

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

Date	Time	Venue
Friday, 24 June 2022	10:00	Remotely by MS Teams ,

MARK CONAGHAN
Clerk

Membership

Councillor Jacqueline Cameron: Councillor Jennifer Adam: Councillor Fiona Airlie-Nicolson: Councillor Iain McMillan: Margaret Kerr: John Matthews: Frank Shennan: Ann Cameron Burns: Karen Jarvis: Paul Higgins: Lisa Cameron: vacancy: Alan McNiven: Fiona Milne: Stephen Cruickshank: John Boylan: Annie Hair: Dr Stuart Sutton: Christine Laverty: Sarah Lavers: John Trainer.

John Matthews (Chair); and (to be confirmed) (Vice Chair)

To Follow Items

I refer to the agenda for the meeting of the Renfrewshire Integration Joint Board to be held on 24 June 2022 at 10.00 am and enclose the undernoted reports relative to items 7 and 10 previously marked 'to follow'.

Items of business

- | | | |
|-----------|---|----------------|
| 7 | Financial Report 1 April 2021 to 31 March 2022 | 3 - 32 |
| | Report by Chief Finance Officer. | |
| 10 | Unaudited Annual Accounts 2021/22 | 33 - 94 |
| | Report by Chief Finance Officer. | |

To: Renfrewshire Integration Joint Board

On: 24 June 2022

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2021 to 31 March 2022

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. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget year-end position for the HSCP for the financial year 2021/22 and to seek approval for the transfer of funds to reserves to allow completion of the IJB's accounts by the statutory deadline of 31 October 2022.
- 1.2. As highlighted to members throughout both financial years 2020/21 and 2021/22, the impact of COVID-19 on services delivered by the HSCP has been unprecedented. This continues to create additional delivery and financial pressures for the HSCP as well as impacting on the HSCP's transformation and savings plans, which as previously reported are subject to ongoing review and realignment.

2. Recommendations

It is recommended that the IJB:

- Note the year-end financial position for 2021/22;
- Approve the proposed transfers to Earmarked Reserves in Section 9.4.8 of this report; and
- Approve the proposed realignment of Earmarked Reserves in Section 9.4.8 of this report.

3. Summary

- 3.1. Budget monitoring throughout 2021/22 has shown the IJB projecting an underspend, prior to the transfer of year-end balances to General and Earmarked Reserves at the financial year-end.
- 3.2. As detailed in the table at section 3.5, the IJB final outturn was an underspend of £32,899k (prior to the transfer of ring-fenced year-end balances to Reserves) including the net impact of delivering additional services as part of the IJB's response to COVID-19, and for which additional funding was provided by the Scottish Government at regular intervals.

3.3. Once all ring-fenced balances have been transferred to the relevant ear marked reserve in line with Scottish Government guidance the revised outturn for the IJB is an underspend of £2,266k.

3.4. As detailed in section 9 of this report members are asked to approve the proposed transfers and realignment of ear marked reserves for use in 2022/23 and beyond.

3.5.

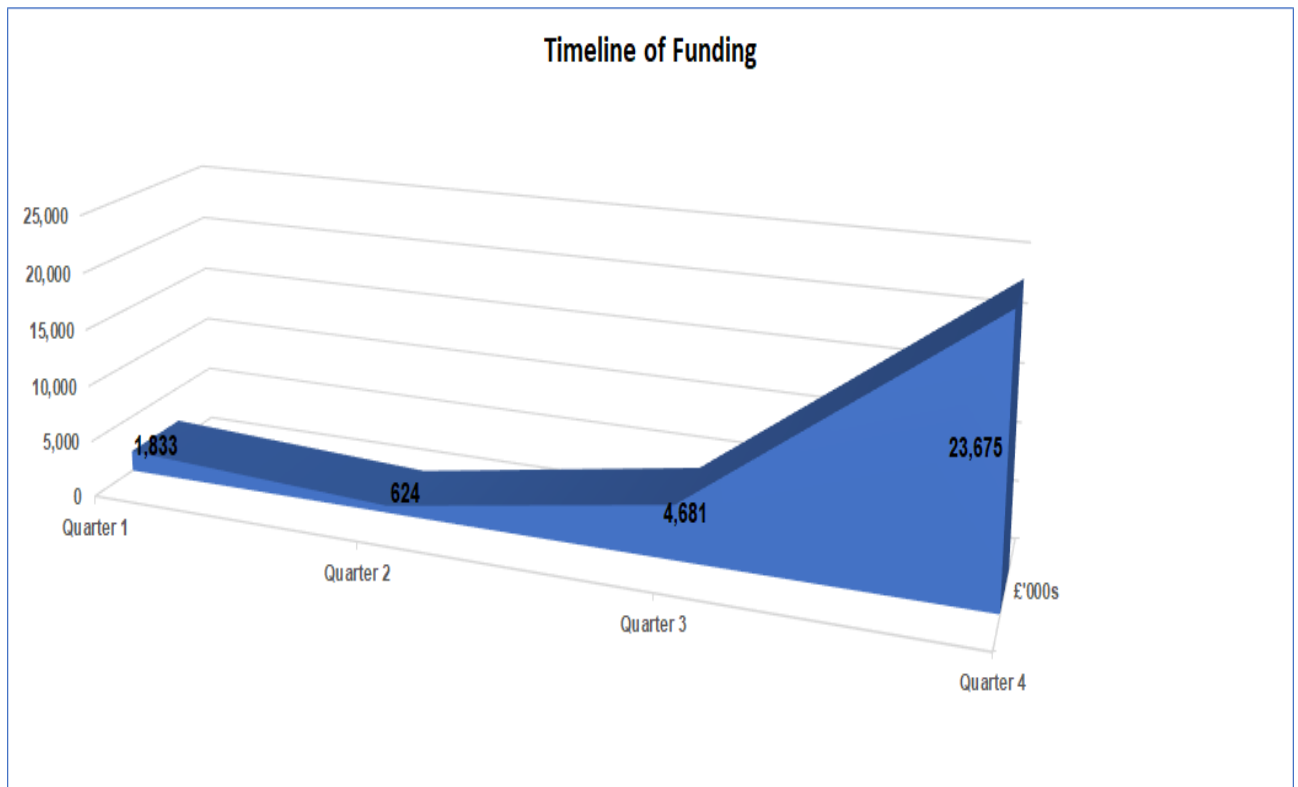
Division	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Total Renfrewshire HSCP (excluding COVID-19 and other ring-fenced funding)	Underspend £2,292k	Underspend £2,292k
Other Delegated Services	Overspend (£26k)	Overspend (£26k)
	Underspend £2,266k	Underspend £2,266k
COVID-19	Underspend £16,453k	Breakeven
Other ring-fenced Funding	Underspend £14,180k	Breakeven
	Underspend £30,633k	Breakeven
GRAND TOTAL (inclusive of COVID-19 and other ring-fenced funding)	Underspend £32,899k	Underspend £2,266k

3.6. The IJB's allocation of COVID-19 monies during 2021/22 accounts for £16,453k of the overall underspend position prior to the transfer of ring-fenced year-end balances to Reserves. This reflects funding in advance of need which will be placed in an earmarked reserve to address COVID-19 expenditure commitments in 2022/23.

3.7. In addition, a further £14,180k in relation to in-year allocations from the Scottish Government was received in 2021/22. This relates to ring-fenced funding to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of this funding.

3.8. The amounts received in 2021/22 are higher than in previous years reflecting additional funding allocated during 2021/22 to implement national policy commitments. The level of reserves to be carried forward for these funding streams are reflective of the timing of when this funding was received and the difficulty in securing full spend before the financial year-end.

3.9. The following graph demonstrates the timeline of when funding was received (including the COVID-19 allocation) in each quarter of 2021/22 with 15% (£4,681k) being received in Quarter 3 and 77% (£23,675k) in Quarter 4.



3.10. Beyond this, there are a number of reasons for the operational underspend of £2,266k for 2021/22, (which are described in more detail in section 4 and 8 of this report), and these include:

- **Employee costs net underspend of £417k:** as previously highlighted, there are ongoing challenges in terms of recruitment and retention issues across all service areas. For a wide range of posts, we have tried to recruit on a number of occasions but have been unsuccessful due to the limited availability of the skills mix required within the workforce market, especially in the current pandemic. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.
- **Care Home Placements - underspend £2,105k:** similar to the position reported throughout 2020/21, the Care Home budget was significantly underspent in 2021/22. This position reflects the impact of COVID-19 throughout 2021/22 on the ability of care homes to take new admissions, and greater numbers of clients choosing to remain at home for longer.
- **Transport - underspend £420k:** this underspend is reflective of services such as Day Care operating at a reduced capacity throughout 2021/22.
- **Prescribing - underspend £1,273k:** Similar to the position in 2020/21, prescribing volumes were lower than in previous years, in addition, there were one-off windfalls from discount rebates and tariff swap reductions.
- **Care at Home - overspend (£1,456k):** spend within Care at Home increased significantly throughout 2021/22 as the service continued to support delayed discharges and demand. In addition, the current pandemic has seen an unprecedented increase in sizeable care at home packages which have impacted on an already pressured budget.

- 3.11. As previously highlighted to members, in previous reports to the IJB as well as in the Medium-Term Financial Plan (MTFP) 2022-2025, looking ahead, the financial outlook for the IJB will be extremely challenging. The IJB's transformation programme will be central to us achieving financial sustainability in the medium term. Therefore, as previously agreed by the IJB, in order to allow time for the IJB to develop and implement its transformation programme any underspend in 2021/22 will be used to offset expected financial pressures in 2022/23 and beyond (where and when possible). Key pressures are highlighted in section 4.
- 3.12. Throughout the financial year, adjustments are made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 5 and 6 provide a reconciliation of the main budget adjustments applied this current financial year.

4. Pressures

Division	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Delegated Health and Social Care Services	Underspend £16,472k	Underspend £2,292k
COVID-19	Underspend £16,453k	Breakeven
TOTAL	Underspend £32,925k	Underspend £2,292k

- 4.1. The overall net underspend for the HSCP at 31 March 2022 was £32,925k (prior to the transfer of year-end balances to Reserves). As highlighted in section 3, this position reflects in-year allocations from the Scottish Government in respect of ring-fenced monies to be transferred to ear marked reserves in line with Scottish Government guidance.
- 4.2. Net of the above allocations the overall underspend for the HSCP at 31 March 2022 was an underspend of £2,292k. This position includes the drawdown of £11,582k during 2021/22 from earmarked reserves as detailed in the following table and in Appendix 8.

Movement in Reserves

HSCP Funded Earmarked Reserves	Amounts Drawn Down in 2021/22
	£000's
Tec Grant	-26
Information Communication Funding - Care @ Home Scheduling System	-371
ICT / Systems Related:	-397
Mental Health Improvement Works	-176
Premises Related:	-176
PCTF Monies Allocated for Tests of Change and GP Support	-83
District Nurse Rolling Recruitment Programme	-24
HSCP Respiratory Nursing	-16
HSCP Transformation Programme Funding for Temp Staff in Post	-137
HSCP Fixed Term Posts Funding	-64
Renfrewshire Wide Prevention and Early Intervention Programme	-159
TOTAL HSCP FUNDED EARMARKED RESERVES	-1,056
Primary Care Improvement Program (19/20)_(20/21)	-2,458
ADP Funding	-340
Drug Death Task Force	-27
Mental Health Action 15 (19/20)_(20/21)	-763
DN Workforce Allocation 20/21	-69
Adult Support and Protection Grant	-64
Covid - Winter Planning	-1,649
Covid - Integration Authority Support	-5,155
Scottish Government Ring Fenced Monies	-10,525
TOTAL EARMARKED RESERVES	-11,582

- 4.3. The main broad themes of the year-end outturn are in line with those previously reported to members and include:

Adults and Older People	Year-end Outturn
	Underspend £868k

- 4.4. The main pressures within Adults and Older People are in line with previous reports and largely relate to:

- *Continued pressures within the Care at Home service* – spend continues to increase as the service responds to both the need to support delayed discharges and unprecedented increasing levels of demand.
- *Care Homes* – as predicted, the Care Home budget delivered a significant underspend in 2021/22 which offset the above pressures within the Care at Home service. This position reflects the impact of COVID-19 on the ability of care homes to take new admissions throughout 2021/22 along with greater numbers of clients choosing to remain at home for longer, which in turn placed a significant pressure on our care at home services.

- *Employee costs - Adult Social Care*
Underspend in direct employee costs reflecting recruitment delays due to COVID-19 restrictions and ongoing difficulties recruiting to specialist posts, which through necessity and where possible were covered by agency staff.
- *Adult Community Services*
Underspend, reflecting ongoing turnover and recruitment and retention issues across services, in addition, a number of supplies budgets were underspent reflective of services operating at a reduced capacity throughout the year.

Mental Health Services	Year-end Outturn
	Overspend (£644k)

- 4.5. As highlighted throughout 2021/22, the overspend within Mental Health Services reflects both agency and bank usage which increased significantly due to recruitment issues throughout all mental health service areas, as well as the need to respond to increasing levels of demand and acute presentations

4.6.

Learning Disabilities	Year-end Outturn
	Underspend £260k

- 4.7. The underspend within Learning Disabilities is mainly due to vacancies across all areas of the service.

Hosted Services	Year-end Outturn
	Underspend £267k

- 4.8. The underspend in Hosted Services is mainly due to vacancies within the Primary Care and Podiatry Services.

Prescribing	Year-end Outturn
	Underspend £1,292k

- 4.9. Prescribing volumes were lower throughout most of 2021/22 than in previous years partly due to changes to GP appointments caused by COVID-19. The IJB also saw a higher-than-expected return from discounts and rebates which contributed to the overall financial position which are summarised in the following table.

Spend Type	Variance	
	£'000	
Schedule 4 GIC (Gross Ingredient Cost - Main GP Prescribing Budget)	393	underspend
Invest to Save	19	underspend
Prescribing Other (includes transfer to Earmarked Reserves)	510	underspend
Gross Expenditure	922	underspend
Recovery of Discounts and Rebates	370	underspend
Net Position	1,292	underspend

5. Responding to the COVID-19 Pandemic

5.1. As previously highlighted to members, in addition to the areas of pressure described in Section 4 of this report, the most significant challenge faced by Renfrewshire HSCP (since March 2020) has been responding to the COVID-19 pandemic.

5.2. Throughout 2021/22, the CFO regularly provided estimated costs to the Scottish Government through our Local Mobilisation Plan Financial Tracker. This fed into the collective NHS GGC response together with our five partner HSCPs in the NHS GGC Board wide area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments, as well as the impact of any other emerging changes to policy.

5.3. The following table summarises the main areas of expenditure which the HSCP incurred in 2021/22 in relation to our response to COVID-19. In 2021/22 a total of £7,594k was spent, of which £1,502k relates to health services and, £6,091k relates to adult social care services.

5.4.

Total Costs at 31/03/22			
Description of Cost Type	Health	Adult Social Care	TOTAL
	Total Costs £000's	Total Costs £000's	
Additional Staff Costs	249	1,622	1,871
Provider Sustainability Costs	-	3,086	3,086
PPE	27	-	27
Community Hubs	984	-	984
Loss of Income	-	642	642
FHS costs	82	-	82
Other Costs	161	742	903
TOTAL	1,502	6,091	7,594

5.5. During the last quarter of 2021/22, the Scottish Government allocated funding in respect of likely costs which will be incurred in 2022/23, in particular the ongoing requirement for PPE and the potential for additional staffing costs and support to social care providers if staff are required to isolate as a consequence of contact tracing or contracting the virus.

5.6. Funding of costs associated with COVID-19, for services delegated to the IJB, is routed through NHS GGC and passed through to the IJB. The following table shows that in total, additional funding of £17.243m was received in 2021/22. This position reflects funding in advance of need which is held in an earmarked reserve to address COVID-19 expenditure commitments in 2022/23 and beyond.

Summary of SG Covid Funding	Funding c/f from 2020/21	New funding received 2021/22	Costs @ 31/03/22	Remaining Balance held in EMR @ 31/3/22
	£000's	£000's	£000's	£000's
Covid - Local Mobilisation Plan	6,896	17,243	7,594	16,545
Covid - Community Living Change	697		0	697
Total	7,593	17,243	7,594	17,242

6. Current Vacancy Position

- 6.1. As highlighted throughout Section 4, and Appendices 1 to 3 of this report, Employee Costs are projecting a significant underspend throughout all services. Recruitment continues to be progressed for vacant posts in all services.
- 6.2. Appendix 9 provides a summary of the number and type of vacancies and the areas/ posts where these vacancies arose.

7. Scottish Government Funding 2021/22

- 7.1. The 2021/22 allocations for the: Primary Care Improvement Fund (PCIF); Mental Health Action 15 (Action 15) and Alcohol and Drug Partnership (ADP) are summarised in Appendix 7. In addition, the following table provides members with a summary of the balances to be transferred to earmarked reserves in line with Scottish Government requirements.

