      | Ongoing |
| <p>Working with our partners, explore and implement new ways of working to effect change and reform in HSCP service delivery, to assist in addressing the budget gap projected in the medium-term and to ensure financial sustainability.</p>         | <p>Through its Sustainable Futures programme, the IJB has agreed a rolling suite of savings and reform proposals for delivery over the medium-term.</p> <p>Proposals to a value of c£2,490k have been delivered in 2023/24. A further c£958k has been agreed for delivery in 2024/25, with a number of additional proposals in development for delivery in 2024/25 and beyond.</p>   | Chief Officer      | Ongoing |



## Conclusion and Opinion on Assurance

While recognising the importance of continuous improvement, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the IJB's principal 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 and the implementation of the action plan will be monitored by the HSCP Senior Management Team throughout the year.

---

**Cllr Jennifer Adam**

Chair, Renfrewshire Integration Joint Board

Date:

---

**Christine Laverty**

Chief Officer

Date:

## Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. It includes, on an accruals basis, all expenses and related income.

| 2022/23<br>Gross Exp.<br>£000's | 2022/23<br>Gross Income<br>£000's | 2022/23<br>Net Exp.<br>£000's | Renfrewshire Integration<br>Joint Board  | Note | 2023/24<br>Gross Exp.<br>£000's | 2023/24<br>Gross Income<br>£000's | 2023/24<br>Net Exp.<br>£000's |
|---------------------------------|-----------------------------------|-------------------------------|--|------|---------------------------------|-----------------------------------|-------------------------------|
| 180,221                         | (13,662)                          | 166,559                       | Adults and Older<br>People   |      | 198,231                         | (15,969)                          | 182,262                       |
| 7,757                           | (511)                             | 7,246                         | Children's Services  |      | 6,255                           | (22)                              | 6,233                         |
| 108,448                         | (3,543)                           | 104,905                       | Primary Care   |      | 115,621                         | (4,342)                           | 111,279                       |
| 9,871                           | (198)                             | 9,673                         | Resources  |      | 11,772                          | (961)                             | 10,811                        |
| 1,769                           | -                                 | 1,769                         | COVID-19   |      | -                               | -                                 | -                             |
| 67,258                          | -                                 | 67,258                        | Set Aside for Delegated<br>Services Provided in Large<br>Hospitals                   | 7    | 69,222                          | -                                 | 69,222                        |
| 1,412                           | (199)                             | 1,213                         | Services Delegated to<br>Social Care   | 10   | 1,471                           | (181)                             | 1,290                         |
| <b>376,736</b>                  | <b>(18,113)</b>                   | <b>358,623</b>                | <b>Total Costs of<br/>Services</b>   |      | <b>402,572</b>                  | <b>(21,475)</b>                   | <b>381,097</b>                |
| -                               | (341,207)                         | (341,207)                     | Taxation and Non-Specific<br>Grant Income  | 7    | -                               | (373,540)                         | (373,540)                     |
| <b>376,736</b>                  | <b>(359,320)</b>                  | <b>17,416</b>                 | <b>(Surplus) or deficit on<br/>Provisions of Services<br/>(Movement in Reserves)</b> |      | <b>402,572</b>                  | <b>(395,015)</b>                  | <b>7,557</b>                  |

Figures shown in brackets represent income or gains and figures without brackets represent expenditure or loss.

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from parent organisations. The movement in the General Fund balance is therefore solely due to the transactions shown in the CIES. Consequently, an Expenditure and Funding Analysis is not provided in these Annual Accounts as it is not required to provide a true and fair view of the IJB's finances.

## Movement in Reserves Statement

This statement shows the movement in the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

|  | General Fund<br>Balance £000's | Earmarked<br>Reserves £000's | Total Reserves<br>£000's |
|--|--------------------------------|------------------------------|--------------------------|
| Movement in Reserves during 2022/23:       |                                |                              |                          |
| Opening Balance at 1 April 2022            | (5,781)                        | (45,268)                     | (51,049)                 |
| Total Comprehensive Income and Expenditure | -                              | -                            | -                        |
| (Increase) / Decrease in 2022/23           | (757)                          | 18,173                       | 17,416                   |
| Closing Balance at 31 March 2023           | (6,538)                        | (27,095)                     | (33,633)                 |
| Movement in Reserves during 2023/24:       |                                |                              |                          |
| Opening Balance at 1 April 2023            | (6,538)                        | (27,095)                     | (33,633)                 |
| Total Comprehensive Income and Expenditure | -                              | -                            | -                        |
| (Increase) / Decrease in 2023/24           | -                              | 7,557                        | 7,557                    |
| Closing Balance at 31 March 2024           | (6,538)                        | (19,538)                     | (26,076)                 |

## Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2024. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

| 31 March<br>2023<br>£000's |                               | Notes | 31 March 2024<br>£000's |
|----------------------------|-------------------------------|-------|-------------------------|
| 33,633                     | Short Term Debtors            | 8     | 26,076                  |
| <b>33,633</b>              | <b>Current Assets</b>         |       | <b>26,076</b>           |
| -                          | Short Term Creditors          | 8     | -                       |
| -                          | <b>Current Liabilities</b>    |       | -                       |
| <b>33,633</b>              | <b>Net Assets</b>             |       | <b>26,076</b>           |
| (6,538)                    | Usable Reserves: General Fund | 9     | (6,538)                 |
| (27,095)                   | Usable Reserves: Earmarked    | 9     | (19,538)                |
| <b>(33,633)</b>            | <b>Total Reserves</b>         |       | <b>(26,076)</b>         |

The Statement of Accounts presents a true and fair view of the financial position of the IJB as at 31 March 2024 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 28 June 2024.

Balance Sheet signed by:

---

**Sarah Lavers CPFA**  
Chief Finance Officer

Date:

# Notes to the Financial Statements

## Note 1: Significant Accounting Policies

### General Principles

The IJB Financial Statements for 2023/24 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

### Going Concern

In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the Code), the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future until 31 March 2026. The IJB's funding from and commissioning of services to partners has been confirmed for 2024/25 and a Medium-Term Financial Plan (MTFP) has previously been prepared and approved by the IJB through to 2025. In carrying out its assessment, the IJB have taken into account the following key considerations:

#### *Financial position and indicative financial planning*

The IJB final outturn was an overspend of (£790k) for 2023/24.

In setting its budget in March 2023, the IJB recognised that not all cost pressures identified for 2023/24 would be funded from approved savings. The budget paper therefore proposed the use of reserves (£6,962k) to fund the balance of pressures identified for 2023/24 which could not be met from the recurring allocated budget for 2023/24.

The IJB approved its Medium-Term Financial Plan on 25 March 2022, which covers the period to 2025.

At the time of its publication the MTFP projected a gross budget gap within a range of £11.8m to £15.3m for 2023/24. As at March 2023, the revised gross budget gap for 2023/24 was circa £17m, the increase reflecting the rise in the Adult Social Care Living Wage which was beyond initial projections.

Throughout 2023/24 the CFO kept IJB members and funding partners fully apprised of the volatility of the economic outlook and projected outturn including the likely impact on the financial position of the IJB.

In this context in June 2023 the IJB approved the implementation of the Sustainable Futures programme, intended to identify, and develop options to address the projected budget gap. As at March 2024, the projected gross budget gap for 2024/25 was estimated at circa £24m, exceeding the higher end of the range predicted in the MTFP for 2024/25 of £12.6m to £16.3m. As in 2023/24 this increase reflects the higher than anticipated increase (move to £12 per hour) for the Adult Social Care Living Wage.

Within the 2024/25 budget, the IJB continued to recognise that not all cost pressures identified for 2024/25 would be funded from approved savings. On 22 March 2024, the IJB approved the 2024/25 Delegated Health and Social Care Budget which included the drawdown of (£10,765k) required reserves in order to deliver a balanced budget for 2024/25.

#### *Current and Projected reserves balances to 31 March 2026.*

As the IJB is relying on the use of reserves to set a balanced budget for 2024/25 this means that overall reserves held by the IJB would be drawn down at an accelerated rate.

