

To: Renfrewshire Integration Joint Board

On: 30 June 2023

Report by: Chief Finance Officer

Heading: Unaudited Annual Accounts 2022/23

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

1. Summary

- 1.1 The IJB's Accounts for 2022/23 will be submitted for audit by the statutory deadline of 30 June 2023. A copy of the IJB's Unaudited Accounts is attached for approval. The 2022/23 Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirements of International Financial Reporting Standards (IFRS). The ACOP 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 2023, in line with the statutory deadline.

2. Recommendations

It is recommended that the IJB:

- Approve, subject to Audit, the Annual Accounts for 2022/23 (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 (IJB's) 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 (ACOP) and International Financial Reporting Standards (IFRS). The ACOP 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 2022/23**

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 2023.

4.3 IJB’s 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 IJB Audit, Risk & Scrutiny Committee for approval on 23 June 2023.
- **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. However, as was the case with 2020/21, flexibility in terms of this timescale has been provided under Schedule 6 of the Coronavirus (Scotland) Act 2020 which allows this date to be postponed. Where this is the case, IJB’s are expected to publish a statement explaining the postponement. For Renfrewshire IJB, this will not be required as the Unaudited Annual Accounts for the year ended 31 March 2023 will be considered at the IJB meeting of 30 June 2023.
- **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 include 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 2023. The sequence of events to approve the IJB's Annual Accounts is set out in Section 7 of this paper

- **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 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
IJB Audit, Risk & Scrutiny Committee: 23 June 2023	Approve Annual Governance statement and associated reports for inclusion in the statutory accounts
IJB: 30 June 2023	Approve the submission of the Unaudited Annual Accounts to Ernst & Young
IJB Audit, Risk and Scrutiny Committee: 18 September 2022	Consider the Report of the External Auditors, the Board Members' Report and the Audited Annual Accounts
IJB: 29 September 2022	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:

Section	Signatory
Management Commentary	Chair of the IJB Chief Officer

	Chief Finance Officer
Statement of Responsibilities	Chair of the IJB Chief Finance Officer
Remuneration Report	Chair of the IJB Chief Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Balance Sheet	Chief Finance Officer

Implications of the Report

1. **Financial** – These are the Unaudited Annual Accounts of the IJB for 2022/23. Subject to approval by the IJB, the Accounts will be released for audit by the statutory deadline of 30 June 2023.
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.

Author: Sarah Lavers, Chief Finance Officer

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

Direction from the Integration Joint Board

1.	Reference Number	300623-07
2.	Date Direction issued by IJB	30 June 2023
3.	Date from which Direction takes effect	30 June 2023
4.	Direction to	Renfrewshire Council
5.	Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number	Yes, 240622-09
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde
7.	Full text of Direction	Renfrewshire Council is directed to carry forward reserves totalling £33,633,000 (of which £8,922,000 are new reserves) on behalf of the IJB as outlined in the Report.
8.	Budget allocated by IJB to carry out Direction.	£33,633,000 in reserves carried forward.
9.	Outcomes	The functions will be carried out in a manner consistent with the strategic objectives and outcomes set out in the Strategic Plan 2022-25.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	June 2024.

Renfrewshire Integration Joint Board Annual Accounts 2022/2023



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Management Commentary

Purpose

This publication contains the Financial Statements of Renfrewshire Integration Joint Board (IJB) for the year ending 31 March 2023.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2022/23 and how this has supported delivery of the IJB's strategic priorities. As in previous years, this commentary also looks forward, outlining our future plans for the IJB and 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.

2022/23 marked an important milestone as the IJB took further steps to progress recovery and remobilisation from the COVID-19 pandemic. In March 2022, it agreed both its new [Strategic Plan 2022-25](#) and [Medium Term Financial Plan 2022-25](#), which focus on the development of our services this year and beyond, reflecting both the 'new normal' of living with COVID-19, and the potential for significant future change in how health and social care services are delivered across Scotland. A number of wider statutory and key supporting plans were also approved over the course of 2022/23, including the IJB's [Workforce Plan 2022-25](#), its [Palliative and End of Life Care Strategy 2022-25](#) and its [Unpaid Adult Carers' Strategy 2022-25](#), which also set direction for the coming years.

Also highlighted in this document is the increasingly challenging financial climate facing public services nationally, and commentary on the impact this is having - and will continue to have - on the IJB and the communities we serve.

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 which are 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 Integration Joint Board section of the HSCP's website at: www.renfrewshire.hscp.scot/IJB

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.

Work to update the Scheme has now resumed, and timescales for consultation and subsequent approval are pending.

The Vision for the IJB is:

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

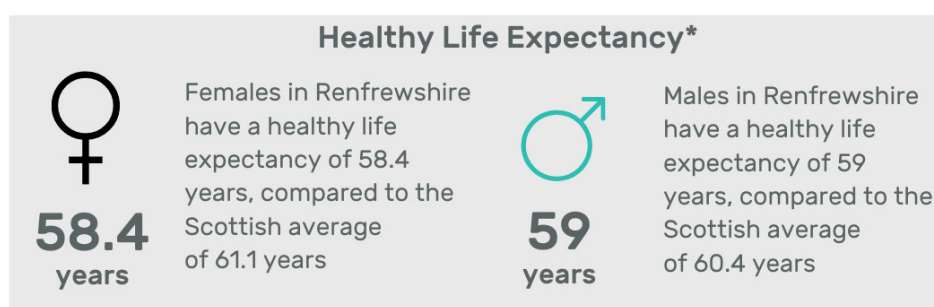
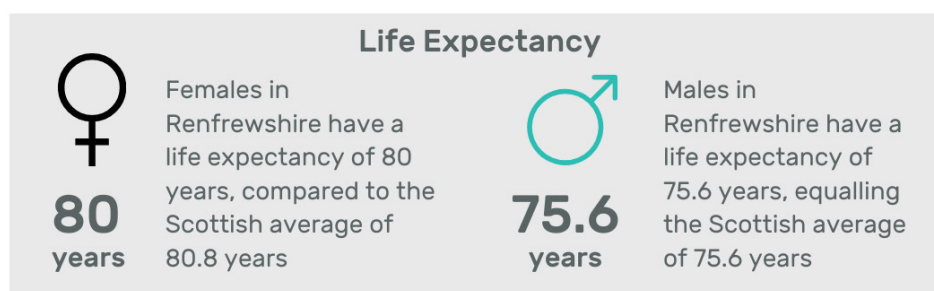
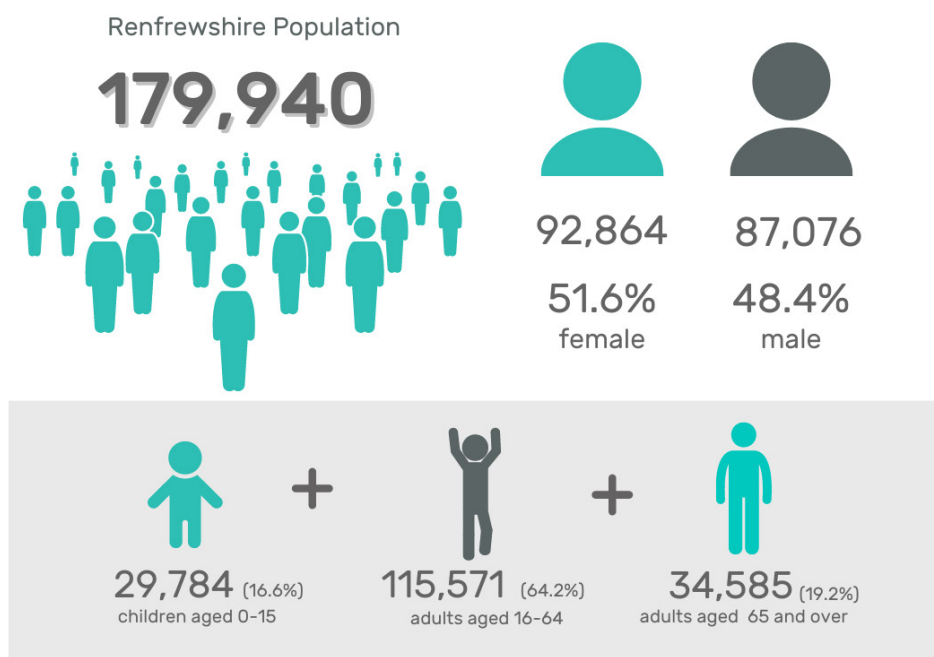
The IJB sets the strategic direction for delegated functions through its Strategic Plan.

The IJB comprises eight voting members, made up of four Elected Members appointed by Renfrewshire Council and four Non-Executive Directors appointed by NHS Greater Glasgow and Clyde. Non-voting members include the Chief Officer (CO), Chief Finance Officer (CFO), Chief Social Work Officer (CSWO), service professionals, third sector, carer and staff-side representatives. [Full membership details are available on the HSCP website](#) and also within Appendix 1.

There was one change in IJB membership during 2022/23. Dr Shilpa Shivaprasad resumed the non-voting position of other Medical Practitioner (non-GP) with effect from 17 January 2023 for a period of three years.

