

# Unaudited Annual Accounts

For the Year  
Ended 31 March 2020



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## MANAGEMENT COMMENTARY

### Introduction

This publication contains the financial statements of Glasgow City Integration Joint Board ('the IJB') for the year ended 31 March 2020. 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.

#### (i) 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. The purpose of the IJB is to improve the wellbeing of people who use health and social care services, particularly those whose needs are complex and involve support from health and social care at the same time. The IJB is the decision-making body that regularly meets to discuss, plan and decide how health and social care services are delivered in the city of Glasgow in line with its Strategic Plan. It then directs Glasgow City Council and NHS Greater Glasgow and Clyde to work together in partnership to deliver services based on the decisions made by the IJB.

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 city of Glasgow has been transformed in recent years, however addressing deprivation, ill health and inequality continues to be a significant challenge. A lot of progress has been made but there continues to be more that can be done to ensure that there are opportunities for everyone in the city to flourish and live longer, and have healthier and more independent lives within stronger communities.

A full profile of the city is set out in the Strategic Plan. Population, health and deprivation impact on demand that is experienced in all of our services and can often result in higher support levels than experienced in other parts of Scotland. Some of the key characteristics are shown in the next page.

# MANAGEMENT COMMENTARY (continued)



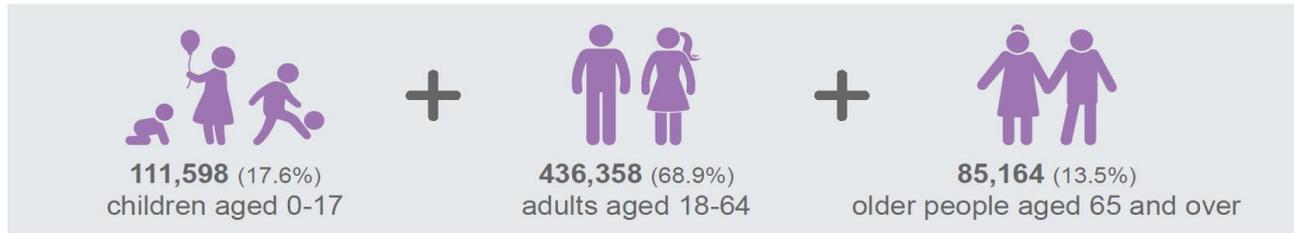
## Glasgow City Population

# 633,120

(2019 National Records of Scotland),  
which is 11.6% of the population of Scotland



It comprises of:



Estimated population growth of just under **17,900** by 2028.  
This is an increase of 2.9% compared to a projected increase of 1.8% for Scotland as a whole.

### Poverty and Deprivation:



### Life Expectancy:



### Demographic Profile:

<p> Around <b>3,700</b> people are recorded as having a learning disability 0.6% of Glasgow's population</p> <p>Almost <b>13,500</b> people are reported as having a learning difficulty 2.1% of Glasgow's population</p> <p> <b>23%</b> of adults have common mental health problems A fifth of Glasgow adults compared to 17% of Scotland's adults</p> <p> Glasgow has more than <b>13,000</b> problem drug users 3.2% of the adult population - almost double the national average of 1.7%</p>	<p> It is estimated that more than <b>100,000</b> people in Glasgow have a physical disability 17% of the population</p> <p>More than <b>8,000</b> people are estimated to be living with dementia in Glasgow</p> <p> More than <b>170,000</b> adults live with a limiting long-term illness or condition A third of Glasgow adults, similar to 32% of Scotland's adults</p> <p>Over a fifth (<b>22%</b>) of Glasgow adults are estimated to drink hazardous/harmful levels of alcohol Slightly less than the national average of 25%</p>
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**(ii) 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.

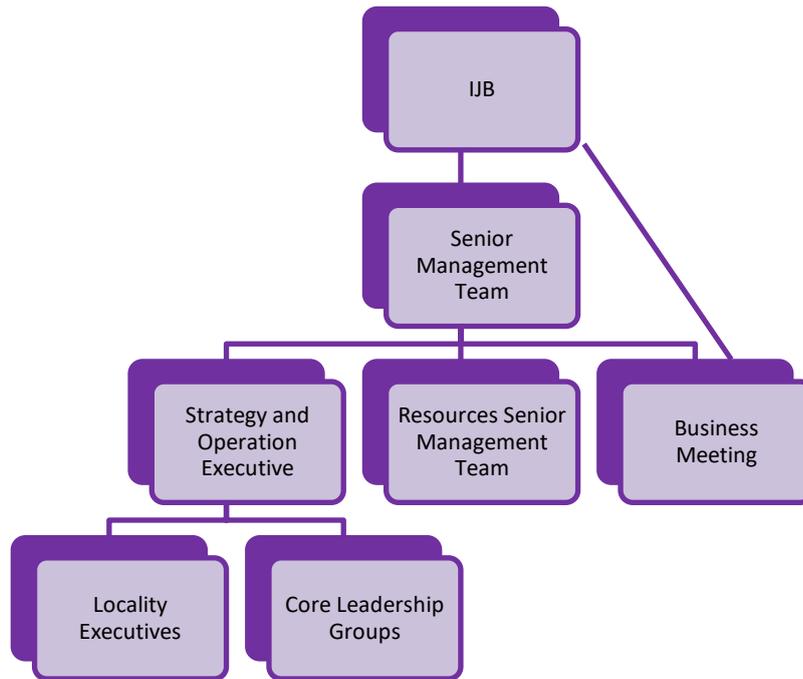
*The City’s people can flourish, with access to health and social care support when they need it. This will be done by transforming health and social care services for better lives. We believe that stronger communities make healthier lives.*

The biggest priority for the IJB is delivering transformational change in the way health and social care services are planned, delivered and accessed in the city. We believe that more of the same is not the answer to the challenges facing Glasgow, and will strive to deliver on our vision by focusing on 5 key strategic priorities and our overarching principles outlined below:



 <p>Being responsive to Glasgow's population where health is poorest</p>	 <p>Supporting vulnerable people and promoting social well being</p>	 <p>Working with others to improve health</p>
 <p>Designing and delivering services around the needs of individuals, carers and communities</p>	 <p>Showing transparency, equity and fairness in the allocation of resources</p>	 <p>Developing a competent, confident and valued workforce</p>
 <p>Striving for innovation</p>	 <p>Developing a strong identity</p>	 <p>Focussing on continuous improvement</p>

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 below.



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, chaired by the Chief Officer, Planning, Strategy & Commissioning/Chief Social Work Officer, 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 which supports delivery of the Strategic Plan.



## MANAGEMENT COMMENTARY (continued)

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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.

### **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 centered 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 well being, including to reduce any negative impact of their caring role on their own health and well-being

### **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

### (iii) 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 continued to be ambitious about the services which we deliver with a focus on achieving the best possible outcomes for our population, service users and carers.