The following table summarises the IJB reserves position at 31 March 2024 and provides an estimate of the balances remaining for the following two financial years through to 31 March 2026 prior to the implementation of any Financial Recovery Plan.

| Reserves              | Balance       | Estimated       | Balance       | Estimated      | Balance       |
|-----------------------|---------------|-----------------|---------------|----------------|---------------|
|                       | 31 March 2024 | Drawdown        | 31 March 2025 | Drawdown       | 31 March 2026 |
| £000's                |               |                 |               |                |               |
| Earmarked Reserves    | 19,538        | (16,690)        | 2,848         | (2,140)        | 708           |
| General Reserves      | 6,538         | -               | 6,538         | (6,538)        | -             |
| <b>Total Reserves</b> | <b>26,076</b> | <b>(16,690)</b> | <b>9,386</b>  | <b>(8,678)</b> | <b>708</b>    |

### *Financial Recovery Plan*

Under para 8.12 of the Integration Scheme, if a balanced budget cannot be set in future years, the Chief Officer and Chief Finance Officer will be required to implement a recovery plan from the outset of the financial year. This will include taking the following actions:

- Suspension, where necessary, of ongoing development initiatives;
- Waiting lists may require to be established;
- Overtime restricted to critical cover only;
- Holding, on a temporary basis, any 'non-frontline' service vacancies. In doing so, only appointing to those posts which the Chief Officer considers to be a service priority. These decisions would be taken on an individual and fully risk-assessed basis; and
- Reviewing all non-recurring monies and other budgets to determine where these can be used in-year to fund the budget shortfall.

### *Conclusion*

These considerations cover the period through to 31 March 2026. Taking into account these considerations and the governance structures in place both within the IJB and its parent organisations (Renfrewshire Council and NHSGGC) the IJB continues to forecast that it will have adequate resources to continue in operational existence for the foreseeable future. For this reason, the going concern basis has been adopted in preparing these financial statements. However, the IJB recognises that it has not yet agreed a balanced budget for 2025/26 and beyond, and that significant pressures will continue to impact the Board's financial planning.

## Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received, and their benefits are used by the IJB.
- Income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

## Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. All transactions are settled on behalf of the IJB by the funding partners. Consequently, the IJB does not present a 'Cash and Cash Equivalent' figure on the Balance Sheet. This means there is no requirement for the IJB to produce a cash flow statement. The funding balance due to or from each funding partner as at 31 March, is represented as a debtor or creditor on the IJB's Balance Sheet.

## Debtors

Financial instruments are recognised in the Balance Sheet when an obligation is identified and released as that obligation is fulfilled. Debtors are held at fair value and represent funding due from parent organisation bodies that was not utilised in-year.

## Employee Benefits

The IJB does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability on its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partners are treated as employee costs. Where material, the Chief Officer's absence entitlement at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

## 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 Statement of Accounts is authorised for issue.

Two types of events may be identified:

- Those that provide evidence of the conditions that existed at the end of the reporting period – the Financial Statements are adjusted to reflect such events, and;
- Those that are indicative of conditions that arose after the reporting period – the Financial Statements are not adjusted to reflect such events, but where this would have a material effect, the nature and estimated financial impact of such events is disclosed in the notes.

## Funding

The IJB is primarily funded through funding contributions from its statutory funding partners, Renfrewshire Council and NHSGGC. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in the Renfrewshire area and service recipients across the Greater Glasgow & Clyde area and for services which are delivered under Hosted arrangements.

## Indemnity Insurance / Clinical and Medical Negligence

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities through the Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). Renfrewshire Council and NHSGGC have responsibility for claims in respect of the services for which they are statutorily responsible and that they provide.

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

Known claims are assessed as to the value and probability of settlement. Where it is material, the overall expected value of known claims taking probability of settlement into consideration, is provided for in the IJB's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

## Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the Balance Sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet but is disclosed in a note only if it is probable to arise and can be reliably measured.

## Reserves

The IJB's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision. Within Usable Reserves the IJB holds earmarked funds to meet specific service commitments and a contingency reserve which is held to assist the IJB to deal with unforeseen events or emergencies. The IJB's Reserves Policy recommends the holding of contingency reserves at 2% of net expenditure.

## VAT

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue & Customs. VAT receivable is excluded from income.

## Note 2: Critical Judgements in Applying Accounting Policies

In preparing the 2023/24 Financial Statements, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- Within Greater Glasgow and Clyde, each IJB has responsibility for services which it hosts on behalf of the other IJBs. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risks 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 Renfrewshire IJB accounts have been prepared and is based on the Code of Practice.



### Note 3: Assumptions Made About the Future and Other Major Sources of Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by Renfrewshire IJB about the future or that which are otherwise uncertain. Estimates are made using historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made.