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:



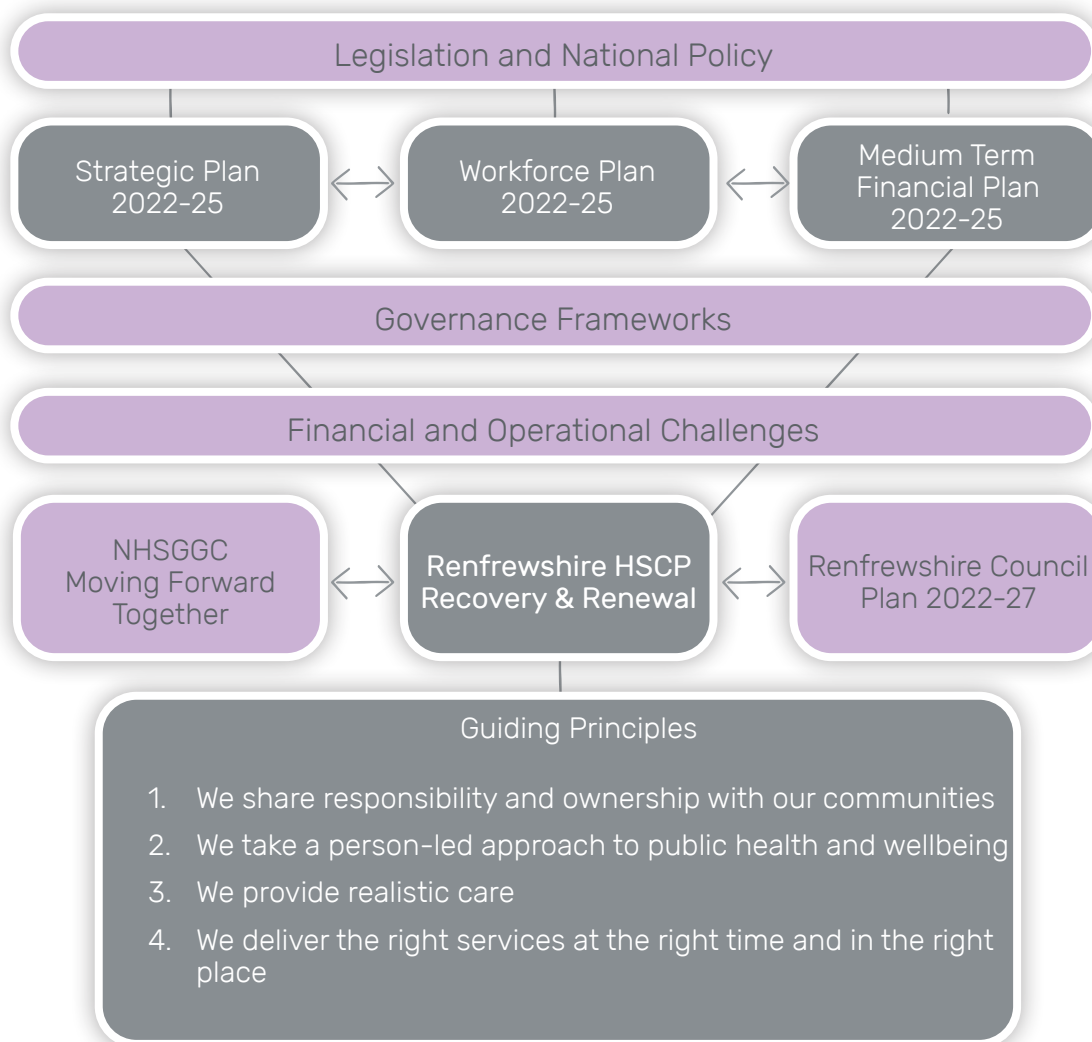
* Healthy Life Expectancy is the average number of years of life that people spend in good health. Good health is based on how people rate their own health in the Office for National Statistics Annual Population Survey.

Note: Ethnicity breakdown unavailable at the time of publishing these Accounts. Data from the 2022 Census is due to be published in the Autumn of 2023.

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

IJB operations for the year 2022/23 were governed by our Strategic, Financial and Workforce Plans. These plans, as set out in the diagram below, 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 Council policies and strategies.



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.

During 2022/23, the HSCP delivered the following 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: Disability Resource Centre



Following a fire shortly after reopening in late 2021, the HSCP were delighted to be able to open the refurbished Disability Resource Centre on 24 October 2022. Access to the Centre allows a broader range of activities and support to be provided to service users, alongside community outreach activities which remain very popular across our client group.

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.

Example: Supporting Young People into Adult Services



A new role of Senior Resource Officer for Transitions has been created within Renfrewshire Learning Disability Service (RLDS). This will help to identify young people who need ongoing and specialist support from RLDS as they transition into young adulthood, ensure partnership working with supported individuals, families, education and other agencies, and enable access to community-based supports / services at the right time and place.

Children's Services - Including Health Visiting, Family Nurse Partnership, childhood immunisations, breastfeeding support, Home Start, Health 4 All, as well as Specialist Children's Services including; Child and Adolescent Mental Health Services (CAMHS), Speech and Language Therapy (SLT), Occupational Therapy (OT) and Physiotherapy, and supporting children with disabilities.

Example: Youth Health and Wellbeing Service



In September 2022 the HSCP launched the Youth Health and Wellbeing Service, providing a drop-in service one evening a week for young people aged 12-17 to come along and speak to health professionals about anything from mental health to drug and alcohol risks. The service provides a safe, supportive, informative, fun space for young people to learn about their health and wellbeing.

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 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: Recovery Walk 2022



On 24 September 2022, alongside partners, Renfrewshire HSCP was honoured to support the Recovery Walk, an annual event organised by the Scottish Recovery Consortium, helping to shine a light on the work that partners are doing locally to change how people with lived and living experience of alcohol and drugs are supported. More than 4,000 people from across Scotland walked through Paisley. At the event, roses were placed into the White Cart river as part of a remembrance ceremony for friends and family lost to addiction.

Example: Harm Reduction Response Team (HaRRT)

In November 2022 a mobile Harm Reduction Response Team (HaRRT) unit was launched in a bid to bring down drug-related deaths.



“Every drug death within our communities is one too many and NHS Greater Glasgow & Clyde continues to work in conjunction with Renfrewshire HSCP, Renfrewshire Council and Renfrewshire Alcohol and Drug Partnership to reduce the harm that substances can have...HaRRT provides a safe and confidential environment within the community and will help signpost users to treatment programmes that can assist with addiction issues. Having this service available in Renfrewshire will be a welcome addition to the services already in place across the area.” - Joanna Campbell, Injecting Equipment Provision Manager for Alcohol and Drug Recovery Services, NHSGGC.

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. From September 2022, Renfrewshire HSCP also assumed lead responsibility for the management of GP Out of Hours services, on an interim basis.

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.

Example: Intermediate Care Beds



In early 2023 Renfrewshire HSCP launched the Interim and Intermediate Beds 12-month test of change project aiming to help maximise the rehabilitation potential of individuals and slow their decline into frailty. It also aims to reduce pressure on acute front door services and use of unplanned beds, and provide a better experience for older people moving through our care and support systems. This service aligns with our commitment to deliver services related to the Greater Glasgow and Clyde Unscheduled Care Design and Delivery Plan, and the Renfrewshire HSCP Strategic Plan.

COVID-19 Response - Renfrewshire HSCP continued to deliver a number of vital COVID-19 response services throughout this year, including: the provision of COVID-19 vaccinations within Care Homes and to the local housebound group, continued use of 'Near Me' consultations across a range of service settings and continuation of the Renfrewshire Bereavement Network.

A week in the life of Renfrewshire HSCP



1,756 hours

Day Service for older people and people with a learning disability



845 health

visiting home visits made by Children's Services



14,000 hours

Care at home



4,500

Community meals delivered



283 referrals

to District Nursing service through Single Point of Access



132 attendances

to the Disability Resource Centre



1,000 calls

handled by Single Point of Access service



1,741 appointments

to phlebotomy



108 visits

to CIRCLE Recovery Hub



499 visits

to Treatment Rooms



709 hours

care provided by unpaid carers



484 referrals

via Adult Services Referral Team (ASeRT)



136 referrals

to Rehabilitation & Enablement Service

Strategic Plan for 2022-25

The IJB's Strategic Plan was approved in March 2022. The Plan aligns our strategic objectives with the nine national health and wellbeing outcomes to ensure a clear link to national policy and priorities.

Our current Strategic Plan takes a different approach to identifying our objectives compared with our previous Strategic Plan; focusing on a range of themes which underpin how we deliver services, rather than looking at individual service areas themselves. Each of the themes, set out in the diagram below, has a set of strategic objectives identified to be delivered over the three-year lifetime of the Plan.



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.