The following represents some of our operational highlights for 2019/20 in our continued commitment to delivering on our Strategic Plan.

#### **Early Intervention, Prevention and Harm Reduction (National Health and Wellbeing Outcomes 1,4,5,6 & 9)**

- Piloted the CRAFFT screening tool which identifies young people (12-17) who may benefit from brief interventions to address needs around alcohol/drugs, or from referral for other supports. An accompanying training pack has been developed and delivered to youth workers in the city.
- Glasgow HSCP was recognised at the ASH Scotland Charter Awards for demonstrating excellent collaborative work with dental practices and the City of Glasgow College as well for supporting smoke-free play parks.
- Submitted an application for the 'Suicide Safer Communities' Designation. This internationally recognised award recognises communities that develop sustainable, co-ordinated and collaborative approaches to suicide awareness, prevention, intervention and follow up.
- Completed Phase 1 of the creation of a single Youth Health Service (YHS) model across the city, which saw the opening of a new service in both the North East (Shettleston Health Centre) and South (New Gorbals Health & Care Centre).
- On behalf of a national partnership, the Health Improvement Team within Sandyford Sexual Health Services commissioned and led the development of the new national Relationships, Sexual Health and Parenthood (RSHP) online teaching and learning resource.

#### **Providing Greater Self Determination and Choice (National Health and Wellbeing Outcomes 1, 3, 4, 5 & 6)**

- Undertook an extensive consultation and engagement exercise to inform the development of a new Integrated Children's Services Plan (CSP) for 2020-23. In total, more than 850 children and young people participated, along with 450 parents, carers and adults who work with children.

### **Providing Greater Self Determination and Choice (National Health and Wellbeing Outcomes 1, 3, 4, 5 & 6)**

- Continued to support and promote personalisation to enable people to have greater choice and control over the nature of the support they receive. 3,163 adult service users were in receipt of personalised services, as were 272 children with disabilities, at the end of March 2020.
- Expanded the range of short breaks available to adults with learning disabilities, which are offered as alternatives to buildings based respite. Service users are able to select their trips from a brochure of options and have been involved in identifying breaks which are included within these.
- Glasgow Recovery Communities were shortlisted in the 2019 Cosla's Award Category 'Tackling Inequalities and Improving Health'. These communities encourage people using drugs and/or alcohol into recovery, by offering them support and opportunities to engage with others in range of social and leisure activities.

### **Shifting the Balance of Care (National Health and Wellbeing Outcomes 1, 2, 3, 4 & 9)**

- Worked alongside all 5 other HSCPs in NHS Greater Glasgow and Clyde (GGC), along with the Acute Services Division and the NHS Board, to develop a draft system wide [Strategic Commissioning Plan for Unscheduled Care Services \(2020-25\)](#).
- Led upon the development of a 5 year strategic plan for Older People's Mental Health (OPMH) across NHS Greater Glasgow and Clyde, which will seek to respond to changing needs and demands and shift the balance of care towards greater community provision.
- Opened the new Woodside Health and Care Centre and completed the 'Tomorrow's Residential and Day Care programme' with the opening of the new Victoria Gardens and Meadowburn Care Homes. This programme has now seen 5 new care homes and four day care centres built.
- Co-produced the [Glasgow Family Support Strategy \(FSS\) 2020-2023](#) with partners and families, which builds upon work undertaken and aims to shift the balance of care away from statutory and acute service provision towards more local preventative and early intervention support.

### Shifting the Balance of Care (National Health and Wellbeing Outcomes 1, 2, 3, 4 & 9)

- The Intensive Psychiatric Care Unit (IPCU) at Gartnavel Hospital was the first of its kind in Scotland to receive [accreditation](#) by the Royal College of Psychiatrists for its care of acutely mentally ill patients. This is awarded for demonstrating best practice and excellence in care.
- Tomorrow's Women Glasgow (TWG) won the category '*Achieving Better Outcomes in Partnership*' at the 2019 COSLA awards. This service works with women with complex lives who have been involved in offending or returning from custody and involves the HSCP, the Scottish Prison Service (SPS) and other third sector partners.

### Enabling Independent Living for Longer (National Health and Wellbeing Outcomes 1,2,3,4,6 & 9)

- Launched the [Maximising Independence](#) programme which aims to facilitate a step change in individual, family and community independence from statutory HSCP support, with the aim of focusing on prevention and early intervention approaches with local communities and partners.
- Supported the [Glasgow Well-being for Longer Fund \(GWLF\)](#) with approximately £500k available to local organisations to improve health and wellbeing and reduce social isolation. An additional £56k was made available for a new Festive Fund, providing additional support to people at risk of social isolation over the Christmas period.
- Delivered a social media campaign #spotlightondementia in partnership with Alzheimer Scotland, which reminded people to look out for changes in the health of older relatives when visiting at Christmas, with an [animation](#) developed to support and promote this message.
- Purchased the licence from Carers Scotland for the '[Jointly](#)' app which carers can download for free. This is designed to make organising caring easier and can be used by individual carers or those who share caring roles, enabling improved communication and coordination.

### Enabling Independent Living for Longer (National Health and Wellbeing Outcomes 1,2,3,4,6 & 9)

- During 2019/20, it is estimated approximately £15m has been generated in successful benefit claims for health and social care service users through the Social Work Income Maximisation Team, the Financial Inclusion Team and the Deep End Money Advice Project.

### Public Protection (National Health and Wellbeing Outcomes 3, 4, 5 & 7)

- Opened the new [Enhanced Drug Treatment Service \(EDTS\)](#) which treats service users with the most severe and complex addiction issues. This new service aims to save lives by reducing the risk of overdose and the spread of blood borne viruses, while reducing public injecting.
- Established the Caledonian team which represents a fundamentally different way of addressing men's domestic abuse and improving the lives of them and their families. Since April 2019, the team have completed 277 Caledonian Assessments and 251 Court Reports to assist with sentencing perpetrators of domestic abuse.
- Supported the Glasgow Children's Hearings Improvement Partnership (CHIP) which evaluates the experience of Children's Hearings nationally and identifies areas for improvement. During the last year, the CHIP has focused on improvements in three key areas; pre-hearing planning and engagement; the hearing itself; and post-hearing learning.

### Performance Management

The IJB has detailed performance management arrangements in place to measure performance against agreed local and national performance indicators and performance in delivering on the commitments set out within the IJB's Strategic Plan. Regular performance reports are produced for internal scrutiny by citywide and locality management teams. These reports are also scrutinised by the IJB's Finance, Audit and Scrutiny Committee, which adopts a particular focus on specific services at each meeting, in order to undertake a more in-depth review of performance including external inspections. A strategic overview of performance is also maintained by the IJB which receives a quarterly performance report that focuses upon a smaller set of more strategic performance indicators.