### Note 4: Contingent Liability

Following a re-evaluation of duties the HSCP is currently in the process of agreeing a regrading of Care at Home Staff with the Trade Unions. The Trade Unions have balloted their members and to date two of the three Trade Unions have accepted the offer. The change in grade is to be backdated to 1 April 2020. Work is currently being undertaken by Renfrewshire Council's People & Organisational Development service to calculate the back payments due. A reliable estimate of the costs can not be made at this time due to the number of staff involved, the different payments made and staff movement over the period involved, therefore this has been disclosed as a contingent liability for 2023/24.

### Note 5: Events after the Balance Sheet Date

The Draft Annual Accounts were authorised for issue by the Chief Finance Officer on 28 June 2024. Events taking place after this date are not reflected in the Financial Statements or notes. Where events take place before the date of authorisation and provide information about conditions existing as at 31 March 2024, the figures in the Financial Statements and notes have been adjusted in all material aspects to reflect the impact of this information.

### Note 6: Expenditure and Income Analysis by Nature

The following table shows the gross expenditure and income for Renfrewshire IJB against subjective headings.

| 2022/23<br>£000's | Expenditure and Income Analysis by Nature                    | 2023/24<br>£000's |
|-------------------|--|-------------------|
| 103,824           | Employee Costs   | 112,630           |
| 961               | Property Costs   | 2,087             |
| 574               | Transport  | 617               |
| 10,005            | Supplies and Services  | 12,476            |
| 67,588            | Third Party Payments   | 67,692            |
| 22,044            | Transfer Payments  | 27,147            |
| 89                | Support Services   | 68                |
| 3,008             | Purchase of Healthcare                                       | 3,001             |
| 101,385           | Family Health Service  | 107,632           |
| 67,258            | Set Aside  | 69,222            |
| (18,113)          | Fees, charges & other service income                         | (21,475)          |
| <b>358,623</b>    | <b>Total Cost of Services</b>                                | <b>381,097</b>    |
| (341,207)         | Partners Funding Contributions and Non-Specific Grant Income | (373,540)         |
| 17,416            | (Surplus) / Deficit on Provision of Services                 | 7,557             |

## Note 7: Taxation and Non-Specific Grant Income

The following table shows the funding contribution from the two parent organisations:

| 2022/23<br>£000's | Taxation and Non-Specific Grant Income     | 2023/24<br>£000's |
|-------------------|--|-------------------|
| 223,982           | NHS Greater Glasgow and Clyde Health Board | 248,305           |
| 117,225           | Renfrewshire Council                       | 125,235           |
| <b>341,207</b>    | <b>TOTAL</b>                               | <b>373,540</b>    |

The funding contribution from NHSGGC shown above includes £69,222k in respect of 'Set Aside' resources relating to acute hospital and other resources. These are provided by NHSGGC who retain responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

## Note 8: Short Term Debtors and Creditors

At 31 March 2024, Renfrewshire IJB had short term debtors of £26,076k relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

| 2022/23<br>£000's | Short Term Debtors                         | 2023/24<br>£000's |
|-------------------|--|-------------------|
| -                 | NHS Greater Glasgow and Clyde Health Board | -                 |
| 33,633            | Renfrewshire Council                       | 26,076            |
| <b>33,633</b>     | <b>TOTAL</b>                               | <b>26,076</b>     |

## Note 9: Usable Reserves

As at 31 March 2024 the IJB had created Earmarked Reserves in order to fund expenditure in respect of specific projects. In addition, the General Reserve will be used to manage the risk of any future unanticipated events and support service provision that may materially impact on the financial position of the IJB in later years.

The following tables show the movement on the General Fund balance, analysed between the amount held as a General reserve and those elements earmarked for specific planned future expenditure.

