Glasgow City IJB
Integration Joint Board

NHS
Greater Glasgow and Clyde

Glasgow
CITY COUNCIL

ANNUAL ACCOUNTS

For the Year Ended 31 March 2024



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Stock imagery used throughout, posed by models.

Introduction



This publication contains the financial statements of Glasgow City Integration Joint Board ('the IJB') for the year ended 31 March 2024. The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year and how this has supported delivery of the IJB's priorities. This commentary also looks forward, outlining the IJB's future financial plans and the challenges and risks which we will face as we strive to meet the needs of the people of Glasgow.



Management Commentary



The Role and Remit of the IJB

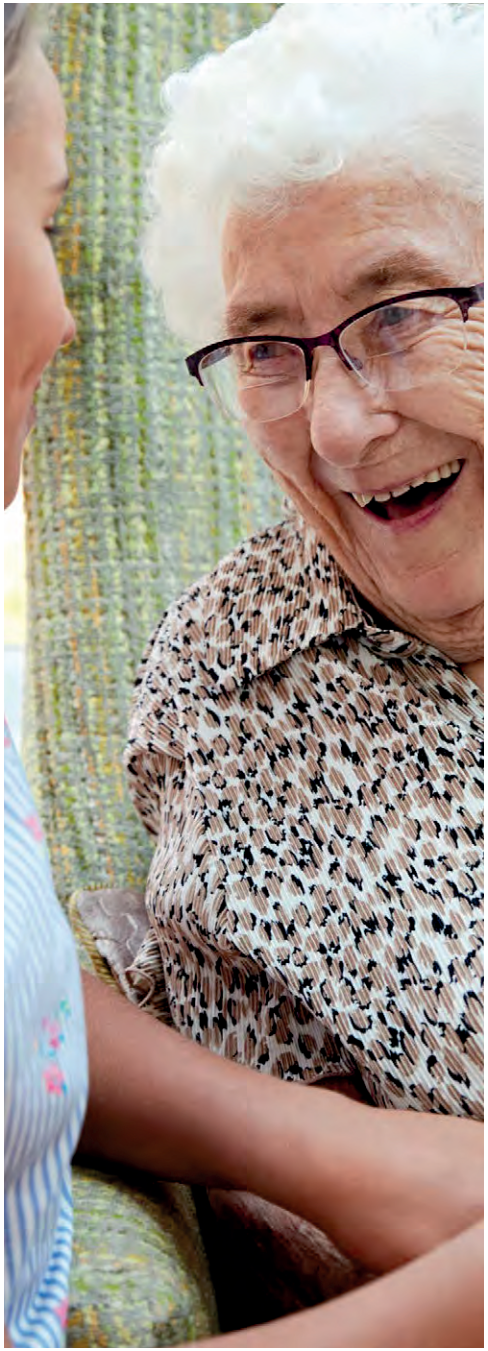
Glasgow City Integration Joint Board (IJB) is a joint venture between NHS Greater Glasgow and Clyde and Glasgow City Council which has overall responsibility for planning health and social care services within the city. The IJB is the formal legal body that makes the decisions about how health and social care services are delivered based on the Strategic Plan. The functions delegated to the IJB are detailed in the **Integration Scheme**, and in summary include all community health and social care services provided to children, adults and older people, homelessness services, criminal justice and a number of housing functions.

The IJB directs Glasgow City Council and NHS Greater Glasgow and Clyde to work together in partnership to deliver services. Here in Glasgow City, Glasgow City Council and NHS Greater Glasgow and Clyde deliver integrated services as Glasgow City Health and Social Care Partnership (often shortened to the HSCP). The HSCP is essentially the staff from both organisations working in partnership to plan and deliver the services under the direction of the Integration Joint Board (IJB).

Glasgow City has a population of 635,130, which is 11.6% of the population of Scotland[1]. The challenges faced in Glasgow City as a result of poverty, deprivation, ill health and inequality are well documented. The HSCP understands that there are a whole range of factors that influence people's health and social care needs. Meeting those needs means considering all these factors and working with our partners to reduce their impact.

To understand the bigger picture and help to plan services the IJB gathers and considers information from different sources to build a profile of the city and its needs. This is called a "strategic needs assessment". That information drives the priorities and the work of teams and partners to try to make a difference to people's lives. The full range of information that forms the basis of this needs assessment can be viewed **online**.

[1] National Records Scotland, Population Estimates 2021.



Glasgow City Population

635,130

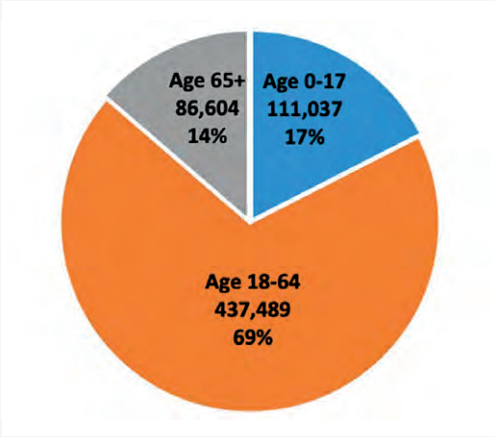
Representing 11.6% of Scotland's population

Comprises of:

17% are aged 0-17 (111,037)

69% are aged 18-64 (437,489)

14% are aged 65+over (86,604)



Population Projections to 2033

The total population of Glasgow is forecast to increase by **14,870** (**2.3%**) between 2023 and 2033. Within this expected increase is a **5.6%** decrease in the child population; a **0.2%** increase in the adult population and a **22.5%** increase in the older people population.

A smaller overall population increase of **1.2%** is expected for Scotland over the same 10 year period, encompassing decreases in the child and adult populations (**7.3%** and **2.3%** respectively) and an increase in the older people population of **19.7%**.

Life Expectancy is the average number of years a person would expect to live from birth:

Life Expectancy at Birth

73 years ♂

Life Expectancy for a Glasgow male

compared to **76.6** for a Scottish male (a difference of **3.6** years)

78 years ♀

Life Expectancy for a Glasgow female

Compared to **80.8** years for a Scottish female (a difference of **2.8** years)

Healthy Life Expectancy is the average number of years a person would expect to live in a state of self-assessed good or very good health from birth:

Healthy Life Expectancy at Birth

The number of years lived in self assessed good health.

54.8 years ♂

Healthy Life Expectancy for a Glasgow male

Compared to **60.4** years for a Scottish male (a difference of **5.6** years)

56 years ♀

Healthy Life Expectancy for a Glasgow female

Compared to **61.1** years for a Scottish female (a difference of **5.1** years)

Poverty and Deprivation:



A disproportionately high percentage (**43.2%**) of all people in Glasgow live in areas that are among the **20%** most deprived data zones in Scotland.

The percentage of Glasgow children aged 0-17 living in these areas is higher than for all people, with **51.0%** living in the **20%** most deprived data zones.

The IJB's Strategy and Business Model

The IJB is responsible for operational oversight of integrated services, and through the Chief Officer, is responsible for the management of integrated services. Directions from the IJB to the Council and Health Board govern front-line service delivery in as much as they outline:-

- what the IJB requires both bodies to do;
- the budget allocated to this function(s);
- the mechanism(s) through which the Council or Health Board's performance in delivering those directions will be monitored.

Over the medium to long-term the IJB has a clear vision for the city.

Our Vision is...

Communities will be empowered to support people to flourish and live healthier, more fulfilled lives, by having access to the right support, in the right place and at the right time.



The IJB sets out how it will deliver on this visions in the **Strategic Plan**. This includes: -

- developing and retaining a competent, confident, and valued workforce.
- working with our partners to create stronger communities that build on people's strengths and support them the way they want to be supported.
- improving access to services and supports throughout the community for people who need them and are available when they need them most.
- focusing on early intervention and prevention to achieve health improvement and reduce health inequalities.
- listening to the views of people with experience of health and social care services and acting on what they tell us when designing, planning and delivering services with our partners.
- focusing decisions and taking innovative approaches based on evidence of what works, the desired outcomes of individuals and risk accepted and managed rather than avoided, where this is in the best interests of the individual.

Our Strategic Priorities

Our six Partnership Priorities are the key strategic priorities for Glasgow City IJB / HSCP and its partners in delivering health and social care in Glasgow City.



1. **Prevention, early intervention and wellbeing**



2. **Supporting greater self-determination and informed choice**



3. **Supporting people in their communities**



4. **Strengthening communities to reduce harm**



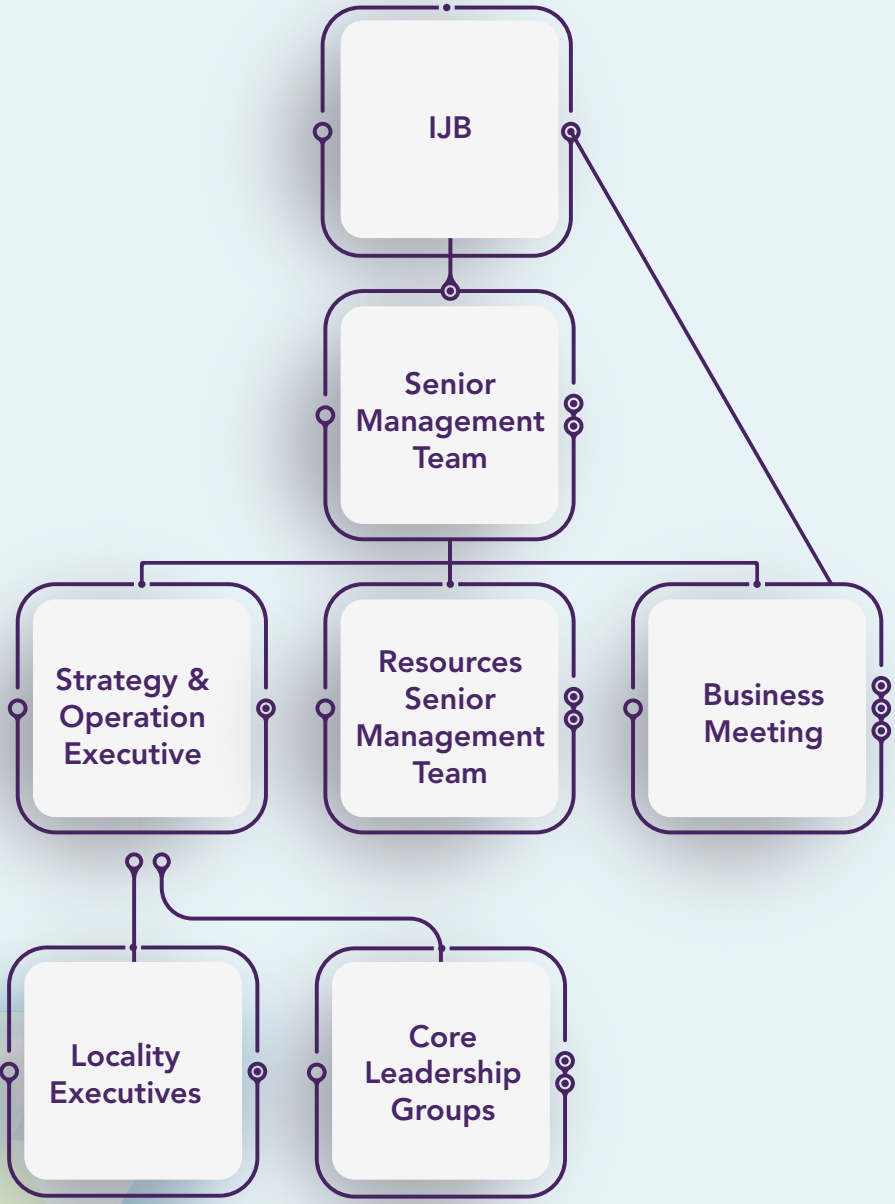
5. **A healthy, valued and supported workforce**



6. **Building a sustainable future**

The business of the IJB is managed through a structure of strategic and financial management and core leadership groups that ensure cross-care and cross-locality working. A high level summary of this is illustrated here.