The range of mechanisms in place to scrutinise performance enables areas of good practice

## MANAGEMENT COMMENTARY (continued)

to be shared across the city and performance improvement plans to be developed in response to identified areas of underperformance, which are monitored on an ongoing basis.

### 2019-20 Performance Achievements

In addition to the quarterly reports, an Annual Performance Report (APR) is approved by the IJB and published annually at the end of July, in line with statutory guidance. In this APR, we review our performance for 2019/20 against key strategic performance indicators and against the commitments within our Strategic Plan. Key areas where performance has shown the greatest improvement in our strategic performance indicators over the past 12 months include:

INDICATOR	BASELINE (18/19 YEAR END)	YEAR END (19/20)
<b>Children's Services</b>		
Number of children in high cost placements	51	46
Mumps, Measles and Rubella (MMR) Vaccinations: % uptake in Children aged 24 months	92.3%	93.5% (Q3)
<b>Criminal Justice</b>		
Percentage of Community Payback Order (CPO) unpaid work placements commenced within 7 days of sentence	66%	76%
Percentage of Community Payback Orders (CPO) with a Case Management Plan within 20 days	76%	85%
<b>Health Improvement</b>		
Women smoking in pregnancy (general population)	10.4%	9.8%
Women smoking in pregnancy (most deprived quintile)	18.9%	14.6%
Exclusive Breastfeeding at 6-8 weeks (general population)	30.4%	31.8%
Exclusive Breastfeeding at 6-8 weeks (15% most deprived data zones)	21.2%	24.9%
<b>Business Processes</b>		
Percentage of NHS Stage 2 complaints responded to within timescale	70%	73% (Q3)

## 2019-20 Performance - 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 upon 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	19/20 Performance	Issues and Actions
<b>Older People</b>		
Total number of Older People Mental Health patients delayed (Excluding AWI)	Target 0 Actual 19 (Jan 20)	<p><b>Issues</b> The challenging target continues to be exceeded. While there is regular and robust scrutiny of all delays, there is an ongoing issue in sourcing suitable care home placements for patients.</p> <p><b>Actions</b> Actions we will take to achieve improvement include:</p> <ul style="list-style-type: none"> <li>• Resolve existing issues in relation to sourcing suitable care home placements for patients.</li> <li>• Continue to fund additional care home places</li> <li>• Continue to implement and refine the new 72-hour discharge pathway.</li> </ul>
Intermediate Care: Percentage of users transferred home	Target >30% Actual 19%	<p><b>Issues</b> Whilst HSCP staff at all times seek to return people to their own homes, it is not always possible. Increasing levels of frailty of people being supported in the community can lead to frailer people entering the Intermediate Care system. Performance levels can also be affected by the small numbers involved which can lead to monthly fluctuations in the percentage figures.</p>

## MANAGEMENT COMMENTARY (continued)

Indicator	19/20 Performance	Issues and Actions
		<p><b>Actions</b></p> <p>Actions we will take to achieve improvement include:</p> <ul style="list-style-type: none"> <li>• Ensure approaches to encourage discharge home from intermediate care are actively pursued including partnership working with Housing Options for Older people, the use of Clustered Supported Living care packages and an active rehabilitation programme where appropriate.</li> <li>• Regular review and analysis of data at locality level and through the City-wide</li> </ul>
<b>Unscheduled Care</b>		
<p>New Accident and Emergency (A&amp;E) attendances (18+)</p>	<p>Target 12,816 (Monthly Average)</p> <p>Actual 13,695 (Apr 19 to Feb 20)</p>	<p><b>Issues</b></p> <p>A&amp;E attendances have been increasing both nationally and in NHS Greater Glasgow and Clyde (GG&amp;C), although standardised rates per head of population indicate a lower use of A&amp;E by Glasgow residents compared with other HSCPs in GG&amp;C.</p> <p><b>Actions</b></p> <p>A comprehensive programme of work designed to shift the balance of care and safely reduce A&amp;E attendances has been developed by all HSCPs working with the Health Board and the acute services division as part of the Moving Forward Together programme (<a href="#">Unscheduled Care Commissioning Plan</a>).</p> <p>Actions in the plan include:</p> <ul style="list-style-type: none"> <li>• Further work to understand the reasons for the rising trends and seek to differentiate between emergency and urgent care so patients get the right treatment at the right time</li> <li>• Reducing the number of repeat A&amp;E attendances</li> </ul>



## MANAGEMENT COMMENTARY (continued)

Indicator	19/20 Performance	Issues and Actions
		<ul style="list-style-type: none"> <li>• Continue to monitor delays daily and implement the detailed action plan.</li> <li>• Take forward the HSCP led <a href="#">Unscheduled Care Commissioning Plan</a> as part of the wider Moving Forward Together programme.</li> <li>• Continue to develop and implement improvements in discharge pathways to intermediate care (see above).</li> </ul>
<p>Total number of Acute Bed Days lost to delayed discharge for Adults with Incapacity (AWI) (65+)</p>	<p>Target 1,910 Actual 6,571</p>	<p><b>Issues</b> Please see above.</p> <p><b>Actions</b> Actions we will take to achieve improvement in addition to those identified above include:</p> <ul style="list-style-type: none"> <li>• Ensure the importance of 13ZAs AWI decision making continues to be a focus in practice discussions.</li> <li>• Implement the recommendations of the AWI working group to ensure best practice in respect of AWI patients and through flow.</li> <li>• Ensure processes around managing applications for guardianship are consistent across the city.</li> <li>• Continue to promote the use of the guardianship tracker to ensure that timescales are adhered to and milestones are not missed.</li> <li>• Ongoing promotion of Power of Attorney (POA).</li> </ul>

## MANAGEMENT COMMENTARY (continued)

Indicator	19/20 Performance	Issues and Actions
<b>Children's Services</b>		
<p>Access to specialist Child and Adolescent Mental Health Services (CAMHS): % seen &lt; 18 weeks</p>	<p>Target 100% Actual 51.9% (Mar 20)</p>	<p><b>Issues</b> There has been a steady deterioration in performance over the last three years. Despite an increase in staffing levels, referrals and demand have also risen, resulting in an increase in the numbers of children on waiting lists</p> <p><b>Actions</b> From 2020/21, we will be taking over management responsibility for this service from NHSGGC Specialist Children's Services. An Operational Improvement Group has been established to review the CAMHS delivery model and identify all options for responding to increasing demands within the available resource.</p>
<p>Percentage of young people currently receiving an aftercare service who are known to be in employment, education or training</p>	<p>Target 75% Actual 68%</p>	<p><b>Issues</b> Lower performance reported in respect of this indicator is linked to reduced recording of the destinations of young people receiving an aftercare service.</p> <p><b>Actions</b> Actions we will take to achieve improvement include:</p> <ul style="list-style-type: none"> <li>• Hold Citywide briefings in relation to Continuing Care and Aftercare where the importance of maximising young people's life opportunities is emphasised and the importance of demonstrating this through recording is stressed.</li> <li>• Monitor performance through the Continuing Care and Aftercare Forum.</li> </ul>