| General Reserves | Balance at 1 April 2023 | Reallocations | Transfers out | Transfers in | Balance at 31 March 2024 |
|------------------|-------------------------|---------------|---------------|--------------|--------------------------|
|                  | £000's                  |               |               |              |                          |
| GENERAL RESERVES | 6,538                   | -             | -             | -            | 6,538                    |

| IJB Funded Earmarked Reserves                            | Balance at 1 April 2023 | Reallocations | Transfers out   | Transfers in | Balance at 31 March 2024 |
|--|-------------------------|---------------|-----------------|--------------|--------------------------|
|  | £000's                  |               |                 |              |                          |
| Covid Carers PPE Funding                                 | 4                       | -             | -               | -            | 4                        |
| Scottish Government Ring-Fenced Monies carried forward:  |                         |               |                 |              |                          |
| Primary Care Improvement Programme (PCIP)                | 1,514                   | -             | (1,514)         | 681          | 681                      |
| PTCF Monies Allocated for Tests of Change and GP Support | 107                     | -             | (31)            | -            | 76                       |
| GP Premises Improvement Fund                             | 462                     | -             | -               | -            | 462                      |
| Alcohol and Drug Partnership (ADP) Funding               | 1,976                   | -             | (826)           | 1,338        | 2,488                    |
| Mental Health Recovery and Renewal Funding               | 1,596                   | -             | (1,052)         | -            | 544                      |
| Mental Health Action 15                                  | 123                     | -             | (123)           | -            | -                        |
| District Nursing Recruitment Programme                   | 293                     | -             | (147)           | 168          | 314                      |
| Winter Planning Monies / Care Home Liaison Monies        | 6,176                   | 133           | (4,340)         | -            | 1,969                    |
| Mental Health Dementia Funding                           | 142                     | -             | (50)            | 104          | 196                      |
| Public Health Improvement Monies                         | 176                     | -             | -               | 59           | 235                      |
| Care Home Hub  | 160                     | (133)         | (27)            | -            | -                        |
| Community Living Change Fund                             | 697                     | -             | (371)           | -            | 326                      |
| Scottish Government Ring-Fenced Monies carried forward   | 13,422                  | -             | (8,481)         | 2,350        | 7,291                    |
| Grant Funding carried forward                            | 176                     | -             | (25)            | -            | 151                      |
| <b>TOTAL RING-FENCED MONIES TO BE CARRIED FORWARD</b>    | <b>13,602</b>           | <b>-</b>      | <b>(8,506)</b>  | <b>2,350</b> | <b>7,446</b>             |
| ICT / Systems Related                                    | 313                     | -             | -               | -            | 313                      |
| Premises Related   | 5,259                   | -             | (783)           | -            | 4,476                    |
| Prescribing  | 2,000                   | -             | -               | -            | 2,000                    |
| Other IJB Reserves                                       | 4,422                   | -             | (661)           | 676          | 4,437                    |
| HSCP PCIP Funded Commitments                             | 1,499                   | -             | (633)           | -            | 866                      |
| <b>TOTAL EARMARKED RESERVES</b>                          | <b>27,095</b>           | <b>-</b>      | <b>(10,583)</b> | <b>3,026</b> | <b>19,538</b>            |
| <b>OVERALL RESERVES POSITION</b>                         | <b>33,633</b>           | <b>-</b>      | <b>(10,583)</b> | <b>3,026</b> | <b>26,076</b>            |

## Note 10: Additional Council Services Delegated to the IJB

The following table shows the costs of Renfrewshire Council services delegated to the IJB. Under the Public Bodies (Joint Working) (Scotland) Act 2014, the IJB is accountable for these services, however, these continue to be delivered by Renfrewshire Council. The HSCP monitor the delivery of these services on behalf of the IJB.

| 2022/23<br>£000's | Additional Council Services Delegated to the IJB     | 2023/24<br>£000's |
|-------------------|--|-------------------|
| 1,026             | Housing Adaptations                                  | 980               |
| 386               | Women's Aid  | 491               |
| (199)             | Grant Funding for Women's Aid                        | (181)             |
| <b>1,213</b>      | <b>NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)</b> | <b>1,290</b>      |

## Note 11: Related Party Transactions

The IJB is required to disclose material transactions with related bodies – i.e. bodies or individuals that have the potential to control or influence the IJB, or to be controlled or influenced by the IJB.

### Members of the IJB

Members of the IJB are required to declare an interest if they believe that there may be a perception that their decision making may be influenced in any way by a personal interest. Should this arise, the relevant person does not take part in any discussion or decision related to that interest. The Register of Interests are available on the HSCP's website at [www.renfrewshire.hscp.scot/IJB](http://www.renfrewshire.hscp.scot/IJB)

### Other Public Bodies

The IJB has related party relationships with Renfrewshire Council and NHS GGC. In particular the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's Annual Accounts are presented to provide additional information on the relationships. The following tables monitors the funding which has been received from Renfrewshire Council and NHS GGC, the value of services which were provided by Renfrewshire Council and NHS GGC. This includes resource transfer funding.