Funding Stream	Budget £000's	Expenditure £000's	Movement to Reserves Awaiting IJB Approval £000's
PCIF	8,269	3,932	4,337
Action 15	1,911	1,248	663
ADP (includes all ADP Related Funding Streams)	3,699	1,966	1,733
TOTAL	13,879	7,146	6,733

- 7.2. Regular returns are submitted to the relevant Scottish Government policy team on our progress of delivering on these programmes. These include updates on our spending profile, workforce, and delivery of stated outcomes.

8. Other Delegated Services

- 8.1. The following table shows the costs of other Renfrewshire Council services delegated to the IJB. Under the 2014 Act, the IJB is accountable for these services, however, these continue to be delivered by Renfrewshire Council. Renfrewshire HSCP monitors the delivery of these services on behalf of the IJB.
- 8.2. The final outturn position to 31 March 2022 is an overspend of (£26k).

Client Group	Annual Budget £000's	Actuals Year End £000's	Variance £000's	%	
Housing Adaptations	829	876	(47)	-6%	overspend
Women's Aid	240	219	21	9%	underspend
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,069	1,095	(26)	3%	overspend

9. Reserves

- 9.1. It is essential 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.

9.2. The opening IJB reserves position for 2021/22 was £27,007k comprised £21,226k of earmarked reserves to support the delivery of projects which span financial years, and ring-fenced monies to enable the IJB to deliver on specific Scottish Government funded programmes. The remaining balance of £5,781k is general reserves which are not held to meet any specific liability and offer the IJB some flexibility to deal with unforeseen events or emergencies. These reserves are considered appropriate to the level of risk faced by the organisation and equate to c2% of the IJB's net budget (including set aside), bringing this in line with the targeted 2% in the IJB's Reserve Policy.

9.3. As detailed in Appendix 8 and paragraph 4.2, the final outturn position for the HSCP included the drawdown of £11,582k during 2021/22 from earmarked reserves.

9.4. **Proposed Increases to Earmarked Reserves**

9.4.1. It is important that in-year funding available for specific projects and government priorities are able to be earmarked and carried forward into the following financial year, either in whole or in part, to allow for the spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes.

9.4.2. Members are reminded that the Scottish Government have agreed a flexible funding approach for a number of specific projects and government priorities this includes Mental Health, Primary Care, Alcohol and Drugs services and, COVID-19 funding.

9.4.3. As highlighted earlier in this report, as we approached the financial year-end for 2021/22, a number of Ministerial announcements were made which resulted in additional funding for IJB's in 2021/22 relating to ring-fenced funding to meet specific commitments which must be carried forward to meet the conditions attached to the receipt of this funding. This means that significant sums were awarded as general revenue through allocations and redeterminations in the latter part of 2021/22 in respect of Winter Funding; COVID-19; ADP; Action 15; PCIP; and the Adult Social Care Pay Award. This utilised one of the unique powers that Local Government has and ensured that Scottish Government did not breach its own carry forward restrictions.

9.4.4. These redeterminations together with the in-year underspend on Health and Social Care means that, in line with many other IJBs, the IJB reserves have increased significantly in-year. For Renfrewshire this was by a net £24,043k.

9.4.5. In closing the annual accounts and in line with the IJB's Reserves Policy, members are asked to approve the creation of an additional £32,925k of earmarked reserves detailed in the following tables which will be drawn down in line with their relevant spending profile and where relevant in line with the flexible funding approach agreed with the Scottish Government. These reserves are in addition to the £2,700k previously approved by the IJB at its meeting of 17 September 2021, bringing the combined total of new reserves for 2021/22 to £35,925k.

9.4.6. For transparency the Reserves to be approved have been split over three distinct elements as detailed in the following paragraphs:

- Scottish Government Ring-fenced Monies
- Grant Funding Monies
- Funding carried forward to deliver on specific projects

9.4.7. **Reserves to be Approved**

9.4.7.1. *Scottish Government Ring-fenced Monies*

HSCP Funded Earmarked Reserves	New Reserves 2021/22 Awaiting IJB Approval
	£000's
Covid Funding	16,453
PCIP	4,347
GP Premises Improvement Fund	238
ADP Funding	1,733
Mental Health Recovery and Renewal Funding	1,560
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663
District Nurse Recruitment Programme	607
Winter Planning Monies / Care Home Liaison Monies	4,250
SG Pay Award and LW Health & Social Care (21/22)	340
Mental Health Dementia Funding	119
Public Health Improvement Monies	153
Scottish Government Ring Fenced Monies	30,463

9.4.7.2. *Grant Funding Monies*

HSCP Funded Earmarked Reserves	New Reserves 2021/22 Awaiting IJB Approval
	£000's
CORRA Foundation Funding	13
Training for Mental Health Officers in HSCP	157
Grant Funding	170

9.4.7.3. *Funding carried forward to deliver on specific projects*

HSCP Funded Earmarked Reserves	Opening Position 2021/22	Amounts Drawn Down in	New Reserves 2021/22 Awaiting IJB Approval
	£000's	£000's	£000's
Information Communication Funding - Care @ Home Scheduling System	732	-371	126
HSCP Capital Minor Works			54
Compassionate Renfrewshire Project Lead (Band 7 x 2 year funding)			116
In-Year underspend 2021/22			1,996
Other	0	0	2,292

9.4.8. **Realignment of Reserves**

9.4.8.1. Due to the timing of the Winter Funding received from the Scottish Government (December 2021), the allocated funding for 2021/22 was not fully spent within the financial year. This resulted in an underspend which has been carried forward to 2022/23. In doing so, an opportunity has been taken to review the use of the available funding in line with the programme priorities which were set out for the winter funding. These priorities include:

- Supporting discharge from hospital to care homes or community settings.

- Building capacity in care at home and community-based services to meet demand and provide the right care in the right place and at the right time; and
- Strengthening multi-disciplinary working to care for people as close to home as possible.

9.4.8.2. As a result of this review, the funding carried forward will be utilised to support ongoing investment in telecare, including the analogue to digital switchover, to provide early and preventative interventions in the community and to strengthen the provision of Care at Home support. In addition, the available funding will be used for investment in a number of fixed term posts to enable the delivery of service changes and to deliver upon the priorities of the Winter Funding programme.

9.4.8.3. In undertaking this review of the available Winter Funding, it was evident that the designation of existing earmarked reserves was also required. This has been driven by two key factors; (i) the receipt of additional monies from the Scottish Government which align with the intended use of existing earmarked reserves and result in overall reserves being higher than projected requirements; and (ii) the need to consider the utilisation of reserves in the context of the IJB's Strategic Plan for 2022-25 and the range of uncertainties that remain as a result of the National Care Service proposals and recent Resource Spending Review.

9.4.8.4. Following on from the above, a proposed realignment of reserves has been determined, as summarised in the table at 9.4.9.7. The revised structure of the earmarked reserves will continue to enable the IJB to meet its agreed strategic objectives, and Scottish Government policy requirements. It will also ensure that funding is in place to continue to support the development of the HSCP's workforce in line with the recruitment of additional posts identified through the Winter Funding and the draft Workforce Plan for 2022-25, and the HSCP's property needs which have arisen over the last 2 years through the pandemic.

9.4.8.5. In particular, it is proposed that:

- An earmarked reserve of £500k is created to support the development of an in-house training academy which will assist the ongoing development of the HSCP's staff and support the HSCP to implement a 'Grow our Own' policy in recognition of the ongoing challenges in recruitment and retention and a national shortage of key skills. It will also contribute towards the enhancement of career pathways within health and social care in Renfrewshire with the intention of providing additional development opportunities which encourage staff retention. This has also been identified as a clear opportunity and priority within the draft Workforce Plan presented to the IJB at this meeting.
- An earmarked reserve of £4,932k to invest in the property and accommodation currently utilised by the HSCP to ensure that our estate is fit for the future and reflects the range of changes which have occurred during the pandemic. This is necessary to support, where appropriate, effective hybrid working and to support the development of new service delivery models which provide additional flexibility for both our staff and the people of Renfrewshire. It is intended that a Property Strategy paper will be brought to the IJB in September 2022 which will outline in further detail the actions which the HSCP and our partners within NHS GGC and Renfrewshire Council will take to progress this activity.

- 9.4.8.6. Each of these proposals will contribute to the ongoing development of health and social care services locally and will also enable the necessary investments to be made in the key enablers which support the delivery of the key workforce and property objectives set out within the Strategic Plan for 2022-25, which was approved by the IJB in March 2022.
- 9.4.8.7. The IJB is therefore asked to approve the realignment of reserves as summarised in the table below. The overall figures provided included additional reserves created as a result of underspends in 2021/22.

HSCP Funded Earmarked Reserves	Balance of reserves @ 31/3/22	New Reserves Awaiting IJB Approval	Proposed Realignment	Revised Balance
	£000's	£000's	£000's	£000's
Analogue to Digital Contribution to Programme	434		-434	0
HSCP Transformation Programme Funding for Temp Staff in Post	363		-363	0
Primary Care Support Building Works	30		-30	0
Funding to Mitigate Shortfalls in Delivery of Approved Savings	1,080		-680	400
Fixed Term Posts Funding	2,636		-1,723	913
Care @ Home Senior Lead (2 Year Funding)	206		-206	0
In-Year Underspend 2021/22 (ref para 9.4.9.3)		1,996	-1,996	-1,996
Existing Reserves	4,749	1,996	-5,432	-683
In House Training Academy	0		500	500
Accommodation / Premises Investment Fund	0		4,932	4,932
New Reserves	0	0	5,432	5,432
Total	4,749	1,996	0	4,749

10. Adult Social Care Pay Uplift

- 10.1. In line with the conditions of the Scottish Government's funding allocation, £200 million was provided to Local Government to ensure the minimum hourly rate for workers providing direct adult social care within commissioned services would rise from at least £10.02 to at least £10.50 per hour from the 1 April 2022.
- 10.2. The HSCP is in the process of uplifting all providers of commissioned services including Option 1 service users who may employ personal assistants. The uplift payments are being made on the assumption that the conditions of the uplift would be met and that any non-compliance would result in the HSCP recovering the monies paid.
- 10.3. As the UK Government Health and Social Care Levy (which requires an increase in employers National Insurance Contributions of 1.25%) also comes into effect on the 1 April 2022, the uplift payments include the increase to eNICs associated with the increase in pay from £10.02 to £10.50.
- 10.4. Due to the nature of this approach, this may result in some providers having funds remaining once the policy intent - to uplift pay for the workforce delivering direct care to at least £10.50 - has been fully delivered. Any remaining funds must be spent on uplifting pay for the directly employed workforce working within services for the 2022/23 financial year.

Implications of the Report

1. **Financial** – Financial implications are discussed in full in the report above.
2. **HR & Organisational Development** – none
3. **Community Planning** - none
4. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
5. **Property/Assets** – none.
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none.
9. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package.
10. **Risk** – There are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services.
11. **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 / 0141 618 6824)

Direction from the Integration Joint Board		
1.	Reference Number	240622-07
2.	Date Direction issued by IJB	24 June 2022
3.	Date from which Direction takes effect	24 June 2022
4.	Direction to	Renfrewshire Council
5.	Does the Direction supersede, amend, or cancel a previous Direction – if yes include IJB reference number	Yes, 250621-04
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
7.	Full text of Direction	Renfrewshire Council is directed to carry forward reserves totalling £35,625,000 on behalf of the IJB as outlined in Report “Financial Report 1 April 2021 to 31 March 2022”
8.	Budget allocated by IJB to carry out Direction.	As outlined in Appendix 1.
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 2023.

Appendix 1

HSCP Revenue Budget Position

1st April 2021 to 31st March 2022

Subjective Heading	Revised Budget £000's	Spend to Year End (before movements to reserves) £000's	Variance			Budget Adjustment for Reserves £000's	Revised Budget £000's	Adjustment to Move Ringfenced Monies to Reserves £000's	Actual Year End (reflecting movements to reserves) £000's	Variance		
			£000's	%						£000's	%	
Employee Costs	108,796	97,926	10,870	10.0%	underspend	-	108,796	10,453	108,379	417	0.4%	underspend
Property Costs	878	1,026	(148)	-16.9%	overspend	-	878	-	1,026	(148)	-16.9%	overspend
Supplies and Services	9,891	10,495	(604)	-6.1%	overspend	-	9,891	-	10,495	(604)	-6.1%	overspend
Third Party Payments	74,615	74,114	501	0.7%	underspend	(769)	73,846	-	74,114	(268)	-0.4%	overspend
Purchase Of Healthcare	3,251	3,239	12	0.4%	underspend	-	3,251	-	3,239	12	0.4%	underspend
Transport	860	440	420	48.8%	underspend	-	860	-	440	420	48.8%	underspend
Family Health Services	95,710	94,437	1,273	1.3%	underspend	-	95,710	-	94,437	1,273	1.3%	underspend
Support Services	82	75	7	8.6%	underspend	-	82	-	75	7	8.6%	underspend
Transfer Payments (PTOB)	9,804	5,885	3,919	40.0%	underspend	769	10,573	3,727	9,612	961	9.1%	underspend
Resource Transfer	-	-	-	0.0%	breakeven	-	-	-	-	-	0.0%	breakeven
Set Aside	63,579	63,579	-	0.0%	breakeven	-	63,579	-	63,579	-	0.0%	breakeven
COVID 19	17,288	835	16,453	95.2%	underspend	-	17,288	16,453	17,288	-	0.0%	breakeven
Gross Expenditure	384,754	352,051	32,703	8.5%	underspend	-	384,754	30,633	382,684	2,070	0.5%	underspend
Income	(56,828)	(57,024)	196	-0.3%	underspend	-	(56,828)	-	(57,024)	196	-0.3%	underspend
NET EXPENDITURE	327,926	295,027	32,899	10.0%	underspend	-	327,926	30,633	325,660	2,266	0.7%	underspend

**HSCP Revenue Budget Position
1st April 2021 to 31st March 2022**

Care Group	Revised Budget £000's	Spend to Year End (before movements to reserves) £000's	Variance			Budget Adjustment for Reserves £000's	Revised Budget £000's	Adjustment to Move Ringfenced Monies to Reserves £000's	Actual Year End (reflecting movements to reserves) £000's	Variance		
			£000's	%						£000's	%	
* Adults & Older People	73,553	65,721	7,832	10.6%	underspend	(3,237)	70,316	3,727	69,448	868	1.2%	underspend
Mental Health	27,835	27,662	173	0.6%	underspend	(817)	27,018	-	27,662	(644)	-2.4%	overspend
Learning Disabilities	19,453	19,193	260	1.3%	underspend	-	19,453	-	19,193	260	1.3%	underspend
Children's Services	8,287	6,660	1,627	19.6%	underspend	(1,526)	6,761	-	6,660	101	1.5%	underspend
Prescribing	37,688	36,396	1,292	3.4%	underspend	-	37,688	-	36,396	1,292	3.4%	underspend
Health Improvement & Inequalities	1,153	830	323	28.0%	underspend	(269)	884	-	830	54	6.1%	underspend
FHS	57,172	57,172	-	0.0%	breakeven	-	57,172	-	57,172	-	0.0%	breakeven
Resources	9,206	4,508	4,698	51.0%	underspend	5,849	15,055	10,453	14,961	94	0.6%	underspend
Hosted Services	11,642	11,375	267	2.3%	underspend	-	11,642	-	11,375	267	2.3%	underspend
Resource Transfer	-	-	-	0.0%	breakeven	-	-	-	-	-	0.0%	breakeven
Social Care Fund	-	-	-	0.0%	breakeven	-	-	-	-	-	0.0%	breakeven
Set Aside	63,579	63,579	-	0.0%	breakeven	-	63,579	-	63,579	-	0.0%	breakeven
NET EXPENDITURE (before delegated services)	309,569	293,097	16,472	5.3%	underspend	-	309,569	14,180	307,277	2,292	1%	underspend
Other Delegated Services	1,069	1,095	(26)	-2.4%	overspend	-	1,069	-	1,095	(26)	-2%	overspend
NET EXPENDITURE before COVID	310,638	294,192	16,446	5.3%	underspend	-	310,638	14,180	308,372	2,266	1%	underspend
COVID 19	17,288	835	16,453	95.2%	underspend	-	17,288	16,453	17,288	-	0.0%	breakeven
NET EXPENDITURE	327,926	295,027	32,899	10.0%	underspend	-	327,926	30,633	325,660	2,266	0.7%	underspend

Appendix 2

Adult Social Care Revenue Budget Year End Position 1st April 2021 to 31st March 2022

Subjective Heading	Revised Budget £000's	Spend to Year End (before movements to reserves) £000's	Variance £000's			Budget Adjustment for Reserves £000's	Revised Budget £000's	Adjustment to Move Ringfenced Monies to Reserves £000's	Actual Year End (reflecting movements to Reserves) £000's	Variance £000's		
				%							%	
Employee Costs	35,780	35,889	(109)	-0.3%	overspend		35,780		35,889	(109)	-0.3%	overspend
Property Costs	545	624	(79)	-14.5%	overspend		545		624	(79)	-14.5%	overspend
Supplies and Services	1,809	2,034	(225)	-12.4%	overspend		1,809		2,034	(225)	-12.4%	overspend
Third Party Payments	74,615	74,114	501	0.7%	underspend	(769)	73,846		74,114	(268)	-0.4%	overspend
Transport	852	435	417	48.9%	underspend		852		435	417	48.9%	underspend
Support Services	82	75	7	8.6%	underspend		82		75	7	8.6%	underspend
Transfer Payments (PTOB)	8,867	4,911	3,956	44.6%	underspend	769	9,636	3,727	8,638	998	10.4%	underspend
COVID 19	45	-	45	0.0%	underspend	-	45	45	45	-	0.0%	breakeven
Gross Expenditure	122,595	118,082	4,513	3.7%	underspend	-	122,595	3,772	121,854	741	0.6%	underspend
Income	(42,621)	(42,818)	197	-0.5%	underspend		(42,621)		(42,818)	197	-0.5%	underspend
NET EXPENDITURE	79,974	75,264	4,710	5.9%	underspend	-	79,974	3,772	79,036	938	1.2%	underspend