## MANAGEMENT COMMENTARY (continued)

Indicator	19/20 Performance	Issues and Actions
<b>Adult Mental Health</b>		
Total number of Adult Mental Health delays	Target 0  Actual 26 (Jan 20)	<p><b>Issues</b></p> <p>This challenging target continues to be exceeded. Lower performance is mainly linked to the complexity of need of this patient group and lack of suitable community resources for them to be discharged to.</p> <p><b>Actions</b></p> <p>Actions we will take to achieve improvement include:</p> <ul style="list-style-type: none"> <li>• Maintaining a focus on delays at regular delayed discharge meetings; we have appointed three discharge coordinators across the city.</li> <li>• Review our purchased MH supported accommodation services.</li> <li>• Review our community based rehab services</li> <li>• Support delivery of the Health Board wide Mental Health and Moving Forward Together Strategies.</li> </ul>
<b>Health Improvement</b>		
Alcohol Brief Intervention Delivery (ABI)	Target 5,066  Actual 4,394	<p><b>Issues</b></p> <p>ABIs are delivered in primary care and in wider community settings. This is the first time the target has not been met in four years. Progressive fall in primary care delivery since new GP contract commenced, and Q4 wider settings lower (COVID19 related).</p> <p><b>Actions</b></p> <p>Efforts to promote ABI delivery will continue. Although wider settings activity is expected to partially recover it is anticipated</p>



## MANAGEMENT COMMENTARY (continued)

Indicator	19/20 Performance	Issues and Actions
<b>Business Processes</b>		
<p>Percentage of Social Work Stage 1 Complaints responded to within timescale</p>	<p>Target 70%</p> <p>Actual 63% (Q3)</p>	<p><b>Issues</b></p> <p>Stage 1 complaints handling is carried out primarily within localities and teams rather than by the central complaints team. Improved performance relies on the timeous processing and active management of front-line complaints ensuring that the relevant information is recorded and passed back to the central team for reporting purposes.</p> <p><b>Actions</b></p> <p>Actions we will take to achieve improvement include:</p> <ul style="list-style-type: none"> <li>• Work with local teams to support them to turn around written responses more quickly.</li> <li>• Increase local manager awareness of the Stage 1 approval and response extension procedures.</li> <li>• Seek to manage more complaints under stage 2 of the process by the central team to relieve pressure on front-line services.</li> </ul>
<p>Percentage of Social Work Stage 2 Complaints responded to within timescale</p>	<p>Target 70%</p> <p>Actual 50% (Q3)</p>	<p><b>Issues</b></p> <p>All stage 2 complaint investigations are carried out by the central complaints team. Performance in this area has been impacted throughout 2017-19 by rising demand, staff shortage and staff absence.</p> <p><b>Actions</b></p> <p>Actions we will take to achieve improvement include:</p> <ul style="list-style-type: none"> <li>• Staffing capacity has recently been enhanced and the impact should be seen during 2020/21.</li> </ul>

## MANAGEMENT COMMENTARY (continued)

		<ul style="list-style-type: none"> <li>• Resolve issues around competing demands from other work areas, in particular those related to the rising numbers of subject access requests.</li> <li>• Ensure that less complex cases are dealt with quickly.</li> </ul>
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More detailed performance information can be accessed in our [Annual and Quarterly Performance Reports](#).

### (iv) The IJB's Position at 31 March 2020

The financial position for public services continues to be challenging. This required the IJB to have robust financial management arrangements in place to deliver services within the funding available in year as well as plan for 2020-21.

The Comprehensive Income and Expenditure Statement (see page 39) describes expenditure and income by care group across the IJB, and shows that an overspend of £1,977,000 was generated in 2019/20 and this is shown in the table opposite with notes provided below to explain each heading.

	Note	£
Underspends as a result of vacancies and staff turnover	1	-7.5
Early delivery of transformation programme savings for 2020/21	2	-3.3
Part year implementation of local and national priorities	3	-1.7
Local and national priorities which will not be completed until future financial years	4	-3.5
Prescribing contingency not utilised	5	-3.0
<b>Total Underspend</b>		<b>-19.0</b>
Less		
Demographic, health and deprivation - demand higher than budget	6	0.5
Budgeted use of reserves - not drawn down in 2019/20	7	4.2
<b>Net underspend related to 19/20 activity</b>		<b>-14.3</b>
Expenditure from prior years to be funded from earmarked reserves	8	16.3
<b>Net Overspend per Income and Expenditure Statement</b>		<b>2.0</b>

Notes

- (1) Employee recruitment continues to represent a challenge both in terms of timescales to recruit and the availability of the skills mix required within the workforce market. A number of actions continue to be progressed including streamlining recruitment processes, aligning recruitment timescales with the availability of newly qualified professionals, development of targeted recruitment and training strategies to develop existing and new staff to meet the skills requirements of our services. Some progress has been made with the underspend reducing from the £10.3m forecast during the year. However further work is required.
- (2) The Transformation Programme has secured early delivery of transformation savings for 2020/21 in 2019/20.
- (3) A part year implementation of investments in Carers Services has resulted in an underspend this financial year.
- (4) A number of commitments made in 2019/20 in relation to local and national priorities will not complete until future years (£3.5m). These include psychological therapies, care experienced young people and a perinatal mother and baby unit. The majority of this relates to ring-fenced funding which has been received to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of this funding.
- (5) The removal of the risk share arrangements in 2018/19 in relation to Prescribing requires the IJB to deal with over and underspends. In 2019/20 this budget included an element of contingency, originally for potential cost consequences as a result of BREXIT. In March an estimated 20% increase in volumes as a result of COVID-19 has required us to utilise some of this contingency, leaving a balance of £3m not utilised at the end of the year.
- (6) Overspends are being experienced within Adult Services as a result of the demand being experienced across the system within personalisation, purchased services and homeless services. This overspend is less than forecasted during the year as a result of less than anticipated admissions and discharges from care homes and the result of the level of income recovered from clients who are due to make contributions including historic debt recovery.

This demand provided a challenge in securing savings which had been planned in these areas and forms part of the overspend being reported. The Transformation Programme Board, chaired by the Chief Officer, has oversight of the delivery of these programmes, with 93% (£17.062m) of budgeted savings targets achieved in 2019/20.