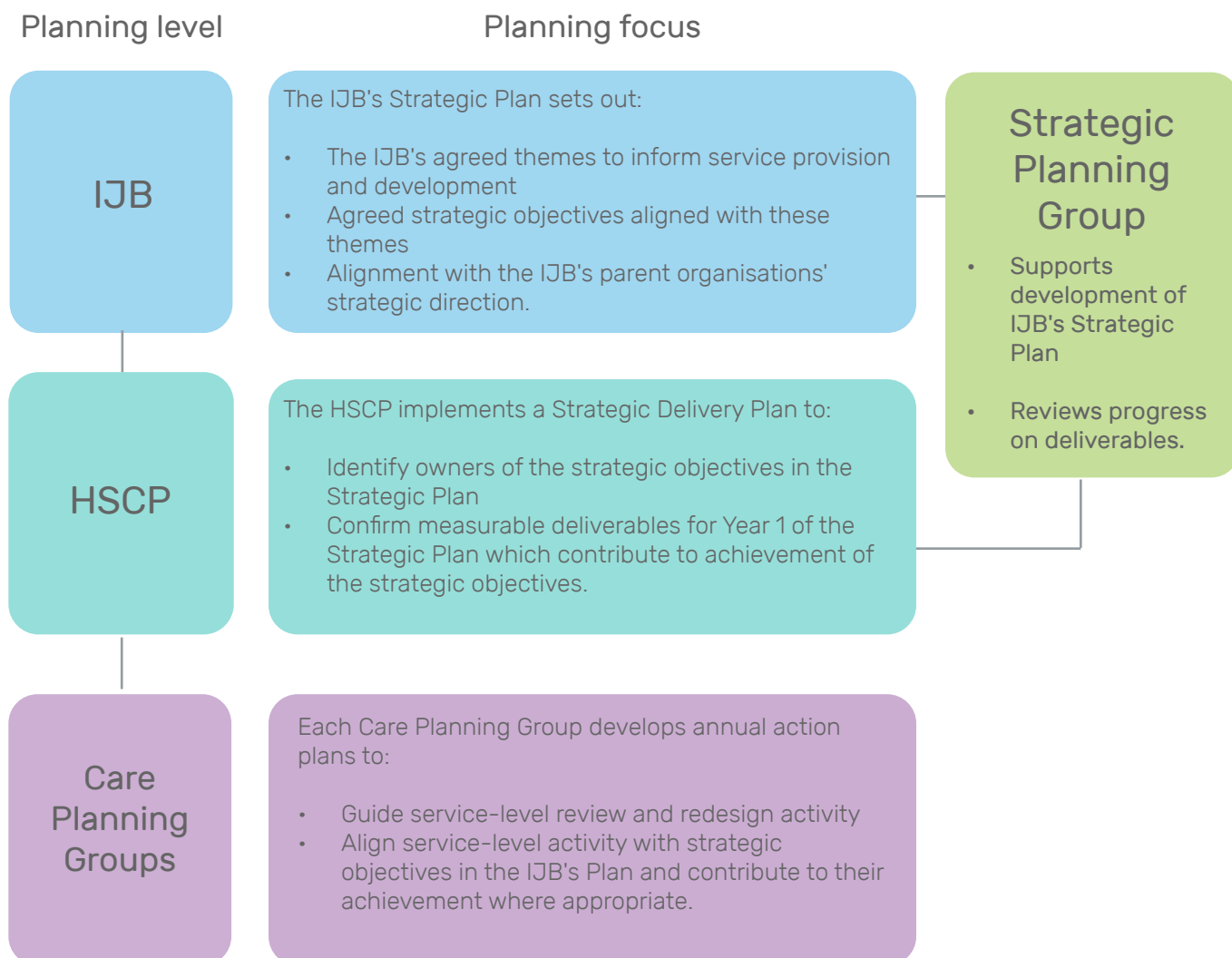
People access the right care at the right time and place and are empowered to shape their support at every stage of life.



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

Delivering the Strategic Plan

In June 2022 the IJB approved its plan to [deliver the objectives of the Strategic Plan](#). This overarching plan helps inform action plans for each Care Planning Group. The visual provided below shows how these levels of planning support one another.



A summary of highlights achieved in Year 1 together with examples of areas that are behind schedule or have been paused, is included in our Performance overview on pages 19 to 22, 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, published on 31 July 2023.

Our Commitment to Net Zero

Renfrewshire IJB is fully committed to, and actively participates in, tackling the climate emergency in association with its two parent organisations and our wider Community Planning Partners.

It is cognisant of the material and financial risks presented by climate change and recognises that the most vulnerable will be affected disproportionately by climate change, which is likely to increase health inequalities and demand on health and social care services.

The Strategic Plan 2022-25 reflects and supports the delivery of both local and national plans for Net Zero.

Public Bodies Climate Change Duties (PBCCD) reporting is submitted annually by the IJB as well as by both parent organisations. These statutory reports are published by the Scottish Sustainable Network (along with previous years' submissions).

Our [most recent report](#) was issued in November 2022 and highlighted the work undertaken with parent organisations to date to tackle the climate emergency, including:



Joint management alongside Renfrewshire Council of the Renfrewshire Growing Grounds Forum. Representing more than 50 voluntary and community sector bodies, the Forum has created a valuable support and guidance network for members, including assistance in securing leases, funding advice and specialist growing advice.



Partnership-wide sustainable travel planning to reduce the impact we have on the environment, through increased use of electric vehicles and promotion of active travel planning.

Sustainable Construction - Bishopton and Dargavel Health Centre Satellite Facility

During 2022/23 parent organisations including Renfrewshire HSCP, Renfrewshire Council and NHSGGC progressed with improvement works to the existing health centre in Bishopton and took forward proposals to develop a new-build satellite site within Dargavel village. Sustainable design and construction has been placed at the heart of the design brief, with consideration of passive standards, increased insulation, solar gain, optimum ventilation, use of low volatile organic compound materials, renewable heat sources and embodied carbon mitigation measures.

Renfrewshire's Medium Term Financial Plan

The [Medium-Term Financial Plan 2022-25](#) (MTFP), approved by the IJB in March 2022 was developed concurrently with the Strategic Plan, so that the linkages and dependencies between the IJB's strategic objectives and available resources were clearly set out and considered.

The MTFP projected a range of scenarios over a ten-year period from 2022/23 to 2031/32. The reliability of projections decreases over time, with projections being less reliable in periods of rapid change, nonetheless the movement in the last year compared to our projections is considerable. At the close of 2022/23, the estimated impact of cost and demand pressures, prior to mitigation, exceeded the worst-case scenario projected just 12 months ago.

Further consideration has been given to how, we assess opportunities to deliver efficiencies which has resulted in a refined approach and the use of the undernoted categorisation, building on the two-tier model used in previous years:



Protect: identifying statutory services which must be delivered, alongside continuing to meet the needs of the most vulnerable in Renfrewshire, whilst recognising that there may be opportunities to implement new service models and make these services more efficient.



Reform: focusing on areas where service delivery models can be adapted and developed to meet changing demand and expectations arising from policy and the impact of the pandemic. In doing so it may be possible to deliver financial efficiencies; and



Deliver savings: focusing on non-statutory activity and considering whether existing provision is still financially sustainable and where levels of provision can be safely reduced. This includes seeking efficiencies through process improvement, vacancy/post management, contract management and day-to-day overhead costs.

As was the case prior to the COVID-19 pandemic, the IJB's financial planning arrangements remain subject to active review, to enable us to continue to plan for a range of potential outcomes and scenarios. This helps us to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.

"IJBs face considerable financial uncertainties and workforce challenges.

Efficiency and transformational savings alone may be insufficient to meet future financial challenges. Significant transformation is needed to ensure financial sustainability and service improvements.

The social care sector cannot wait for a National Care Service to deal with financial, workforce and service demand challenges—action is needed now if we are to improve the outcomes for people who rely on health and social care services."

Audit Scotland, IJB Financial Analysis 2021/22, Published April 2023

Workforce Plan 2022-25

A key enabler to delivering on our Strategic Plan is workforce and organisational development.

In November 2022 the IJB published its [Workforce Plan 2022-25](#) which was developed through engagement with staff and parent organisations over a significant period of time, and reflects the Scottish Government's tripartite ambition to deliver Workforce Recovery, Growth and Transformation.

The Plan sets out how the IJB aims to make sure we have the right workforce to meet the current and future needs of those who rely upon our services. It also seeks to reflect the importance of the wider health and social care system in Renfrewshire in supporting local citizens, setting the foundations for future closer working on workforce planning and development.

The Plan is underpinned by the Scottish Government's five pillars to guide workforce development. It sets out steps which the IJB and partners will take to anticipate future workforce needs, based on legislative requirements, changes in demographics, the impact of ongoing change implementation and in particular a shift towards the provision of more community-based health and care services.

The Five Pillars of the Workforce Journey:

Plan

The keystone of our workforce journey is **Plan**. The HSCP's Workforce and Organisational Development Planning Group, which includes membership from the HSCP, Renfrewshire Council, NHSGGC and staff side, were central to the planning phase of our workforce journey, which in turn has informed the remaining four pillars, as set out below.