Related parties also include organisations which the IJB may not transact with but can still exert significant influence over financial and operating policy decisions. The Scottish Government is such a related party as it can exert significant influence through legislation and funding of the IJB's parent organisations, and therefore can indirectly influence the financial and operating policy decisions of the IJB. The value of transactions directly with the Scottish Government in 2023/24 and 2022/23 was nil.

| 2022/23<br>£000's | Transactions with NHS Greater Glasgow & Clyde | 2023/24<br>£000's |
|-------------------|---|-------------------|
| 223,982           | Funding Contributions received from NHSGGC    | 248,305           |
| (239,013)         | Expenditure on Services provided by NHSGGC    | (252,833)         |
| <b>(15,031)</b>   | <b>Net Transactions with NHSGGC</b>           | <b>(4,528)</b>    |

| 2022/23<br>£000's | Balance with NHS Greater Glasgow & Clyde | 2023/24<br>£000's |
|-------------------|--|-------------------|
| -                 | Debtor balances: amounts due from NHSGGC | -                 |
| <b>-</b>          | <b>Net Balance with NHSGGC</b>           | <b>-</b>          |

| 2022/23<br>£000's | Transactions with Renfrewshire Council                   | 2023/24<br>£000's |
|-------------------|--|-------------------|
| 117,225           | Funding Contributions received from Renfrewshire Council | 125,235           |
| (119,610)         | Expenditure on Services provided by Renfrewshire Council | (128,264)         |
| <b>(2,385)</b>    | <b>Net Transactions with Renfrewshire Council</b>        | <b>(3,029)</b>    |

| 2022/23<br>£000's | Balance with Renfrewshire Council                      | 2023/24<br>£000's |
|-------------------|--|-------------------|
| 33,633            | Debtor balances: amounts due from Renfrewshire Council | 26,076            |
| <b>33,633</b>     | <b>Net Balance with Renfrewshire Council</b>           | <b>26,076</b>     |

## Note 12: IJB Operational Costs

Renfrewshire Council and NHSGGC provide a range of support services for the IJB including: business support; human resources; planning; audit; payroll and creditor services. There is no charge to the IJB for these support services.

The costs associated with running the IJB are shown in the following table:

| 2022/23<br>£000's | IJB Operational Costs | 2023/24<br>£000's |
|-------------------|-----------------------|-------------------|
| 303               | Staff Costs           | 324               |
| 31                | Audit Fees            | 32                |
| <b>334</b>        | <b>TOTAL</b>          | <b>356</b>        |

## Note 13: Hosted Services

The services which are hosted by Renfrewshire IJB are identified in the table below. This also shows expenditure in 2023/24 and the value consumed by other IJBs within Greater Glasgow and Clyde.

| 2022/23                                  |  |              |                                      | 2023/24                       |                               |
|--|--|--------------|--------------------------------------|-------------------------------|-------------------------------|
| Actual Net Expenditure (Restated) £000's | Consumed by other IJBs (Restated) £000's | Host         | Service                              | Actual Net Expenditure £000's | Consumed by other IJBs £000's |
| 7,312                                    | 6,027                                    | Renfrewshire | Podiatry                             | 7,290                         | 6,460                         |
| 4,138                                    | 3,565                                    |              | Primary Care Support and Development | 4,301                         | 3,702                         |
| 10,342                                   | 345                                      |              | General Psychiatry                   | 11,719                        | 437                           |
| 8,220                                    | 2,080                                    |              | Old Age Psychiatry                   | 9,697                         | 2,556                         |
| <b>30,012</b>                            | <b>12,017</b>                            | <b>TOTAL</b> |                                      | <b>33,007</b>                 | <b>13,155</b>                 |

The figures for general and old age psychiatry for 2022/23 have been restated in the services hosted by Renfrewshire table above as:

(1) The 2022/23 figures for 'consumed by other IJBs' previously showed the total consumed by Renfrewshire IJB and not the total consumed by other IJBs. This has now been amended.