Care Group	Revised Budget £000's	Spend to Year End (before movements to reserves) £000's	Variance £000's			Budget Adjustment for Reserves £000's	Revised Budget £000's	Adjustment to Move Ringfenced Monies to Reserves £000's	Actual Year End (reflecting movements to Reserves) £000's	Variance £000's		
				%							%	
Older People	46,894	42,067	4,827	10.3%	underspend		46,894	3,727	45,794	1,100	2.3%	underspend
Physical or Sensory Difficulties	10,036	10,380	(344)	-3.4%	overspend		10,036		10,380	(344)	-3.4%	overspend
Learning Difficulties	18,137	18,005	132	0.7%	underspend		18,137		18,005	132	0.7%	underspend
Mental Health Needs	3,837	3,870	(33)	-0.9%	overspend		3,837		3,870	(33)	-0.9%	overspend
Addiction Services	1,025	942	83	8.1%	underspend		1,025		942	83	8.1%	underspend
COVID 19	45	-	45	0.0%	underspend		45	45	45	-	0.0%	breakeven
NET EXPENDITURE	79,974	75,264	4,710	5.9%	underspend	-	79,974	3,772	79,036	938	1.2%	underspend

Appendix 3

Health Budget Year End Position 1st April 2021 to 31st March 2022

Subjective Heading	Revised Budget £000's	Spend to Year End (before movements to reserves) £000's	Variance			Budget Adjustment for Reserves £000's	Revised Budget £000's	Adjustment to Move Ringfenced Monies to Reserves £000's	Actual Year End (reflecting movements to Reserves) £000's	Variance		
			£000's	%						£000's	%	
Employee Costs	72,781	61,800	10,981	15.1%	underspend		72,781	10,453	72,253	528	0.7%	underspend
Property Costs	332	402	(70)	-21.1%	overspend		332		402	(70)	-21.1%	overspend
Supplies and Services	8,073	8,459	(386)	-4.8%	overspend		8,073		8,459	(386)	-4.8%	overspend
Purchase Of Healthcare	3,251	3,239	12	0.4%	underspend		3,251		3,239	12	0.4%	underspend
Family Health Services	95,710	94,437	1,273	1.3%	underspend		95,710		94,437	1,273	1.3%	underspend
Set Aside	63,579	63,579		0.0%	breakeven		63,579		63,579	-	0.0%	breakeven
Resource Transfer	-	-		0.0%			-		-	-	0.0%	breakeven
Covid 19	17,243	835	16,408	0.0%	underspend	-	17,243	16,408	17,243	-	0.0%	breakeven
Gross Expenditure	260,969	232,751	28,218	10.8%	underspend	-	260,969	26,861	259,612	1,357	1%	underspend
Income	(14,086)	(14,083)	(3)	0.0%	overspend		(14,086)		(14,083)	(3)	0.0%	overspend
NET EXPENDITURE	246,883	218,668	28,215	11.4%	underspend	-	246,883	26,861	245,529	1,354	1%	underspend

**Health Budget Year End Position
1st April 2021 to 31st March 2022**

Care Group	Revised Budget £000's	Spend to Year End (before movements to reserves) £000's	Variance			Budget Adjustment for Reserves £000's	Revised Budget £000's	Adjustment to Move Ringfenced Monies to Reserves £000's	Actual Year End (reflecting movements to Reserves) £000's	Variance		
			£000's	%						£000's	%	
Addiction Services	1,278	1,333	(55)	-4.3%	overspend		1,278		1,333	(55)	-4.3%	overspend
Addiction Services - ADP	2,421	675	1,746	72.1%	underspend	(1,746)	675		675	-	0.0%	breakeven
Adult Community Services	11,899	10,324	1,575	13.2%	underspend	(1,491)	10,408		10,324	84	0.8%	underspend
Children's Services	8,287	6,660	1,627	19.6%	underspend	(1,526)	6,761		6,660	101	1.5%	underspend
Learning Disabilities	1,316	1,188	128	9.7%	underspend		1,316		1,188	128	9.7%	underspend
Mental Health	22,849	23,306	(457)	-2.0%	overspend	(154)	22,695		23,306	(611)	-2.7%	overspend
Mental Health - Action 15	1,149	486	663	57.7%	underspend	(663)	486		486	-	0.0%	breakeven
Hosted Services	11,642	11,375	267	2.3%	underspend		11,642		11,375	267	2.3%	underspend
Prescribing	37,688	36,396	1,292	3.4%	underspend		37,688		36,396	1,292	3.4%	underspend
Gms	30,317	30,317	-	0.0%	breakeven		30,317		30,317	-	0.0%	breakeven
FHS Other	26,855	26,855	-	0.0%	breakeven		26,855		26,855	-	0.0%	breakeven
Planning & Health Improvement	1,153	830	323	28.0%	underspend	(269)	884		830	54	6.1%	underspend
Primary Care Improvement Prog	5,821	1,474	4,347	74.7%	underspend	(4,347)	1,474		1,474	-	0.0%	breakeven
Resources	3,385	3,034	351	10.4%	underspend	10,196	13,581	10,453	13,487	94	0.7%	underspend
Set Aside	63,579	63,579	-	0.0%	breakeven		63,579		63,579	-	0.0%	breakeven
Resource Transfer	-	-	-	0.0%			-		-	-	0.0%	breakeven
Social Care Fund	-	-	-	0.0%			-		-	-	0.0%	breakeven
Covid 19	17,243	835	16,408	95.2%	underspend		17,243	16,408	17,243	-	0.0%	breakeven
NET EXPENDITURE	246,883	218,668	28,215	11.4%	underspend	-	246,883	26,861	245,529	1,354	1%	underspend

Appendix 4

Renfrewshire Council 'Other Delegated Services' 1st April 2021 to 31st March 2022

Subjective Heading	Annual Budget £000's	Actuals Year End £000's	Variance £000's	%	
Employee Costs	235	237	(2)	-1%	overspend
Property Costs	1	-	1	0%	underspend
Supplies and Services	9	2	7	78%	underspend
Transport	8	5	3	38%	underspend
Transfer Payments (PTOB)	937	974	(37)	-4%	overspend
Gross Expenditure	1,190	1,218	(28)	110%	overspend
Income	(121)	(123)	2	-2%	underspend
NET EXPENDITURE	1,069	1,095	(26)	109%	overspend

Client Group	Annual Budget £000's	Actuals Year End £000's	Variance £000's	%	
Housing Adaptations	829	876	(47)	-6%	overspend
Women's Aid	240	219	21	9%	underspend
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,069	1,095	(26)	3%	overspend

Appendix 5

2021/22 Adult Social Care Base Budget and In-Year Adjustments	
	£k
2021/22 Renfrewshire HSCP Opening Budget:	74,359
<u>Reductions:</u>	
Transfer to ICT for Intune Licenses	-2
Adult Social Care Budget as reported @ 28th May 2021	74,357
<u>Budget Adjustments posted in month 9</u>	
<u>Recurring:</u>	
Transfer of Provider Pay Award Uplift Monies Payable 01/12/21	1,168
Adult Social Care Budget as reported @ 10th December 2021	75,525
<u>Budget Adjustments posted in month 11</u>	
<u>Non-Recurring:</u>	
Transfer of Interim Care Winter Planning Monies	1,323
<u>Recurring:</u>	
Transfer of Care @ Home Winter Planning Monies	2,051
Transfer of Living Wage Health & Social Care	1,031
Adult Social Care Budget as reported @ 4th February 2022	79,930
<u>Budget Adjustments posted in month 13</u>	
<u>Non-Recurring:</u>	
Transfer of Multi-agency GIRFEC Policy to Child Care	-35
Transfer Year End Backsneadon Costs	-3
Transfer Woman's Aid Pay Award Uplift	-4
	-42
<u>Recurring:</u>	
Mental Health Recovery and Renewal Funding	86
Adult Social Care Budget as reported @ 31st March 2022	79,974

Appendix 6

2021/22 Health Financial Allocation to Renfrewshire HSCP	£k
2021/22 Renfrewshire HSCP Financial Allocation	177,212
Add: Set Aside	64,738
less: Budget Adjustments	
Social Care Fund	-12,254
Resource Transfer	-21,596
= base budget rolled over	208,100
RT Adjustments	-474
Non-Recurring:	
Emis Staff PC Screen	72
GMS X Charge HSCP Covid	8
Budget allocated as per 2021/22 Financial Allocation 31st May 2021	207,706
<u>Budget Adjustments posted in month 3</u>	
<u>Additions</u>	
Fhs Other To Hscp's Budget	873
Non-Recurring:	
Action 15 Tranche 1	544
Primary Care Improvement Funding Tranche 1	2,371
Acute Funding - Navigator Posts	21
FHS COVID	10
Funding for OT post	-7
Budget allocated as per 2020-21 Financial Allocation 30th June 2021	211,518
<u>Budget Adjustments posted in month 4</u>	
<u>Additions</u>	
Addictions Prevention - Uplift for Hep C and BBV posts	7
Partnership Uplift - 1.5% SG uplift	1,900
FHS Adjustment - Hscp Ncl Adjust	477
Reductions	
Contribution to West of Scotland Sexual Assault and Rape Service	-85
RT Adjustment	-447
FHS Adjustment - Hscp Ncl 2021-reduce Dent Inc	1,149
Non-Recurring:	
FHS COVID	14
PCIP Baseline - Initial Pharmacy Recruitment	310
National Drug Mission 21-22	451
SG District Nursing Funding	150
Budget allocated as per 2020-21 Financial Allocation 31st July 2021	215,444
<u>Budget Adjustments posted in month 5</u>	
<u>Additions</u>	
Additional uplift to fund AFC Increase	1,201
Non-Recurring:	
FHS Covid Payments	6
Transfer of Drugs Budget from Acute	54
Budget allocated as per 2020-21 Financial Allocation 31st August 2021	216,705
<u>Budget Adjustments posted in month 6</u>	
<u>Additions</u>	
FHS Adjustment	379
Non-Recurring:	
FHS COVID payments adjustment	-38
CAMHS Waiting List Initiative	211
Open University - Back fill funding	10
National Drugs Mission	8
SESP Funding	288
Tobacco Monies	35
Transfer of Drugs Budget from Acute	27
Budget allocated as per 2020-21 Financial Allocation 30th September 2021	217,625

<u>Budget Adjustments posted in month 7</u>	
<u>Additions</u>	
FHS Adjustment	198
<u>Reductions</u>	
RT Adjustment	-479
<u>Non-Recurring:</u>	
Transfer of Drugs Budget from Acute	30
Funding to Support DN course	15
COVID Funding	279
Workforce wellbeing	68
CAMHS New monies	791
Budget allocated as per 2020-21 Financial Allocation 31st October 2021	218,526
<u>Budget Adjustments posted in month 8</u>	
<u>Additions</u>	
Set Aside Adjustment	1,373
<u>Non-Recurring:</u>	
Apremilast Cam From Acute	37
Pharmacy Contribution	-169
ADP Programme	8
ADP Frontline	221
ADP Programme	569
MH Outcomes	291
MH Dementia	119
DN Tranche 2	64
Budget allocated as per 2020-21 Financial Allocation 30th November 2021	221,039
<u>Budget Adjustments posted in month 9</u>	
<u>Additions</u>	
Pay Award - Medical, Dental & band 8+	107
<u>Reductions</u>	
Adjustment to RT	-107
<u>Non-Recurring:</u>	
Apremilast Cam From Acute	92
Camhs Phase 2 Nd	104
Adp Navigator	15
Workforce Well Being	68
Gp Premises Improv	119
Drug death task force	141
Pcip Multi Team	550
Winter Monies - MDT	662
Budget allocated as per 2020-21 Financial Allocation 31st December 2021	222,790
<u>Budget Adjustments posted in month 10</u>	
<u>Non-Recurring:</u>	
Funding for Band 8c 0.5wte Chief Nurse	52
Further funding for extra Band2-4 HCSW	509
Apremilast Cam From Acute	42
Open University Students funding for 21/22 Q1&2	15
Link Worker £500 COVID 19 'Thank You' Payment	10
Budget allocated as per 2020-21 Financial Allocation 31st January 2022	223,418
<u>Budget Adjustments posted in month 11</u>	
<u>Non-Recurring:</u>	
Adjustments to Prescribing for Apremilast and Buvidal	60
Mental Health and Primary Care Services - Planning	35
Action 15 - Tranche 2	605
GMS Uplift for 21/22	695
GMS Winter Sustainability for 21/22	469
GP Premises Improvement Tranche 2	51
Primary Care Improvement - Tranche 2	2,633
Budget allocated as per 2020-21 Financial Allocation 28th February 2022	227,965
<u>Budget Adjustments posted in month 12</u>	
<u>Non-Recurring:</u>	
COVID Funding	16,964
ADP Mist Funding	204
Care Home Liaison & Care Home Oversight	173
Mental Health Recovery & Renewal Funding	510
HSCP Capital Minor Works	54
FHS Adjustment - Hscp Ncl Adjust	3,461
Adjustments to Prescribing	33
GP Premises Funding	68
Adjustment to Set Aside 21/22	-2,532
Capital - Bladder Scanners	-17
	18,918
Budget allocated as per 2020-21 Financial Allocation 31st March 2022	246,883

Scottish Government Funding Streams

Funding Description	2020/21					2021/22					
	Per Allocation Letter	Received @ 31st March	Drawdown from Reserves	Transfer to Earmarked Reserves	Balance held by SG (Variance)	Core Budget	Per Allocation Letter	Received @ 31st March	Balance held by SG (Variance)	Drawdown from Reserves	Balance Earmarked Reserves
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
PCIF	3,735	4,754	264	- 24,575	-		5,811	5,811	-	2,458	4,337
Action 15	815	1,333	13	- 763	-		1,148	1,148	-	763	663
ADP (includes all ADP Related Funding Streams)	2,308	2,308	3,444	- 577	-	1,686	1,645	1,645	-	368	1,733
TOTAL	6,858	8,395	3,721	- 25,915	-	1,686	8,604	8,604	-	3,589	6,733

Appendix 8

HSCP Funded Earmarked Reserves	Detailed Description	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves 2021/22	Closing Position 2021/22	Movement in Reserves 2021/22	To be Drawn Down 2022/23	To be Drawn Down 2023/24	Ongoing
		£000's	£000's	£000's	£000's	£000's			
	Covid - Winter Planning & 21/22 Funding	1,649	-1,649		0	-1,649			
	Covid - Intergration Authority Support	5,247	-5,155	16,453	16,545	11,298	✓		
	Covid - Community Living Change	697			697	0	✓		
Covid Funding		7,593	-6,804	16,453	17,242	9,649			
Scottish Government Ring Fenced Monies carried forward:									
PCIP	Primary Care Improvement Program (19/20)_(20/21)_(21/22)	2,458	-2,458	4,347	4,347	1,889	✓		
PCTF Monies Allocated for Tests of Change and GP Support		299	-83		216	-83	✓		
GP Premises Improvement Fund		224		238	462	238	✓		
ADP Funding									
	ADP Funding	941	-340	1,733	2,551	1,365			
	ADP Frontline Outreach			696	1,296	356	✓		
	Drugs Policy MIST (MAT Implementation Support Team)			221	221	221	✓		
	Drugs Policy MIST (MAT Implementation Support Team)			204	204	204	✓		
	Reduce Drug Death Funding	104			104	0	✓		
	Drug Death Task Force	141	-27	154	268	127	✓		
	National Drug Mission			458	458	458	✓		
Mental Health Recovery and Renewal Funding									
		0	0	1,560	1,560	1,560			
	Mental Health Recovery and Renewal Funding			35	35	35	✓		
	Mental Health Facilities Improvement			509	509	509	✓		
	Childrens Mental Health			1,016	1,016	1,016	✓		
Mental Health Action 15 (19/20)_(20/21)_(21/22)									
		763	-763	663	663	-100	✓		
District Nurse Recruitment Programme									
		288	-93	607	802	514			
	District Nurse Rolling Recruitment Programme	219	-24	607	802	583	✓	✓	
	District Nurse Workforce Allocation 20/21	69	-69		0	-69			
Winter Planning Monies / Care Home Liaison Monies									
		0	0	4,250	4,250	4,250			
	RES Winter Planning			659	659	659	✓		
	Workforce Wellbeing Funding			136	136	136	✓		
	Care Home Liaison & Oversight Staffing Funding			225	225	225	✓		
	Winter Monies Care @ Home & Interim Care (21/22)			3,230	3,230	3,230	✓		
Health Visiting									
		32			32	0	✓		
SG Pay Award and LW Health & Social Care (21/22)									
				340	340	340	✓		
Mental Health Dementia Funding									
		0	0	119	119	119	✓		
Public Health Improvement Monies									
		15	0	153	168	153			
	Henry Programme - Pre 5 Obesity Training	15			15	0	✓		
	PHI Tobacco			27	27	27	✓		
	Scottish Enhanced Service Programme (SESP)			126	126	126	✓		
Scottish Government Ring Fenced Monies carried forward		5,264	-3,765	14,010	15,510	10,245			