Attract

Outcome: People are attracted to health and social care in Renfrewshire. We are inclusive employers who offer career opportunities for people of all backgrounds. Applicants have a positive experience and feel valued throughout the recruitment process.

Example of activity undertaken this year:

- Recruitment methods widened to include online events; recruitment days and alternative advertising.

"It was great to see so many people turning up to find out more about a career in Adult Social Care at our Jobs Fair...Throughout the day we had a steady stream of potential candidates chatting to our staff on the HSCP stand. We were also able to make use of the event set up to interview a number of potential candidates, many of which we hope will be able to join our team in the coming months."

Christine Laverty, Renfrewshire HSCP Chief Officer

Employ

Outcome: Our recruitment and retention of staff is enhanced and we are seen as employers of choice, where staff feel valued and supported. This will enable sustainable health and social care services across Renfrewshire.

Examples of activity undertaken this year:

- Utilisation of Winter Planning Monies / Care Home Liaison Monies to enhance recruitment.
- Identification of opportunities for jointly funded posts between organisations e.g. third sector and public / third sector and consideration of possible 'hosting' arrangements

Train

Outcome: Health and social care staff are appropriately trained for their role and have access to wider opportunities for personal and career development within their own organisation and through collaboration with partners.

Example of activity undertaken this year:

- Renfrewshire HSCP's Staff Development Programme opened in November 2022 and is open to all staff within Renfrewshire HSCP who are employed by Renfrewshire Council or NHS Greater Glasgow & Clyde.

"The application process was really easy to follow. I would definitely recommend applying to the staff development programme. I hope when I finish my degree I'll be able to progress in my career and move into a more senior management role and I'm really excited about my future career journey with Renfrewshire HSCP."

Tracey Smith, Admin Team Lead, Children's Services,
studying BA (Hons) Business Management

Nurture

Our organisational culture(s) prioritise the health and wellbeing of our staff so that they feel supported with their physical, emotional and professional needs.

Examples of activity undertaken this year:

- Working with partners to deliver wellbeing initiatives, e.g. mental health and menopause policies.
- Continuing to deliver a range of online and face-to-face training for staff and partners to raise awareness of Equality and Diversity and Unconscious Bias.

Other Supporting Plans and Strategies

Renfrewshire Palliative and End of Life Care Strategy 2022-25

In September 2022 the IJB published its three-year strategy setting out the vision and future direction for palliative and end of life care in Renfrewshire.

The [Palliative and End of Life Care Strategy](#) 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. It has been developed with the national priorities in mind and is complementary to the Strategic Plan 2022-25.



Renfrewshire will be a place where people live and die well.

Our staff and volunteers will have reliable access to appropriate palliative care education and training and to the emotional wellbeing support they need.

Renfrewshire Unpaid Adult Carers' Strategy 2022-25

Also in September 2022 the IJB published its three-year [Unpaid Adult Carers' Strategy](#) which reaffirms the value we place on unpaid carers and the contribution they make to the wider community of Renfrewshire and sets out our commitment to unpaid carers, by prioritising a preventative approach to supporting them.



Our Carers Vision - Renfrewshire is a caring place where unpaid carers are supported to live well and continue to care in good health.

Service Performance 2022/23

The HSCP produced its seventh [Annual Performance Report](#) on 25 November 2022 covering the period 2021/22. The eighth report for the period 2022/23 will be published on 31 July 2023.

This year's report has been structured to align with our Strategic Plan 2022-25. Along with our Performance Scorecard, we provide an update on Year 1 progress across the deliverables contained in the Plan's five key themes: Healthier, Connected, Enabled, Empowered and Sustainable Futures. We also review progress against our enabling functions, the Housing Contribution Statement, and Renfrewshire HSCP's Lead Partnership Services across NHS Greater Glasgow and Clyde. You can read the full [Annual Performance Report](#) on the HSCP website.

Our 2022/23 performance overview is split over our Performance Scorecard progress, followed by an update on Year 1 progress across the objectives set out in our Strategic Plan, where we highlight key achievements from Year 1 along with deliverables that are behind schedule or have been paused.

2022/23 has been another challenging year with continued recruitment and retention challenges, as well as absences due to ongoing waves of COVID-19 and winter flu. However, at 31 March 2023 the Performance Scorecard showed an overall improved position compared to 2021/22

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

1,027

direction of
travel



Number of new adult carers supported

Local Target: 913

Performance has increased from 963 at March 2022 to 1,027 at March 2023, above the target of 913.

Child and Adolescent Mental Health Service (CAMHS)

- % of patients seen within 18 weeks

National Target: 80%

Performance has increased from 58.8% at March 2022 to 100% at March 2023, above the target of 80%.

100%

direction of
travel



94%

direction of
travel



Percentage of new referrals to the Podiatry Service seen within 4 weeks in Renfrewshire

NHSGGC Target: 90%

Performance has increased from 41.4% at March 2022 to 94.0% at March 2023, above the target of 90%.

28%direction of
travel

Percentage of long-term care clients receiving intensive home care
National Target: 30%

Performance has decreased slightly from 29% in March 2022 to 28% at March 2023, just below the target.

80%direction of
travel

Percentage of clients accessing out of hours home care services (65+)
Local Target: 85%

Performance has decreased from 93% at March 2022 to 80% at March 2023.

59%direction of
travel

Improve the overall iMatter staff response rate
NHSGGC Target: 60%

Performance has increased from 58% in 2021-22 to 59% in 2022-23, just below the target.

77%direction of
travel

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

Performance has decreased from 90.9% at March 2022 to 77.0% at March 2023, below the target.

35.7%direction of
travel

The percentage of children seen within 18 weeks for paediatric
Speech and Language Therapy assessment to appointment
NHSGGC Target: 95%

Performance has decreased from 52.7% at March 2022 to 35.7% at March 2023 and remains below the target.

76.3% (Q3)direction of
travel

Alcohol and Drugs waiting times for referral to treatment
% seen within 3 weeks

Local Target: 91.5%

Performance has decreased from 90.8% at March 2022 to 76.3% at December 2022 (Q3), below the target.

Strategic Delivery Plan Year 1 – Performance Overview

Strategic Plan progress will be monitored using Annual Delivery Plans. Year 1 showed strong performance across the strategic objectives set out in the plan, and Table 1 below illustrates RAG (Red, Amber, Green) status for the 120 Year 1 deliverables:

Strategic Plan Deliverables	Red	Amber	Green
Total	6	10	104

We have highlighted key achievements from Year 1 and noted some of the deliverables not on schedule or paused. A full progress update on all Year 1 objectives and deliverables can be found in our [2022/23 Annual Performance Report](#).

Key achievements for Year 1 include:



An increase in referrals to the Healthier Wealthier Children programme from families from ethnic minority backgrounds.



The number of new carers supported by Renfrewshire Carers Centre increased from 963 at March 2022 to 1,027 at March 2023 against a target of 913.



Developed a Market Facilitation Plan to help existing partners, and prospective provider organisations, to make informed business decisions about future service delivery.



All GP practices in Renfrewshire now have an aligned Community Link Worker.



A Culture, Arts, Health and Social Care (CAHSC) Co-ordinator has been recruited to increase opportunities for people to take part in arts and cultural activity.



Agreement of a pathway for the Home First Response Service across Acute and Community Services.



13 new Treatment Rooms have been opened in Renfrewshire to enable residents to receive the right care at the right time and in the right place.



Alcohol, Drugs and Mental Health Recovery Hub, CIRCLE officially opened and is fully operational receiving over 200 referrals since its launch.

Deliverables behind schedule or paused

Of the 16 deliverables that are not on track for completion by the end of Year 1, eight are being monitored as we move towards Year 2 of the plan, seven have been paused mainly due to resource constraints or the requirement to reflect national strategies that have not yet been published, and one is being revisited. Examples of those deliverables behind schedule or paused are included below.



Due to the delay in the national strategy, Renfrewshire's Dementia Strategy will now be progressed in Year 2.



HSCP Governance and Resourcing Plan to respond to National Care Service proposals will be developed once next steps are confirmed by the Scottish Government.



Transition from CAMHS to Adult Mental Health Services. Monthly meetings in place.



Reduce podiatry pressure ulcers and avoidable pressure damage. An Improvement Plan and Learning Health Systems Network is in place.



Agree next phase of Health and Wellbeing initiatives. Priorities under consideration by SPG.



HSCP Digital Vision, objectives and priorities agreed with parent organisations.



Increase the number and % of social rented lets to homeless people – relevant data to be confirmed as currently provisional.

Financial Performance 2022/23

As noted from the outset within the Management Commentary, and highlighted in recent financial years, we are living in unprecedented times. The war in Ukraine, the volatility of inflation and interest rates, rising energy costs, supply chain issues, the cost-of-living crisis, recruitment challenges, and continuing and legacy COVID-19 impacts, are converging to create a hugely difficult funding scenario for the public sector across the UK. The financial impact of which is likely to continue over the medium-term and at least over the next few financial years.