- (7) As part of the 2019-20 budget it was assumed that earmarked reserves would be used to assist a phased implementation of the savings in Homelessness (£1.3m) and to manage the demand in Older People Services for care home placements (£2.9m). In light of financial performance, at outturn it was agreed that this would not be transferred from

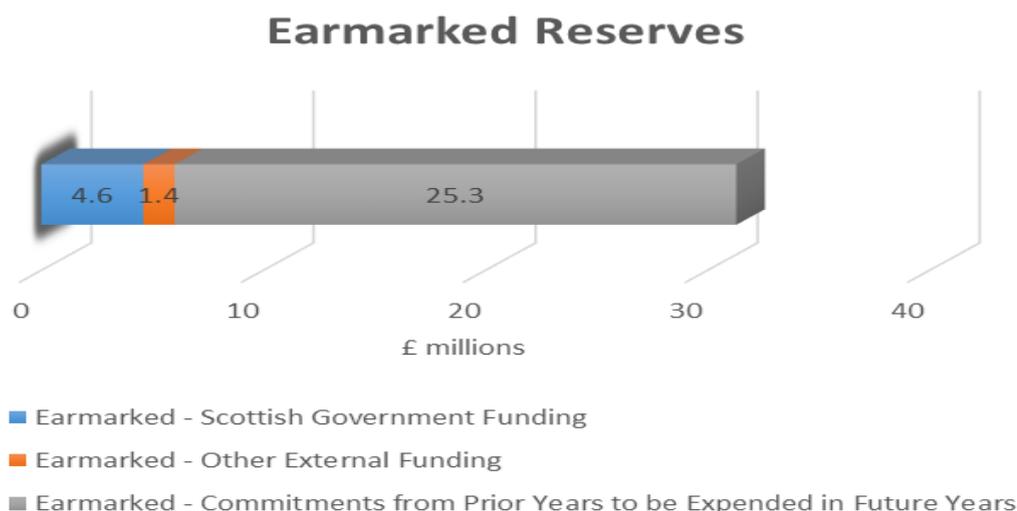
earmarked reserves.

- (8) 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 2020/21 £16.3m of earmarked reserves have been drawn down to meet this expenditure, which is consistent with our broad planning assumptions.

The IJB elected to transfer £14.3m for specific earmarked commitments in 2019/20. Included within this is £7.8m to support our Maximising Independence Programme. This is £0.7m lower than we had originally planned, and will be met from General Reserves.

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

The IJB has a cumulative general reserve of £13.550m at 31 March 2020, which is 1.0% of net expenditure and below the target of 2% set by the IJB. It also has a cumulative earmarked reserve of £31.351m. 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.



These reserves are considered appropriate to the level of risk faced by the organisation and details of this can be found in the [Outturn Report](#) and was reported to the IJB on 24 June 2020.

**(v) Key Risks, Uncertainties and Financial Outlook**

The IJB approved its **Risk Management Strategy** in February 2016, and the most recent update of this was carried out in February 2020. The IJBs Risk Register, and the separate registers which currently remain in place for social care and NHS services, are reviewed regularly by the Senior Management Team and by the IJB Finance, Audit and Scrutiny Committee. The full IJB also reviews its own risk register on a quarterly basis, with the latest review completed in January 2020.

The key risks identified within the IJB Risk Register are shown in the table below along with the actions in place to mitigate against these risks. The IJB risk register was updated in April 2020 to reflect the impact of responding to the Covid-19 pandemic.

Key Strategic Risks	Mitigating Actions
<p>Unable to budget within allocated resources and impact on service delivery due to required level of savings for 2019/20 and beyond</p>	<ul style="list-style-type: none"> <li>• Financial position monitored on ongoing basis by SMT, ITB, IJB Finance and Audit committee and full IJB</li> <li>• HSCP will actively engage with Partner Bodies in budget planning process for 2019-20 and beyond identifying dependencies and risks associated with any proposals.</li> <li>• Impact of responding to COVID-19 on plans for savings and delivery of transformation programmes will continue to be monitored.</li> </ul>
<p>Unable to deliver 2020-21 savings targets due to increase in demand for services and key resources being diverted as a result of COVID-19</p>	<ul style="list-style-type: none"> <li>• Financial position monitored on ongoing basis by SMT, ITB, IJB Finance and Audit committee and full IJB</li> <li>• Delivery of savings will continue to be tracked and monitored by the Transformation Programme Board</li> <li>• HSCP will actively engage with the Scottish Government on the impact of responding to COVID-19</li> </ul>

## MANAGEMENT COMMENTARY (continued)

<p>Unable to deliver transformation of Primary Care services as specified in the Primary Care Improvement Plan (PCIP)</p>	<ul style="list-style-type: none"> <li>• A number of measures being taken to mitigate the lack of qualified staff include:             <ul style="list-style-type: none"> <li>• Phasing recruitment</li> <li>• Making local vacancy approval processes more efficient</li> <li>• Developing alternative skill mix models</li> <li>• Recruiting into trainee posts and supporting less experienced staff to obtain necessary experience.</li> </ul> </li> </ul>
<p>Financial Implications of Responding to COVID-19</p>	<ul style="list-style-type: none"> <li>• All costs associated with responding to COVID-19 are being tracked</li> <li>• IJB is actively engaging with Scottish Government and providing regular updates on the associated costs</li> <li>• Governance arrangements are in place re approval and monitoring of costs</li> <li>• IJB is actively engaging with third and independent sector in relation to their associated costs.</li> </ul>

The planning and delivery of health and social care services has had to adapt to meet the significant public health challenge presented by the Covid-19 pandemic. In response to the pandemic the IJB has been required to move quickly and decisively.

There has been significant disruption to how health and social care services across the City are currently being delivered and experienced by service users, patients and carers and this is likely to continue in the short to medium term. The HSCP has also had to implement new service areas in response to the pandemic, examples of which have included the establishment of an assessment centre to support assessment and testing of potential COVID-19 patients and the creation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector and personal assistants and carers.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) is significant and likely to be ongoing and evolving. The Governance Statement on page 34 outlines the governance arrangements which are in place during this challenging time. These accounts have been prepared on the assumption that the Scottish Government will meet the additional costs experienced by the IJB and this is also the assumption which has been made moving forward into 2020/21.

In March 2020, the IJB conditionally approved its budget for 2020/21, subject to approval of Health Board funding by NHS Greater Glasgow and Clyde and Glasgow City Council making a final funding offer to the IJB. The receipt of draft budget offers from Partners has prevented the IJB from approving a final budget by the statutory deadline of 31 March 2020. The IJB will be required to further consider its budget later in the financial year once final funding offers are known.

This draft budget identified a potential funding gap of £13.8m which will be addressed through a wide range of service reforms and efficiencies to address budget pressures in 2020/21 and support achievement of the National Health and Wellbeing Outcomes. 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 2020/21 Annual Performance Report.