There are also well developed structures to ensure clinical and care governance issues are considered and influence strategic planning and transformational change, as well as providing reassurance on clinical and care standards and quality assurance.





A Strategic Planning Forum meets twice yearly to facilitate and co-ordinate activities between and across the strategic functions to ensure development activities do not happen in isolation; and to monitor delivery of actions related to the Strategic Plan.

Within the city of Glasgow, services are organised by care groups (children, adult, older people and primary care), with a strategic centre (including strategic planning and finance) and three locality areas. These localities are North West, North East and South and **Locality Plans** have been developed for each locality. Locality plans show how the Integration Joint Board's Strategic Plan is being implemented locally, and how the localities will respond to local needs and issues. They focus on the key actions that localities are taking forward, and localities will be held accountable for their delivery.



A range of Care Group plans have also been developed to support the delivery of the IJB's Strategic Plan and delivery of the **9 National Outcomes** (shown below). Development and delivery of these are supported by Strategic Planning Groups and appropriate planning structures within individual care groups.

OUTCOMES	
Outcome 1	People are able to look after and improve their own health and wellbeing and live in good health for longer
Outcome 2	People, including those with disabilities or long term conditions, or who are frail, are able to live as far as reasonably practicable, independently and at home or in a homely setting in their community
Outcome 3	People who use health and social care services have positive experiences of those services, and have their dignity respected
Outcome 4	Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services
Outcome 5	Health and social care services contribute to reducing health inequalities
Outcome 6	People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and wellbeing
Outcome 7	People using health and social care services are safe from harm
Outcome 8	People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide
Outcome 9	Resources are used effectively and efficiently in the provision of health and social care services

The IJB's Operations for the Year

We have remained committed to ensuring that the people of Glasgow will get the health and social care services they need at the right time, in the right place and from the right person. During this year we have commenced the recovery from the pandemic with services returning to business as usual with delivery focused on achieving the best possible outcomes for our population, service users and carers.

The following represents some of our operational highlights for 2023/24 in our continued commitment to delivering on our strategic plan.

Prevention, Early Intervention and Wellbeing



1

Mental Health Improvement Framework

Addressing the wider determinants of mental health and wellbeing requires a unified, co-ordinated approach from multiple partners and sectors. **The Early Years Mental Health Improvement Framework** has been created by partners as a tool to help support those working with children under 5 and their parents / carers, to plan and deliver mental health improvement activities. It was produced following extensive engagement with key stakeholders during 2023 and provides a consistent structure against which stakeholders can review their existing approaches and identify opportunities to improve the ways they promote positive mental health and wellbeing. Similar frameworks are now in place across the life course.

2

Suicide Prevention

Glasgow City's Suicide Prevention Partnership (GCSPP) commissioned Glasgow Association for Mental Health (GAMH) to develop resources for people who are supporting someone considering suicide. GAMH worked with individuals who have lived experience of supporting a loved one at risk of suicide and in the last year launched the resource **Being There for Someone at Risk of Suicide** which contains information and advice on supports available. A range of activities were also undertaken by GCSPP to mark **Suicide Prevention Week**, including locality based events and an online suicide awareness event for HSCP staff, to profile suicide prevention efforts in Glasgow and highlight further training opportunities available.

3

Gambling Harms

Gambling harms is an emerging public health issue and has been identified as a priority in Glasgow and nationally. HSCP staff have supported the development of the Glasgow City Gambling Harms Action Plan, developed by a multi-agency group chaired by the Council. A new resource that raises awareness of gambling harms has also been produced, commissioned by the HSCP and Public Health Scotland. The resource, entitled **Whats at Stake; Glasgow's Stories of Harms and Recovery** is a collection of fully anonymised stories, which reflect the realities of real people's gambling experiences and illustrates the associated risks and harms.

4

Vaping

HSCP staff chair the NHS Greater Glasgow and Clyde Vaping and Young People's Group, which aims to coordinate activity to address this issue across the Health Board area. This was set up in response to increasing concerns about the number of young people vaping and Health Improvement staff have developed a range of resources to raise awareness of the associated harms, including an online **presentation** for parents / carers. Educational materials for use in schools have also been produced following consultation workshops and engagement with young people and teaching staff.

5

Sexual Health Good Practice Toolkit

Sexual health outcomes for young people who are care experienced are markedly poorer than for their peers in the general population across a broad range of indicators, from early experience of pregnancy and parenthood, abortions, sexually transmitted infections and sexual exploitation. Underpinning these are differences in their resilience and their ability to identify and avoid unhealthy relationships or situations. In the last year, a **Toolkit** has been developed by the Sexual Health Improvement Team, which offers practical advice to help staff and carers to support children and young people who are care experienced in relation to their sexual health and wellbeing.



1

Supported Employment

In the last year, a short **video** was created to showcase the HSCP's **Supported Employment Service** which supports people with learning disabilities and / or autistic spectrum conditions to find and keep full time jobs. The Supported Employment Service is one of the main partners in delivering Project Search, a work experience programme for young people aged between 18 to 29 years with learning disabilities and / or autistic spectrum conditions. To mark its 10th anniversary, a **video** was produced focusing on the journey of participants and the positive outcomes they have achieved, which was shown at the participants' 'graduation ceremonies'. Since its inception, 184 young people have completed the programme, with 133 gaining employment including 55 in NHSGGC.

2

Section 22 Funding

In the last year, the HSCP has also facilitated Health Visitor and Family Nurse Partnership access to Social Work Section 22 destitution funding, which has enabled them to organise financial support for families in immediate need, avoiding the requirement to make a social work referral which can lead to delays. This has allowed a more flexible and rapid needs-led response has been used to support families with essential items such as baby milk, food, nappies and clothes. By responding quickly in this way, it can prevent further deterioration in health, wellbeing and family functioning, which may require a more expensive and intensive service intervention as needs escalate.

3

Children's Rights Service

The **Children's Rights Service** (CRS) provide information on rights and advocacy and support children and young people who have experience of the care system. Activities undertaken by the CRS over the last year have included the involvement of young people in redesigning the Children's Rights Briefing and Discussion for HSCP staff, with the young people defining what they wanted workers to know, with some also agreeing to support the delivery of these briefings. The CRS have also organised health and wellbeing sessions with young people covering a range of topics including emotional, mental, social and physical health. This has allowed health issues which are important to young people to be identified and plans have been developed to share these with social workers, carers, teachers and other people involved in their care.

4

Viewpoint

Social Workers use several tools to help children and young people to express their views and encourage participation. A working group has involved care experienced children and young people in the development and piloting of new, shorter, more strengths-based **Viewpoint** questionnaires, which young people are encouraged to complete online prior to meetings on their care. The revised questionnaires were launched in the last year and the working group are continuing to raise awareness of the new questionnaires and encouraging their completion.

5

Alcohol Related Brain Damage Recovery Passport

The HSCP has produced a **Recovery Passport** for people who are living with the impact of Alcohol Related Brain Damage (ARBD). The Passport was developed in collaboration with clients supported by the ARBD Team, with the aim of developing a holistic and person-centred resource, that will enable services and family members to better understand their needs and how they can best be supported through their recovery. The Passport will avoid the need for people to explain how they require to be supported each time they come into contact with new services. It will also allow them to focus on their recovery and track their progress toward their rehabilitation goals.





1 Maximising Independence

Over the last year, Glasgow City HSCP has continued to progress the **Maximising Independence** (MI) approach and **updates** on progress are regularly available on the HSCP website. MI aims to change the way health and social care services support people, with the aim of enabling them to remain living at home safely for as long as possible. A new Maximising Independence **video** has been produced which shows how people and organisations are putting the MI approach into practice across the city. Work has also commenced on planning for a 'Community Hubs' pilot, which will enable people to access a range of health and wellbeing resources with a focus on prevention and early intervention, delivered locally by the HSCP, third sector and partner organisations.

2 Circles of Support

A successful approach to building family support networks for children and young people is now being adapted to support adults and older people in a new '**Circles of Support**' pilot, which builds upon the principles of Maximising Independence. This aims to create a supportive network of families, friends and carers around someone who needs support and to ensure decisions about their care choices are collaboratively made. Effective **Anticipatory Care Planning** is central to this approach, so that if a potential crisis situation occurs, plans are in place, understood and acted upon by everyone involved.

3 Primary Care Action Plan

Glasgow's Primary Care Action Plan (PCAP) - 2023-26 was approved in September 2023 and builds upon previous plans which commit to enabling GPs to focus more on people with complex needs, by expanding the role of other members of the primary care teams. The new PCAP covers the HSCPs wider responsibilities in relation to primary care, including their role in managing the primary care prescribing budget; working with primary contractors (GPs, optometrists, dentists and community pharmacists); and promoting the sustainability of primary care in Glasgow. Updates on progress in implementing the Plan will be reported to the IJB annually and made available within regular **bulletins** on the HSCP website.

4

Mental Health Strategy

During the last year, Glasgow City HSCP have provided system-wide planning and co-ordination for the refresh of the **Health Board wide Mental Health Strategy 2023-28**, which reaffirms our commitment to shift the balance of mental health care through an enhanced community mental health service provision.

5

Abbeycraig Supported Living

Abbeycraig is a development of 8 flats within a larger new housing development, which have been specially adapted to meet suit the needs of people with complex learning and physical disabilities, who previously lived in long-stay hospital wards, or in out of area specialist residential placements. The flats are equipped with bespoke assistive technology functionality never been used in Glasgow before and the aim is to manage risks and ensure that people become as independent as possible, while also accessing the right support when they require it. Over the next 12 months, the impact of the technology will be evaluated and will inform the wider discussion within the HSCP about the future application of technology in social care services in the city.



1

Safer Drug Consumption Facility (SDCF)

Over the last year, the HSCP has organised a number of **engagement sessions** with key stakeholders to support the planning of the **Safer Drug Consumption Facility (SCDF) pilot**, which will be the first of its kind in the UK once opened in 2024. This will be a supervised health and social care setting where people can inject drugs, obtained elsewhere, in the presence of trained professionals and it aims to reduce the harms associated with injecting drugs, support drug users to access services which will help them improve their lives, and reduce the negative impact of outdoor injecting.

2

Lillias Community Custodial Unit

The Scottish Prison Service (SPS) Lilias Community Custody Unit (CCU) holds up to 24 female prisoners who are nearing the end of their sentence and are assessed as low risk. The unit aims to prepare the women for their reintegration into the community and is staffed by a range of health and social work professionals, including the Tomorrow's Women Glasgow (TWG) team. TWG provide a range of support to assist women after release, such as helping them to access funds to buy clothing and furniture, apply for benefits, set up bank accounts, register with local health services, as well as connect with local housing providers, voluntary groups and networks. Over the last year, 6 women have been assisted by TWG who have worked with Turning Point Scotland to secure supported tenancies, avoiding the need for them to be placed within homeless projects or hotel accommodation.

3

Child Protection

The National Guidance for Child Protection in Scotland was revised in 2023 and embodies the ethos of a strengths-based, trauma informed approach, focusing on children's rights and their voice, as well as highlighting the need for engagement and collaboration with families. The Child Protection Team have developed an implementation plan that includes an update of the Glasgow Child Protection Procedures, based upon the national guidance and findings from staff consultations. These procedures once approved, will be launched, with training and briefings put in place to support their implementation and evaluation.

4

Medication Assisted Treatment (MAT) Standards Implementation

Medication Assisted Treatment (MAT) refers to the use of medication alongside psychological and social support in the treatment of people who are experiencing issues with their drug use. **MAT Standards** have been developed nationally and are designed to ensure the consistent delivery of safe, accessible, high quality drug treatment across Scotland. Within Glasgow, Standards 1 to 5 have been fully implemented by Glasgow City Alcohol and Drugs Partnership (ADP) and work continues to implement the remaining standards 6 to 10 in line with national implementation timelines.