This continually changing landscape, along with the potential for future spikes in demand for services has and will continue to create additional delivery and financial pressures, as well as impacting the delivery of the IJB's Strategic and Workforce Plans.

Through regular updates to the IJB from the CFO, members have been kept apprised of the rapidly changing situation, with a detailed analysis of significant variances and reserves activity. This ensures that where required, early decisions are taken to support medium and long-term financial sustainability.

Resources Available to the IJB 2022/23

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 2022/23 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £358,623k.



Resources available 2022/23
£358,623k



Set Aside budget
£67,258k

Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £67,258k.

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.

Included within the Set Aside total costs are £14,000k for COVID-19 compared with £37,000k for 2021/22. These costs were fully funded by the Scottish Government. The overall Set Aside figure across NHSGGC increased due to a rise in activity levels.

Summary of Financial Position

Throughout 2022/23, the CFO's budget monitoring reports to the IJB projected an underspend position, prior to the transfer of year-end balances to General and Earmarked Reserves at the financial year-end.

Whilst the financial outturn position for 2022/23 delivered an underspend, this masks the difficulties of the financial outlook for 2023/24 and beyond. In areas such as:

- An introduction of support recharges from Renfrewshire Council;
- The unknown impact of yet to be agreed pay awards for Local Authority staff;
- Ongoing negotiations in relation to the National Care Home Contract in respect of the 2023/24 rates and;
- The impact of non-recurring and ring-fenced funding streams which create a lack of flexibility in how the IJB can use their funding.

As detailed in the following tables the final outturn position for 2022/23 was an underspend of £8,790k, (prior to the transfer of year-end balances to Earmarked and General Reserves) including the costs of delivering additional services as part of the IJB's response to COVID-19, for which additional funding was provided by the Scottish Government.

Once all ring-fenced balances have been transferred to the relevant Earmarked Reserves, in line with Scottish Government guidance, the revised outturn position for the IJB is an underspend of £2,126k. As approved by the IJB on 25 November 2022, the year-end health underspend of £1,499k has been moved to Earmarked Reserves, to fund the projected shortfall in the delivery of the Primary Care Improvement Plan (PCIP) deliverables, leaving a remaining underspend for the IJB of £627k.

Division	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £8,921k	Underspend £2,257k
Other Delegated Services	Overspend (£131k)	Overspend (£131k)
Subtotal	Underspend £8,790k	Underspend £2,126k
<u>less:</u>		
Movement to 'HSCP Funded PCIP Commitments Earmarked Reserve'	-	Health Underspend £1,499k
GRAND TOTAL	Underspend £8,790k	Underspend £627k

Final HSCP Outturn Position 2022/23

Care Group	Final Budget	Spend to Year-end (before movement to reserves)	Variance	Movement to Reserves	Revised Variance
	£000's				
Adults and Older People	82,747	79,386	3,361	(3,248)	113
Mental Health	30,867	29,929	938	(206)	732
Learning Disabilities	23,545	21,922	1,623	(224)	1,399
Children's Services	8,338	6,575	1,763	(932)	831
Prescribing	37,295	39,361	(2,066)	-	(2,066)
Health Improvement and Inequalities	1,287	954	333	(8)	325
Family Health Services	60,332	60,331	1	-	1
Resources	6,786	4,946	1,840	(1,902)	(62)
Hosted Services	12,648	11,520	1,128	(144)	984
Resource Transfer	-	-	-	-	-
Social Care Fund	-	-	-	-	-
Set Aside	67,258	67,258	-	-	-
NET EXPENDITURE (before delegated services)	331,103	322,182	8,921	(6,664)	2,257
Other Delegated Services	1,083	1,214	(131)	-	(131)
NET EXPENDITURE before COVID-19	332,186	323,396	8,790	(6,664)	2,126
COVID-19	(13,333)	(13,333)	-	-	-
NET EXPENDITURE	318,853	310,063	8,790	(6,664)	2,126

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 position includes a drawdown of £26,337k from Earmarked Reserves, including the return of £13,333k of COVID-19 monies in February 2023 in line with the Scottish Government direction issued in September 2022. As requested by the Scottish Government, a final reconciliation was carried out at the financial year-end and an invoice was raised for £989k leaving a balance of £4k, to meet and support assumed costs for carers PPE in future years. As a result, the total COVID-19 monies returned to the Scottish Government in 2022/23 was £14,322k.

There are a number of reasons for the HSCP operational underspend of £2,126k this year, as outlined below both in terms of the respective over and underspends.



Employee costs: underspend of £4,506k

Ongoing challenges in terms of recruitment and retention issues reflecting national position.



Property Costs: overspend of (£187k)

Increase in cleaning costs due to infection, prevention and control requirements across a number of our sites where we have seen increased occupancy through remobilisation of service provision.



Supplies & Services: overspend of (£519k)

Increased expenditure on equipment, including IT equipment across all areas, as well as increased costs for our Community Meals provision due to both volume and price increases.



Care at Home: overspend of (£2,316k)

Reflects the significant increased demand for service provision as well as the focussed efforts to support timely and appropriate discharge and prevent delays.



Care Home Placements: underspend of £928k

Reflects greater numbers of clients choosing to remain at home for longer.



Adult Care Placements: underspend of £1,065k

Reflective of the current client profile and the timing of planned adult care placements over the financial year.



Purchase of Healthcare: overspend of (£27k)

Increased costs reflecting activity within this area.



Transport: underspend of £270k

Reflective of services operating at a reduced capacity during 2022/23.



Family Health Services including Prescribing: overspend of (£2,132k)

Reflects issues currently impacting on the price of drugs as well as a number of items being on short supply.



Support Services: underspend of £13k

Reflective of some services operating at a reduced capacity during 2022/23.



Transfer Payments: overspend of (£145k)

Overspend within housing & adaptations delegated services.



Income: underspend of £670k

Increased income reflecting current client profile and demand for services.

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



Adults and Older People: underspend £112k

Reflecting overspends in Care at Home as the service continues to support delayed discharges and demand, and underspends in Care Home placements, employee costs and transport costs due to clients choosing to remain at home for longer, recruitment and retention challenges, and services operating at reduced capacity.



Mental Health Services: underspend £732k

Number of vacancies due to recruitment issues throughout all mental health service areas which offset an overspend on the special observations budget within adult in-patient wards.



Learning Disabilities Services: underspend £1,399k

Vacancies across all areas of the service, and an underspend on adult care packages, reflective of the current client profile and timing of planned adult care placements.



Children's Services: underspend £831k

Reflects recruitment and retention issues across our universal and specialist children's services teams.



Health Improvement & Inequalities: underspend £325k

Vacancies within the service.



Resources: overspend (£62k)

Overspend due to creation of earmarked reserves offset by an underspend in the Administration & Management service reflecting vacancies.



Hosted Services: underspend £984k

Vacancies within Podiatry Services, and Primary Care which offset an overspend on GP trainees.



Family Health / Prescribing Services: overspend (£2,064k)

Mainly in relation to increased prescribing costs due to short supply and external factors impacting the price of drugs including: COVID-19, war in Ukraine, issues with raw materials and increased shipping costs.



Other Delegated Services: overspend (£131k)

Relating to an overspend in Housing Adaptions reflecting increased demand, partially offset by an underspend in Women's Aid and grant funding for Women's Aid.

The Comprehensive Income and Expenditure Statement (CIES) (on page 48) summarises income and expenditure by client group across the HSCP. The Financial Statements (pages 48 to 60) 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 2022/23 was an overall reduction to reserves of £17,416k.

The table below summarises how the £17,416k movement in reserves in 2022/23 was realised:

	£000's
2022/23 Final Outturn variance	8,790
less:	
Other Delegated Services	(131)
= 2022/23 underspend transferred to reserves at year-end	8,921
less:	
Total reserves drawdown in 2022/23	(26,337)
= Movement in reserves 2022/23	(17,416)

Responding to the COVID-19 Pandemic

Throughout 2021/22 the Local Mobilisation Plan (LMP) COVID-19 Financial Tracker was submitted quarterly to the Scottish Government, however in 2022/23 this reverted to a monthly submission, to allow closer monitoring of the impact of COVID-19 Cost Improvement Programmes. Following the return of the final outstanding balance of COVID-19 monies the final submission has now been made.

The following table summarises the expenditure which the HSCP incurred in 2022/23. As at 31 March 2023, £2,127k was spent in 2022/23 responding to COVID-19, of which £500k relates to Health services and, £1,627k relates to Adult Social Care services and is detailed further in the following table.

Total Costs at 31 March 2023			
Description of Cost Type	Health	Adult Social Care	TOTAL
	£000's		
Additional Staff Costs	253	260	513
Provider Sustainability Costs		955	955
PPE	9		9
Community Hubs	13		13
Loss of Income		157	157
FHS Costs	191		191
Other Costs	34	255	289
TOTAL	500	1,627	2,127

As highlighted earlier a total of £14,322k has now been returned to the Scottish Government leaving a balance of £4k to fund PPE in line with Scottish Government directions.