Work continues to be progressed in relation to the sum set aside for hospital services, however arrangements under the control of IJBs are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and IJB, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. The Unscheduled Care Commissioning Plan was presented to the IJB in March 2020 and represents the first steps in developing strategic plans for the unscheduled care pathway (set aside) as set out in legislation.

A **Medium Term Financial Outlook** was reported to the IJB on the 25 March 2020. 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:

- National commitments such as Scottish Living Wage and policy commitments in relation to Primary Care and Mental Health
- Impacts of Brexit, such as uncertainty regarding the future employment rights of health and social staff from EU countries
- Local pressures linked to demand as a result of demographic, deprivation and health

This looks forward to 2022-23 and identifies the need for a further £69m of savings to deliver a balanced budget in 2021/22 and 2022/23.

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. Delivery of effective and lasting transformation of health and social care services is the central to the vision of the IJB. The IJB's Strategic Plan 2019 – 2022 outlines its ambitions over the medium term and the transformation programme which supports delivery.

There has been significant progress already in transforming services. As well as

delivering financial savings, this has enabled services to increase their effectiveness and efficiency, enabling services to manage the increasing demand and complexity of the patients and service users supported. The IJB is committed to transforming services, and this programme of work will continue moving forward, however future gains will be smaller and this alone will be unable to bridge the funding gap which has been identified above.

In June 2019 the IJB approved the development of a Maximising Independence Programme for Glasgow City. This programme will seek to deliver a sustainable health and social care service for the City with a focus on prevention and early intervention approaches which will encourage individuals and communities to support each other. This is a new approach which will cover all care groups and recognises that the best health and care outcomes are associated with the highest possible levels of self-management and independence. Delivery of this programme is supported by £8.5m of funding over the next two years. This includes investment in a community investment fund to build community capacity in our localities, expansion of the rehabilitation and enablement resource and development of family support models which will build on the successful use of this within Children and Families.

The IJB has a clear strategy to support delivery of the Strategic Plan over the medium term 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. The current pandemic is impacting on the IJB's ability to support full delivery of the Strategic Plan, but it is also providing opportunities for us to consider new ways of working which could influence delivery of the Strategic Plan over the longer term. 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 remained committed to this as we move forward into 2020/21.

**Susanne Millar**  
Interim Chief Officer

**Mhairi Hunter**  
Chair

**Sharon Wearing**  
Chief Officer, Finance & Resources

## 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 & 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.

**Mhairi Hunter**  
Chair

## STATEMENT OF RESPONSIBILITIES (continued)

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### **Responsibilities of the Chief Officer, Finance & Resources**

The Chief Officer, Finance & 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 & Resources has:

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

The Chief Officer, Finance & 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 2019 and the transactions for the year then ended.

**Sharon Wearing**

Chief Officer, Finance & Resources

24 June 2020

# REMUNERATION REPORT

## (i) Introduction

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 below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

## (ii) Remuneration: IJB Chair and Vice Chair

The voting members of the IJB are appointed through nomination by Glasgow City Council and NHS Greater Glasgow & 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 2019/20 £	Taxable Expenses 2018/19 £
S Carr	Chair February 2019 to February 2020	NHS Greater Glasgow & Clyde	-	-
	Vice Chair From February 2020, September 2018 to February 2019			
M Hunter	Vice Chair February 2019 to February 2020	Glasgow City Council	-	-
	Chair From February 2020, February 2018 to February 2019			
T McAuley	Vice Chair February 2018 to August 2018	NHS Greater Glasgow & Clyde	-	-
<b>Total</b>			-	-

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.

### (iii) 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 & Clyde Health Board. This funding is included in the partner contributions.

S Millar replaced D Williams as Chief Officer in May 2019 on an interim basis and will undertake the duties of Chief Officer including the signing of these accounts.

#### 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 2018/19		Salary, Fees & Allowances	Compensation for Loss of Office	Total 2019/20
£	Senior Employees	£	£	£
140,869	<b>D Williams</b> Chief Officer April 2016 to 26 May 2019	22,172 (full year equivalent £143,513)	-	22,172
-	<b>S Millar</b> Interim Chief Officer 27 May 2019 to date	111,030 (full year equivalent £131,087)	-	111,030
103,198	<b>S Wearing</b> Chief Officer, Finance & Resources April 2016 to date	106,863	-	106,863
<b>244,067</b>		<b>240,065</b>	-	<b>240,065</b>

## REMUNERATION REPORT (continued)

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 2020 £	For Year to 31 March 2019 £		As at 31 March 2020 £000	Difference from 31 March 2019 £000
<b>D Williams</b> Chief Officer April 2016 to 26 May 2019	27,844	27,048	Pension	29	3
			Lump Sum	-	-
<b>S Millar</b> Interim Chief Officer 27 May 2019 to date	24,713	-	Pension	39	n/a
			Lump Sum	52	n/a
<b>S Wearing</b> Chief Officer, Finance & Resources	20,769	19,805	Pension	51	3
			Lump Sum	91	3
<b>Total</b>	<b>73,326</b>	<b>46,853</b>	<b>Pension</b>	<b>119</b>	<b>6</b>
			<b>Lump Sum</b>	<b>142</b>	<b>3</b>

Note : D Williams pension benefit reflects benefits to 31 March 2020. He is currently seconded to the Scottish Government and remains in the Pension Fund.

#### **(iv) 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 2019, 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.

**Susanne Millar**  
Interim Chief Officer

**Mhairi Hunter**  
Chair

# 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.

## ANNUAL GOVERNANCE STATEMENT (continued)

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### 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 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.

## ANNUAL GOVERNANCE STATEMENT (continued)

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- Effective scrutiny and service improvement activities will be 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 Partnership 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 IJB.
- 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 2010"*. The IJB's Chief Officer, Finance & Resources has overall responsibility for the IJB's financial arrangements 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 generally operates in accordance with the CIPFA *"Public Sector Internal Audit Standards 2013"*.

## ANNUAL GOVERNANCE STATEMENT (continued)

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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*.

### 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 the 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 requirement to re-direct staff capacity to the provision of critical services in response to the Covid-19 pandemic it has not been possible to complete the annual governance self-assessment activity above at the time of writing. However a detailed partially complete self-assessment governance questionnaire has been submitted to the Council on behalf of the IJB for consideration. The return to the Health Board has been completed in full.

5.4 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.

5.5 The arrangements continue to be regarded as fit for purpose in accordance with the

## ANNUAL GOVERNANCE STATEMENT (continued)

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governance framework with the exception of the issue noted above.