1

Staff Mental Health and Wellbeing

A Staff Mental Health and Wellbeing group has been established within the HSCP and working alongside partner organisations, they have organised the delivery of a range of mental health and wellbeing options for staff in the last year. These include a variety of physical activity opportunities for all ages and levels of fitness and wellbeing sessions covering a range of topics such as resilience, self-care, stress and mindfulness. Information sessions on health topics have also been offered, including menopause awareness raising sessions offering information as well as peer support.

2

Supporting Attendance

A variety of training for managers to support attendance has been offered in the last year including 90 minute training sessions entitled 'Maximising Attendance and Employee Wellbeing.' Online hubs have also been created for staff and managers to access a range of sickness absence related guidance, templates and resources. An updated Absence Action Plan has also been produced which will be implemented during 2024/25, which will ensure there is a consistent approach to attendance management and supporting staff mental health and wellbeing. This will be targeted where staff absence is highest and pressures are greatest and will focus on improving early intervention and preventative measures.

3

Management and Leadership Development

A range of learning and development opportunities have been provided to managers and leaders in the last year, including the Leading, Managing and Care programme, provided though the Open University. 18 managers completed this in 2023, with another 18 expected to complete by June 2024. A Coaching Conversations for Leaders Programme, aimed at supporting leaders and managers to have more effective PDP and performance related conversations was also attended by over 40 managers. The HSCP also has an internal coaching service which seeks to strengthen and support strategic and operational leadership capability and 15 qualified coaches are currently in place.

4

Staff Training and Development

A range of learning and development opportunities for the wider staff group have also been made available in the last year, including sponsorship of Social Workers to study for enhanced postgraduate professional qualifications, with the HSCP meeting the cost of the qualification and allowing staff time to attend classes, learn and study. Care Services staff have also been supported through the delivery of SVQ programmes which ensure their registration requirements for the SSSC (Scottish Social Services Council) are fully met.



1

Workforce Plan

The HSCP published its **Workforce Plan 2022-2025** in November 2022 which set out priorities in relation to the 5 Pillars of the Workforce Journey – Plan, Attract, Train, Employ and Nurture. Underpinning the Plan are commitments to promote the HSCP and Glasgow as a great place to work; to support and nurture our workforce; to look after staff mental and physical wellbeing; and to offer rewarding and fulfilling roles and development opportunities. An **update** on the Year 1 actions of the plan was presented to Glasgow City IJB in November 2023.

2

Succession Planning

A Succession Planning Programme Board has been implemented in 2023/24 with members from across the Senior Management Team. Following extensive staff engagement at all levels, the group has developed a draft succession planning process which includes Leadership Competency descriptors and guidelines to support effective career conversations between staff and line managers. The plans will be taken forward in 2024/25 and will provide a greater understanding of staffing risks and development needs across senior teams and allow targeted development actions to be undertaken to support individuals, teams and the wider organisation.

3

Career Pathways

Older Peoples Services have developed a student programme Care in Partnership with **Glasgow Clyde College**, which provides college students with opportunity to gain an entry level qualification in Social Care. Students are provided with 18 weeks paid employment, as well as a learning package that meets the core induction learning necessary to become a Social Care Assistant. Completion of the course guarantees all students an interview for a permanent Social Care Assistant post based within one of our five residential care homes. The course was very successful in its first year of running, with **11 student interns** successfully securing a permanent job within the HSCP, with a second cohort also starting in February 2024.

4

Recruitment

Recruitment activities undertaken during 2023/24 included targeted bespoke social media campaigns to attract candidates for a range of posts. For example, nationwide adverts ran throughout the summer 2023 for Consultant Psychiatrists, utilising social media and internet advertising techniques. There was also a move from large scale city-wide recruitment to targeted local community based recruitment events and campaigns within Homecare and Older People's Residential Services, which were successful in recruiting local people to work within their own communities. The annual recruitment process for Newly Qualified Nurses (NQNs) within Mental Health and Primary Care was also successful in recruiting 150 nurses during 2023.



Performance Management

A comprehensive Performance Framework is in place and routine performance management arrangements established at various levels within the Partnership.

A detailed **Quarterly Performance Report** is produced which includes a wide variety of Health and Social Work KPIs and provides information on how services are responding to areas of under-performance. All KPIs have been aligned to the HSCP's Strategic Priorities, as set out in our **Strategic Plan** and to the **National Health and Wellbeing Outcomes** specified by the Scottish Government. This Performance report is shared with and scrutinised by the HSCP Senior Management Team and is presented to the Integration Joint Board's **Finance, Audit and Scrutiny Committee** (FASC).

At each FASC meeting, specific service areas are focused upon and relevant strategic leads are invited to discuss performance. At these meetings, service leads are also asked to demonstrate how they are taking forward their commitments within the Strategic Plan and contributing to the HSCP's Strategic Priorities. Processes to systematically monitor and regularly report to the FASC upon delivery of commitments within the new **Strategic Plan** have also been introduced. The IJB and HSCP Management Teams also regularly receive updates upon delivery of these commitments through individual service reports, as well as financial, savings and budgetary updates.

Within our **Annual Performance Reports**, we reflect upon performance in relation to our Key Performance Indicators, as well as delivery of our Strategic Plan through examples of key achievements / developments in the last 12 months. We also seek to illustrate the impact of HSCP activities at an individual and service level outcome, by drawing upon examples of case studies, surveys and other user / carer and staff feedback mechanisms; and at an organisational level by consideration of key health and wellbeing trends from our **Demographics Profile** which is updated annually.

In addition to the above, the health improvement team, in partnership with the wider local public health intelligence community in NHS Greater Glasgow and Clyde, also undertake a range of activities to identify and assess population health and wellbeing trends, including the Adults and Schools Health and Wellbeing Surveys. Other similar information is produced by partners including the **Glasgow Centre for Population Health** and the **Scottish Public Health Observatory**.

There are, therefore, a range of mechanisms in place within the Partnership to scrutinise performance on an ongoing basis, to monitor delivery of our Strategic Plan and to consider the impact of HSCP, as well as partner activity on individual, service and wider health and wellbeing outcomes.





2023-24 Performance Achievements

Key areas where performance has shown the greatest improvement in our strategic performance indicators over the past 12 months include:

Indicator		YEAR END 2022/23	YEAR END 2023/24
% of HPIs (Health Plan Indicators) allocated by Health Visitors by 24 weeks.	North West	93%	99% (Jan 24)
	South	95%	97% (Jan 24)
Mumps, Measles and Rubella (MMR) vaccinations: (% Uptake at 5 years)		94.9%	95.7% (Q3)
Psychological Therapies: % of people who started treatment within 18 weeks of referral	North East	58.0%	75.3%
	North West	91.7%	93.4%
Alcohol Brief Intervention delivery		8,966	10,479
Women Smoking in Pregnancy	General Population	8.4%	7.3%
	Most Deprived Quintile	13.9%	10.8%
Number of ACP summaries completed and shared with the patient's GP		276	399
Number of out of authority placements		30	26
Number of Clustered Supported Living tenancies offered to older people		83	88
% service users who receive a Reablement Service following referral for Home Care	From Hospital	70.1%	79.0% (Q3)
	From the Community	79.6%	87.9% (Q3)
Number of New Carers identified that have gone on to receive a Carers Support Plan or Young Carer Statement		2,533	3,229
Number of households reassessed as Homeless / Potentially Homeless within 12 months		406	312
% of Community Payback Order (CPO) Unpaid Work Placements commenced within 7 days of sentence		89%	90%

2023-24 Areas for Improvement

Ongoing improvement is sought across all services within the HSCP and the performance management arrangements in place are designed to facilitate this. Based on analysis of performance in our key strategic indicators over the last 12 months, specific areas we would like to improve going forward include the following:

Indicator	Performance Issues and Actions
Mumps, Measles and Rubella (MMR) Vaccinations: (% uptake at 24 months) **Target**: 95% **Actual**: 91.6 (Q3)	**Performance Issues** • The World Health Organisation has raised concerns that vaccine uptake has reduced internationally for several reasons including a decline in vaccine confidence linked to the pandemic. **Actions to Improve Performance include:** • The team continues to focus on areas where uptake is lowest. • Working with public health colleagues on several "tests of change" to improve uptake. • Specific videos have been produced for use with marginalised communities. • Staff continue to recall and chase up families who have not attended for vaccines. • Public Health Scotland is using the measles outbreaks in England to raise awareness of the need for the MMR vaccination and it is anticipated this will increase uptake rates.
Psychological Therapies: % of people who started treatment within 18 weeks of referral **Target**: 90% **Actual**: 75.3% North East 81.4% South	**Performance Issues** • The capacity to deliver PTs has been impacted by staffing issues including vacancies and sickness absence. • Recruitment to some posts were unsuccessful highlighting the national shortages of clinically trained professionals. • Some people waited longer due to clinical, social, or personal reasons which prevented engagement through remote consultations (waiting for an in-person face-to-face approach). **Actions to Improve Performance include:** • Waiting list initiatives continue to target patients with the longest waits. • Digital alternatives to face-to-face approaches (i.e., Anytime Anywhere or Near Me) continue to be used to reduce waiting times where suitable. • Continued delivery of cCBT (Computerised Cognitive Behavioural Therapy) for people with long term conditions. • Heads of Service and Professional Leads routinely monitor team performance to assess the impact of actions and support decision-making. • Ongoing focus on improving success of staff recruitment.

Indicator	Performance Issues and Actions
Smoking Quit Rates at 3 months from the 40% most deprived areas. **Target**: 918 (Q 1-3) **Actual**: 753 (Q1-3)	**Performance Issues** • There continue to be issues with pharmacy capacity. • Unavailability of several products including varenicline, which has been unavailable since June 2021 and was the most popular and effective product. • Clients continue to present at the QYW (Quit Your Way) community service with complex needs such as poor mental health and financial issues. This requires an increased amount of time and intensity of intervention to provide them with holistic support and to effectively signpost them to other local agencies, which in turn causes capacity issues for QYW. • All three locality teams have also been significantly impacted by staff absence and vacancies across the City. **Actions to Improve Performance include:** • Our community QYW staff have engaged with Public Health Pharmacy and local pharmacy colleagues to provide support and identify solutions to improve pharmacy performance and resolve current challenges. • In addition to Health Centre clinics, face-to-face community clinics have been set up in local pharmacies in each locality. These all offer clients the opportunity to get support, collect cessation prescriptions and receive CO (carbon monoxide) monitoring. • A Smoke Free App is being piloted to provide an accessible digital support option for clients. Initial uptake by clients across the City is positive.
Exclusive Breastfeeding at 6-8 weeks **General population** **Target**: 33% **Actual**: 30.7% (Q3) **15% most deprived data zones.** **Target**: 24.4% **Actual**: 22.7% (Q3)	**Performance Issues** • Reduced staffing across some HSCP health visiting teams in the city has impacted the delivery of programmes that support breastfeeding. • The Board Infant Feeding teams across acute and community have also experienced staffing shortages. • Telephone and face-to-face support delivered by the BFN (Breast Feeding Network) on behalf of the city was funded via the Health Improvement budget. This funding ended in March 2024 and uncertainty around this has impacted on signposting and referrals to the services prior to this. **Actions to Improve Performance include:** • Mothers will continue to be offered face to face or online consultations and when needed a home visit will be provided. • The BFN will continue to explore other funding opportunities to allow their work to continue. • Continuing to link with partners to enable families to access a range of services in accessible venues, for example Glasgow Life to offer groups in some of their library venues.