The IJB's Annual Accounts can only include expenditure which is undertaken on a principal basis. The IJB acts as principal when it controls the transaction and has responsibility for making decisions in relation to how it is enacted. The 2022/23 IJB Annual Accounts therefore only includes £2,127k of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government. The total Set Aside costs for NHSGGC also include £14,000k of COVID-19 costs, which have been fully funded by the Scottish Government.

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 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. At the close of 2022/23 the IJB held £6,538k, equating to circa 2% of the IJB's net budget (including Set Aside) in General Reserves.

Maintaining sufficient unallocated reserves provides a degree of financial protection and immediate financial resilience moving forward, guided by the risk profile faced by the IJB. Audit Scotland continues to closely monitor the position across IJBs in Scotland in respect of unallocated reserves as part of their wider assessment of the IJBs' financial stability and resilience, and to ensure unallocated reserves remain at an appropriately prudent level.

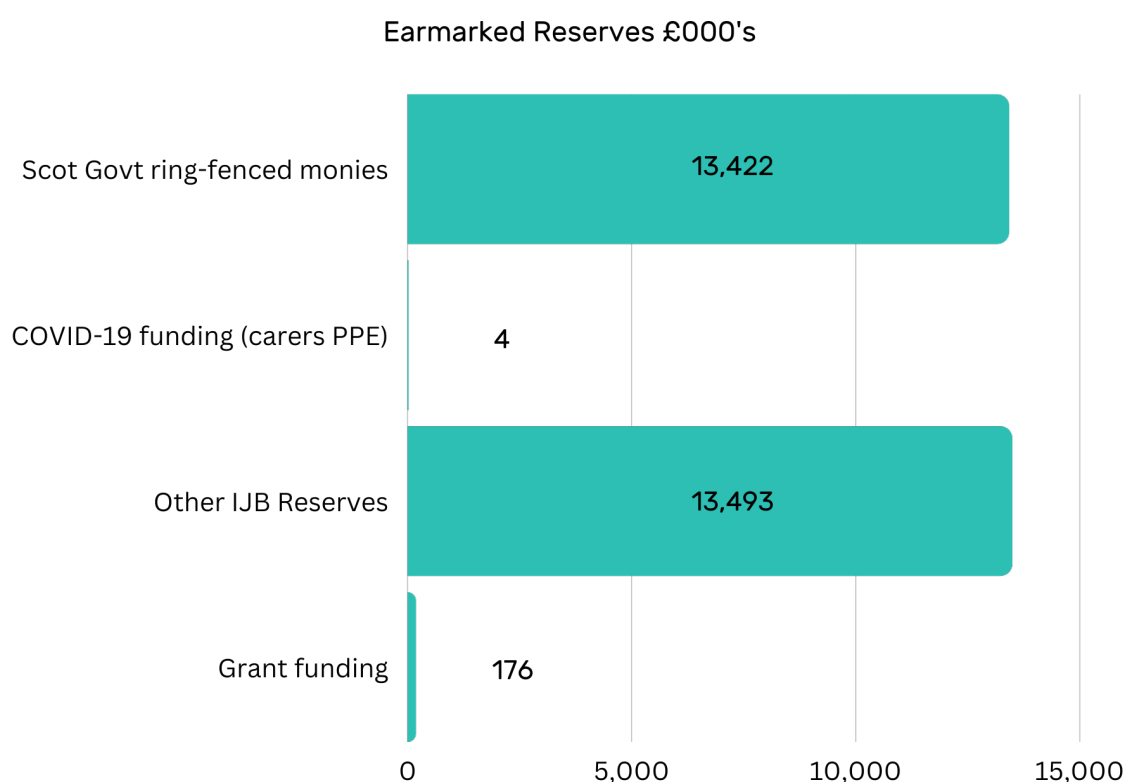
In managing its budget for 2023/24 it is likely that the IJB will require to draw down a substantial amount of reserves to provide non-recurring support to balance the annual revenue budget and deliver a balanced budget for 2023/24. In doing so the financial resilience of the IJB in future years will be comprised. The use of non-recurring support to balance the 2023/24 budget also means the IJB's budget is no longer in recurring balance.

Earmarked Reserves

It is also important that in-year funding available for specific projects and Scottish 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 that represents best value for the IJB in its achievement of the national outcomes. Examples of this include, Mental Health, Primary Care and Alcohol and Drugs services and, COVID-19 funding. The Scottish Government have agreed a flexible funding approach for these priorities whereby these reserves are utilised in the first instance, prior to any further funding being released in future years.

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 2022/23 in line with the IJB's Reserves Policy, the IJB approved the creation of Earmarked Reserves totalling £8,164k. These will be drawn down in line with their relevant spending profiles and where appropriate in line with the flexible funding approach agreed with the Scottish Government.



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

Risk Management Framework

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 forms a key strand of the IJB's overall governance mechanisms. It sets out how risks and issues should be identified, managed and reported. The current Framework was revised in March 2021 in recognition of the impact of COVID-19 on all aspects of the IJB's responsibilities. The Framework will be reviewed again during 2023/24 to reflect further developments in the last two years.

Key activities completed across the year to embed the Framework within HSCP processes include:



Continued reviews to assist the Risk Network and services to follow risk management processes, supporting risk and issue reviews with service management teams.

Continued operational risk and issue reporting to Senior Management Team by exception.



Launch of an online risk training module for staff in August 2022.

Completion of winter planning activity for 2022/23 period and ongoing work to address resilience risks associated with any planned or unplanned power outages.



Representation on, and participation in, the committee for the ALARM UK National Health and Social Care risk group, providing additional opportunity to identify and consider further examples of 'best practice.'

Inclusion of the Risk Framework on the internal audit schedule, commencing March 2023. Following completion of the audit, any identified recommendations will be reflected in a planned review and update (as appropriate) of the Risk Management Framework. This review will also ensure ongoing alignment with NHSGGC's recently approved risk management strategy.



The Framework provides a consistent approach for identifying and managing key risks and issues. In particular, there are a number of challenges facing the IJB which have the potential to affect the financial sustainability of the IJB, with consequent impact to service delivery. Amongst these challenges are:



The difficulties faced by providers in maintaining their operations and delivering quality services in the light of rising costs, workforce shortages, demand pressures and funding constraints. Should this continue or worsen, there is an increasing risk of providers ceasing operations with responsibility for continued delivery falling back to the HSCP;



The impact of future pay settlements. With employee costs representing c34% of the IJB's net budget, any increase in pay awards impacts directly on cost pressures for the IJB;



Inflation and contractual commitments. Planning assumptions regarding annual increases to third parties for contracts such as the National Care Home Contract and Supported Living Framework having been overridden by the ongoing impact of the cost-of-living crisis.

Without the aid of significant reserves to support a balanced budget, or a marked increase in funding and/or decrease in costs, the above risks are likely to have an impact on our ability to fully deliver on our Strategic Plan objectives and may require the IJB to reprioritise decisions for investment and disinvestment in order to deliver on our priority of a sustainable future.

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 30th June 2023.

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 Accounting 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 2023 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 2022/23, no voting members received any form or 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 2021/22 £	Total remuneration 2021/22 £	Name and Post Title	Salary, fees & allowances 2022/23 £	Total remuneration 2022/23 £
90,090 (*FYC 116,864 restated)	90,090 (*FYC 116,864 restated)	C Laverty Chief Officer, Renfrewshire IJB	127,806	127,806
36,250	36,250	S Strachan Interim Chief Officer, Renfrewshire IJB (1 April 2021 – 27 June 2021)	-	-
95,672	95,672	S Lavers Chief Finance Officer, Renfrewshire IJB	100,035	100,035

*FYC: (Full Year Cost) includes full year salary to 31 March 2022 for Christine Laverty who took up the Chief Officer post on 28 June 2021. Prior years costs were understated.

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 31/03/22 £	For Year to 31/03/23 £		As at 31/03/22 £	As at 31/03/23 £
C Laverty Chief Officer, Renfrewshire IJB	17,387 (*FYE 22,555 restated)	24,666	Pension	8,340	10,600
			Lump sum	-	-
S Lavers Chief Finance Officer, Renfrewshire IJB	18,368	19,307	Pension	45,417	48,789
			Lump sum	66,821	70,162

* C Laverty started post of Interim Chief Officer on 28 June 2021; S Strachan, Interim Chief Officer was employed as a consultant and therefore not part of the current pension scheme.

**FYE - Full Year Estimate includes an estimate of the full year pension contributions to 31 March 2022 for C Laverty who took up the Chief Officer post on 28 June 2021. Prior years costs were understated.

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 2022/23 there were no employees in the range £50,000 to £94,999.

Number of Employees (restated*) 31 March 2022	Remuneration Band	Number of Employees 31 March 2023
1	£95,000 - £99,999	-
-	£100,000 - £104,999	1
-	£105,000 - £109,999	-
-	£110,000 - £114,999	-
1*	£115,000 - £119,999	-
-	£120,000 - £124,999	-
-	£125,000 - £129,999	1

CLlr Jennifer Adam

Chair, Renfrewshire Integration Joint Board

Date:

Christine Laverty

Chief Officer

Date:

Annual Governance Statement 2022/23

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 Renfrewshire Council and NHSGGC 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 CIPFA¹ and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government" and the CIPFA Financial Management Code 2019 (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 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 Renfrewshire Council and NHSGGC, 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.