### 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 2019/20 taking into consideration the views of the Chief Internal Auditor and other assurance checks which are completed.
- 6.2 From March 2020 the governance context in which the IJB operates has been impacted by the need to implement business continuity processes in response to the significant public health challenge presented by the Covid-19 pandemic. The planning and delivery of health and social care services has had to adapt to meet this challenge and the IJB has had to adapt its governance structures accordingly.
- 6.3 In response to the pandemic and the requirement to move quickly and decisively to manage the subsequent pressures on health and social care services in the City, the IJB approved and initiated temporary decision making arrangements at its meeting on [Wednesday 25 March 2020](#). The temporary arrangements will be in place for as long as is necessary, subject to ongoing review.
- 6.4 Under these temporary arrangements authority is delegated, if required to meet immediate operational demand, to the Interim Chief Officer and the Chief Officer, Finance and Resources in consultation with the Chair and Vice Chair of the IJB and the Chair and Vice Chair of the Finance, Audit and Scrutiny Committee.
- 6.5 Any decisions made under temporary delegated authority are recorded in a Log that captures the approval timeline, with reports shared with IJB Members for information. All final reports are published on the [HSCP website](#) following approval for transparency.
- 6.6 Glasgow City IJB is working with partners to participate in the wider response to the pandemic at Health Board and national level and is a key participant in the Council family and Greater Glasgow and Clyde governance structures working with other HSCPs to manage the impact of the pandemic.
- 6.7 The HSCP has implemented new service areas in response to the pandemic, examples of which have included the establishment of an assessment centre to support assessment and testing of potential COVID-19 patients and the creation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector and personal assistants and carers.

## ANNUAL GOVERNANCE STATEMENT (continued)

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- 6.8 With significant disruption to how health and social care services across the City are currently being delivered and experienced by service users, patients and carers likely to continue in the short to medium term, officers within the HSCP are developing plans to capture the extent of the shift from business as usual activity and ensure the IJB can continue to meet need and achieve the strategic priorities set out in the Strategic Plan. Planning activity takes into consideration the learning from the first phase of responding to the pandemic and engaging with and listening to key stakeholders in planning future service provision.
- 6.9 The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) is significant and likely to be ongoing and evolving. A detailed approval/decision tracker log is being maintained internally and scrutinised by senior management to record the details, including approval routes, of any decisions with financial implications for the IJB. This is supported by a mobilisation plan which has been approved by the Scottish Government, with discussions in relation to funding ongoing.
- 6.10 A vital element of the recovery planning activity being undertaken is learning from the interim changes put in place. The HSCP are actively seeking to understand the impact of the measures implemented and are engaging with service users to understand which could be retained or adapted to improve services and continue to meet individuals' outcomes. The IJB considers the innovative approaches and service alterations put in place out of necessity may present opportunities as we seek to re-start services within the new context in which health and social care services need to be delivered. In doing so the IJB will continue to follow appropriate governance structures and consider equalities and human rights requirements to ensure that from the current crisis emerges a more efficient and effective health and social care system that delivers on the priorities set out in the Strategic Plan.

## ANNUAL GOVERNANCE STATEMENT (continued)

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### 7. Update on previously reported governance issues

- 7.1 There has only been one significant governance issue previously reported specific to the IJB, in relation to financial planning. Significant uncertainty over the IJB budget for 2017/18 improved slightly in 2018/19 but arose again in 2019/20. In 2019/20 the Board accepted the recommendation by the Chief Officer, Finance and Resources to accept the allocation from Glasgow City Council subject to the joint development of a financially sustainable solution for both Homecare and Housing First by September 2019. The Board also accepted the Chief Officer, Finance and Resources, recommendation to conditionally accept the indicative funding allocation from NHS Greater Glasgow and Clyde, subject to confirmation in April 2019.
- 7.2 A similar theme continues in relation to the ongoing funding allocation to the IJB. At its meeting in March 2020, the Board further considered a report on the financial allocations and budget for 2020/21 noting that a financially sustainable solution for Homecare has yet to be agreed with Glasgow City Council. The Board accepted the recommendation to conditionally accept the funding offer from the Council on the basis that funding of Homecare Services continues to be discussed with Glasgow City Council. The indicative funding offer from NHS Greater Glasgow and Clyde was conditionally accepted subject to confirmation in April 2020.

### 8. Future Activity

- 8.1 In November 2018 Audit Scotland published the results of the second of three national performance audits of health and social care integration following the introduction of the Public Bodies (Joint Working) (Scotland) Act 2014. The audit examined the impact public bodies are having as they integrate health and social care services. It made nine recommendations that were directly relevant to Glasgow City HSCP within six topic areas:
- commitment to collaborative leadership and building relationships;
  - effective strategic planning for improvement;
  - integrated finances and financial planning;
  - agreed governance and accountability arrangements;
  - ability and willingness to share information;
  - meaningful and sustained engagement.

## ANNUAL GOVERNANCE STATEMENT (continued)

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- 8.2 In February 2019 the Ministerial Strategic Group for Health and Community Care published the results of a national review of progress of integration committed by the then Cabinet Secretary for Health and Sport in a Scottish Parliamentary debate in May 2018. The Ministerial Strategic Group made 25 'proposals' (that is, recommendations), of which 22 were for IJBs/HSCPs across the country. They too were in six topic areas:
- collaborative leadership and building relationships;
  - integrated finances and financial planning;
  - effective strategic planning for improvement;
  - governance and accountability arrangements;
  - ability and willingness to share information;
  - meaningful and sustained engagement.
- 8.3 The IJB at its meeting in February 2019 were presented with the findings of the two reports and considered and approved an initial draft action plan in response to the Audit Scotland report, whilst acknowledging further work required in the review of progress proposals made by the Ministerial Strategic Group.
- 8.4 Due to the subsequent overlap between the two reports, the IJB and Glasgow City HSCP, facilitated with support from the Improvement Service, progressed work with the two statutory partner bodies, Glasgow City Council and NHS Greater Glasgow and Clyde, to self-evaluate the progress of integration within Glasgow City. The self-evaluation aimed to identify areas where good progress has been made and where improvements need to be made against each of Ministerial Strategic Group recommendations.
- 8.5 An Improvement Action Plan was developed jointly with and approved by the IJB, Glasgow City Council and NHS Greater Glasgow and Clyde to take forward the development areas identified in the self-evaluation exercise. The Action Plan is kept under review with progress reported to the Board in September 2019.

## ANNUAL GOVERNANCE STATEMENT (continued)

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### 9. Internal audit opinion

- 9.1 Internal Audit have completed their 2019/20 annual audit plan. No unsatisfactory audit opinions have been identified. As part of the work undertaken, Internal Audit identified improvements to the internal control environment, which have been accepted by management. Internal Audit will monitor the implementation of these improvements through future follow up audits.

The impact of Covid-19 in March 2020 was a significant event, impacting normal business operations and risk assessments. As a result of the changes to the working arrangements arising from the pandemic response, in March 2020 many of the expected systems and controls will have been subject to change. The opinion expressed in this report therefore applies only to the period before the emergency service delivery arrangements were put in place.