Indicator	Performance Issues and Actions
	• The Breastfeeding Early Intervention Pilot, which focuses on SIMD 1 areas, began in the North East of the city in November 2023 and seeks to ensure participants receive additional support for breastfeeding. • Health Improvement staff continue to lead on the roll out of the Breastfeeding Friendly Scotland Scheme in the city with 116 premises currently signed up. • Continuing to explore opportunities for funding to sustain face-to-face groups.
i) Total number of Acute Delays and ii) Bed Days Lost to Delays (All delays, all reasons 18+) **Delays** **Target**: 120 **Actual**: 140 **Bed Days Lost** **Target**: 3,327 / month **Actual**: 6,256 / month (Apr-Dec)	**Performance Issues** • Awaiting care home places – Lack of availability, impact of patient & family choice, engagement required to liaise and progress discharge. • Increase in Adults with Incapacity (AWI) issues requiring Court/Sherriff involvement, impacting on the length of time required to process. • Delays linked to issues which may not have an HSCP locus such as house cleans, equipment, housing factors etc. • Increase in homelessness linked cases, reflecting the wider housing crisis in the city. • Increased complexity of referrals. • Ongoing staffing issues – general sickness/absence. **Actions to Improve Performance include:** • Aim for a shift from patients being delayed towards a planned discharge date, with actions being progressed to support this. • Liaise with and utilise support from the discharge team on issues at ward level such as medications and transport required on discharge. • Improve access to care home places through ad hoc Commissioning inputs, linking with care homes to progress pre-admission assessments and mitigate discharge delays, and attending care home webinars to liaise with the homes on an ongoing basis. • Regular links with legal department to support AWI issues and using a tracker to progress cases. Using interim powers to support progress and aiming for additional court dates. • Maximising use of Intermediate Care & Discharge to Assess using the daily Intermediate Care Huddle and liaising with HSCP residential units to improve pathways. • Supporting the Homelessness Liaison team via a weekly multi-disciplinary meeting involving a range of HSCP functions and teams including addictions, homelessness services, commissioning and the complex needs team.

Indicator	Performance Issues and Actions
	• Management of complex cases through a focused joint approach with multi-disciplinary teams, including NHS Acute and a range of HSCP services including community health, home care, commissioning, occupational therapy and social work. • Management of staffing issues through targeted action around short and long term absence and the use of some temporary capacity. • Implementing a service improvement programme working across a range of areas including demand, activity, capacity and queueing.
Total number of Adult and Older People Mental Health delays **Target**: 20 **Actual**: 45	**Performance Issues** • The recent rise in delays includes more complex patients who require a particular type of community placement which have proved more difficult to source. **Actions to Improve Performance include:** • Continued focus across the city to reduce the number of delays for OPMH (Older People Mental Health) and AMH (Adult Mental Health) patients. • A review of discharge teams has progressed, and a report with recommendations is being prepared for consideration by senior management. • Regular meetings continue with commissioning staff and service managers to ensure that we progress as quickly as possible with patients who are deemed fit for discharge.



Indicator	Performance Issues and Actions
Intermediate Care (IC): % users transferred home. **Target**: 30% **Actual**: 14%	**Performance Issues** • Number of IC referrals aged 65 and under have increased and the overall frailty / complexity of service users being admitted to IC has increased making a return to home more challenging. **Actions to Improve Performance include:** • Continuation of the daily IC "Huddle" to discuss all IC referrals from Hospital Teams, including the Rehab team and IC Unit staff. • A revised focus on a rehabilitation group for IC is under discussion. • An improvement event with all IC staff was held recently. Further engagement sessions are planned with care providers with the aim of supporting them to increase the numbers being transferred home. • IC Improvement Group, which has a strong focus on performance, continues to meet 4 weekly.
Sickness absence rate (%) **NHS** **Target**: <4% **Actual**: 7.02% **Social Work** **Target**: <5% **Actual**: 11.5%	**Performance Issues** • Absences recorded as 'psychological' remains the most common absence reason, along with musculoskeletal. • The post COVID-19 period has seen significant absence for all Care Groups. • Large percentage of workforce are over the age of 50 and in predominately frontline roles, which can have an impact on absence levels. • Long term absence remains at a higher level than short term absence in keeping with established trend. **Actions to Improve Performance include:** • Plans being developed in health and social work to co-ordinate and implement a consistent, effective approach to Attendance Management and to support the health and mental wellbeing of staff. • Ensuring NHS and Social Work HR resources, assistance and guidance is available and accessible for all HSCP staff and managers. • Identifying priority service areas for interventions and focusing on the main contributors to absence i.e. psychological and musculoskeletal. • Support mangers to make appropriate early interventions and adjustments in order to try to prevent longer term issues. • New robust actions and prompts for managers and support for them to access and analyse improved attendance data in order to identify trends and areas of concern. • Continue to encourage managers to ensure that staff absence is correctly coded to ensure accuracy of workforce information provided.

More detailed performance information and updates on actions being progressed to improve performance can be accessed in our **Annual** and **Quarterly** Performance Reports.

The IJB's Financial Position at 31 March 2024

The IJB is operating in an increasingly challenging environment with funding not keeping pace with increasing demand for service and increasing costs linked to delivery. This requires the IJB to have robust financial management arrangements in place to deliver services within the funding available.

The Comprehensive Income and Expenditure Statement (see page 68) describes expenditure and income by care group across the IJB and shows that an overspend of £15,518,000 was generated in 2023/24. This is shown in the table below with notes provided below to explain each heading.

	Note	£ millions
Operational Service Delivery - Pressures		
Mental Health Inpatient staffing pressures	1	11.2
Increased demand for Homelessness Services including acceleration of Home Office decisions	2	12.0
Increase in prescribing costs and volumes	3	9.1
Residential staffing pressures	4	2.3
Increased demand for direct assistance payments in Children and Families	5	1.8
Overspend in continence products due to increases to price and demand	6	2.2
Overspend in transport costs due to increases in price	7	1.5
Continued pressure on Health Visiting employee costs	8	1.0
Increased demand for extra contractual referrals in Mental Health Inpatient Services	9	2.0
Increased demand for Equipu	10	1.4
Increased cost in Prison Service due to new pharmacy contract and drug prices	11	1.4
Total Pressures in Operational Service Delivery		**45.9**

	Note	£ millions
Operational Service Delivery - Underspends		
Underspend as a result of vacancies and staff turnover	12	-18.5
Underspend in personalisation / purchased services due to sector capacity	13	-3.8
Underspend as a result of additional income recoveries	14	-4.2
Underspend due to part year implementation of ADRS prevention contract	15	-0.1
Underspend in implementation of the Carers Act investment	16	-0.5
Total Underspends in Operational Service Delivery		**-27.1**
Net Overspend in Operational Service Delivery		**18.8**
Local and national priorities which will not be completed until future financial years	17	-14.3
Expenditure from prior years and incurred in this year to be funded from earmarked reserves	18	11.0
Net Overspend per Income and Expenditure Statement		**15.5**

Notes

Impact of Operational Service Delivery

1. The overspend in Mental Health is mainly attributable to increased spend on agency and bank nursing due to the increased needs of patients in these services and the consistently high number of enhanced observations required and spend required to provide sick leave and vacancy cover. Management actions were agreed during 2023-24 to reduce the level of bank and agency spending with a specific focus on reduced observations. This has reduced the level of overspend and this work will continue into 2024-25.

2. The Homelessness Service continues to experience an increase in presentations due to the impact on the economy of both the pandemic and the cost-of-living crisis. In addition, the service is responding to the resettlement of Ukrainian refugees. When the budget was set in March 2023 it was forecast that there was cost pressure of £8.6m in this service linked to demand which would require to be funded from general reserves. This service has continued to progress recovery planning to reduce this overspend and an update in June 2023 to the IJB recognised that although savings had been secured these had been outstripped by additional costs associated with new local connection legislation which means that the local authority has a duty to secure settled accommodation for any unintentionally homeless household, regardless of where they were resident in Scotland prior to the application. A national decision to accelerate decision making by the Home Office in relation to asylum claims has also had a significant financial consequence for the IJB and has increased demand for temporary accommodation in the City. All these factors have increased demand for services in Glasgow and is reflective in the overspend reported for this service.

3. NHSGGC has the lowest primary care spend on medicines per capita amongst all the health boards, once the demographics and morbidity have been taken into account; despite this, there are cost pressures on our Prescribing Budget in 2023-24, driven primarily by an increase in the global price of drugs, but also by a sustained prescribing volume growth at pre-pandemic levels, new effective evidence based treatments, and a number of other drivers of inflation. When the budget was set in March 2023 it was forecast that there was a cost pressure of £6.6m linked to volatility of global market prices and this would be required to be funded from general reserves. This volatility continued during 2023-24 and is reflected in the final overspend reported in this area.

4. There is an overspend in Residential Services in both Older People and Children Services and is linked to the use of agency and overtime directly attributed to increased care needs of residents and additional cover required to meet staff sickness levels and vacancies.

5. The increase in direct assistance is due to an increase in section 22 payments (£0.3m) primarily supporting families with no recourse to public funds and an increase in Section 29 payments linked to accommodation costs for care leavers including student accommodation (£1.5m).

6. This overspend reflects both an increase in demand for these services as well as an increase in the price for these products. From 1st September 2023, NHSGGC entered a new contract in place for Supply and Delivery of Continence Products to both acute and community settings. This resulted in an increase of 20.2% in charges for community setting. In addition, the new contract will charge for deliveries to care homes, this was previously non chargeable.

7. Increases in transport costs linked to fuel increases, increases in vehicle hire, taxi charges and repairs due to ageing fleets. This also reflects a non-delivery of saving following market condition changes which means the saving can no longer be delivered as first identified. A review of transport arrangements is ongoing to reduce costs pressure where this can be done.

8. This overspend in Heath Visiting is primarily due to incremental drift and the level of trainees currently in the training programme. Additional trainees were recruited to support successful planning. This will reduce over time.

9. This overspend in extra contractual referrals in Mental Health Inpatient Services is reflective of both demand and complexity of demand which is resulting in an increase in these referrals.

10. This service is experiencing increasing demand for equipment to support service users and patients to remain within their own homes.

11. This overspend in the Prison Team reflects the outcome of the negotiation of a national tender which has seen an increase on costs linked to the delivery of pharmacy costs. This service is also impacted by the global increase to drug prices experienced in our prescribing budgets.

12. Staffing pressures continue to be experienced across all services due to high turnover levels, high sickness levels and challenges in recruitment. This is not unique to Glasgow and is being experienced UK wide. These challenges are not new to the IJB however the scale of them is increasing. We continue to focus on the recruitment of staff utilising a range of measures such as advertising campaigns both at a local and national level, align recruitment timescales with the availability of newly qualified professionals and undertaking targeted recruitment and training strategies to develop existing and new staff to meet the skills requirements of our services. In September of this the IJB agreed to slow down recruitment processes for some posts to increase savings from employee turnover due to the scale of the financial pressures being faced by the IJB. The impact of this is also reflected in these figures.

13. Services are experiencing an increase in demand across all services with an increase in both requests for service but also an increase in the complexity of the need which is presenting. However, this has not manifested itself as an increase in spend during 2023/24 primarily because purchased services are struggling to complete assessments and/or put services in place because of the staffing pressures being experienced across the sector. This is resulting in delayed start dates which mean in year costs are part year only and result in underspend in personalization and purchased services. These staffing pressures are not unique to Glasgow and are being experienced across the UK and include high turnover levels, high sickness levels and challenges in recruitment making it difficult to secure staffing levels to maintain services to meet demand. The tender for hospital discharges for those with complex needs has also been delayed impacting on the underspend part year.





14. Additional income recovered mainly through recovery of financially assessed client contributions, funding received for unaccompanied asylum-seeking children and funding received because of increased activity in Criminal Justice teams.

15. The ADRS prevention contract commenced during the year resulting in part year implementation costs.

16. Carers services are underspent mainly in respect of funding received for a short break's bureau. This funding is no longer required due to duplication with the service being developed by the Glasgow carers centres. In addition, external providers are having difficulties finding external provision of low-level support to Carers.

17. A number of commitments made in 2023/24 in relation to local and national priorities will not complete until future years (£14.3m). These include funding received from the Scottish Government and Home Office to fund national priorities such as dementia, unscheduled care, asylum seekers and refugees. This relates to ring-fenced funding which has been received or allocated to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of this funding.