(2) Previously the costs for general and old age psychiatry were included in the table showing services hosted by other IJBs and consumed by Renfrewshire. The general and old age psychiatry services have now been included in the table above showing the services hosted by Renfrewshire. The following table now only includes the value of service consumed by Renfrewshire for services hosted by other IJBs.

The services which are hosted by other IJBs on behalf of the other IJBs within Greater Glasgow and Clyde including Renfrewshire are identified in the table below. This also shows expenditure in 2022/23 and 2023/24 and the value consumed by Renfrewshire IJB.

| Actual Net Expenditure<br>(Restated)<br>£000's | Consumed by Renfrewshire<br>(Restated)<br>£000's | Host                | Service                                   | Actual Net Expenditure<br>£000's | Consumed by Renfrewshire<br>£000's |
|--|--|---------------------|---|----------------------------------|------------------------------------|
| 2022/23  |  |                     |   | 2023/24                          |                                    |
| 13,457   | 1,965  | East Dunbartonshire | Oral Health                               | 11,903                           | 1,754                              |
|  |  |                     | Specialist Children's Services            | 37,601                           | 4,570                              |
| <b>13,457</b>                                  | <b>1,965</b>                                     | <b>TOTAL</b>        |   | <b>49,504</b>                    | <b>6,324</b>                       |
| 265  | 27   | East Renfrewshire   | Augmentative & Alternative Communications | 219                              | 55                                 |
| 9,591  | 1,834  |                     | Learning Disability In-patient Services   | 11,330                           | 1,370                              |
| <b>9,856</b>                                   | <b>1,861</b>                                     | <b>TOTAL</b>        |   | <b>11,549</b>                    | <b>1,425</b>                       |
| 15,730   | 1,603  | Glasgow             | Alcohol & Drugs Hosted                    | 16,178                           | 1,549                              |
| 5,031  | 758  |                     | Continence                                | 6,406                            | 979                                |
| 2,193  | 333  |                     | Healthcare in Police Custody              | 2,600                            | 397                                |
| 9,650  | 1,679  |                     | Mental Health Central Services            | 12,922                           | 2,280                              |
| 14,973   | 2,040  |                     | Mental Health Specialist Services         | 18,950                           | 2,698                              |
| 8,729  | 1,189  |                     | Prison Healthcare                         | 10,551                           | 1,569                              |
| 11,442   | 1,429  |                     | Sexual Health                             | 12,190                           | 1,523                              |
| 53,744   | 900  |                     | General Psychiatry                        | 57,138                           | 400                                |
| 16,903   | 26   |                     | Old Age Psychiatry                        | 18,567                           | 172                                |
| <b>138,395</b>                                 | <b>9,957</b>                                     |                     | <b>TOTAL</b>                              |                                  | <b>155,502</b>                     |
| 7,503  | 1,099  | Inverclyde          | General Psychiatry                        | 8,144                            | 1,005                              |
| 4,341  | 0  |                     | Old Age Psychiatry                        | 4,632                            | 39                                 |
| <b>11,844</b>                                  | <b>1,099</b>                                     | <b>TOTAL</b>        |   | <b>12,776</b>                    | <b>1,044</b>                       |
| 7,374  | 1,074  | West Dunbartonshire | MSK Physio                                | 8,265                            | 1,226                              |
| 846  | 131  |                     | Retinal Screening                         | 879                              | 143                                |
| 1,916  | 4  |                     | Old Age Psychiatry                        | 1,910                            | 94                                 |
| <b>10,136</b>                                  | <b>1,209</b>                                     | <b>TOTAL</b>        |   | <b>11,054</b>                    | <b>1,463</b>                       |

### Note 14: New Standards issued but not yet adopted

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

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

The Code requires implementation from 1 April 2024 therefore there is no impact on the 2023/24 Annual Accounts. Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts.