HSCP Funded Earmarked Reserves	Detailed Description	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves 2021/22	Closing Position 2021/22	Movement in Reserves 2021/22	To be Drawn Down 2022/23	To be Drawn Down 2023/24	Ongoing
		£000's	£000's	£000's	£000's	£000's			
SG and Other Grant Funding									
CORRA Foundation Funding				13	13	13	✓		
Tec Grant		20			20	0	✓		
Training for Mental Health Officers in HSCP		288		157	445	157	✓	✓	
Adult Support & Protection Grant		68	-64		4	-64	✓		
Technology Enabled Care (TEC) Development Programme		78	-26		52	-26	✓		
Grant Funding carried forward		454	-90	170	534	80			
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD		13,311	-10,658	30,633	33,286	19,975			

HSCP Funded Earmarked Reserves	Detailed Description	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves 2021/22	Closing Position 2021/22	Movement in Reserves 2021/22	To be Drawn Down 2022/23	To be Drawn Down 2023/24	Ongoing
		£000's	£000's	£000's	£000's	£000's			
Information Communcation Funding - Care @ Home Scheduling System		732	-371	126	487	-245	✓		
Analogue to Digital Contribution to Programme		434			434	0	✓	✓	
Eclipse Support Costs		156			156	0	✓	✓	
ICT / Systems Related		1,322	-371	126	1,077	-245			
Mental Health Improvement Works		395	-176		219	-176	✓		
Mile End Refurbishment		89			89	0	✓		
LA Care Home Refurbishment		300			300	0	✓		
Primary Care Support Building Works		30			30	0	✓		
HSCP Capital Minor Works				54	54	54	✓		
Premises Related		814	-176	54	692	-122			
Prescribing		2,000			2,000	0			✓
Facilitation of Multi-Discp teams in GP Practices -Share of NHSGGC Programme		49			49	0	✓		
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years		1,080			1,080	0	✓		
HSCP Transformation Programme Funding for Temp Staff in Post		500	-137		363	-137	✓	✓	
HSCP Transformation Programme Funding 20/21_23/24		1,329			1,329	0			✓
HSCP Fixed Term Posts Funding			-64	2,700	2,636	2,636	✓		
Renfrewshire Wide Prevention and Early Intervention Programme		193	-159		34	-159	✓	✓	
HSCP Respiratory Nursing		421	-16		405	-16	✓	✓	✓
Care @ Home Senior Lead (2 Year Funding)		206			206	0	✓		
Compassionate Renfrewshire Project Lead (Band 7 x 2 year funding)				116	116	116	✓		
In-Year underspend 2021/22				1,996	1,996	1,996	✓		
Other		3,778	-376	4,812	8,213	4,436			
IJB RESERVES		7,914	-923	4,992	11,982	4,069			
TOTAL EARMARKED RESERVES		21,225	-11,582	35,625	45,268	24,043			

General Reserves	Opening Position 2020/21	Amounts Drawn Down in 2020/21	New Reserves	Closing Position 2020/21	Movement in Reserves 2020/21
	£000's	£000's	£000's	£000's	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	5,781		0	5,781	0
TOTAL GENERAL RESERVES	5,781	0	0	5,781	0
OVERALL RESERVES POSITION	27,006	-11,582	35,625	51,049	24,043

HSCP Vacancy Position at 31st March 2022 Per Client Group

Care Group	Health	Adult	TOTAL
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Adults & Older People	27.87	140.46	168.33
Mental Health	38.31	6.50	44.81
Learning Disabilities	2.37	18.97	21.34
Children's Services	8.41		8.41
Health Improvement & Inequalities			-
Resources	9.50		9.50
Hosted Services	13.58		13.58
TOTAL	100.04	165.93	265.97

HSCP Vacancy Position at 31st March 2022
Per Job Description

Job Description	Health	Adult	TOTAL HSCP
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Admin & Clerical	18.50		18.50
ADRS Worker		0.50	0.50
Adult Services Co-ordinator		2.85	2.85
Autism Support Day Service Officer (ASIT		1.00	1.00
Bus Escort		0.68	0.68
Business Analyst		1.00	1.00
Care at Home Team Manager		1.00	1.00
Community Alarm Responder		8.11	8.11
Community Alarm Responder (Night)		4.05	4.05
Community Alarms Team Leader		0.95	0.95
Community Link Team Manager		1.00	1.00
Community Meals Driver		0.97	0.97
Data Quality Assistant		2.63	2.63
Day Care Officer		2.00	2.00
Day Centre Officer		0.91	0.91
Day Service Assistant		5.90	5.90
Day Service Officer		3.77	3.77
Escort/ Attendant		1.55	1.55
Home Care Worker		55.81	55.81
Home Care Worker (Night)		0.81	0.81
Lead Officer Unscheduled Care Improvement		1.00	1.00
Medical & Dental	1.50		1.50
Mental Health Officer		2.00	2.00
Nursing Staff - Trained	47.94		47.94
Nursing Staff - Untrained	6.00		6.00
Occupational Therapist	3.13	2.00	5.13
Occupational Therapist Assistant	1.20		1.20
Operational Manager		2.00	2.00
Participation Officer		0.80	0.80
Planning & Policy Development Officer		1.00	1.00
Professional Assurance Team Lead		1.00	1.00
Pharmacist	1.00		1.00
Physiotherapist	2.20		2.20
Podiatrist	12.58		12.58
Psychology	4.19		4.19
Rehabilitation Officer		0.50	0.50
Senior Day Service Officer		0.50	0.50
Senior Home Support Worker		3.78	3.78
Senior Planning & Performance Development Worker		1.00	1.00
Senior Policy Development Officer		1.00	1.00
Senior Social Care Worker		1.00	1.00
Service Coordinator		4.00	4.00
Service Delivery Manager		4.00	4.00
Service Delivery Scheduler		1.62	1.62
Service Delivery Scheduler (temp)		1.43	1.43
Social Care Assistant		12.86	12.86
Social Care Assistant (Nights)		1.50	1.50
Social Care Worker		1.00	1.00
Social Work Assistant		2.50	2.50
Social Worker		15.00	15.00
Speech & Language Therapist	1.80		1.80
System Officer (Systems)		1.00	1.00
System Scheduler		4.00	4.00
Team Manager		3.00	3.00
Telecare Technician		0.95	0.95
TOTAL	100.04	165.93	265.97

To: Renfrewshire Integration Joint Board

On: 24 June 2022

Report by: Chief Finance Officer

Heading: Unaudited Annual Accounts 2021/22

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 2021/22 will be submitted for audit by the statutory deadline of 30 June 2022. A copy of the IJB's Unaudited Accounts is attached for members approval. The accounts fully comply with International Financial Reporting Standards (IFRS).
- 1.2 Once approved, the unaudited accounts and associated working papers will be passed to the external auditor (Audit Scotland) 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.
- 1.3 Owing to the ongoing Coronavirus pandemic, flexibility in terms of the timescales for approval of the audited annual accounts was provided under Schedule 6 of the Coronavirus (Scotland) Act 2020, this flexibility has been further extended and Audit Scotland has set a date of 31 October 2022 as their audit completion deadline in respect of the 2021/22 IJB Accounts.

2. Recommendations

It is recommended that the IJB:

- Approve, subject to Audit, the Annual Accounts for 2021/22 (Appendix 1); and
- Note that Audit Scotland 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 2021/22**

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 2022.

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 for approval on 24 June 2022.
- **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 2022 will be considered at the IJB meeting of 24 June 2022.
- **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:** Regulations 10(1) of the accounts regulations has been amended for 2021/22 requiring approval of audited accounts for signature by 31 October 2022, and publication on a website by 15 November. If the date of approval and publication of its audited accounts is postponed, under schedule 6 of the Act, a statement to that effect must be published. This statement should be published by 30 September as that is the date that the powers under schedule 6 expire. There can be one combined statement for both the unaudited and audited accounts (which would have to be before 30 June) or separate statements. The audited accounts require to be published as soon as reasonably practical. Audit Scotland has set a date of 31 October 2022 as their audit completion deadline in respect of the 2021/22 IJB Accounts. The external audit report on the Accounts will be made available to all members and 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.
(Reference source: <https://www.gov.scot/publications/local-government-finance-circular-10-2020-covid-19-local-authority-accounts-2019-20/>
<https://www.legislation.gov.uk/asp/2020/10/contents>)
- **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 and any further reports by the External Auditor by 31 December immediately following the year to which they relate. As per above, the ongoing Coronavirus pandemic and the impact associated restrictions may have in terms of allowing the audit of the accounts to progress, means that these dates may be subject to delay.

6. External Auditors Report and Audit Certificate

- 6.1 The IJB Audit, Risk & Scrutiny Committee will consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts. Subsequently, the external auditor's Board Members Report and the audited annual accounts will be presented to the IJB for approval.

7. Approval Process and Timetable

7.1 *Key Dates*

The proposed sequence of events to approve the IJB's annual accounts is summarised in the following table:

Meeting	Items to be Approved
IJB: 24 June 2022	Approve Annual Governance statement and associated reports for inclusion in the statutory accounts Approve the submission of the unaudited annual accounts to Audit Scotland
IJB Audit, Risk and Scrutiny Committee: 18 November 2022	Consider the Report of the External Auditors, the Board Members' Report and the audited annual accounts
IJB: 25 November 2022	Approve the audited annual accounts.

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 2021/22. Subject to approval by the IJB, the Accounts will be released for audit by the statutory deadline of 30 June 2022.
2. **HR & Organisational Development** – None.
3. **Community Planning** – None.
4. **Legal** – The Unaudited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014.
5. **Property/Assets** – None.
6. **Information Technology** – None.
7. **Equality & Human Rights** – None.
8. **Health & Safety** – None.
9. **Procurement** – None.
10. **Risk** – None.
11. **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 / 0141 618 6824)
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Direction from the Integration Joint Board

1.	Reference Number	240622-09
2.	Date Direction issued by IJB	24 June 2022
3.	Date from which Direction takes effect	24 June 2022
4.	Direction to	Renfrewshire Council
5.	Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number	Yes, 250621-05
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 £35,625,000 on behalf of the IJB as outlined in the Report.
8.	Budget allocated by IJB to carry out Direction.	£35,625,000 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 2023.

Renfrewshire Integration Joint Board Annual Accounts 2021/2022



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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 2022.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2021/22 and how this has supported delivery of the IJB's strategic priorities. As in previous years, this commentary also looks forward, outlining the 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.

As anticipated in 2020/21, the IJB has continued to address the considerable ongoing challenges of the COVID-19 pandemic throughout 2021/22, to ensure safe and effective delivery of services and to protect vulnerable people within our communities, whilst also delivering – where possible – against its Strategic and Financial Plans. Notwithstanding the pandemic, the IJB has made steady progress towards delivering on the agreed priorities of these Plans, as covered in greater detail later in this document.

Activity in 2020/21 maintained a strong focus on the immediate and necessary response to the pandemic, however for 2021/22 our main focus was on recovery, building on the learning developed over the past two years. Over the course of the year, significant work has been undertaken with our partners to develop updated Strategic and Financial Plans for 2022-25 in anticipation of the renewal of our services next year and beyond. These Plans seek to reflect both the 'new normal' of living with COVID, and the potential for significant future change in how social care services are delivered across Scotland.

The IJB and Renfrewshire Health and Social Care Partnership's (HSCP) Senior Management Team extend our continuing thanks for the outstanding work our staff have undertaken over the past year and commend them for their commitment and fortitude throughout these most challenging of times .

Role and Remit of Renfrewshire IJB

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 IJB section of the HSCP's website at: [Health and Social Care Partnership > About Us > Integration Joint Board.](#)

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

At the time of writing, work has recommenced to update the Integration Scheme and confirm the timescales for consultation and subsequent approval. The existing Integration Scheme remains in place.

The Vision for the IJB is:

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

The IJB's primary purpose is to set the strategic direction for the delegated functions through the 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, Chief Finance Officer (CFO), Chief Social Work Officer (CSWO), staff representatives, service professionals, third sector, trade union and carer representatives. There were a number of changes to the IJB membership over the last year, as follows:

Chief Officer

In June 2021, following a competitive recruitment process, Christine Lavery was appointed as Interim Chief Officer for a period of six months, beginning on 28 June 2021, having taken over from previous Interim Chief Officer, Shiona Strachan.

This appointment was further extended in December 2021 on an interim basis until 31 March 2022. Thereafter, following open recruitment, Christine Lavery was appointed as the permanent Chief Officer on 25 April 2022.

IJB Chair and Vice Chair Arrangements

On 15 September 2021, John Matthews OBE was appointed as Chair of the IJB for a period of two years, with former Chair, Councillor Jacqueline Cameron appointed as Vice-Chair of the IJB until the Local Government Elections on 5 May 2022

Wider Membership Changes

Name	Capacity	Notes
Annie Hair	Trade Union Representative (NHS)	Replacing Amanda-Jane Walton effective of 31 August 2021
Lisa Cameron	Staff Member Representative (Council)	Replacing Louise McKenzie effective of 22 November 2021
Ann Cameron-Burns	Voting Member (NHSGGC)	Replacing Dorothy McErlean from 1 January 2022. Ann also replaced Dorothy on the IJB's Audit, Risk and Scrutiny Committee.
Vacancy	Medical Practitioner (non-GP)	Dr Shilpa Shivaprasad's membership expired in February 2022 and the IJB will be advised of a replacement, once known.
Paul Higgins	Staff Member Representative (NHS)	Replacing Diane Young from 1 April 2022. Paul also replaced Diane on the IJB's Audit, Risk and Scrutiny Committee.

Voting Membership Changes

In addition to the above, following the Local Government Elections on 5 May 2022, two new Elected Members were appointed to the IJB as voting members representing Renfrewshire Council. Councillor Fiona Airlie-Nicolson and Councillor Iain McMillan replaced Councillor Lisa-Marie Hughes and Councillor James McLaren respectively.

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:

Renfrewshire Population

179,390

0.2% increase from 2019



51.6%
female



48.4%
male



30,182 (17%)
children aged 0-15



115,055 (64%)
adults aged 16-64



34,153 (19%)
adults aged 65 and over

Ethnicity



National Records of Scotland data in 2020 shows that in Renfrewshire:

The ethnic minorities (excluding white minorities) population accounts for 2.8% of the overall local population

4,781 people

65% are Asian, 17% are African, 9% are from multiple ethnic backgrounds, 2% Caribbean and 7% from other ethnic groups

The population will increase to

181,091

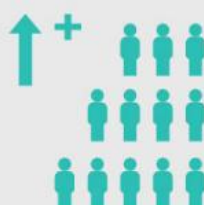


0.9% increase

on 2020 population

The 75 and over population will increase to

17,247

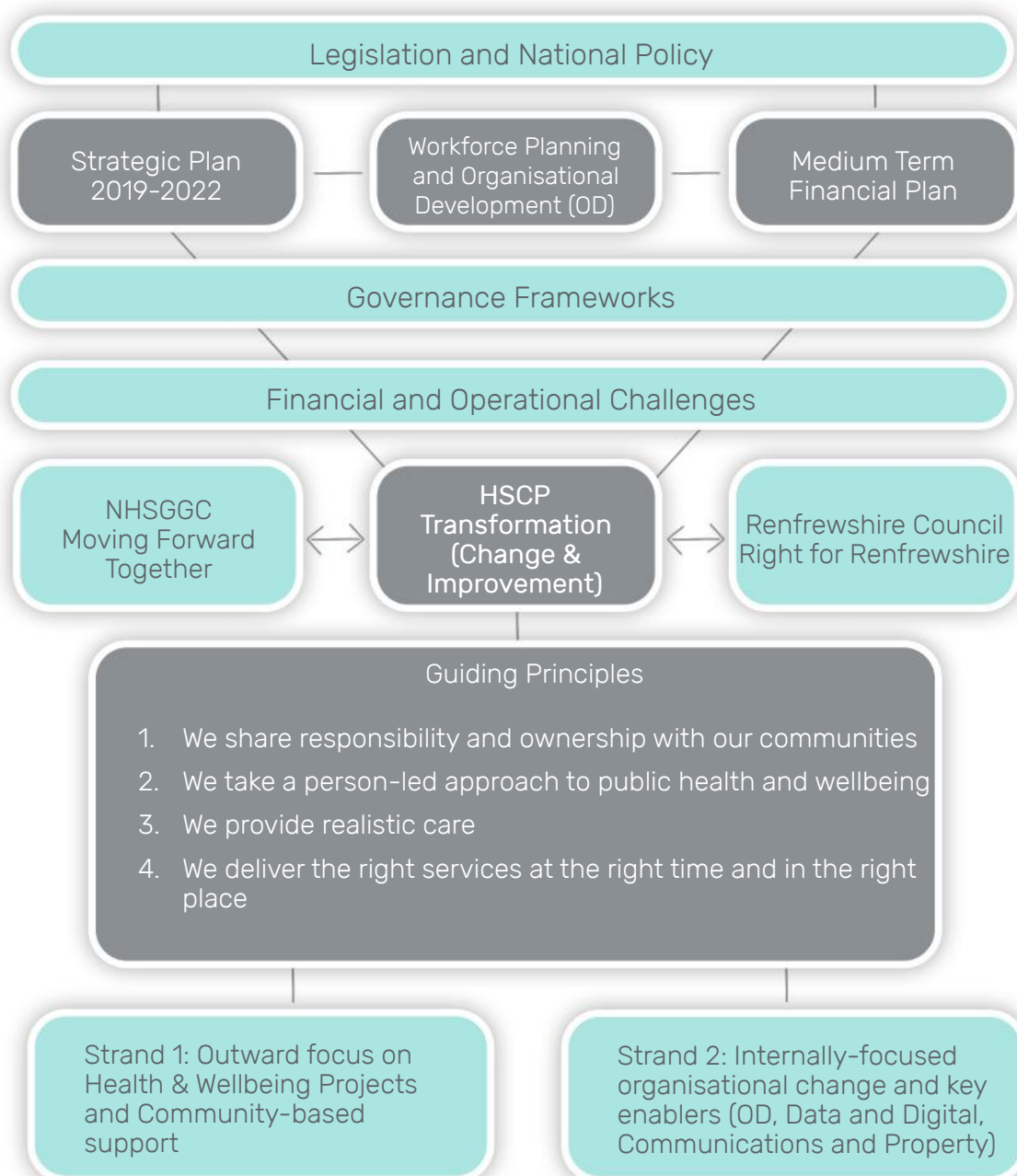


11.6% increase

on 2020 75+ population

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

Similar to 2020/21, IJB operations for the year 2021/22 were determined both by the changing situation with the pandemic and by our Strategic and Financial 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, including: NHSGGC's Adult Mental Health Strategy, Turning the Tide through Prevention, and the Unscheduled Care Commissioning Plan, and Renfrewshire Council's Social Renewal Plan and Local Housing Strategy. This year was also the final year of delivery of our Strategic Plan 2019-22.