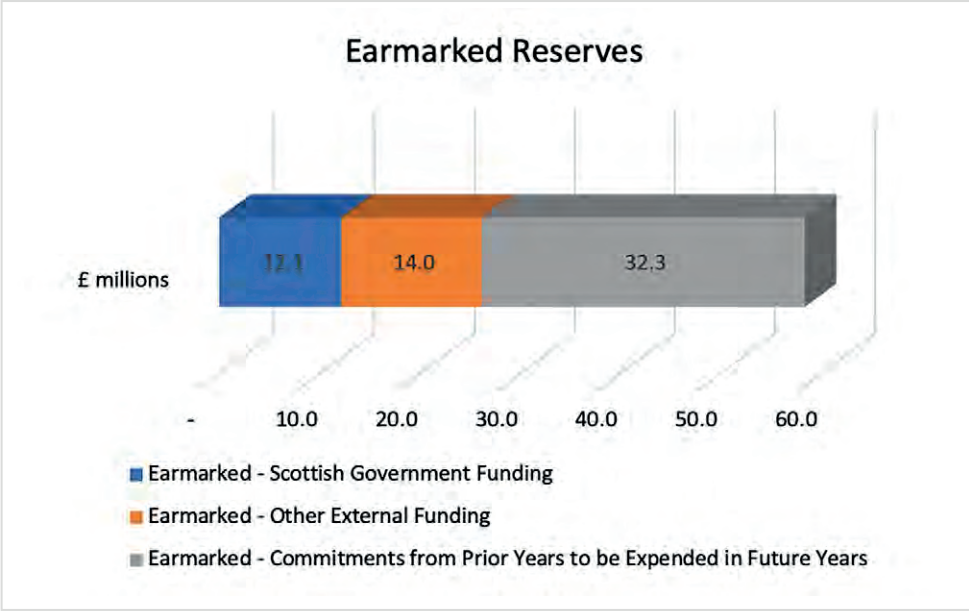
18. Each year an element of expenditure is planned to be met from earmarked reserves and is funded from the balances we hold in reserves. In 2023/24 £11m of earmarked reserves have been drawn down to meet this expenditure.

The IJB elected to transfer £14.3m for specific earmarked commitments in 2024/25. They also approved the re-alignment of earmarked reserves to general reserves totalling £0.3m.

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 106 public bodies do not over-commit themselves financially.

The IJB has a cumulative general reserve of £8.4m at 31 March 2024, which is 0.5% of net expenditure and is below the target set of 2%. The IJB aims to hold uncommitted reserves equating to 2% of net expenditure, however it is recognised that this will not always be possible to secure and is subject to the financial position of the IJB each year. Holding general reserves is recognised as best practice and provides the IJB with the financial capacity to manage financial risks from year to year. The 2024/25 budget strategy plans to deliver an underspend of £9.3m to support budget smoothing of the planned increase in superannuation rates in 2026/27. If this is secured during 2024/25 this will increase general reserves to £17.7m, which would be 1.1% of net expenditure. There are still a number of risks in 2024-25 for which the general reserves will be required as a result of the financial volatility which still exists especially in relation to homelessness, prescribing and pay settlements and funding arrangements for 2024-25. It will also help to support the implementation of the significant savings programme and the wider budget strategy which is required to be delivered. It is also important for the long-term financial stability and the sustainability of the IJB that sufficient general reserves are held in reserve to manage unanticipated pressures from year to year.

The IJB also has a cumulative earmarked reserve of £58.4m. This is earmarked to deliver specific projects and government priorities which are supported by additional funding which has been provided to the IJB and is required to fund these commitments. It also supports delivery of commitments which span financial years in a way that represents best value for the IJB.



Key Risks, Uncertainties and Financial Outlook

The IJB approved its Risk Management Policy and Strategy in February 2016, and the most recent update of this was carried out in February 2020. A full review of the Policy and Strategy was scheduled to take place in late 2023, however this has been deferred to Autumn 2024.

The IJB's Strategic Risk Register is reviewed quarterly by the Senior Management Team and by the IJB's Finance, Audit and Scrutiny Committee.

Service wide operational risk registers for local authority and health board services in the HSCP are reviewed quarterly by the SMT, with key operational risks highlighted to the FASC on a quarterly basis.

The IJB reviews its strategic risk register on an annual basis, with the latest review completed in June 2024.

The key risks identified within the IJB Risk Register are shown in the table (below) along with the actions in place to mitigate against some of these risks.

Key Strategic Risks	Key Mitigating Actions
Unable to budget within allocated resources and impact on service delivery due to required level of savings. Current residual risk: **Very High** (No change in past 12 months)	• Transformation Programme for the HSCP in place, with a range of programmes identified to support delivery of Strategic Plan within allocated budgets. • Financial position monitored on ongoing basis by SMT, IJB Finance and Audit committee and full IJB. • Budget Plan for 2024/25 has been approved. • Medium Term financial forecasting also undertaken to enable requirements for savings to be assessed over the medium term and to inform planning assumptions. Medium Term Financial Plan for 2024-27 has been approved. • HSCP continues to actively engage with Partner Bodies in the budget planning process, identifying dependencies and risks associated with any proposals. • Continued engagement with Scottish Government and Partner Bodies on financial planning assumptions and potential impact of funding availability arising from the Scottish Government's Budget and Spending Review (23/24 to 26/27).

Key Strategic Risks	Key Mitigating Actions
Inability to budget within allocated resources and failing to deliver part or all of the Strategic Plan Current residual risk: **Very High** (Residual likelihood increased in past 12 months, resulting in overall risk increasing from High to Very High)	• The Integration Scheme details the actions to be taken in the event of this and furthermore the contingency arrangements should parent bodies be unable / unwilling to provide additional funding. • Financial position monitored on ongoing basis by SMT, ITB, IJB Finance, Audit and Scrutiny committee and full IJB. • Ongoing monitoring of financial impact of inflation on service costs. • Delivery of savings continues to be tracked and monitored by the Transformation Programme Board. • Budget Plan for 2024/25 has been approved. • Medium Term financial forecasting also undertaken to enable requirements for savings to be assessed over the medium term and to inform planning assumptions. Medium Term Financial Plan for 2024-27 has been approved. • The draft Strategic Plan (2023-26) was updated prior to publication to recognise the financial position, and the potential impact of this on delivering strategic priorities which will be subject to review. • A forecasted outturn for 23/24 was brought to the IJB in September 2023. The IJB agreed a Recovery Plan to bring spend back within planning assumptions. • In 2024, the IJB agreed to the development of a 'service reset' which would identify the services which are sustainable in terms of meeting demand within the financial envelope which is available.
Failure to deliver transformation of Primary Care services as specified in the Primary Care Improvement Plan (PCIP) due to lack of affordability / shortage of resources (qualified staff, suitable accommodation), lack of appropriate digital solution to support plan, inability to maintain sustainability, inability to quantify evidence of impact. Current residual risk: **Very High** (No change in past 12 months)	A number of measures being taken to mitigate the lack of qualified staff including: • Continued work across wider system to identify how the HSCP can support sustainability of general practice. • Phasing recruitment. • Making local vacancy approval processes more efficient. • Developing alternative skill mix models. • Recruiting into trainee posts and supporting less experienced staff to obtain necessary experience.

Key Strategic Risks	Key Mitigating Actions
The IJB will be unable to achieve its strategic priorities around supporting people at risk of homelessness and the provision of safe housing for Glasgow's residents and contributing to the role the city is playing in supporting people seeking asylum / refuge. This is due to the Home Office decision to accelerate asylum seeker decisions which will increase existing pressures in the provision of homelessness services. Current residual risk: **Very High** (This risk was added in November 2023)	• A report was submitted to Glasgow City Council's Emergency Committee in October 2023 on the projected impact of accelerated asylum decisions. • Governance arrangements have been put place in the HSCP and across Council and other partners to monitor the impact and risks around accelerated asylum decision making and the impact on demand for Homelessness Services. • An action plan is in development in partnership with the Council's Neighbourhood, Sustainability and Roads service (NRS).
The requirement to reduce costs associated with the use of hotel and B&B accommodation in homelessness services. Coupled with new legislation, a significant increase in positive asylum decisions and Registered Social Landlords (RSL) being unable to provide the volume of accommodation required could result in a breach of statutory duties and increase number of rough sleepers in the city. Residual risk level: **Very High** (This risk was added in August 2023)	• Glasgow City Council declared a Housing Emergency in November 2023. In response the HSCP and the Council's Neighbourhood, Sustainability and Roads service (NRS) agreed a draft action plan, with further action plan to be developed. • Ongoing engagement with Scottish Government on funding constraints. • Engagement sessions with RSL's to focus on maximising accommodation options. • RSL's have committed up to and where possible beyond 60% of their stock for homelessness provision which will remain under review via the Rapid Rehousing Transition Plan (RRTP) strategic oversight group, quarterly local letting plan arrangements and fortnightly B&B Hotel budget oversight group. • Engagement with third sector partners and Police Scotland operating in city centre to focus attention on those most at risk and / or vulnerable. • Additional resource including social care homelessness support and, where necessary, health care interventions are deployed within Simon Community Hub service with arrangements also in place with Out of Hours. • Weekly update reports from Simon Community to determine rough sleeping trends to ensure oversight of any impact from homelessness savings plans. • Homelessness service managers have developed a risk management approach to ensure consistent decision making for those most at risk.

Key Strategic Risks	Key Mitigating Actions
The significant cost pressure on our Prescribing Budget (2023-24) is being driven by a sustained prescribing volume growth (+3.5% year on year) combined with an increase in the global price of drugs. Additional pressures on the cost of prescribed medicines are expected because of higher energy and transport costs, wage inflation and for imported medicines following the UK withdrawal from the EU. There will likely be further increase in demand. Residual Risk Level: **Very High** (This risk was added in August 2023)	• Use of IJB reserves and implementation of savings to cover the increased costs. • Chief Finance Officers engagement with Scottish Government regarding the need for additional funding. • Development of Glasgow City HSCP Action Plan using actions from Prescribing Summit. • Prescribing initiative and Repeat Prescribing Locum Service (RPLES) activity agreed with the Local Medical Committee (LMC). • Letter issued by Clinical Directors and Pharmacy Leads to all practices to communicate prescribing cost increases and impacts on services. • Engaging with other service leads across health and social care to identify potential prescribing efficiencies through their areas of practice. • Development of local reporting mechanisms by Pharmacy Teams to identify day-to-day data and efficiencies.



The financial position for public services is extremely challenging and the IJB must operate within significant budget restraints and pressures. In March 2024, the IJB conditionally approved its budget for 2024/25, subject to receipt of a final funding offer from NHS Greater Glasgow and Clyde in the new financial year and further details being brought to the May IJB in relation to some savings.

This draft budget assessed the demand and cost pressures which exist across services and presented a budget strategy with proposals on how these would be funded and managed in 2024/25. This budget identified a funding gap of £36m which will be addressed through a wide range of service reforms and efficiencies, service prioritisation and reductions and pressures to be managed within existing budgets. Progress on achievement of this programme will be reported during the year to the IJB and the IJB Finance, Audit and Scrutiny Committee and in the 2024/25 Annual Performance Report.

A **Medium-Term Financial Outlook** was also reported to the IJB on the 20 March 2024. This considers a range of pressures and uncertainties to assess the likely impact on the IJB's financial position over the medium term. Examples include:

- Inflationary pressures linked to pay and contractual commitments and global markets for prescribing.
- National commitments such as uplifts for social care providers.
- Continuing legacy of the impact of COVID-19 on people's health, wellbeing and the economic impact including income, employment and housing.
- Local pressures linked to demand as a result of demographic, deprivation, and health.

This looks forward to 2026-27 and identifies the need for a further £28m of savings to deliver a balanced budget in 2025/26 and £52m in 2026/27.