¹ CIPFA – The Chartered Institute of Public Finance and Accountancy

The main features of the governance framework in existence during 2022/23 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; Contract Standing Orders; Scheme of Delegation, and Financial Governance arrangements; these are subject to regular review.
- A Local Code of Corporate Governance and Sources of Assurance was approved by the IJB early in 2017 which is subject to ongoing updates as required. In addition, Internal Audit reviews a sample of the elements of the Local Code annually and reports on the adequacy of compliance to the IJB Audit, Risk and Scrutiny Committee.
- At its meeting of 24 June 2022 Board members approved a revised Code of Conduct, based on the revised Model Code for Members of Devolved Public Bodies as approved by the Scottish Parliament in October 2021. The revised Code highlights the need for Board members to take personal responsibility for their behaviour and to have an awareness of the policies and guidance in relation to a number of areas including social media, equality, diversity and bullying and harassment. The revised Code was approved by the Scottish Government on 29 June 2022.
- Board members are supported by induction and ongoing training and development. Staff 'Personal Development Plan' (PDP) 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 2021 to March 2022 – was reviewed by the IJB in September 2022. It noted that governance arrangements are in place to support enhanced multidisciplinary arrangements to support Care Home and Care at Home settings. This aims to provide granular scrutiny, support and oversight of Care Home and Care at Home services.

Strategic Planning

- The overarching strategic planning 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 parent organisations Renfrewshire Council and NHSGGC 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 IJB published its Workforce Plan 2022-25 in November 2022, in line with Scottish Government timescales. The Plan 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 has been developed and is monitored through the HSCP's Workforce Planning and Organisational Development group.
- In September 2022, the IJB published its Palliative and End of Life Care Strategy 2022-25. The Strategy, complementary to the Strategic Plan 2022-2025, 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.
- Also, in September 2022 the IJB published its Unpaid Adult Carers' Strategy 2022-25, Short Breaks Services Statement for Adult Carers 2022, and Adult Carer Eligibility Criteria 2022. These publications 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.

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's Audit, Risk and Scrutiny Committee 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 HSCP website.

Risk Management

- The IJB's risk management processes are well developed. The Risk Management Framework was last reviewed in early 2021 and was approved by the Audit, Risk and Scrutiny Committee in March 2021.
- The 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. At the time of writing an internal audit review on the IJB's Risk strategy, policy and framework is scheduled for March 2023, following which the bi-annual review by the HSCP will be undertaken, allowing for the inclusion of any pertinent audit recommendations.
- The IJB's approach to managing its obligations with regards 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 Renfrewshire Council and NHSGGC in relation to the operational delivery of health and social care services.

Recovery and Renewal

- Ensuring we can continue to deliver sustainable, safe, and effective services which meet the needs of our communities remains a central principle of the HSCP. Accordingly, the HSCP continues to progress with its Recovery and Renewal programme, established in the summer of 2020, with a focus on new ways of working and transforming how we deliver services in order to mitigate the risk of financial instability. 2022/23 has seen further refinement of the HSCP's approach to recovery and renewal, building on the previously established two-tier process of delivering in-year savings and longer-term reform, and aligning to the Strategic Plan theme of Sustainable Futures.

COVID-19 Supplementary Governance Arrangements

During the first two years of the pandemic a number of key meetings were established to enable regular dialogue on key and emerging issues, in response to the significant public health challenge presented by COVID-19. At Board level, this included the Strategic Executive Group (SEG) and Chief Officers (HSCP) Tactical Group to consider and agree arrangements for HSCPs and IJBs within the NHSGGC area. At a local level, an Emergency Management Team (EMT) was established by Renfrewshire Council and a Local Response Management Team (LRMT) was established by the HSCP.

Three years after the initial outbreak the majority of these supplementary fora have now been stood down, with their associated actions and oversight having been embedded into 'business as usual' service delivery recognising the benefits that they present. At the time of writing, the SEG and Chief Officers Tactical Group remain operational.

Renfrewshire IJB continues to work with partners to participate in the wider response to the pandemic at Health Board and national level and is a key participant in both the Renfrewshire Council and NHSGGC governance structures, working with other HSCPs to manage the impact of the pandemic.

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 the HSCP'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 Audit, Risk and Scrutiny Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

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 place 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 Audit, Risk and Scrutiny Committee and an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control.

Due to the nature of IJB membership, a conflict of interest can arise between an IJB 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 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 2022/23.

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 Audit, Risk and Scrutiny Committee. Two previous outstanding actions have been consolidated into business-as-usual activity and consequently removed from our outstanding actions. These are i) updates to the Audit, Risk and Scrutiny Committee on our Recovery and Renewal programme, and ii) the rolling review of key IJB governance documents.

A copy of the agreed Action Plan is included in the following table:

Agreed Action	Responsible Person	Date
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.	Chief Officer	Ongoing
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	September 2023

Actions Completed in 2022/23

Agreed Action	Responsible Person	Date
Develop the Strategic Delivery Plan for Year 1 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
Develop a new three-year Workforce Plan to help address challenges in recruitment and retention, providing detail on how the IJB will endeavour to ensure that the workforce is adequately resourced and has the qualifications, knowledge, skills and resilience required to deliver safe, fit for purpose services that deliver real improvements to the health and wellbeing of Renfrewshire's population.	Head of Strategic Planning and Health Improvement	Complete
Reprofile scheduling of 2020/21 savings targets and transformational activity for period to 2022/23 in response to COVID-19 crisis and implement robust programme and benefits management to ensure continued financial control.	Chief Finance Officer	Complete

Outstanding Actions

Agreed Action	Progress	Responsible Person	Date
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.	Draft legislation on the creation of the National Care Service was published by the Scottish Parliament in June 2022 and at the time of writing, the Bill remains at Stage 1 of the parliamentary process. This action remains on hold pending further updates from the Scottish Government.	Chief Officer	Ongoing
Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014.	At the time of writing, work is ongoing between Renfrewshire Council, the other five Local Authorities within Greater Glasgow and Clyde and NHSGGC Board to confirm the timescales for consultation, and subsequent approval of, Integration Schemes. The existing Integration Scheme will remain in place until this time.	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.

2021/22 Gross Exp. £000's	2021/22 Gross Income £000's	2021/22 Net Exp. £000's	Renfrewshire Integration Joint Board	Note	2022/23 Gross Exp. £000's	2022/23 Gross Income £000's	2022/23 Net Exp. £000's
157,401	(13,073)	144,328	Adults and Older People		180,221	(13,662)	166,559
6,696	(371)	6,325	Children's Services		7,757	(511)	7,246
100,444	(2,444)	98,000	Primary Care		108,448	(3,543)	104,905
6,919	(196)	6,723	Resources		9,871	(198)	9,673
6,951	-	6,951	COVID-19		1,769	-	1,769
63,579	-	63,579	Set Aside for Delegated Services Provided in Large Hospitals	5	67,258	-	67,258
1,218	(123)	1,095	Services Delegated to Social Care	8	1,412	(199)	1,213
343,208	(16,207)	327,001	Total Costs of Services		376,736	(18,113)	358,623
-	(351,044)	(351,044)	Taxation and Non-Specific Grant Income	6	-	(341,207)	(341,207)
343,208	(367,251)	(24,043)	(Surplus) or deficit on Provisions of Services (movements in Reserves)		376,736	(359,320)	17,416

*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 Balance £000's	Earmarked Reserves £000's	Total Reserves £000's
Movement in Reserves during 2021 – 2022:			
Opening Balance at 1 April 2021	(5,781)	(21,225)	(27,006)
Total Comprehensive Income and Expenditure			
(Increase) in 2021/22		(24,043)	(24,043)
Closing Balance at 31 March 2022	(5,781)	(45,268)	(51,049)
Movement in Reserves during 2022 – 2023:			
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)

Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2023. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2022 £000's		Notes	31 March 2023 £000's
51,049	Short Term Debtors	7	33,633
51,049	Current Assets		33,633
-	Short Term Creditors	7	-
-	Current Liabilities		-
51,049	Net Assets		33,633
(5,781)	Usable Reserves: General Fund	8	(6,538)
(45,268)	Usable Reserves: Earmarked	8	(27,095)
(51,049)	Total Reserves		(33,633)

The Statement of Accounts presents a true and fair view of the financial position of the IJB as at 31 March 2023 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 30 June 2023.

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 2022/23 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future.

The IJB's funding from and commissioning of services to partners has been confirmed for 2023/24 and a Medium term Financial Plan has previously been prepared through to 2025. The IJB considers there are no material uncertainties around its going concern status.