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 our HSCP services as set out in the Strategic Plan, which in turn aims to deliver the nine national health and wellbeing outcomes as identified by the Scottish Government.

During 2021/22, the HSCP delivered the following range of services:

Older People Services – A wide range of supports for older adults to live independently through both centre-based and remote (telephone and online) support as well as provision of Care at Home, residential and extra care services, support to those with dementia and with Palliative and End of Life care.

Family Health Services (FHS) – The services delivered through the four primary care disciplines i.e. General Medical Practice, Community Pharmacy, General Dental Practitioners and Optometrists.

Mental Health – Our provision includes access to a range of community based services for people with mental health problems; offering treatment, care, information, advice and support. The HSCP also provides inpatient services for those over the age of 16 with a mental health diagnosis.

Example: Community Safety Nurses



The HSCP has created two Community Safety Nurse posts to provide a specialist mental health resource offering a link between key partners and agencies (such as the police, schools, community organisations) and our community mental health services, to help improve working relationships between partners and agencies, provide greater quality of care, an improved experience for individuals and families, and a reduction in police waiting times at Emergency Departments.

Unscheduled Care – Our 'Set Aside' budget is used in respect of functions delegated by the Health Board which are carried out in a hospital setting. The IJB is responsible for the strategic planning of these, but not their operational delivery.

Example: Home First Response Service



During the last year Renfrewshire HSCP led on the development of the NHSGCC Home First Response Service which will launch in 2022/23, with the aim of reducing unnecessary hospital admissions and thereby reducing pressure on the Acute front door, in line with the Unscheduled Care Commissioning Plan.

Hosted Services – On behalf of NHSGGC, Renfrewshire is the host partnership for:

- Podiatry services, providing screening, assessment, diagnosis, treatment and foot health education, and
- Primary Care Support and Development, working across NHSGGC to support GP and Community Optometry primary care contractors. This includes managing contracts and payments, any changes to practices, linking with eHealth and Premises on support to contractors, and working with HSCPs on future planning and the Primary Care Improvement Plans.

Adult Services – A wide range of support services provided to adults, including: assessment and care management, adult support and protection, support to adults with incapacity, physical disability, sensory impairment, district nursing and rehabilitation services.

Alcohol and Drug Recovery Services (ADRS) – Teams of staff that focus on supporting and enabling recovery for individuals through a range of interventions and therapies.

Example: ADRS – Harm Reduction



The ADRS team provide harm reduction advice and access to residential rehabilitation services, as well as championing the training, distribution and use of Naloxone which is a safe, effective intervention which can help reduce the number of fatal overdoses in our communities.

Learning Disabilities – Specialist team of staff that provide a wide range of services to 500+ adults with a learning disability and/or autism, including: assessment, treatment, care management, day services, supported living opportunities, Respite and Gateway services.

Children's Services – Services provided with an aim to improve the health and wellbeing of children, whilst reducing health inequalities. Service delivery includes Health Visiting and Family Nurse Partnership, childhood immunisations and additional support for breastfeeding and Home Start. Our specialist children's services include; child development, Child and Adolescent Mental Health Service (CAMHS), Speech and Language Therapy and support to children with disabilities.

Example: Families Together Project



The HSCP funded the 'Families Together' project, delivered by Home Start, supported families with the transitional experiences in early years to nursery and school with a focus on families who had not previously engaged with pre-school establishments.

Health Improvement and Inequalities (HI&I) – The HI&I team works with partners and our communities to improve health and wellbeing in Renfrewshire and to reduce inequalities.

COVID Response – A number of our COVID-19 response services also continued throughout this year, including: Care Home Oversight Arrangements, 'Near Me' Remote Consultations, Digital and 'working from home', Bereavement Network, COVID-19 vaccination programme, COVID-19 Assessment Centre (CAC).

Strategic Plan 2019-22

The Strategic Plan (April 2019 to March 2022) set out the vision and future direction of community health and adult social work services in Renfrewshire. It articulated our three key priorities, designed to enable us to deliver upon the national outcomes. These were:

- Improving Health and Wellbeing;
- Ensuring that the people of Renfrewshire get the health and adult social care services they need: the right service, at the right time, in the right place; and
- Working in partnership to support the person as well as the condition.

The Plan also outlined **four main areas** on which the IJB wished to focus efforts across the term of the plan, namely:



prevention



self-
management



treatment



recovery / care /
reablement

As documented throughout these Annual Accounts, the impact of the pandemic resulted in considerable disruption to the planned activity of the HSCP throughout 2021/22. Nonetheless, we continued to drive forward activity against our existing Strategic Plan priorities where possible, whilst simultaneously working with stakeholders, partners and service users to co-produce the themes and objectives which underpin our new Strategic Plan 2022-25.

A detailed assessment of our performance against the Strategic Plan 2019-22 will be published later this year in our Annual Performance Report. The following examples highlight some of the progress achieved in the last year in delivery of the **four main areas** of focus of our Strategic Plan 2019-22:

Prevention



We have helped build the capacity of local people and groups to maintain their own health and wellbeing through the continued funding of projects supporting Community Health and Wellbeing priorities agreed with the Strategic Planning Group (SPG), including:

Roar – Connections for Life: Working alongside Roar - Connections for Life to improve connectedness and reduce loneliness and isolation, focussing initially on the East End of Paisley. Following a community fun day in August 2021 a number of local groups and organisations are now involved in a Connectedness Network.

Active Communities and One Ren: working together with a number of other local organisations to make healthy choices easy choices by ensuring that being active and eating well are accessible, affordable, enjoyable and local. Active Communities and One Ren have trained local people to become community health champions and aim to develop a network of local tutors who can train in areas such as physical activity, healthy eating and positive mental health.

Self-management



Carers' Passport Scheme: We have helped empower and support people to manage their long-term health conditions through a range of projects, including the Carers' Passport Scheme, which linked with local businesses to provide discounts on goods and services for carers in Renfrewshire and proved a great success.

"What a wonderful, life changing experience the Carers' Passport scheme trial has been for me. Due to my daughter's illness, I picked up a lot of weight being isolated at home and stress eating. I became unwell myself and my mental health was in a very bad state. I now really understand the positive effect exercise has on mental health and have found that elusive fitness bug that I never understood before. The potential for healing is quite amazing" – **Carers' Passport Scheme trial: feedback**

Treatment



COVID-19 Assessment Centre: Providing appropriate treatment at the right time and in the right place remains at the heart of what the HSCP does. In the last year we continued to provide support through our community COVID-19 Assessment Centre (CAC).

The CAC was an invaluable service which ensured that COVID-19 symptomatic people could be cared for within the community, while also ensuring hospital and GP capacity was used for those with the most serious illnesses. The CAC was closed on 25 March 2022 having assessed and treated 6,732 patients since it opened at the start of the pandemic, with the youngest being a couple of months of age and the oldest 95 years old. The CAC was open in total for 515 clinical days, including 16 public holidays.



Treatment Rooms: Further supporting the provision of, and access to, treatment at the right time and in the right place, and in line with the [2018 General Medical Services Contract in Scotland](#), the HSCP has established treatment rooms for the provision of Community Treatment and Care (CTAC) Services.

These are services such as phlebotomy, basic disease data collection and biometrics (such as blood pressure), chronic disease monitoring and the management of minor injuries, the responsibility for which is passing from GP practices to HSCPs. To date, five new Treatment Rooms have been set up in Renfrew, Johnstone, Ferguslie and Bishopton with wider plans in place for further development to support ease of access.

Recovery / care / reablement



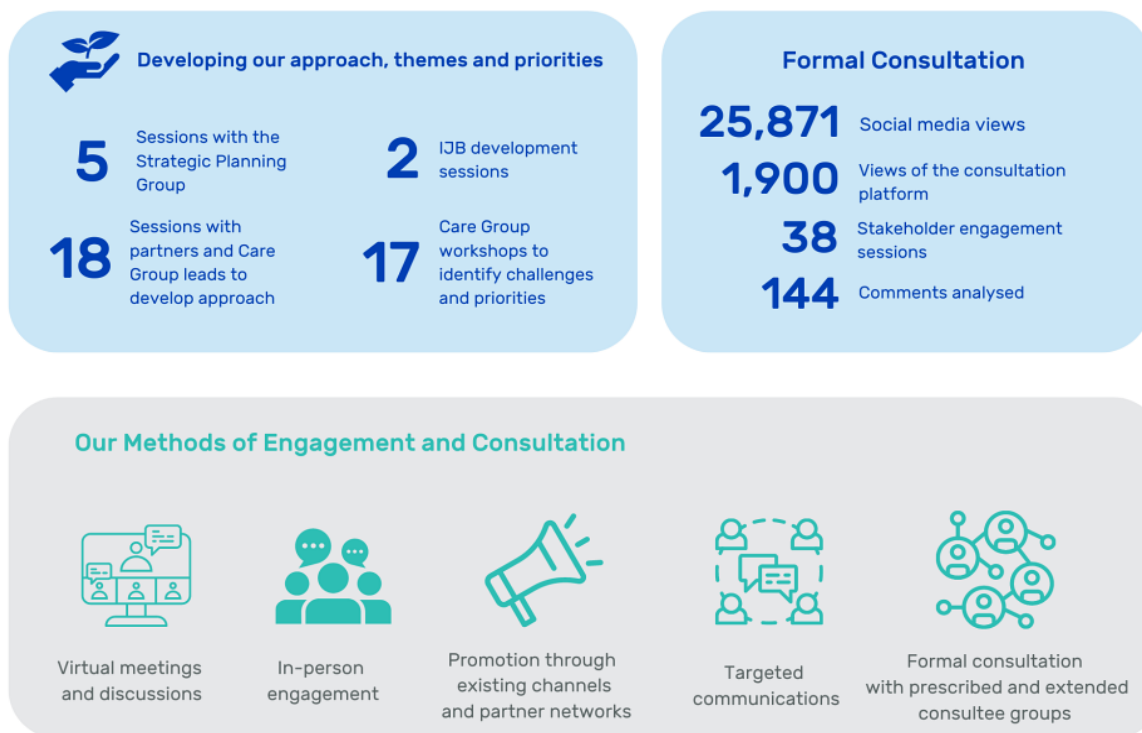
CIRCLE - Recovery Hub: In November 2021 Renfrewshire HSCP opened a new recovery service, CIRCLE (Continuing in Recovery Changes Lives Entirely) on Glasgow Road in Paisley. Working in partnership with local people who have lived or living experiences of mental health, alcohol or drug related issues,

CIRCLE has been developed to provide enhanced support to local people who are on a recovery journey. It will act as a central recovery hub for individuals referred to the service, with recovery activity delivered across local communities throughout Renfrewshire. The service will provide a wide and varied programme of activities, aimed at encouraging, involving and supporting people in recovery.

CIRCLE builds on the work of our local Alcohol and Drug Commission – an independent Commission established in 2019 to assess the true impact of alcohol and drugs in Renfrewshire – to further strengthen the support in Renfrewshire for people in recovery.

Developing our Strategic Plan for 2022-25 – a key priority for the IJB throughout the year

Development of the Strategic Plan has been a priority during the 2021/22 financial year. The HSCP's Planning team have worked closely with NHSGGC's Corporate Planning team and Renfrewshire Council and with our SPG to develop a Plan covering 2022-25. This was approved by the IJB in March 2022.



Our new 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.

We aim to shape our services around individuals, unpaid carers and communities to support everyone in Renfrewshire to live meaningful lives and achieve their hopes and aspirations. We seek to support the person rather than a condition or particular demographic. Our focus is on helping people to live independently, exercise choice and control over their care and support, and, where necessary, access the appropriate specialist support to help their recovery and rehabilitation where this is possible.

Delivering in Partnership

We are committed to collaborative working and have a strong track record of delivering with our partners. So, when the pandemic began to impact upon people's lives across Renfrewshire, we already had the infrastructure and relationships in place to provide a quick, flexible response to address people's rapidly changing needs in this challenging period.

"In many ways, the crisis has brought SPG members closer than ever; the relationships formed and developed during 2020 are strong. A recognition perhaps, that only in working together can we possibly tackle the aftermath of the pandemic, because we need one another".

– Karen McIntyre, Engage Renfrewshire, Co-chair of the SPG

The Renfrewshire Clinical and Care Oversight Group, which was established at the beginning of the pandemic, is a further example of partnership working in practice.

The group was created to support the newly established Multi-Disciplinary Team (MDT) which aims to strengthen and enhance professional clinical and care oversight of **Care Homes** and **Care at Home** services.

"It's great to know we can call and ask for advice. The direction is good and is developing into much more of a team involvement - encouraging for all staff and residents".

- Independent Renfrewshire Care Home provider feedback

This approach built upon existing good practice, and brought together colleagues from the HSCP, NHS Public Health and Care Inspectorate. With residents' wellbeing as a primary focus, this way of working enabled faster access to specialist support from a range of sources, such as the HSCP Clinical Director and Senior Clinician, HSCP Chief Nurse, HSCP Contracts Manager, Service Planning and Policy Manager, Chief Social Work Officer and Renfrewshire Council's Chief Executive's Service.

The Role of Care Planning Groups in Defining our Objectives

Our themes, outlined below, represent a different approach from our 2019-22 Strategic Plan, which was structured around each care group. Our new Strategic Plan has a change of focus from individual care groups, to five themes which were agreed with our refreshed Care Planning Groups. Our strategic objectives were also identified through engagement and discussion with these groups as well as with a range of partnership forums.

In addition to supporting the objectives described in this Strategic Plan, our Care Planning Groups will also lead the delivery and monitoring of supporting actions within our services over the lifetime of our Strategic Plan. We will develop an Annual Strategic Delivery Plan, outlining how we will deliver the strategic objectives identified, informed by annual development plans for each care group. Our first Annual Strategic Development Plan will be published in June 2022.

The five themes of our new Strategic Plan are:

 Healthier futures	People experience reduced inequalities and improved health and wellbeing through early action and prevention of more complex need.
 Connected futures	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.
 Enabled futures	Our services are clinically safe and people have access to the appropriate specialist support to aid them in their recovery and rehabilitation, where possible.
 Empowered futures	People access the right care at the right time and place and are empowered to shape their support at every stage of life.
 Sustainable futures	We maximise the impact of our people and resources by working collaboratively across sectors to deliver integrated services.

COVID-19 Recovery and Renewal

As noted at the start of this document, the focus of 2021/22 was largely that of **recovery** and planning for the **renewal** of services. The successful implementation of the COVID vaccination programme in disrupting the link between infections, hospitalisations and deaths allowed the HSCP to take stock and to consider how best to move forward in supporting our communities through and beyond the pandemic.