The IJB is operating in an increasingly challenging environment with funding not keeping pace with increasing demand for services and increasing costs linked to delivery. Earlier this year the IJB recognised that given the scale of the financial pressure being faced in the current financial year and the forecasts for 2024-25 to 2026-27, that there needed to be a fundamental change to the services which are offered. The IJB agreed to the development of a service reset which would identify the services which are sustainable both in terms of meeting the demands of the population of Glasgow City but also be sustainable within the financial envelope which is available.





The financial strategy has been developed within this context. Our priority has been to protect core services which deliver care to those who are acutely unwell, support prevention measures and deliver evidenced impact in improving the health and wellbeing of those who access service. The outcome is that we have proposals which will result in reducing services which are not core services to enable us to support those services which have the greatest impact in relation improving the health and wellbeing of those who access these services. There have also been areas where we have supplemented Scottish Government funding with additional investment. This is no longer sustainable and investment levels are being reduced back to core funding levels.

The IJB has a clear strategy to support delivery of the Strategic Plan and also to ensure the IJB remains financially sustainable over the medium term. The IJB also understands the key risks and uncertainties linked to delivery and has clear actions in place to mitigate these. We will continue to work closely with all our partners and stakeholders to secure a future which is sustainable and meets the needs of our communities and we remain committed to this as we move forward into 2024/25.

Jackie Kerr
Interim Chief Officer
25 September 2024

Chris Cunningham
Chair
25 September 2024

Sharon Wearing
Chief Officer, Finance and Resources
25 September 2024

Statement of Responsibilities



Responsibilities of the Integration Joint Board

The Integration Joint Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure 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 Integration Joint Board, that officer is the Chief Officer, Finance and Resources;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far, as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

I can confirm that these Annual Accounts were approved for signature at a meeting of the Glasgow City Integration Joint Board on 25 September 2024.



Chris Cunningham
Chair

25 September 2024



Responsibilities of the Chief Officer, Finance and Resources

The Chief Officer, Finance and Resources, 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 Officer, Finance and Resources has:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable;
- complied with legislation;
- complied with the Accounting Code (in so far as it is compatible with legislation)

The Chief Officer, Finance and Resources 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 the Glasgow City Integration Joint Board as at 31 March 2024 and the transactions for the year then ended.



Sharon Wearing
Chief Officer, Finance & Resources

25 September 2024



Remuneration Report



Introduction

1. This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified IJB members and staff.

   The information in the tables 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.

2. **Remuneration: IJB Chair and Vice Chair**

   The voting members of the IJB are appointed through nomination by Glasgow City Council and NHS Greater Glasgow and Clyde. Nomination of the IJB Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative.

   The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. The details of the Chair and Vice Chair appointments and any taxable expenses paid by the IJB are shown below.

Name	Post(s) Held	Nominated by	Taxable Expenses 2021/22 £	Taxable Expenses 2022/23 £
C. Cunningham	Chair From February 2024	Glasgow City Council	-	-
	Vice Chair From February 2023 to February 2024			
R Sweeney	Vice Chair From February 2024	NHS Greater Glasgow and Clyde	-	-
	Chair From September 2023 to February 2024			
S. Carr	Chair From February 2023 to August 2023	NHS Greater Glasgow and Clyde	-	-
Total			-	-

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.

3. Remuneration: 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.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The employment contract for the Chief Officer adheres to the legislative and regulatory framework of the employing partner organisation. In the case of Glasgow City IJB, this is Glasgow City Council. The remuneration terms of the Chief Officer's employment are approved by the IJB. This post is funded 50% each by Glasgow City Council and NHS Greater Glasgow and Clyde Health Board. This funding is included in the partner contributions.

Other Officer

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 disclosures below.

Total 2022/23 £	Senior Employees	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total 2023/24 £
157,565	**S. Millar** Chief Officer	164,744	-	164,744
116,159	**S. Wearing** Chief Officer, Finance and Resources	123,186	-	123,186
273,724		**287,930**	-	**287,930**

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 any other officers. Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

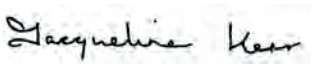
The IJB however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The following table shows the IJB's funding during the year to support officers' pension benefits. The table 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.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31 March 2023 £	For Year to 31 March 2024 £		As at 31 March 2024 £000	Difference from 31 March 2023 £000
S. Millar Chief Officer	30,259	32,170	Pension	77	13
			Lump Sum	87	12
S. Wearing Chief Officer, Finance and Resources	22,382	23,736	Pension	79	14
			Lump Sum	114	15
Total	**52,641**	**55,906**	**Pension**	**156**	**27**
			Lump Sum	**201**	**27**

4. **Remuneration Policy**

The board members are entitled to payment of travel, subsistence and other expenses relating to approved duties. Payment of voting board members' allowances will be the responsibility of the members' individual Council or Health Board and will be made in accordance with their own Schemes. Non-voting members of the IJB will be entitled to payment of travel and other expenses, such as the cost of replacement care where they have caring responsibilities. During the year to 31 March 2024, no voting or non-voting board member has claimed any expenses.

The remuneration of the senior officers is set by the contractual arrangements of the appropriate employing organisation.



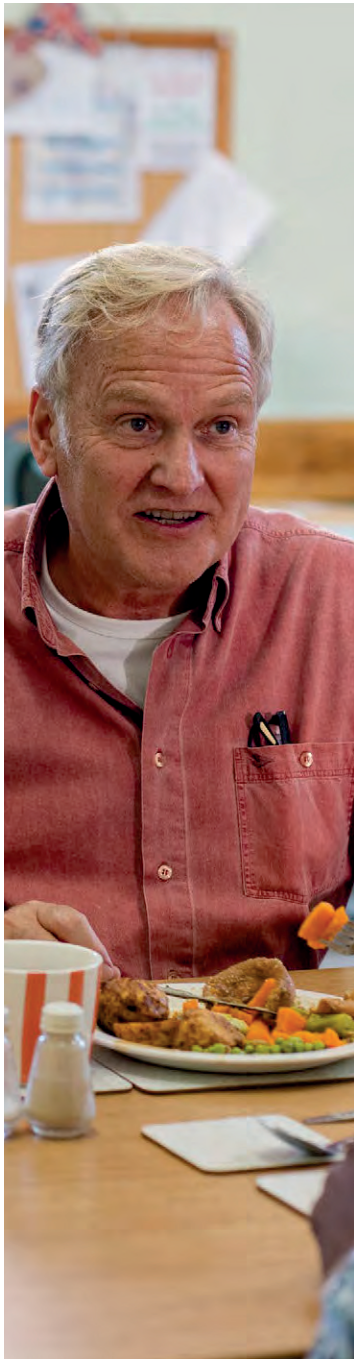
Jackie Kerr
Interim Chief Officer
25 September 2024



Chris Cunningham
Chair
25 September 2024

Annual Governance Statement





1. Scope of responsibility

1.1 The Integration Joint Board (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 performance of the IJB's functions and to make arrangements to secure best value.

1.2 In discharging these responsibilities, the Chief Officer has a reliance on the NHS and Local Authority's systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB.

1.3 The IJB has adopted governance arrangements consistent where appropriate with the six principles of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government". 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.

2. Purpose of the governance framework

2.1 The governance framework comprises the systems and processes, and culture and values, by which the IJB is directed and controlled. It enables the IJB to monitor the achievement of the objectives set out in the IJB's Strategic Plan. The governance framework is continually updated to reflect best practice, new legislative requirements and the expectations of stakeholders.

2.2 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.

3. Governance Framework

3.1 The Board of the IJB comprises the Chair and 15 other voting members; eight are Council Members nominated by Glasgow City Council and eight are Board members of NHS Greater Glasgow and Clyde. 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 and service users. Professional members include the Chief Officer and Chief Officer, Finance and Resources. The IJB, via a process of delegation from NHS Greater Glasgow and Clyde and Glasgow City Council, and its Chief Officer has responsibility for the planning, resourcing and operational delivery of all integrated health and social care within its geographical area.

3.2 The main features of the IJB's system of internal control are summarised below.

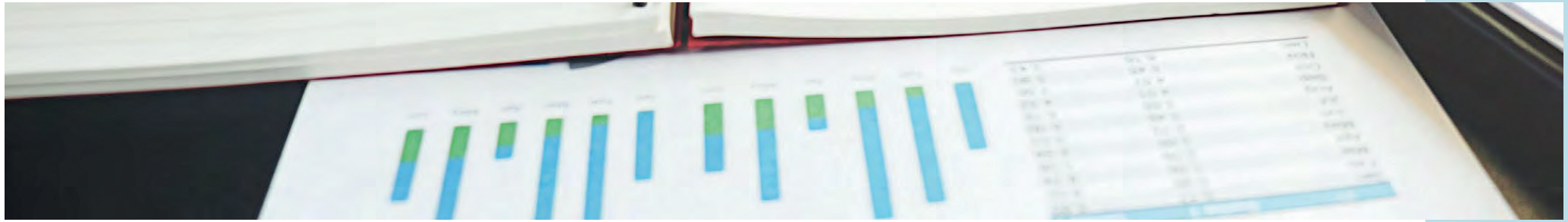
- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Corporate Statement which sets out the key outcomes the IJB is committed to delivering with its partners, as set out in its Strategic Plan and Annual Financial Statement.
- Services are able to demonstrate how their own activities link to the IJB's vision and priorities through their Corporate Improvement Plans.
- Performance management, monitoring of service delivery and financial governance is provided by the Finance, Audit and Scrutiny Committee which reviews and reports on the effectiveness of the integrated arrangements including the financial management of the integrated budget and scrutinises progress with key pieces of work.
- The IJB has a comprehensive performance management framework in place which ensures there is regular scrutiny at senior management, committee and Board levels. Performance is linked to delivery of objectives and is reported quarterly to the IJB. Information on performance can be found in the Annual Performance Report published on the IJB website.
- The IJB has a Records Management Plan that sets out the arrangements for the management of the IJB's obligations in relation to public records, as set out in the Public Records (Scotland) Act 2011. Based on the Model Records Management Plan developed by the Keeper of the Records of Scotland, Glasgow City IJB's Records Management Plan was submitted to the Keeper in 2021 and is subject to annual review. Where subsequently required as a result of any updates or material changes to the Records Management Plan a report is presented to the IJB for consideration and approval as part of the annual assurance process. The review of the Records Management Plan in March 2023 identified no updates or material changes to be brought to the attention of the IJB.
- The Participation and Engagement Strategy 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 and through existing community planning networks. The IJB publishes information about its performance regularly as part of its public performance reporting. The Public Engagement Committee approves and keeps under review the Participation and Engagement Strategy.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within Standing Orders, Scheme of Delegation, Financial Regulations and Standing Financial Instructions; these are scheduled for regular review.
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by the external auditors, Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Finance, Audit and Scrutiny Committee.
- 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.

- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Officer, Finance and Resources. 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 the system is undertaken by managers within the HSCP.
- The IJB's approach to risk management is set out in the risk management strategy, the risk management policy and the Corporate Risk Register. Regular reporting on risk management is undertaken and reported annually to the Senior Management Team and Finance, Audit and Scrutiny Committee.
- Committee members observe and comply with the Nolan Seven Principles of Public Life. Arrangements are in place to ensure Board members and officers are supported by appropriate training and development.
- 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.

4. Compliance with best practice

4.1 The IJB complies with the CIPFA Statement on "The Role of the Chief Financial Officer in Local Government 2016" and the CIPFA Financial Management Code. The IJB's Chief Officer, Finance and Resources has overall responsibility for the IJB's financial arrangement and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

4.2 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 has been subject to external verification of its compliance with the CIPFA "Public Sector Internal Audit Standards 2017" during 2020/21, the next review is due in 2025/26. It was confirmed that the Internal Audit service conforms with the requirements of the Public Sector Internal Audit Standards.



4.3 The IJB's Finance, Audit 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. A self-assessment of compliance with the main elements of the CIPFA Audit Committee guidance was undertaken and presented to the IJB Finance, Audit and Scrutiny Committee. It concluded that the IJB Finance, Audit and Scrutiny Committee complies with the main elements, although there are a few opportunities to enhance current arrangements, and these are being implemented by management.