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 CNORIS scheme. 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 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 2022/23 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: Events after the Balance Sheet Date

The Draft Annual Accounts were authorised for issue by the Chief Finance Officer on 30 June 2023. 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 2023, the figures in the Financial Statements and notes have been adjusted in all material aspects to reflect the impact of this information.

Note 5: Expenditure and Income Analysis by Nature

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

2021/22 £000's	Expenditure and Income Analysis by Nature	2022/23 £000's
91,699	Employee Costs	103,824
839	Property Costs	961
440	Transport	574
10,071	Supplies and Services	10,005
74,654	Third Party Payments	67,588
4,200	Transfer Payments	22,044
75	Support Services	89
3,214	Purchase of Healthcare	3,008
94,437	Family Health Service	101,385
63,579	Set Aside	67,258
(16,207)	Fees, charges & other service income	(18,113)
327,001	Total Cost of Services	358,623
(351,044)	Partners Funding Contributions and Non-Specific Grant Income	(341,207)
(24,043)	(Surplus) / Deficit on Provision of Services	17,416

Note 6: Taxation and Non-Specific Grant Income

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

2021/22 £000's	Taxation and Non-Specific Grant Income	2022/23 £000's
240,591	NHS Greater Glasgow and Clyde Health Board	223,982
110,453	Renfrewshire Council	117,225
351,044	TOTAL	341,207

The funding contribution from NHSGGC shown above includes £67,258k in respect of 'Set Aside' resources relating to hospital services. 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 7: Short Term Debtors and Creditors

At 31 March 2023, Renfrewshire IJB had short term debtors of £33,633k relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

2021/22 £000's	Short Term Debtors	2022/23 £000's
-	NHS Greater Glasgow and Clyde Health Board	-
51,049	Renfrewshire Council	33,633
51,049	TOTAL	33,633

Note 8: Usable Reserves

As at 31 March 2023 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 how reserves are allocated:

General Reserves	Balance at 1 April 2022	Reallocations	Transfers out	Transfers in	Balance at 31 March 2023
	£000's				
GENERAL RESERVES	5,781			757	6,538

HSCP Funded Earmarked Reserves	Balance at 1 April 2022	Reallocations	Transfers out	Transfers in	Balance at 31 March 2023
	£000's				
COVID-19 Funding	17,242	(789)	(16,449)	0	4
Scottish Government Ring-Fenced Monies carried forward:					
Primary Care Improvement Programme (PCIP)	4,347		(4,347)	1,514	1,514
PTCF Monies Allocated for Tests of Change and GP Support	216		(109)		107
GP Premises Improvement Fund	462				462
Alcohol and Drug Partnership (ADP) Funding	2,551		(785)	210	1,976
Mental Health Recovery and Renewal Funding	1,560		(517)	553	1,596
Mental Health Action 15	663		(663)	123	123
District Nursing Recruitment Programme	802	(490)	(145)	126	293
Winter Planning Monies / Care Home Liaison Monies	4,250	490	(1,523)	2,959	6,176
Health Visiting	32		(32)		0
Scottish Government Pay Award and Living Wage Health and Social Care	340		(340)		0
Mental Health Dementia Funding	119		(59)	82	142
Public Health Improvement Monies	168		(15)	23	176
Care Home Hub		92	(65)	133	160
Community Living Change Fund		697			697
Scottish Government Ring-Fenced Monies carried forward	15,510	789	(8,600)	5,723	13,422
Grant Funding carried forward	534	(288)	(70)	0	176
TOTAL RING-FENCED MONIES TO BE CARRIED FORWARD	33,286	(288)	(25,119)	5,723	13,602
ICT / Systems Related	1,077	(434)	(330)		313
Premises Related	692	4,902	(335)		5,259
Prescribing	2,000				2,000
Other IJB Reserves	8,213	(4,180)	(553)	942	4,422
HSCP PCIP Funded Commitments				1,499	1,499
TOTAL EARMARKED RESERVES	45,268	0	(26,337)	8,164	27,095
OVERALL RESERVES POSITION	51,049	0	(26,337)	8,921	33,633

Note 9: 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.

2021/22 £000's	Additional Council Services Delegated to the IJB	2022/23 £000's
876	Housing Adaptations	1,026
342	Women's Aid	386
(123)	Grant Funding for Women's Aid	(199)
1,095	NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)	1,213

Note 10: 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

Other Public Bodies

The IJB has related party relationships with Renfrewshire Council and NHSGGC. 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 NHSGGC, the value of services which were provided by Renfrewshire Council and NHSGGC. This includes resource transfer funding.

2021/22 £000's	Transactions with NHS Greater Glasgow & Clyde	2022/23 £000's
240,591	Funding Contributions received from NHSGGC	223,982
(221,597)	Expenditure on Services provided by NHSGGC	(239,013)
18,994	Net Transactions with NHSGGC	(15,031)

2021/22 £000's	Balance with NHS Greater Glasgow & Clyde	2022/23 £000's
0	Debtor balances: amounts due from NHSGGC	0
0	Net Balance with NHSGGC	0

2021/22 £000's	Transactions with Renfrewshire Council	2022/23 £000's
110,453	Funding Contributions received from Renfrewshire Council	117,225
(105,404)	Expenditure on Services provided by Renfrewshire Council	(119,610)
5,049	Net Transactions with Renfrewshire Council	(2,385)

2021/22 £000's	Balance with Renfrewshire Council	2022/23 £000's
51,049	Debtor balances: amounts due from Renfrewshire Council	33,633
51,049	Net Balance with Renfrewshire Council	33,633

Note 11: 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:

2021/22 £000's	IJB Operational Costs	2022/23 £000's
282	Staff Costs	303
28	Audit Fees	31
310	TOTAL	334

Note 12: Services Hosted by other HSCPs

The services hosted by Renfrewshire HSCP are identified in the following table. This also shows expenditure for 2022/23 and the value consumed by other IJBs within NHSGGC.

2021/22				2022/23	
Actual Expenditure to Date £000's	Consumed by other IJBs £000's	Host	Service	Actual Expenditure to Date £000's	Consumed by other IJBs £000's
6,788	5,881	Renfrewshire	Podiatry	7,312	6,027
3,925	3,377		Primary Care Support and Development	4,138	3,565
10,713	9,258	TOTAL		11,450	9,592

The services which are hosted by the other five Greater Glasgow and Clyde IJBs, on behalf of the other IJBs including Renfrewshire, are detailed in the following tables for information (these figures are not included in Renfrewshire IJB's Annual Accounts). The tables include expenditure incurred in 2022/23 and the value consumed by Renfrewshire IJB.

Actual Expenditure £000's	Consumed by Renfrewshire IJB £000's	Host	Service	Actual Expenditure £000's	Consumed by Renfrewshire IJB £000's
2021/22				2022/23	
10,382	1,495	East Dunbartonshire	Oral Health	13,457	1,834
10,382	1,495	TOTAL		13,457	1,834
8,823	386	East Renfrewshire	Learning Disability In-Patient Services	9,591	304
211	22		Augmentative & Alternative Communications	265	27
9,034	408	TOTAL		9,856	331
4,261	633	Glasgow	Continence	5,031	758
10,842	1,398		Sexual Health	11,442	1,429
9,730	1,775		MH Central Services	9,650	1,679
13,264	2,162		MH Specialist Services	14,973	2,040
16,043	1,605		Alcohol & Drugs Hosted	15,730	1,603
7,875	1,073		Prison Healthcare	8,729	1,189
2,384	364		HC in Police Custody	2,193	333
46,571	456		General Psychiatry	53,744	900
15,344	43		Old Age Psychiatry	16,903	26
126,314	9,509		TOTAL		138,395
6,954	1,087	Inverclyde	General Psychiatry	7,503	1,099
3,734	0		Old Age Psychiatry	4,341	0
10,688	1,087	TOTAL		11,844	1,099
9,756	9,485	Renfrewshire	General Psychiatry	10,342	9,997
8,154	6,304		Old Age Psychiatry	8,220	6,140
17,910	15,789	TOTAL		18,562	16,137
6,527	947	West Dunbartonshire	MSK Physio	7,374	1,074
720	111		Retinal Screening	846	131
1,102	0		Old Age Psychiatry	1,916	4
8,349	1,058	TOTAL		10,136	1,209

Note 13: New Standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The IJB considers that there are no such standards which would have significant impact on its Annual Accounts.

Independent Auditors' Report

Appendix 1: Renfrewshire Integration Joint Board Membership

The tables below detail the membership of Renfrewshire IJB as of June 2023.

Voting members	
Elected Members from Renfrewshire Council	Cllr Jennifer Adam (Vice Chair) ¹
	Cllr Jacqueline Cameron
	Cllr Fiona Airlie-Nicolson
	Cllr Iain McMillan
Non-Executives of NHS Greater Glasgow & Clyde Board	Rev John Matthews (Chair) ¹
	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

¹. Note that Councillor Adam will be appointed as Chair of the IJB from 15 September 2023 for a period of two years with John Matthews being appointed as Vice Chair of the IJB from 15 September 2023 for a period of two years.

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.
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 Integration Joint Board 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.
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.