However, 2021/22 was also marked by recurrent waves of the virus, with the Omicron variant in early 2022 resulting in particular challenges in relation to staff infection and absence rates. Given the need to continue to deliver our essential operational activities effectively and safely it therefore was, and continues to be, necessary to flex the scale of recovery and renewal activity. That said, the IJB was able to progress with a number of initiatives through our Recovery and Renewal Programme, including:



Funding for a range of community-led health and wellbeing projects through the SPG, including a project to develop inclusive, multi-lingual information for those most at risk and isolated in ethnic minority communities.



The aforementioned development of a Renfrewshire Recovery Hub, CIRCLE, providing a shared resource for supporting recovery in both mental health and addictions.



The continued delivery of sustainability payments to providers to ensure, where possible, their continued financial sustainability through this turbulent time.



Furthering our use of technological solutions, at pace and in response to emerging opportunities, to deliver better productivity and more effective ways of working, such as our TotalMobile scheduling system, the rollout of which continued throughout the last year and was completed in April 2022.



Despite working entirely remotely, the IJB also completed the second phase of their transformation journey by going live with ECLIPSE for Adult Social Work during the pandemic. Now that ECLIPSE is in place, the team is working to strengthen relationships while also empowering professionals through intuitive self-service and reduced administration.



Embracing hybrid working by supporting staff to work from home where appropriate to do so; capitalising on lessons learned from the early days of the pandemic and offering more flexible ways of working for staff.

Looking ahead, we have developed a set of principles to underpin our ongoing organisational recovery from the pandemic. These are reflected in our new Strategic Plan and are as follows:

COVID-19 Recovery: Our Principles



Maintaining Health and wellbeing



Focusing on service stability



Maintaining flexibility in our pandemic response



Evaluating COVID practice and impact and building on what works

Renfrewshire's Medium Term Financial Plan

The Renfrewshire IJB Medium Term Financial Plan 2020/21 – 2025/26 outlined the anticipated financial challenges and opportunities that the partnership expected over that five-year period and provided a framework which would support the partnership to remain financially sustainable. It was designed to complement the Strategic Plan, highlighting how the IJB's financial planning principles would support the delivery of the IJB's strategic objectives and priorities. It set out the IJB's **two-tiered model** for delivering financial sustainability **by addressing short-term financial pressures, through 'Tier One' savings** in Financial Year 2020/21, whilst embedding **a strategic approach to transformation through 'Tier Two' savings** from Financial Year 2021/22 onwards.

The unforeseen events of the COVID-19 pandemic created considerable unanticipated pressures for the IJB and prompted a shift in the focus of the HSCP and our partners' activities. Whilst many of the elements of our previous MTFP – including our two-tiered model – remain, the pandemic has accelerated the delivery of some of our objectives, made others increasingly important, and lowered the priority of some of our previously agreed actions. Alongside the development of our new Strategic Plan, and in line with Scottish Government guidance – specifically around the enablers for strategic planning and service delivery through aligned Strategic, Financial, Operational, Workforce and Primary Care Improvement Plans – it was consequently necessary to update our supporting MTFP.

Our new **Medium Term Financial Plan 2022 – 2025** was approved by the IJB in March 2022. The new plan reflects the impact of COVID-19 and other emerging issues facing the IJB. Bringing together a range of assumptions on future income and expenditure its intention is to outline, in broad terms, specific service and funding issues over the next three-year period and how the IJB should work towards achieving financial sustainability and resilience, whilst delivering its priorities.

As was the case prior to the 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.

Our new plan will deliver a number of benefits to Renfrewshire HSCP including:



Playing an important role in the HSCP's strategic planning process, to ensure that where possible resources are targeted at the delivery of the priorities of the Strategic Plan



Helping inform IJB decision making to effectively assess the potential financial impact of current and future decisions to ensure the HSCP remains financially sustainable



Providing a basis for engaging with partner bodies in relation to the annual budget setting process



Supporting the required transformation, to provide sustainable services to the local community to secure financial sustainability



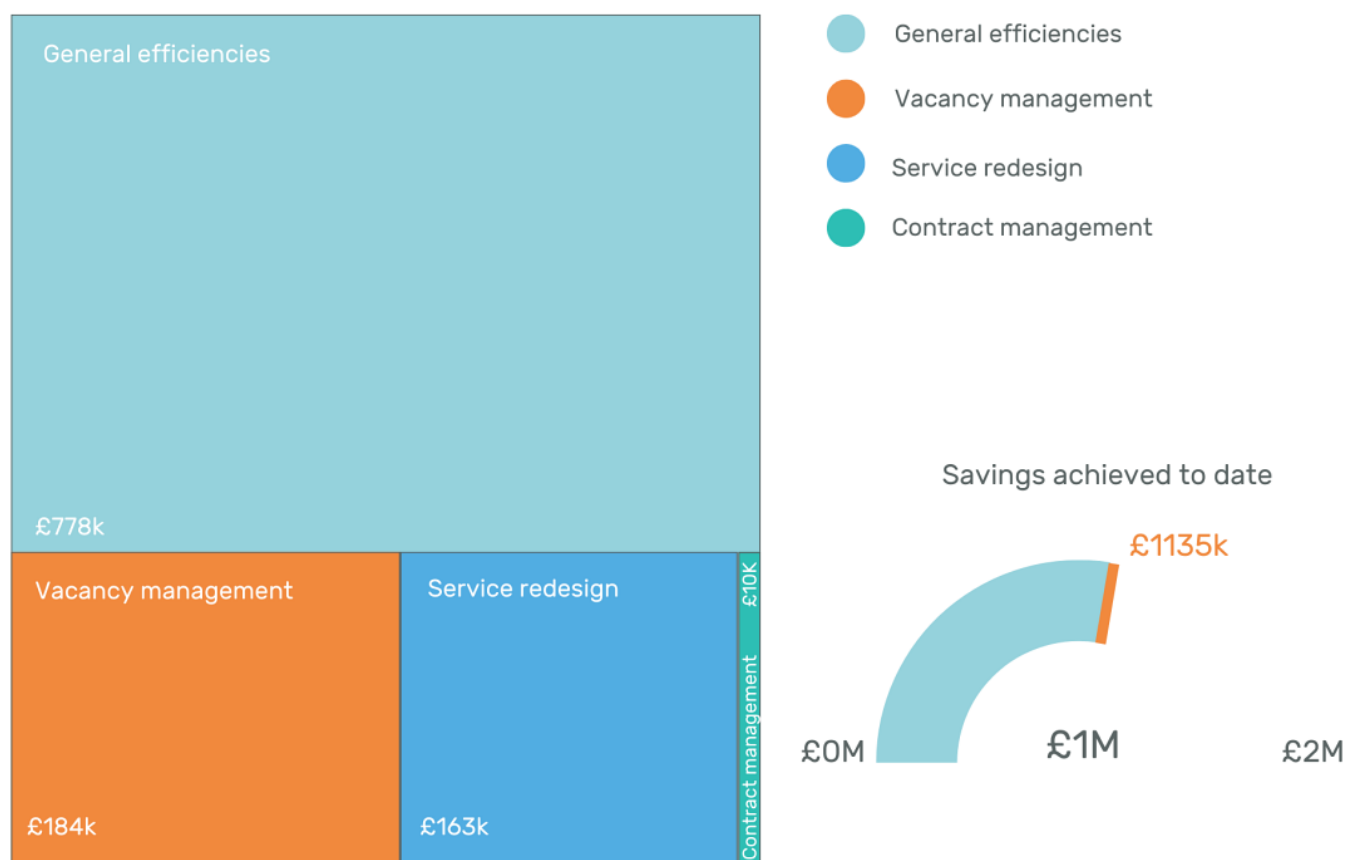
In line with national direction, supporting the delivery of the Strategic Plan and setting out our plans to progress the shift in the balance of care to a community setting, in readiness for the establishment of the planned National Care Service.

An update on savings

Responding to the disruption of plans to deliver our **two-tiered model**, the HSCP's SMT has implemented a rolling process to enable the identification of savings opportunities which can contribute to the ongoing sustainability of the IJB's financial position and ensure the continued delivery of best value.

Each savings opportunity is subject to rigorous assessment of possible risks and expected impact to ensure that these are appropriately managed. Where appropriate, equality impact assessments (EQIAs) are carried out to determine and mitigate against any unintended negative impact on the different groups of citizens covered under the Equality Act 2010. The delivery of agreed savings is coordinated and tracked through a financial benefits management tracker providing the SMT with a consolidated overview of the status of all approved savings, thereby ensuring early awareness of any blockers or challenges to delivery, and for corrective measures to be put in place, where necessary.

Savings value by type



As can be seen from the above excerpts from the tracker, the IJB delivered 100% of its full year target for 2021/22 of £1,135k. Those relating to general efficiencies accounted for the highest value, with smaller values targeted against vacancy management, service redesign and contract management.

Further scoping work will take place in early 2022/23 to determine the transformation projects (**Tier Two savings**) of greatest strategic importance for the IJB and the communities it serves, including how the IJB will deliver on the aims of the Unscheduled Care Commissioning Plan, to be progressed over the next few years.

Service Performance 2021/22

The Partnership produced its sixth [Annual Performance Report](#) on 25 June 2021 covering the period 2020/21.

An overview of our performance for 2021/22 is included below. However, it should be noted that full year data is not currently available for all performance indicators and that data remains unvalidated and should be seen as indicative. Performance data may be subject to change following the validation process and may differ from National Official Statistics' publications published at a later date. Where year-end data is not available, data to the latest quarter has been used.

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

94.9%

direction of
travel



Uptake rate of child health 30-month assessment.
National Target: 80%

The rate has increased from 87% of eligible families in 2020/21 to 94.9% in 2021/22.

Number of carers accessing training.
National Target: 220

Performance has increased from 165 at March 2021, to 282 at March 2022 against a target of 220.

282

direction of
travel



29.8%

direction of
travel



Exclusive breastfeeding at 6-8 weeks.
National Target: 21.4%

Performance has increased from 26.8% at March 2021 to 29.8% at June 2021, above the target of 21.4%.

Percentage of diabetic foot ulcers seen within 2 working days in Clyde*. National Target: 90%

Performance has increased from 77.0% at March 2021 to 95.8% at December 2021.

95.8%

direction of
travel



90.9%

direction of
travel



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

Performance has increased from 86.8% at March 2021 to 90.9% at March 2022.

* Clyde refers to a sector of NHS GGC which includes Renfrewshire, Inverclyde and parts of West Dunbartonshire.

28%direction of
travel

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

Performance has decreased slightly from 29% at March 2021 to 28% at December 2021.

Percentage of diabetic foot ulcers seen within 2 working days
in NHSGGC. National Target: 90%

Performance increased from 75.0% in March 2021 to 86.9% in December 2021.

86.9%direction of
travel**18.7%**direction of
travel

Exclusive breastfeeding at 6-8 weeks in the most deprived areas.
National Target: 19.9%

Performance has decreased from 23.3% at March 2021 to 18.7% at June 2021, below the target of 19.9%.

The percentage of children seen within 18 weeks for paediatric
Speech and Language Therapy assessment to appointment.
NHSGGC Target: 100%

Performance has seen a decrease from 63% at March 2021 to 52.7% at March 2022.

52.7%direction of
travel**6.5%**direction of
travel

Sickness absence rate HSCP NHS staff.
NHSGGC Target: 4%

The sickness absence performance has increased from 5.65% at March 2021 to 6.05% at February 2022, against the national NHS Scotland target of 4%.

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

Performance at December 2021 was 14.94 days lost against a target of 15.3 days for the full 2021/22 year.

14.94direction of
travel

Financial Performance 2021/22

COVID-19 continued to severely impact public services throughout 2021/22 with a changing demographic and increased demand for services compounded by the ongoing pandemic and the associated emergency response.

The financial position for public services continues to be challenging. This requires the IJB to have robust financial management arrangements in place to deliver services within the funding available in-year as well as plan for the years ahead.

Financial performance is an integral element of the HSCP's overall performance management framework. Through regular updates to the IJB from the CFO, members are provided 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 2021/22

Renfrewshire IJB delivers and commissions a range of health and adult 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 2021/22 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £351,045k.



Resources available 2021/22
£351,045k



Set Aside budget
£63,579k

Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £63,579k. This budget is in respect of those functions delegated by the Health Board which are 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.

The impact of COVID-19 resulted in a reduction in activity in Renfrewshire in 2021/22, leading to a reduction in costs associated with COVID-19 included within the Set Aside total; £37,000k for this year compared to £43,000k in 2020/21. These costs were fully funded by the Scottish Government. However, the overall figure for Set Aside across NHSGGC increased in 2021/22 as the reduction in activity was offset by an increase in additional expenditure, predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE.

Summary of Financial Position

Throughout 2021/22, the CFO's budget monitoring reports to the IJB projected an underspend, prior to the transfer of year-end balances to Earmarked Reserves at the financial year-end.

As detailed in the following tables the IJB final outturn position for 2021/22 was an underspend of £32,899k (prior to the transfer of ring-fenced year-end balances to Reserves), including the net impact of delivering additional services as part of the IJB's response to COVID-19, and for which additional funding was provided by the Scottish Government at regular intervals.

Once all ring-fenced balances have been transferred to the relevant earmarked reserve in line with Scottish Government guidance the revised outturn for the IJB is an underspend of £2,266k.

Divison	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Total Renfrewshire HSCP (excluding COVID-19 and other ring-fenced funding)	Underspend £2,292k	Underspend £2,292k
Other Delegated Services	Overspend (£26k)	Overspend (£26k)
Subtotal	Underspend £2,266k	Underspend £2,266k
COVID-19	Underspend £16,453k	Breakeven
Other ring-fenced Funding	Underspend £14,180k	Breakeven
Subtotal	Underspend £30,633k	Breakeven
GRAND TOTAL (inclusive of COVID-19 and other ring-fenced funding)	Underspend £32,899k	Underspend £2,266k

Final HSCP Outturn Position 2021/22

Care Group	Final Budget	Spend to Year-end (before movement to reserves)	Variance
	£000's		
Adults and Older People	73,553	65,721	7,832
Mental Health	27,835	27,662	173
Learning Disabilities	19,453	19,193	260
Children's Services	8,287	6,660	1,627
Prescribing	37,688	36,396	1,292
Health Improvement and Inequalities	1,153	830	323
Family Health Services	57,172	57,172	-
Resources	9,206	4,508	4,698
Hosted Services	11,642	11,375	267
Resource Transfer	-	-	-
Social Care Fund	-	-	-
Set Aside	63,579	63,579	-
NET EXPENDITURE (before delegated services)	309,568	293,096	16,472
Other Delegated Services	1,069	1,095	(26)
NET EXPENDITURE before COVID	310,637	294,191	16,446
COVID-19	17,288	835	16,453
NET EXPENDITURE	327,925	295,026	32,899

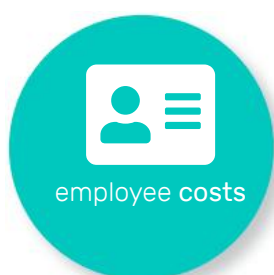
Note: The net expenditure figure differs to that of the Comprehensive Income, Expenditure Statement (CIES) due to differences in the presentation of earmarked reserves; resource transfer and social care adjustments.

The IJB's allocation of COVID-19 monies during 2021/22 accounts for £16,453k of the overall underspend position reflecting funding in advance of need to address COVID-19 expenditure commitments in 2022/23.

In addition, a further £14,180k in relation to in-year allocations from the Scottish Government was received in 2021/22 relating to ring-fenced funding to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of the funding.

The amounts received in 2021/22 are higher than in previous years reflecting additional funding allocated during 2021/22 to implement national policy commitments. The level of reserves to be carried forward for these funding streams are reflective of the timing of when this funding was received and the difficulty in securing full spend before the financial year-end.

Beyond this, there are a number of reasons for the HSCP operational underspend of £2,266k this year, and these include:



Employee costs: net underspend of £417k: there are ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market, especially in the current pandemic. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.

Care Home Placements: underspend £2,105k: similar to the position reported throughout 2020/21, the Care Home budget delivered a significant underspend in 2021/22. This position reflects the impact of COVID-19 on the ability of care homes to take new admissions, and greater numbers of clients choosing to remain at home for longer.



Transport: underspend £420k: this underspend is reflective of services currently operating at a reduced capacity throughout 2021/22.

Prescribing: underspend £1,273k: similar to the position in 2020/21, prescribing volumes were lower than in previous years in addition, there were one-off windfalls from discount rebates and tariff swap reductions.



Care at Home: overspend of (£1,456k): spend within care at home increased significantly throughout 2021/22 as the service continued to support delayed discharges and demand. In addition, the current pandemic has seen an unprecedented increase in sizeable care at home packages significantly impacting an already pressured budget.

The Comprehensive Income and Expenditure Statement (CIES) (on page 44) describes income and expenditure by client group across the HSCP. The financial statements (pages 44 to 57) 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 2021/22 was an overall surplus/increase to earmarked reserves of £24,043k.

The table below summarises how the £24,043k movement in reserves in 2021/22 was realised:

	£000's
2021/22 Final Outturn	32,899
less:	
Other Delegated Services	26
= 2021/22 underspend transferred to reserves at year-end	32,925
add:	
Earmarked Reserves for fixed term posts approved by the IJB on 17 September 2021	2,700
less:	
Total reserves drawn down in 2021/22	(11,582)
= Movement in reserves 2021/22	24,043

Responding to the COVID-19 Pandemic

In addition to the areas of pressure described earlier, Renfrewshire IJB implemented a number of business continuity and revised governance arrangements to operationally manage and respond to the impact of COVID-19 on its services. The IJB has been actively responding to the COVID-19 pandemic since February 2020.