5. Review of Adequacy and Effectiveness

5.1 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.

5.2 The review of the IJB's governance framework is supported by processes within Glasgow City Council and NHS Greater Glasgow and Clyde. Within Glasgow City Council a self-assessment governance questionnaire and certificate of assurance is completed by all Service Directors on an annual basis. The responses to these are considered as part of the review of Glasgow City Council's governance framework. A similar process is in operation within NHS Greater Glasgow and Clyde where Service Managers are provided with a "Self-Assessment Checklist" to complete and return as evidence of review of key areas of the internal control framework. The Senior Management Team then consider the completed evaluations and provide a Certificate of Assurance for their services.

5.3 Due to the nature of IJB Board Membership, a conflict of interest can arise between an IJB Board Member's responsibilities to the IJB and other responsibilities that they may have. The IJB has arrangements in place to deal with any conflicts of interest that may arise. It is the responsibility of Board and Committee Members to declare any potential conflicts of interest, and it is the responsibility of the Chair of the relevant Board or Committee to ensure such declarations are appropriately considered and acted upon in line with the IJB's Code of Conduct, which adheres to the updated Model Code of Conduct prepared by the Scottish Government and published on the Standards Commission website.

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



6. Significant governance issues

6.1 The IJB has confirmed that there are no new significant governance issues that require to be reported specific to the IJB for 2023/24 taking into consideration the views of the Chief Internal Auditor and other assurance checks which are completed.

6.2 The Public Bodies (Joint Working) (Scotland) Act 2014 requires Local Authorities and Health Boards to jointly prepare an Integration Scheme, setting out the key arrangements for how health and social care integration is to be planned, delivered and monitored within their local area. Integration Schemes are required by statute to be reviewed within a "relevant period" of five years from initial publication unless by earlier request of the Council or Health Board.

6.3 This review has commenced and is being undertaken jointly by all 6 HSCPs in the Greater Glasgow and Clyde area. The group has co-developed updated versions of the Schemes for their respective HSCPs within Greater Glasgow and Clyde based on the principle of achieving general consistency in structure and content and reflecting changes in arrangements since publication of the first Schemes.

6.4 Mandatory consultation on revised draft Schemes was carried out by the six HSCP's in late 2023 / early 2024. Feedback from the consultations across all 6 HSCPs is being reviewed with a view to approving final versions of the Integration Schemes through local governance structures and placing them before the Cabinet Secretary for approval in Summer 2024.

7. Update on previously reported governance issues

7.1 In January 2023, a failed update to the Council's SAP ERP system resulted in a significant period of downtime for this key system, impacting Accounts Payable / Receivable, Payroll, Treasury and Banking, and Financial Ledger reporting. This impacted on the ability to report financial performance to the IJB between January and March 2023. The system was fully functional for 2023/24 and the 2022/23 outturn position was verified and reported following additional assurance activity over transactions occurring in the affected period. A lessons learned exercise has been conducted by the Council and its ICT provider with a view to preventing any recurrence. Internal Audit has completed a review of the actions undertaken following the incident to mitigate the risk of a reoccurrence. Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment relating to the lessons learned process. However, two recommendations have been agreed with Council management and these will be monitored for completion during 2024/25.

7.2 The 2021/22 Annual Governance Statement included the unsatisfactory audit opinion relating to ICT security and service delivered via the Council's provider. The improvements required were outwith the control of the HSCP and were being progressed by the Council through an agreed action plan. Whilst a number of higher risk areas are now mostly mitigated, there are other areas where remediation is still ongoing. Therefore, the Council Group, including Social Work Services, remained exposed to significant risk in this area during 2023/24. The Council's Future of ICT project, and the planned recruitment of a Cyber Security Manager, will seek to address remaining issues.

8. Future Activity

8.1 The IJB / HSCP are actively engaged with partners at a regional and national level to understand, shape and plan for the implementation of the National Care Service and the potential impact on the governance framework within which the IJB operates in the planning and delivery of health and social care.

8.2 Officers within the HSCP are working with colleagues from the partner organisations as part of a governance framework put in place to drive activity in relation to the NCS. This includes a Governance and Services workstream to identify and address governance issues and requirements as a result of the implementation of the NCS.

9. Internal audit opinion

9.1 Internal Audit has completed the fieldwork set out in the 2023/24 annual audit plan. Based on the fieldwork undertaken to date there are no unsatisfactory or limited assurance opinions for the HSCP. There were two significant issues previously reported by Internal Audit that contributed to the Head of Audit and Inspection issuing a limited overall assurance opinion in the 2022/23 Council's Internal Audit Annual Report:

- SAP ERP unplanned outage – the 2022/23 position was closed and reported and a lessons learned exercise has been completed by the Council and its ICT provider. There was no subsequent impact on the 2023/24 system of control.
- ICT service and security - whilst a number of higher risk areas are now mostly mitigated, there are other areas where management remediation is still ongoing. Therefore, the Council Group, including Social Work Services, remained exposed to significant risk in this area during 2023/24.

9.2 Based on the audit work undertaken, the assurances provided by the Chief Officers of the IJB, Executive Directors of Glasgow City Council Services, and the Senior Management Teams of services within NHS Greater Glasgow and Clyde, it is the Chief Internal Auditor's opinion that reasonable assurance can be placed upon the control environment which operated during 2023/24 within the IJB, with the exception of the ongoing GCC ICT service and security remediation management actions noted above.



10. Certification

10.1 Subject to the above, and 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 action plans are in place to identify areas for improvement.

Jackie Kerr
Interim Chief Officer
25 September 2024

Chris Cunningham
Chair
25 September 2024



Independent Auditor's Report





Reporting on the audit of the financial statements

Opinion on financial statements

We certify that we have audited the financial statements in the annual accounts of Glasgow City Integration Joint Board (the 'Integration Joint Board') for the year ended 31 March 2024 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Integration Joint Board as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 14 December 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the Integration Joint Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Integration Joint Board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Integration Joint Board's ability to continue to adopt the going concern basis of accounting for the period to 31 March 2026.

These conclusions are not intended to, nor do they, provide assurance on the Integration Joint Board's current or future financial sustainability. However, we report on the Integration Joint Board's arrangements for financial sustainability in a separate Annual Audit Report available from the **Audit Scotland website**.

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Chief Officer (Finance and Resources) and Finance, Audit and Scrutiny Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Officer (Finance and Resources), is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Officer (Finance and Resources), determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Officer (Finance and Resources), is responsible for assessing the Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

The Finance, Audit and Scrutiny Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.



Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Integration Joint Board;
- inquiring of the Chief Officer (Finance and Resources), as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Integration Joint Board;
- inquiring of the Chief Officer (Finance and Resources), concerning the Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Integration Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

The Chief Officer (Finance and Resources), is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.



Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Rob Jones (for and on behalf of Ernst & Young LLP)
5 George Square
Glasgow
G2 1DY
25 September 2024

Comprehensive Income and Expenditure Statement



Comprehensive Income and Expenditure Statement for the year ended 31 March 2024

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

2022/23					2023/24		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
194,384	(15,946)	178,438	Children and Families		181,193	(10,774)	170,419
440,945	(80,414)	360,531	Adult Services		495,614	(110,299)	385,315
387,545	(37,368)	350,177	Older People Services		408,306	(39,071)	369,235
88,241	(25,170)	63,071	Resources		99,895	(35,071)	64,824
22,041	(23,145)	(1,104)	Criminal Justice		23,170	(24,224)	(1,054)
405,783	(8,709)	397,074	Primary Care		439,709	(9,670)	430,039
16,926	-	16,926	COVID-19		-	0	0
1,555,865	(190,753)	1,365,112	**Cost of services directly managed by Glasgow City IJB**		1,647,887	(229,109)	1,418,778
240,703	-	240,703	Set-aside for delegated services provided in large hospitals		257,228	-	257,228
2,000	-	2,000	Aids and Adaptations		2,000	-	2,000
1,798,568	(190,753)	1,607,815	**Total cost of services to Glasgow City IJB**		1,907,115	(229,109)	1,678,006
		(1,514,855)	Taxation and Non-Specific Grant Income	5			(1,662,488)
		92,960	**(Surplus) or deficit on provision of services and total comprehensive (income) and expenditure**				15,518

There are no statutory or presentation adjustment which result in the IJB's application of the funding received from partners, and therefore the movement in the General Fund balance, being different from the costs and income shown in the Comprehensive Income and Expenditure Statement. 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 finance.

Movement in Reserves Statement

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.

Movements in Reserves	General Fund Balance £000
Balance at 31 March 2022	**175,372**
Total Comprehensive Income and Expenditure 2022/23	(92,960)
Decrease in 2022/23	(92,960)
Balance at 31 March 2023	**82,412**
Total Comprehensive Income and Expenditure in 2023/24	(15,518)
Decrease in 2023/24	(15,518)
Closing Balance at 31 March 2024	**66,894**

Balance Sheet



Balance Sheet as at 31 March 2024

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

31 March 2023 £000		Notes	31 March 2024 £000
82,412	Short Term Debtors	6	66,894
82,412	**Current Assets**		**66,894**
82,412	**Net Assets**		**66,894**
82,412	Usable Reserve: General Fund	7	66,894
82,412	**Total Reserves**		**66,894**

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2024 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 26 June 2024 and the audited accounts on 25 September 2024.



Sharon Wearing
Chief Officer, Finance & Resources
25 September 2024

Notes to the Annual Accounts



1. Accounting Policies

(A) General Principles

The Financial Statements summarise the transactions of Glasgow City Integration Joint Board ('IJB') for the 2023/24 financial year and its position at 31 March 2024.

The IJB financial statements for 2023/24 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. The concept of a going concern assumes that an authority's functions and services will continue in operational existence for the foreseeable future. In accordance with the CIPFA Code of Local Government Accounting (2023/24), the IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity. The accounts are prepared on the assumption that the services of the IJB will continue in operational existence for the foreseeable future. The IJB's funding from and commissioning of services to partners has been confirmed for 2024/25, and medium-term financial planning for the period to 2027 continues to progress. The IJB is continuing to work within the context of the recovery from the COVID-19 pandemic and other financial pressures. The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend. If this is unsuccessful partner bodies can consider making additional funds available. Therefore, the IJB considers there are no material uncertainties around its going concern status in the period to 30 September 2025.

(B) 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.

(C) Funding

The IJB is primarily funded through funding contributions from the statutory funding partners, Glasgow City Council and NHS Greater Glasgow and Clyde. 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 city of Glasgow and service recipients in Greater Glasgow and Clyde, for services which are delivered under Hosted arrangements.



(D) Cash and Cash Equivalents

Although the IJB has formally opened a bank account, it neither holds any funds nor incurs any expenditure. 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 has resulted in there being 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.

(E) 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 partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken. Charges from funding partners for other staff are treated as administration costs.

(F) 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.





(G) Reserves

The IJB's reserves are classified as either Usable or Unusable Reserves.

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

(H) VAT

The VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the services as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure exclude any amount related to VAT, as all VAT collected is payable to HRMC and all VAT is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from HMRC.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid and will seek to recover its full cost as income from the Commissioning IJB.

(I) Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The NHS Greater Glasgow and Clyde and Glasgow City Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore, 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.

(J) Events after the balance sheet date

Events after the balance sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the statement of accounts is authorised for issue.