## Independent Auditors' Report

Awaiting report from Auditor



## Appendix 1: Renfrewshire Integration Joint Board Membership

The tables below detail the membership of Renfrewshire IJB as of 31 March 2024.

| Voting members                                      |   |
|---|---|
| Elected Members from Renfrewshire Council           | Cllr Jennifer Adam (Chair) <sup>1</sup>     |
|   | Cllr Jacqueline Cameron                     |
|   | Cllr Fiona Airlie-Nicolson                  |
|   | Cllr Iain McMillan                          |
| Non-Executives of NHS Greater Glasgow & Clyde Board | John Matthews OBE (Vice Chair) <sup>1</sup> |
|   | Margaret Kerr                               |
|   | Francis Shennan                             |
|   | Ann Cameron-Burns                           |

| Non-Voting members   |                       |
|--|-----------------------|
| Chief Officer  | Christine Laverty     |
| Chief Finance Officer  | Sarah Lavers          |
| Chief Social Work Officer  | John Trainer          |
| A Registered Nurse representative                                      | Karen Jarvis          |
| A registered medical practitioner representing GPs                     | Dr Stuart Sutton      |
| A registered medical practitioner representing other medical interests | Dr Shilpa Shivaprasad |
| A member of staff from social work, representing front-line delivery   | Lisa Cameron          |
| A member of staff from the NHS, representing front-line delivery       | Paul Higgins          |
| A third sector representative, representing front-line delivery        | Alan McNiven          |
| A service user representative  | Stephen Cruikshank    |
| A carer representative   | Fiona Milne           |
| Trade union representative (Council)                                   | John Boylan           |
| Trade union representative (NHS)                                       | Annie Hair            |

<sup>1</sup> Note that Councillor Adam was appointed as Chair of the IJB from 15 September 2023 for a period of two years with Outgoing Chair John Matthews OBE appointed as Vice Chair of the IJB from 15 September 2023 until the end of June 2024, when his term as a Non-Executive Director with NHSGGC is due to end.

## Appendix 2: Glossary

While much of the terminology used in this document is intended to be self-explanatory, the following additional definitions and interpretation of terms may be of assistance.

| Term  |  |
|---|--|
| Accruals  | The concept that income and expenditure are recognised as they are earned or incurred not as money is received or paid.  |
| Assets  | An asset is categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non current asset will provide benefit for a period of more than one year. The IJB is not allowed to hold non current assets. |
| Balance Sheet                                       | This represents the overall financial position of the IJB at the end of the year. All inter-company balances between the Board and its constituent bodies have been eliminated in preparation of the balance sheet.  |
| CIPFA   | The Chartered Institute of Public Finance and Accountancy.   |
| CNORIS  | Clinical Negligence and Other Risks Indemnity Scheme.  |
| Comprehensive Income & Expenditure Statement (CIES) | This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices (IFRS).  |
| Constituent Authorities                             | Renfrewshire IJB has two constituent authorities which both fund the Board's activities and provide services to the Board. These are Renfrewshire Council and NHS Greater Glasgow and Clyde.   |
| Contingent Liability                                | A possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events.  |
| Creditor  | Amounts owed by the IJB for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.   |
| Debtor  | Amount owed to the IJB for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.   |
| General Fund  | The General Fund encompasses all services areas and is funded mainly by the constituent bodies or the Scottish Government.   |
| Gross Expenditure                                   | This includes all expenditure attributable to the service and activity including employee costs, expenditure relating to premises and transport, supplies and services, third party payments, support services and capital charges.  |
| Gross Income  | This includes grant income and all charges to individuals and organisations for the direct use of the Board's services.  |
| IFRS  | International Financial Reporting Standards.   |

|                                   |   |
|-----------------------------------|---|
| LASAAC                            | Local Authority (Scotland) Accounts Advisory Committee.   |
| Liability                         | A liability is where the IJB owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors. A long term liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time.                                    |
| Movement in Reserves Statement    | This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves (i.e. those that can be applied to fund expenditure) and unusable reserves.  |
| Net Expenditure                   | This relates to gross expenditure less gross income and is the amount that needs to be funded by the constituent bodies and the Scottish Government.  |
| Notes to the Financial Statements | These are intended to give the reader further information which is not separately detailed in the Financial Statements.   |
| Provision                         | An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates or when they will arise are uncertain.  |
| Remuneration                      | All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the money value of any other benefits received other than in cash.  |
| Reserves                          | The accumulation of surpluses, deficits and appropriations over past years. Reserves can be either usable or unusable. Usable reserves can be used to fund expenditure. Unusable reserves are accounting adjustments which enable a true and fair view to be determined. Unusable reserves cannot be used to fund expenditure. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Board. |
| Revenue Expenditure               | The day-to-day running costs associated with the provision of services.   |
| SOLACE                            | Society of Local Authority Chief Executives.  |