As the situation has changed over the last year, the IJB has responded to changes in restrictions, lockdowns and frequently changing guidance on a range of COVID-19 related matters issued to health and social care from Scottish Government, Health Protection Scotland and other statutory and regulatory bodies.

Critical frontline services have continued to be delivered during this period whilst at the same time the IJB has been required to deliver new services with partners to support the national response to the pandemic including:



Planning and delivery of a comprehensive COVID-19 vaccination programme in Renfrewshire. Working with colleagues in the Local Authority to enable and operationalise our Mass Vaccination Centres for local residents whilst in parallel leading on our immunisation efforts across our staff, housebound and care home groups in the first instance in line with Scottish Government direction. In addition, the HSCP also led a vaccination programme to support the planning and delivery of our local implementation of the winter flu vaccination across similar care groups.



Oversight, management and distribution of PPE and testing supports via a centralised Hub to our distribution of PPE and testing kits to our own services and those delivered by the third sector, independent social care providers and unpaid carers.



New dedicated Community Assessment Centre to provide streamlined services to assess people presenting with COVID-19 symptoms.



Supporting the health and wellbeing of our staff and wider communities during the pandemic.



Additional financial support to third sector and independent social care providers and hospices who are key to our response to the pandemic.

Throughout 2021/22, the CFO regularly provided estimated costs to the Scottish Government through our Local Mobilisation Plan (LMP) Financial Tracker. This fed into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments, as well as the impact of any other emerging changes to policy.

During the last quarter of 2021/22, the Scottish Government allocated funding in respect of likely costs which will be incurred in 2022/23, in particular the ongoing requirement for PPE and the potential for additional staffing costs and support to social care providers if staff are required to isolate as a consequence of contact tracing or contracting COVID-19.

The following table shows that in 2021/22, the IJB received funding of £17,242k and have utilised £7,593k. This leaves a net surplus of £16,453k (including the funding brought forward from 2020/21), reflecting funding in advance of need which has been placed in an earmarked reserve to address COVID-19 expenditure commitments in 2022/23 and beyond.

Summary of Scottish Government COVID-19 Funding	£000's
Funding brought forward from 2020/21:	6,804
New funding received in 2021/22	17,242
Total Funding Available	24,046
Less: Total Drawn Down 31/03/22	(7,593)
= Surplus	16,453
Transfers to reserves:	-16,453
= Surplus	0

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 2021/22 IJB Annual Accounts therefore only includes £7,593k of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government and these Accounts have been prepared on the assumption that this will continue to be the case moving forward into 2022/23. The total Set Aside costs for NHSGGC also include £37,000k 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 usable 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

The IJB approved its revised Reserves Policy in June 2020, in line with national guidance and good financial governance. The policy allows for flexibility in terms of potential fluctuations. It allows for the IJB to increase unallocated reserve balances significantly where resources permit, providing future financial resilience for those years where the level of resources available to the IJB may be significantly constrained and will require a draw down from unallocated reserves in order to deliver financial balance.

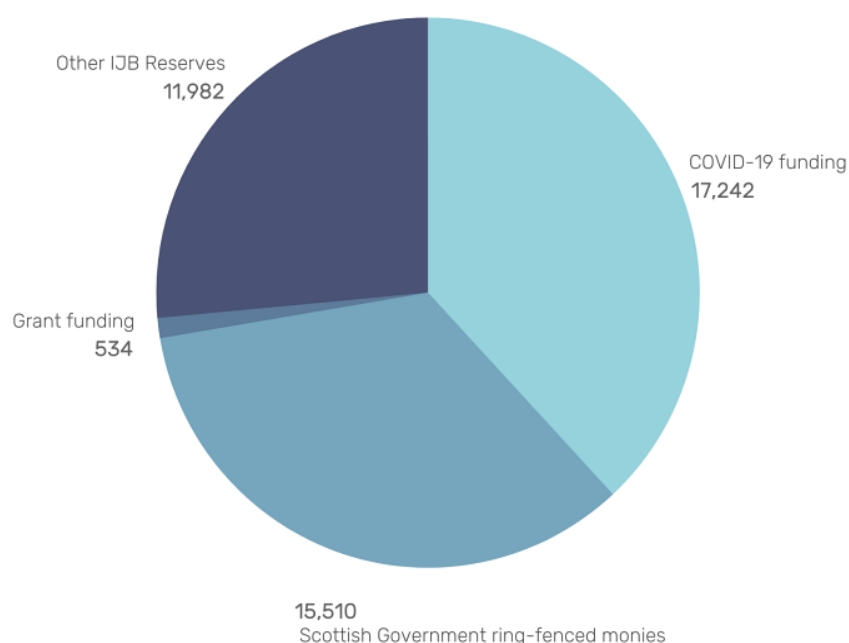
The IJB currently holds £5,781k of general reserves which are not held to meet any specific liability and offer the IJB some flexibility to deal with unforeseen events or emergencies. These reserves are considered appropriate to the level of risk faced by the organisation and equate to c2% of the IJB's net budget (including Set Aside), bringing this in line with the targeted 2% in the IJB's Reserve Policy. This is recognised as best practice and provides the IJB with the financial capacity to manage financial risks from year to year.

Earmarked Reserves

It is also important that in-year funding available for specific projects and government priorities are able to be earmarked and carried forward into the following financial year, to allow spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes.

The IJB has cumulative earmarked reserves of £45,268k. As ring-fenced funding allocations are to meet specific commitments, they must be carried forward to meet the conditions attached to their receipt. The amounts allocated in 2021/22 are significantly higher than in previous years, reflecting additional funding allocated in 2021/22 to implement national policy commitments. The level of funding to be carried forward via earmarked reserves is also reflective of the timing of when this funding was received, and the limitations in delivering full spend prior to the financial year-end.

The following graph provides a high-level summary of how the earmarked reserves are categorised.



Risk Management Framework

The IJB's Risk Management Framework was revised in March 2021 in recognition of the impact of COVID-19 on all aspects of the IJB's responsibilities. The revised framework reflects the outcomes of a review of risk management practice across other HSCPs, and consideration of the necessary governance arrangements to ensure a consistent yet flexible approach to managing risk within the complex environment that the IJB operates, and it will be reviewed regularly to ensure it remains robust and effective.

The revised framework includes updates to the IJB's risk tolerance statement to provide greater flexibility, a refresh of the approach to risk management governance, and a review of roles and responsibilities within the Framework. It also provides a consistent approach for identifying and managing key risks and issues. In particular, there are a number of financial challenges facing the IJB which have the potential to affect the financial sustainability of the partnership, with consequent impact to service delivery, including:



Future funding levels from our partner organisations

The terms attached to funding streams (particularly where ring-fenced and/or time limited)



The expectation that services implemented specifically to address issues during the pandemic will continue, whilst their funding streams may not

Our ability to recruit and retain quality staff to continue to deliver services at current or increased levels



The potentially significant structural, organisational and governance change involved in the creation of a National Care Service, which could be challenging to resource alongside operational commitments

The challenge of delivering services as outlined within the GP contract / PCIP by the required timelines, due to the scale of work required, workforce availability and allocated funding



Limited capital funding and the complexities of co-ordinating relevant property strategies and planning between partner organisations creating additional challenges in delivering the IJB's Strategic Plan in the medium-to long-term

Acknowledgements

We acknowledge the significant effort required to both produce the Annual Accounts and successfully manage the finances of the IJB, and we thank the Finance team and colleagues in other services within the Partnership for their continued hard work and support.

John Matthews OBE

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 xx

Signed on behalf of Renfrewshire IJB

John Matthews OBE

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 2022 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 NHSGGC and Renfrewshire Council.

Voting board 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.

Taxable Expenses 2020/21 £	Name	Post(s) Held	Nominated by	Taxable Expenses 2021/22 £
-	John Matthews	IJB Chair (15 Sept 2021 - 31 Mar 2022)	NHS Greater Glasgow and Clyde	-
-	Cllr Jacqueline Cameron	IJB Chair (1 Apr 2021 - 14 Sept 2021)	Renfrewshire Council	-
-	Cllr Jacqueline Cameron	IJB Vice Chair (15 Sept 2021 - 31 Mar 2022)	Renfrewshire Council	-
-	John Matthews	IJB Vice Chair (1 Apr 2021 - 14 Sept 2021)	NHS Greater Glasgow and Clyde	-

The IJB does not pay allowances or remuneration to voting board members; voting board members are remunerated by their relevant IJB partner 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 2021/22, no voting members received any form of remuneration from the IJB. There were no exit packages payable during the financial year.

Officers of the IJB

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

Under Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB must be appointed and the employing partner 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:

Total Earnings 2020/21 £	Name and Post Title	Total Earnings 2021/22 £
-	C Lavery Chief Officer, Renfrewshire IJB (28 June 2021 – 31 March 2022)	90,090 (*FYC 111,723)
46,100 (**FYC 108,298)	S Strachan Interim Chief Officer, Renfrewshire IJB (1 April 2021 – 27 June 2021)	36,250
94,168	S Lavers Chief Finance Officer, Renfrewshire IJB	95,672

*FYC: (Full Year Cost) includes full year salary to 31 March 2022 for Christine Lavery who took up the CO post on 28 June 2021.

**FYC: relates to the total cost of Shiona Strachan filling both her role as Head of Service (April – November 2020) and Interim Chief Officer (December 2020 – March 2021).

Pension Benefits

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis, there is no 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 31/03/21 £	For Year to 31/03/22 £		As at 31/03/21 £	As at 31/03/22 £
C Lavery Chief Officer, Renfrewshire IJB	-	17,387 (**FYE 21,466)	Pension	-	13,954
			Lump sum	-	-
S Lavers Chief Finance Officer, Renfrewshire IJB	18,174	18,368	Pension	42,602	45,417
			Lump sum	66,258	66,821

* C Lavery 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 Lavery who took up the CO post on 28 June 2021,

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.

Number of Employees 31 March 2021	Remuneration Band	Number of Employees 31 March 2022
1	£90,000 - £94,999	-
-	£95,000 - £99,999	1
1	£105,000 - £109,999	-
-	£110,000 - £114,999	1

John Matthews OBE

Chair, Renfrewshire Integration Joint Board

Date:

Christine Laverty

Chief Officer

Date:

Annual Governance Statement 2021/22

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

Scope of Responsibility

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

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

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

The IJB has adopted governance arrangements consistent, where appropriate, with the principles of 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 Strategic Plan. The governance framework is continually updated to reflect best practice, new legislative requirements and the expectations of stakeholders.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively.

Governance Framework and Internal Control System

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

¹ CIPFA – The Chartered Institute of Public Finance and Accountancy

The main features of the governance framework in existence during 2021/22 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 and approved by Scottish Ministers.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within: Standing Orders and Scheme of Administration; Contract Standing Orders; Scheme of Delegation, and Financial Governance arrangements; these are subject to regular review.
- A Local Code of Corporate Governance was approved by the IJB early in 2017 which is subject to ongoing updates as required. Board members adhere to an established Code of Conduct and are supported by induction and ongoing training and development. Staff 'Performance and Personal Development' (PPD) schemes are also in place, the aim of which is to focus on performance and development that contributes towards achieving service objectives.
- The HSCP has a robust Quality, Care and Professional Governance Framework and supporting governance structures which are based on service delivery, care and interventions that are: person centred, timely, outcome focused, equitable, safe, efficient and effective. This is reported annually to the IJB and provides a variety of evidence to demonstrate the delivery of the core components within the HSCP's Quality, Care and Professional Governance Framework and the Clinical and Care Governance principles specified by the Scottish Government. The most recent report – covering the period April 2020 to March 2021 – was reviewed by the IJB in September 2021. It noted that governance arrangements which had been suspended or augmented at the start of the pandemic had now been fully reinstated using virtual methods, and that work had also been taken forward to strengthen local governance arrangements within Mental Health, Addictions and Learning Disabilities.

Strategic planning

- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Strategic Plan – newly updated and approved for 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 is undertaken with its Health Service and Local Authority partners. The IJB publishes information about its performance regularly as part of its public performance reporting.
- The Medium Term Financial Plan 2020/21 to 2025/26 outlined the financial challenges and opportunities the HSCP anticipated over that five-year period and provided a framework which would support the HSCP to remain financially sustainable. It complemented the Strategic Plan 2019-2022, highlighting how the HSCP Medium Term Financial Planning principles would support the delivery of the IJB's strategic objectives and priorities.
- Given the much changed national and local context within which the IJB will be working over the next three years, the MTFP was updated and approved by the IJB in March 2022. As with the previous iteration, the new MTFP 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.
- For 2021/22, the HSCP has an interim Workforce Plan, developed in partnership with its parent organisations. Work is currently ongoing to develop a detailed Workforce Plan for 2022-25, aligning with the Strategic Plan and Medium Term Financial Plan covering the same period. This will be published by the end of October 2022 in line with Scottish Government timelines.

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 Senior Management Team, the IJB and the IJB 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 IJB website.

Risk management

- The IJB's risk management processes are well developed. The Risk Management Framework was last reviewed in early 2021 to reflect the maturity of the IJB and its approach to managing risk in the context of the pandemic, and was subsequently approved by the Audit, Risk and Scrutiny Committee in March 2021. This review process considered leading practice in other IJBs and comparable organisations and resulted in significant changes in the overarching framework and supporting risk management processes within the HSCP (with regards reporting, ownership, the establishment of a risk network, and development of additional guidance and training).
- 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, with the next review scheduled in early 2023.
- 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 NHS GGC and Renfrewshire Council in relation to the operational delivery of health and social care services.

Transformational change

- The HSCP's medium term approach (Tier Two) to financial planning recognised the need to transform the way in which the HSCP delivers services, to ensure the sustainability of health and social care services going forward. COVID-19 significantly disrupted the IJB's delivery of its 2020/21 Financial Plan, requiring a re-evaluation and reprofiling of the delivery of approved in-year (Tier One) savings. Transformational (Tier Two) changes were disrupted and delayed; as was work to bring forward and develop a second tranche of savings for 2021/22 and beyond. Nonetheless, the IJB remained focussed on delivering the transformation programme and seeking to deliver targeted savings where necessary, focusing on mitigating the risk of financial instability. Accordingly, in the summer of 2020, the IJB approved the development of a Recovery and Renewal Programme. The programme builds on and supports our two-tier model for delivering financial sustainability.

COVID-19 Supplementary Governance Arrangements

The governance context in which the IJB operates has been impacted by the need to implement business continuity processes in response to the significant public health challenge presented by the COVID-19 pandemic. In order to adapt to the challenge of planning and delivering health and social care services during the pandemic the IJB has had to adapt its governance structures accordingly.

During the first year of the pandemic a number of key meetings were established to enable regular dialogue on key and emerging issues. 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.

As we moved into the second year of responding to the pandemic, the requirement for separate fora to manage issues regarding COVID-19 lessened as pandemic management actions were embedded fully in the day-to-day governance and operational management of the IJB, HSCP and our partners. As a result, the EMT and LRMT were stood down and were replaced by enhanced Local Authority Corporate Management Team (CMT) arrangements, and enhanced HSCP Senior Management Team (SMT) arrangements respectively, both of which were stepped up in frequency during surges of the virus. At the time of writing, the SEG and Chief Officers Tactical Group remain operational.

Additionally, the temporary decision-making arrangements approved by the IJB in March 2020, whereby authority is delegated, if required, to meet immediate operational demand, to the Chief Officer in consultation with the Chair and Vice Chair of the IJB, were reinstated in January 2022 in response to the impact of the Omicron variant. These arrangements were in place until March 2022 however they were not required to be used.

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 the Council family and Greater Glasgow and Clyde governance structures working with other HSCPs to manage the impact of the pandemic.



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 Senior Management Team (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 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 Senior Management Team 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 partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no internal control issues identified by the review.

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

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

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 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 Internal Audit service operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017".

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.

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 partner 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.

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.