Two types of events may be identified:

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

2. Critical Judgements and Estimation Uncertainty

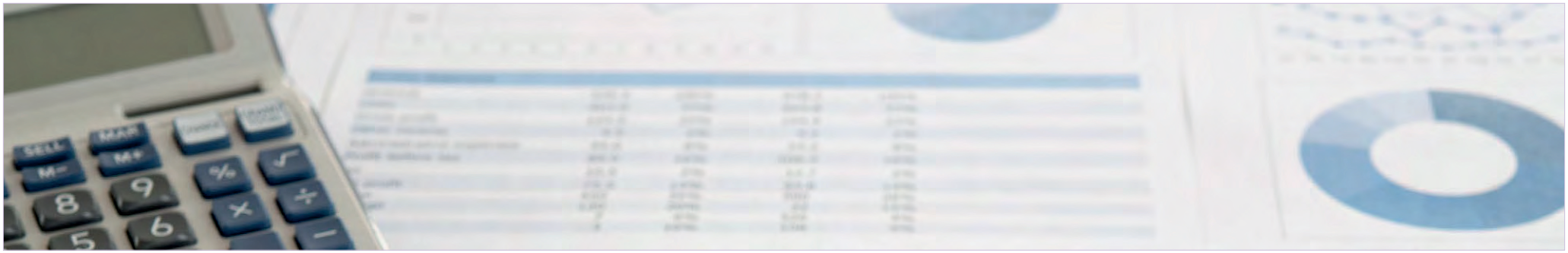
In applying the accounting policies set out above, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. There were no judgements required which involved uncertainty about future events. The critical judgements made in the Annual Accounts 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 risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is 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 Glasgow City IJB accounts have been prepared and is based on the Code of Practice.

3. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Officer, Finance and Resources on 25 September 2024. Events taking place after this date are not reflected in the financial statements or notes.

Where events taking place before this date provided information about conditions existing at 31 March 2024, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.



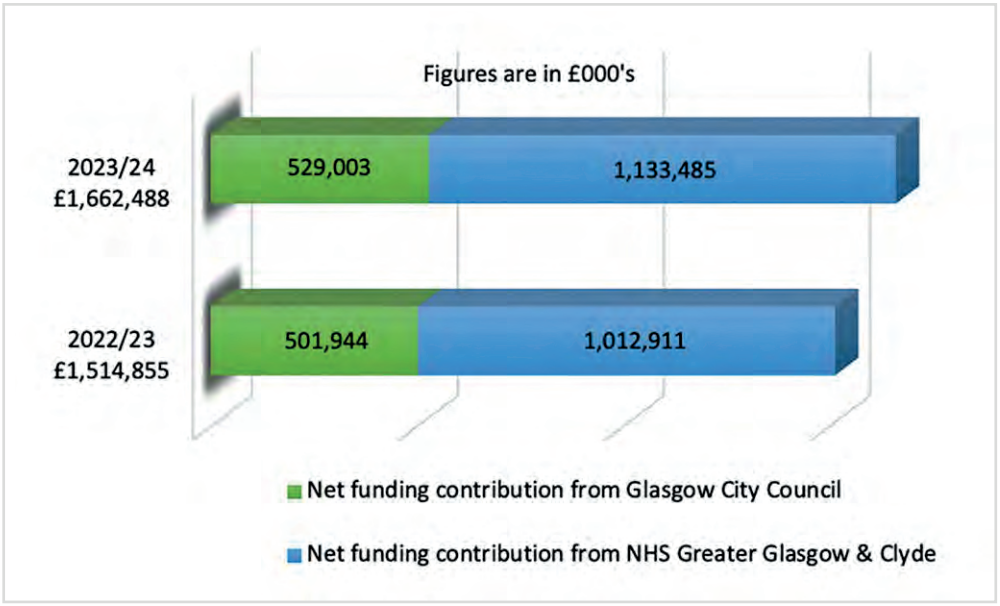
4. Expenditure and income analysis by nature

2022/23 £000		2023/24 £000
(1,514,855)	Partners' funding contributions and non-specific grant income	(1,662,488)
(190,752)	Fees, charges and other service income	(229,109)
586,435	Employee costs	621,320
33,751	Premises costs	31,716
7,590	Transport costs	7,803
100,291	Supplies and services	94,115
394,961	Third party costs	426,073
60,811	Transfer payments	66,748
744	Capital financing costs	698
138,214	Prescribing	151,345
235,036	Family health services	250,036
240,703	Set-aside for delegated services provided in large hospitals	257,228
31	Fees payable to External Audit in respect of external audit services	33
92,960	**(Surplus) or deficit on provision of services**	**15,518**

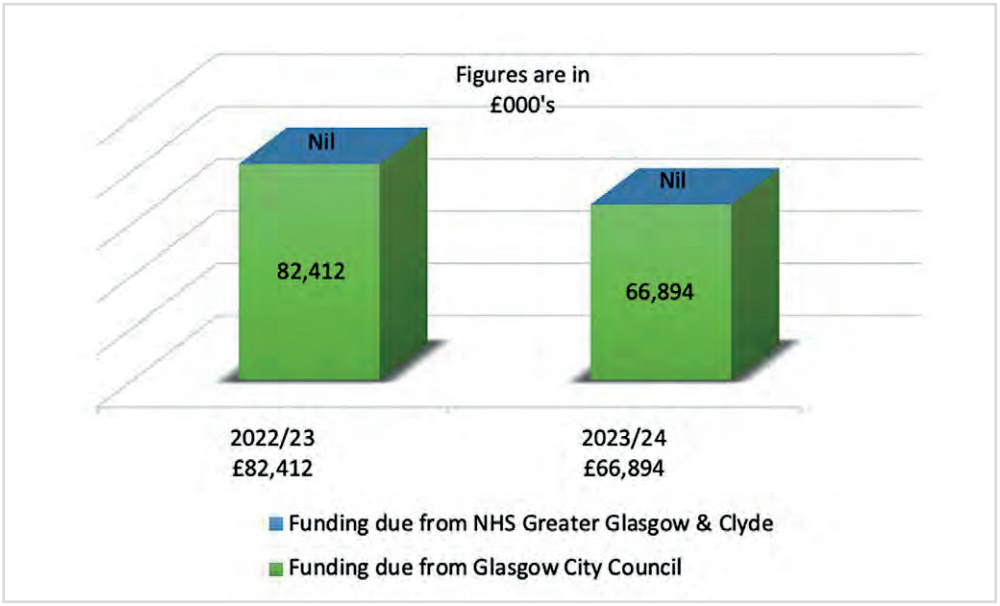
No other services have been provided by the appointed auditor.

5. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Board shown below includes £257,228,000 in respect of 'set-aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB, however, has responsibility for the consumption of, and level of demand placed on, these resources.



6. Debtors



7. Usable Reserve: General Fund

The IJB holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's risk management framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

2022/23						2023/24			
Balance at 1 April 2022 £000	Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2023 £000		Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2024 £000
146,791	(100,772)	12,912	(3,449)	55,482	Earmarked	(11,032)	14,292	(290)	**58,452**
28,581	(5,100)	-	3,449	26,930	Contingency	(18,778)	-	290	**8,442**
175,372	(105,872)	12,912	-	**82,412**	**General Fund**	(29,810)	14,292	-	**66,894**

The table below provides details of the earmarked funds held.

Earmarked Reserves	Balance at 1 April 2023 £000	Movement in Year	Balance at 31 March 2024 £000
Scottish Government Funding: Adult Services	13,544	-2,742	10,802
Scottish Government Funding: Children and Families	1,368	-972	396
Scottish Government Funding: Older People	1,064	-112	952
Scottish Government Funding: Primary Care	144	-144	-
Scottish Government Funding: COVID	13	-13	-
Other External Funding: All Client Groups	2,728	11,310	14,038
Investment in Infrastructure	25,996	-2,352	23,644
Investment in Service Provision	7,746	-1,927	5,819
Maximising Independence	2,879	-78	2,801
Total	**55,482**	**2,970**	**58,452**

8. Related party transactions

Glasgow City Integration Joint Board (IJB) is a joint venture between NHS Greater Glasgow and Clyde and Glasgow City Council. 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 below shows the funding which has been received from either the NHS Board or Glasgow City Council, and the value of services which were provided by the NHS Board and Glasgow City Council. This includes resource transfer funding.

2022/23	Transactions with NHS Greater Glasgow and Clyde	2023/24 £000
1,012,911	Funding Contributions received from the NHS Board	1,133,485
(917,887)	Expenditure on Services Provided by the NHS Board	(964,865)
(637)	Key management personnel: non-voting board members	(730)
94,387	**Net Transactions with the NHS Board**	**167,890**

Key Management Personnel: the non-voting Board members employed by the NHS Board and recharged to the IJB include representatives of primary care, nursing and non-primary services; and a staff representative. NHS Greater Glasgow & Clyde did not charge for any support services provided in the year ended 31 March 2024 (2023: nil).

2022/23 £000	Balance with NHS Greater Glasgow and Clyde	2023/24 £000
-	Debtor balances: amounts due from the NHS Board	-
-	**Net balance with the NHS Board**	**0**

2022/23 £000	Transactions with Glasgow City Council	2023/24 £000
501,944	Funding Contributions received from Glasgow City Council	529,003
(688,745)	Expenditure on Services Provided by Glasgow City Council	(711,838)
(546)	Key management personnel: non-voting board members	(572)
(187,347)	**Net Transactions with Glasgow City Council**	**(183,407)**

Key Management Personnel: the non-voting Board members employed by the Glasgow City Council and recharged to the

IJB include the Chief Officer, the Chief Financial Officer, the Chief Social Work Officer and a staff representative. Details of the remuneration for some specific post-holders are provided in the Remuneration Report. Glasgow City Council did not charge for any support services provided in the year ended 31 March 2024 (2023: nil).

2022/23 £000	Balance with Glasgow City Council	2023/24 £000
82,412	Debtor balances: amounts due from the Glasgow City Council	66,894
82,412	**Net balance with Glasgow City Council**	**66,894**

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

9. New standards issued but not yet adopted

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

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

The Code requires implementation from 1 April 2024 therefore there is no impact on the 2023/24 Annual Accounts.

Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts.

10. Hosted Services

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

2022/23				2023/24	
Actual Net Expenditure £000's	Consumed by other IJBs £000's	Host	Service	Actual Net Expenditure £000's	Consumed by other IJB's £000's
15,730	4,279	Glasgow	Alcohol and Drugs Hosted	16,178	4,879
5,031	2,411	Glasgow	Continence	6,406	2,948
2,193	1,008	Glasgow	Healthcare In Police Custody	2,600	1,196
9,650	4,145	Glasgow	Mental Health Central Services	12,922	5,572
14,973	5,619	Glasgow	Mental Health Specialist Services	18,950	7,196
8,729	3,248	Glasgow	Prison Healthcare	10,551	3,942
11,442	3,799	Glasgow	Sexual Health	12,190	3,931
16,903	3,458	Glasgow	Old Age Psychiatry	18,567	3,696
53,744	10,129	Glasgow	General Psychiatry	57,138	9,934
138,395	**38,096**		**Total**	**155,502**	**43,294**

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

2022/23				2023/24	
Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's	Host	Service	Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's
13,457	7,491	East Dunbartonshire	Oral Health	11,903	6,654
n/a	n/a	East Dunbartonshire	Specialist Children Services	37,601	20,745
13,457	**7,491**		**Total**	**49,504**	**27,399**
9,591	6,872	East Renfrewshire	Learning Disability	11,330	9,010
265	124	East Renfrewshire	Augmentative and Alternative Communication	219	94
9,856	**6,996**		**Total**	**11,549**	**9,104**
7,503	706	Inverclyde	General Psychiatry	8,144	199
4,340	26	Inverclyde	Old Age Psychiatry	4,632	55
11,843	**732**		**Total**	**12,776**	**254**
7,312	2,895	Renfrewshire	Podiatry	7,290	4,002
4,138	2,382	Renfrewshire	Primary Care Support	4,301	2,479
10,342	241	Renfrewshire	General Psychiatry	11,719	329
8,220	293	Renfrewshire	Old Age Psychiatry	9,697	248
30,013	**5,810**		**Total**	**33,007**	**7,058**
7,374	4,200	West Dunbartonshire	Musculoskeletal Physio	8,265	4,843
846	475	West Dunbartonshire	Retinal Screening	879	469
1,916	-	West Dunbartonshire	Old Age Psychiatry	1,910	8
10,136	**4,675**		**Total**	**11,054**	**5,320**
75,305	**25,704**	**Total**		**117,890**	**49,135**