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

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	June 2022
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	October 2022

Update on 2020/21 Action Plan

Agreed Action	Progress	Responsible Person	Date
Further the implementation of the IJB's Risk Management Framework through delivery of risk management training with the IJB Audit, Risk and Scrutiny Committee	Risk management training was delivered to the IJB Audit, Risk and Scrutiny Committee (and additional IJB members who wished to attend) in November 2021. The timing of the training reflected wider work being undertaken to embed the framework, and availability of key staff.	Head of Strategic Planning and Health Improvement	Complete
Work with the Strategic Planning Group to develop and consult on an updated Strategic Plan 2022-25, reflecting the impact of COVID and the need for flexibility within the current policy environment, for IJB approval in March 2022.	<p>Renfrewshire HSCP's Strategic Plan for 2022-25 was approved by the IJB in March 2022. Our new plan reflects the COVID-19 response and the impact of the pandemic across our communities, and of how the HSCP has worked flexibly to re-focus our priorities to adapt to the needs of the rapidly changing environment. The Plan looks to continue to progress those priorities which have increased in importance in the last two years.</p> <p>We have taken a different approach to identifying our objectives in the new Plan, focusing on a range of themes which underpin how we deliver services, rather than looking at individual service areas themselves. We have also sought to place equalities and lived and living experience at the heart of our Plan. The new Plan has been developed through engagement and consultation with Care Groups and our wider communities.</p>	Head of Strategic Planning and Health Improvement	Complete
Update the HSCP Medium Term Financial Plan to account for the ongoing impact of COVID-19, aligning where possible to the recommendations in the Independent Review of Adult Social Care, and link to the refreshed HSCP Strategic Plan	<p>The IJB's new Medium Term Financial Plan (MTFP) 2022-25 was approved in March 2022. The new Plan reflects the impact of COVID-19 and other emerging issues facing the IJB. It seeks to outline the specific service and funding issues over the next three-year period and how the IJB will work towards achieving financial sustainability and resilience, whilst delivering its priorities.</p> <p>As with the new Strategic Plan, the MTFP aims to be cognisant of, and responsive to, the national context. This includes both considerations around policy and the public health emergency caused by the COVID-19 pandemic.</p>	Chief Finance Officer	Complete

Update on 2020/21 Action Plan cont...

Agreed Action	Progress	Responsible Person	Date
As set out in our Strategic Plan 2019-2022 we will further the establishment of unified quality care and professional governance arrangements.	<p>As outlined in our Quality, Care and Professional Governance annual report 2020/21 (published Sept 21) Renfrewshire HSCP has successfully continued to further the establishment of unified quality, care and professional governance arrangements. Throughout the pandemic Renfrewshire HSCP have sought to continue services wherever possible, adapting to reflect the most effective way of working with patients and service users. New arrangements have been necessary to strengthen oversight of care homes and help care providers deal with pandemic pressures.</p> <p>We will continue to work in a way that fosters continuous improvement in clinical, quality and safety at all times. Through our governance arrangements we will ensure safe and effective quality care has a focus on management of risk, of improving care and delivering better outcomes.</p>	Chief Finance Officer	Complete
Assess the implications of agreed recommendations taken forward following the Independent Review of Adult Social Care (Feeley Review), with a particular focus on implications for IJB governance, and provide regular assessments to the IJB.	<p>The IJB approved a response to the National Care Service Consultation in October 2021.</p> <p>Analysis of the consultation was published in February 2022 and indicated that overall, a majority are broadly supportive of the proposals. It is expected that draft legislation will be introduced within the Scottish Parliament in Summer 2022.</p> <p>In anticipation of the progression of these plans, Renfrewshire HSCP has created a number of posts to help support us to deliver on the recommendations and the next stages of the wider NCS proposals as they are taken through parliament.</p>	Chief Officer	Ongoing

Update on 2019/20 Action Plan

Agreed Action	Progress	Responsible Person	Date
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.	<p>By end March 2022, all outstanding approved savings had been successfully delivered.</p> <p>Further scoping work will take place in early 2022/23 to determine the transformation projects of greatest strategic importance for the IJB and the communities it serves.</p>	Chief Finance Officer	September 2022
Implement standing agenda item at each IJB Audit, Risk and Scrutiny Committee to provide update on transformational activity and benefits management in line with above reprofiling.	<p>As previously noted, our Transformation Programme was paused in March 2020 to enable the HSCP to focus on critical and essential services.</p> <p>Prioritisation of transformational activity will now occur in September 2022 and updates to the Audit, Risk and Scrutiny Committee will commence at this point, with a view to delivery of key transformational activity by end March 2024.</p>	Chief Finance Officer	Updated timescale: September 2022
Put in place a plan to review, on a rolling basis, IJB key governance documents, including for example Standing Orders, Scheme of Delegation and Financial Regulations.	<p>Key governance documents are reviewed on an ongoing basis, as required, and considered through the IJB's Audit, Risk and Scrutiny Committee and/or the IJB, as appropriate.</p> <p>Work is underway to take forward the development of an updated Scheme of Delegation for the IJB that explicitly sets out the arrangements that are in place regarding delegations to officers and those that remain within the remit and responsibility of the parent organisations.</p>	Head of Strategic Planning & Health Improvement	Ongoing
Working with NHSGGC and the five other HSCP's within NHSGGC, develop commissioning plans in relation to acute Set Aside resources.	<p>In September 2021 the IJB received a report on the Board-wide draft Unscheduled Care Joint Commissioning Plan, which was subsequently agreed by the other five HSCPs in NHSGGC.</p> <p>The final version of the HSCP-led NHSGGC Unscheduled Care Joint Commissioning Plan was presented to the IJB in March 2022.</p>	Head of Health and Social Care (Paisley)	Complete

Update on 2018/19 Action Plan

Agreed Action	Progress	Responsible Person	Date
Implement Ministerial Steering Group Review of Integration Proposals and Self Actions identified to be delivered over 2019/20, including: the development of commissioning plans to support the implementation of the Set Aside arrangements; working closely with the IJB and the Director of Finance for NHSGGC to ensure that all possible steps are taken to enable the IJB to approve the delegated health budget prior to the start of the financial year.	As above, the final version of the HSCP-led NHSGGC Unscheduled Care Joint Commissioning Plan was presented to the IJB in March 2022. Contained within the Plan was a Financial Framework to support its delivery, developed in partnership with all six IJBs and the NHSGGC Board.	Head of Health and Social Care (Paisley)	Complete
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 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.

John Matthews, OBE
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.

2020/21 Gross Exp. £000's (restated)	2020/21 Gross Income £000's (restated)	2020/21 Net Exp. £000's (restated)		Note	2021/22 Gross Exp. £000's	2021/22 Gross Income £000's	2021/22 Net Exp. £000's
83,587	(10,959)	72,628	Adults and Older People		87,794	(11,142)	76,652
27,146	(319)	26,827	Mental Health		30,984	(434)	30,550
29,473	(1,612)	27,861	Learning Disabilities		31,160	(1,475)	29,685
6,389	(446)	5,943	Children's Services		6,696	(371)	6,325
34,814		34,814	Prescribing		36,396		36,396
963	(73)	890	Health Improvement and Inequalities		1,220	(59)	1,161
53,633	(282)	53,351	Family Health Services		58,305	(1,134)	57,171
6,902	(237)	6,665	Resources		6,919	(196)	6,723
12,610	-	12,610	COVID-19		6,951		6,951
10,995	(185)	10,810	Hosted Services	11	11,986	(1,273)	10,713
65,184		65,184	Set Aside for Delegated Services Provided in Large Hospitals	4	63,579		63,579
893	(127)	766	Services Delegated to Social Care	8	1,218	(123)	1,095
332,589	(14,240)	318,349	Total Costs of Services		343,208	(16,207)	327,001
	(335,838)	(335,838)	Taxation and Non-Specific Grant Income	5		(351,044)	(351,044)
332,589	(350,078)	(17,489)	(Surplus) or deficit on Provisions of Services (movements in Reserves)		343,208	(367,251)	(24,043)

*The CIES has been restated in 2020/21 to exclude children's hospital emergency department activity in relation to Set Aside (this is explained in Note 15 to the Accounts).

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. 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 2020 – 2021:			
Opening Balance at 31 March 2020	(1,401)	(8,116)	(9,517)
Total Comprehensive Income and Expenditure			
(Increase) in 2020/21	(4,380)	(13,109)	(17,489)
Closing Balance at 31 March 2021	(5,781)	(21,225)	(27,006)
Movement in Reserves during 2021 – 2022:			
Opening Balance at 31 March 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)

Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2022. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2021 £000's		Notes	31 March 2022 £000's
27,006	Short Term Debtors	6	51,049
27,006	Current Assets		51,049
-	Short Term Creditors	6	-
-	Current Liabilities		-
27,006	Net Assets		51,049
(5,781)	Usable Reserves: General Fund	7	(5,781)
(21,225)	Usable Reserves: Earmarked	7	(45,268)
(27,006)	Total Reserves		(51,049)

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

The unaudited accounts were issued on xx June 2022 and the audited accounts were authorised for issue on XX XXXXX 2022.

Balance Sheet signed by:

Sarah Lavers CPFA
Chief Finance Officer

Date:

Notes to the Financial Statements

Note 1: Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of Renfrewshire IJB for the 2021/22 financial year and its position at 31 March 2022.

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. It is a joint venture between NHSGGC and Renfrewshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

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.

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 in Greater Glasgow & Clyde, for services which are delivered under Hosted arrangements.

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.

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. In the case of Renfrewshire IJB any annual leave earned but not yet taken is not considered to be material.

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 reserves are classified as either Usable or Unusable Reserves.

Reserves have been created from net surpluses in current or prior years, some of which are earmarked for specific purposes, the remainder is the general reserve. Considering the size and scale of the IJB's responsibilities, the IJB's approved Reserves Policy recommends the holding of general reserves at a maximum of 2% of the net budget of the IJB.

When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service in that year and will be processed through the Movement in Reserves Statement.

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. NHSGGC and Renfrewshire Council 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.

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 partner bodies that was not utilised in-year.

Note 2: Critical Judgements and Estimation Uncertainty

In preparing the 2021/22 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 IJB's. 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.
- In responding to COVID-19 the IJB has been required to act as both principal and agent. An assessment of all COVID-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the payments made to community link workers at the request of the Scottish Government. In line with the Code, this expenditure has been excluded from the accounts.

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. In applying these estimations, the IJB has no areas where actual results are expected to be materially different from the estimated used.

Note 3: Events after the Balance Sheet Date

The Annual Accounts were authorised for issue by the Chief Finance Officer on xx xxxx 2022. Events after the balance sheet date are those events that occur between the end of the reporting period and the date when the Statements are authorised for issue.

Where events take place before the date of authorisation and provide information about conditions existing as at 31 March 2022, the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

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

Note 4: Expenditure and Income Analysis by Nature

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

Expenditure and Income Analysis by Nature	2020/21 £000's (Restated)	2021/22 £000's
Employee Costs	87,939	91,699
Property Costs	1,057	839
Supplies and Services	8,761	10,071
Third Party Payments	72,147	74,654
Transport	489	440
Support Services	72	75
Transfer Payments	4,720	4,200
Purchase of Healthcare	3,249	3,214
Family Health Service	88,971	94,437
Set Aside	65,184	63,579
Income	(14,240)	(16,207)
Total Cost of Services	318,349	327,001
Partners Funding Contributions and Non-Specific Grant Income	(335,838)	(351,044)
(Surplus) on Provision of Services	(17,489)	(24,043)

(*This note has been restated in 2020/21 to exclude children's hospital emergency department activity in relation to Set Aside).

Note 5: Taxation and Non-Specific Grant Income

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

Taxation and Non-Specific Grant Income	2020/21 £000's (Restated)	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	231,265	240,591
Renfrewshire Council	104,573	110,453
TOTAL	335,838	351,044

(*This note has been restated in 2020/21 to exclude children's hospital emergency department activity in relation to Set Aside).

The funding contribution from NHSGGC shown above includes £63,579k 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 6: Short Term Debtors and Creditors

At 31 March 2022, Renfrewshire IJB had short term debtors of £51,049k relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

Short Term Debtors	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	22,347	41,341
Renfrewshire Council	4,659	9,708
TOTAL	27,006	51,049

Short Term Creditors	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	-	-
Renfrewshire Council	-	-
TOTAL	-	-

Note 7: Usable Reserves

As at 31 March 2022 the IJB has 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	2020/21 £000's	2021/22 £000's
GENERAL RESERVES	5,781	5,781

HSCP Funded Earmarked Reserves	2020/21 £000's	2021/22 £000's
COVID-19 Funding	7,593	17,242
Scottish Government Ring-Fenced Monies carried forward:		
Primary Care Improvement Programme (PCIP)	2,458	4,347
PTCF Monies Allocated for Tests of Change and GP Support	299	216
GP Premises Improvement Fund	224	462
Alcohol and Drug Partnership (ADP) Funding	1,186	2,551
Mental Health Recovery and Renewal Funding		1,560
Mental Health Action 15 (19/20)_(20/21)_(21/22)	763	663
District Nursing Recruitment Programme	288	802
Winter Planning Monies / Care Home Liaison Monies		4,250
Health Visiting	32	32
Scottish Government Pay Award and Living Wage Health and Social Care (21/22)		340
Mental Health Dementia Funding		119
Public Health Improvement Monies	15	168
Scottish Government Ring-Fenced Monies carried forward	5,264	15,510
Grant Funding carried forward	454	534
TOTAL RING-FENCED MONIES TO BE CARRIED FORWARD	13,311	33,286
ICT / Systems Related	1,322	1,077
Premises Related	814	692
Prescribing	2,000	2,000
Other IJB Reserves	3,778	8,213
TOTAL EARMARKED RESERVES	21,225	45,268
OVERALL RESERVES POSITION	27,006	51,049

Note 8: 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.

Additional Council Services Delegated to the IJB	2020/21 £000's	2021/22 £000's
Housing Adaptations	544	876
Women's Aid	349	342
Grant Funding for Women's Aid	(127)	(123)
NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)	766	1,095

Note 9: Related Party Transactions

The IJB has related party relationships with NHSGGC and Renfrewshire Council. 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 accounts are presented to provide additional information on the relationships. The table shows the funding that has transferred from NHSGGC via the IJB to the Council. This amount includes Resource Transfer Funding.

Service Income Received	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	(1,413)	(3,439)
Renfrewshire Council	(12,827)	(12,768)
TOTAL	(14,240)	(16,207)

Expenditure on Services Provided	2020/21 £000's (Restated)	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	217,611	225,036
Renfrewshire Council	114,978	118,172
TOTAL	332,589	343,208

Funding Contributions Received	2020/21 £000's (Restated)	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	231,265	240,591
Renfrewshire Council	104,573	110,453
TOTAL	335,838	351,044

Debtors	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	22,347	41,341
Renfrewshire Council	4,659	9,708
TOTAL	27,006	51,049

(*This note has been restated in 2020/21 to exclude children's hospital emergency department activity in relation to Set Aside).

Note 10: IJB Operational Costs

NHSGGC and Renfrewshire Council 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:

IJB Operational Costs	2020/21 £000's	2021/22 £000's
Staff Costs	320	306
Audit Fees	27	28
TOTAL	347	334

Note 11: Services Hosted by other HSCPs

The services hosted by Renfrewshire HSCP are Podiatry and Primary Care Support and Development (included in the CIES under hosted services) which includes expenditure for 2021/22 and the value consumed by other IJB's within NHSGGC.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by other IJB's £000's
Renfrewshire	Podiatry	6,788	5,881
Renfrewshire	Primary Care Support and Development	3,925	3,377
TOTAL		10,713	9,258

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 2021/22 and the value consumed by Renfrewshire IJB.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
East Dunbartonshire	Oral Health	10,382	1,495
TOTAL		10,382	1,495
East Renfrewshire	Learning Disability Tier 4 Community & Others	1,589	386
	Scottish Centre of Technology for the Impaired	211	22
TOTAL		1,800	408
Glasgow	Continence	4,261	633
	Sexual Health	10,842	1,398
	MH Central Services	9,730	1,775
	MH Specialist Services	13,264	2,162
	Alcohol & Drugs Hosted	16,043	1,605
	Prison Healthcare	7,875	1,073
	HC in Police Custody	2,384	364
TOTAL		64,399	9,010
West Dunbartonshire	MSK Physio	6,527	947
	Retinal Screening	720	111
TOTAL		7,247	1,058

Host	Bed Activity	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
East Renfrewshire	Learning Disability Admission & Assessment	5,233	1,608
	Learning Disability Complex Care	2,001	
TOTAL		7,234	1,608
Glasgow	General Psychiatry	46,571	456
	Old Age Psychiatry	15,344	43
TOTAL		61,915	499
Inverclyde	General Psychiatry	6,954	1,087
	Old Age Psychiatry	3,734	
TOTAL		10,688	1,087
Renfrewshire	General Psychiatry	9,756	9,485
	Old Age Psychiatry	8,154	6,304
TOTAL		17,910	15,789
West Dunbartonshire	Old Age Psychiatry	1,102	
TOTAL		1,102	0

Note 12: VAT

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

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

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

Note 13: External Audit Costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2021/22 are £27,960 compared to £27,330 in 2020/21. There were no fees paid to Audit Scotland in respect of any other services.

Note 14: New Standards issued but not yet adopted

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

Note 15: Prior Year Restatement

The Comprehensive Income and Expenditure Statement has been restated in 2020/21 to reflect an amendment to the Set Aside figures – an increase of £446k. This has had no impact on the reported deficit for the year as it is met from an equivalent increase in the contribution from NHSGGC.

In determining the set aside for 2020/21, NHSGGC data included activity related to the Royal Hospital for Children (RHC) which has now been properly excluded. While the overall costs associated with the Set Aside remained the same, the proportionate allocations across each HSCP area within NHSGGC area changed as a consequence of the removal of this activity data, which has resulted in the re-statement for 2020/21.

This has resulted in an increase in both expenditure and income with expenditure on set aside increasing from £64,738k to £65,184k and Taxation and Non-Specific Grant income increasing from £335,392k to £335,838k, resulting in no net impact on the surplus reported of £17,489k.