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 2019/20 within the IJB for the period up to the impact of Covid-19 in March 2020. The 2020/21 internal audit plan is being updated to reflect the new risks and issues emerging from the pandemic and this will be reported to the Finance, Audit and Scrutiny Committee in due course.

### 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.

**Susanne Millar**  
Interim Chief Officer

**Mhairi Hunter**  
Chair

# COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

for the year ended 31 March 2020

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.

2018/19			2019/20			
Gross Expenditure (Restated) £000	Gross Income (Restated) £000	Net Expenditure (Restated) £000	Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
147,532	(4,459)	143,073		153,896	(6,442)	147,454
328,467	(49,753)	278,714		342,287	(53,356)	288,931
313,576	(42,377)	271,199		342,558	(49,132)	293,426
66,643	(18,711)	47,932		65,583	(17,430)	48,153
17,698	(18,551)	(853)		18,340	(19,004)	(664)
328,623	(9,456)	319,167		351,103	(9,211)	341,892
1,202,539	(143,307)	1,059,232		1,273,767	(154,575)	1,119,192
195,773	-	195,773		216,158	-	216,158
3,290	-	3,290		2,000	-	2,000
1,401,602	(143,307)	1,258,295		1,491,925	(154,575)	1,337,350
		(1,273,798)	Taxation and Non-Specific Grant Income	5		(1,335,373)
		(15,503)	(Surplus) or deficit on provision of services and total comprehensive (income) and expenditure			1,977

The income and expenditure statement has been restated in 2018/19 to reflect the revised segmental reporting which reflects the IJB's internal management arrangements in relation to Primary Care. NHS Greater Glasgow and Clyde are now in a position to report the set aside figures based on actual expenditure. This has also resulted in the restatement of 2018/19 figures which were previously based on a notional budget figure. This is explained in Note 2 to the Accounts.

There are no statutory or presentation adjustments 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 finances.

## MOVEMENT IN RESERVES STATEMENT

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

<b>Movements in Reserves</b>	<b>General Fund Balance £000</b>
Balance at 31 March 2018	31,375
Total Comprehensive Income and Expenditure 2018/19	15,503
<b>Increase in 2018/19</b>	<b>15,503</b>
Balance at 31 March 2019	46,878
Total Comprehensive Income and Expenditure 2019/20	-1,977
<b>Increase in 2019/20</b>	<b>-1,977</b>
<b>Closing Balance at 31 March 2020</b>	<b>44,901</b>

## BALANCE SHEET

as at 31 March 2020

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2020. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2019 £000		Notes	31 March 2020 £000
26,966	Short term Debtors	6	44,901
26,966	<b>Current Assets</b>		<b>44,901</b>
26,966	<b>Net Assets</b>		<b>44,901</b>
26,966	Usable Reserve: General Fund	7	44,901
26,966	<b>Total Reserves</b>		<b>44,901</b>

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2020 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 24 June 2020.

**Sharon Wearing**  
 Chief Officer, Finance & Resources  
 24 June 2020

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# 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 2019/20 financial year and its position at 31 March 2020.

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between NHS Greater Glasgow and Clyde and Glasgow City Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

### (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.

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**(C) Funding**

The IJB is primarily funded through funding contributions from the statutory funding partners, Glasgow City Council and NHS Greater Glasgow & 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 & 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.

## NOTES (continued)

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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.

### **(H) VAT**

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

### **(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 & 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) Critical judgements and estimation uncertainty**

In applying the accounting policies set out above, the IJB has not been required to make any critical judgement or estimations due to uncertainty

## NOTES (continued)

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### **(K) 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. Prior Year Restatement Note**

In 2019-20 the IJB changed its segment reporting to reflect the IJB's internal management arrangements in relation to Primary Care and is the basis on which financial performance has been reported to the IJB and the IJB's Finance, Audit and Scrutiny Committee throughout the year. This new segmental reporting identifies Primary Care as a single client group combining GP Prescribing, Other Services and Family Health Services. The annual accounts have been produced using this segmental reporting providing a consistent basis of reporting for all financial information. The 2018-19 figures have also been restated on this basis.

NHS Greater Glasgow & Clyde are now in a position to report the set aside figures based on actual expenditure which has resulted in the restatement of 18/19 figures which were previously based on a notional budget figure. The notional budgets for set aside were based on NRAC activity and information from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year. Funding contributions from the Health Board have also been amended to reflect the actual costs linked to set aside.

This has had no impact on the total expenditure and income reported for 2018-19.

### **3. Events After the Reporting Period**

The Annual Accounts were authorised for issue by the Chief Officer, Finance & Resources on 23 September 2020. 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 2020, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

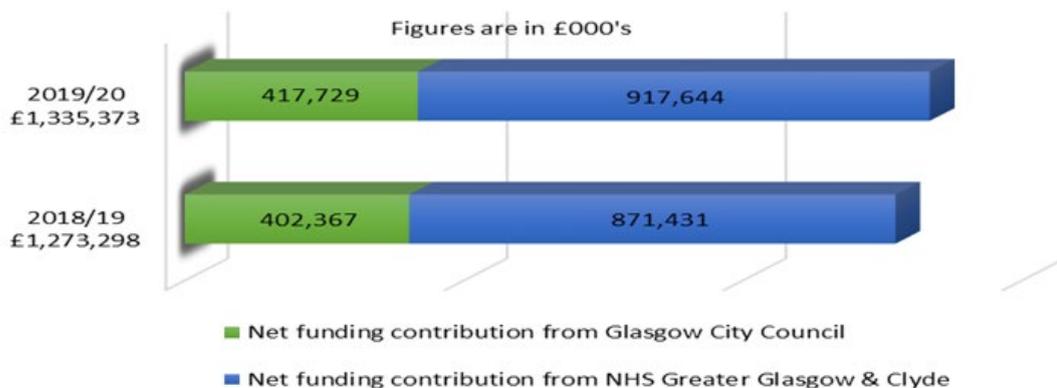
## NOTES (continued)

### 4. Expenditure and income analysis by nature

2018/19 £000	2019/20 £000
(1,273,798) Partners' funding contributions and non-specific grant income	(1,335,373)
(143,307) Fees, charges and other service income	(154,575)
378,430 Employee costs	447,586
27,426 Premises costs	26,652
6,405 Transport costs	6,753
86,257 Supplies and services	86,876
358,599 Third party costs	338,781
27,328 Transfer payments	34,804
794 Capital financing costs	821
125,487 Prescribing	125,728
195,078 Family health services	207,739
195,773 Set-aside for delegated services provided in large hospitals	216,158
25 Fees payable to Audit Scotland in respect of external audit services	27
<b>(15,503) (Surplus) or deficit on provision of services</b>	<b>1,977</b>

No fees were payable in respect of other services provided by the appointed auditor.

### 5. Taxation and Non-Specific Grant Income

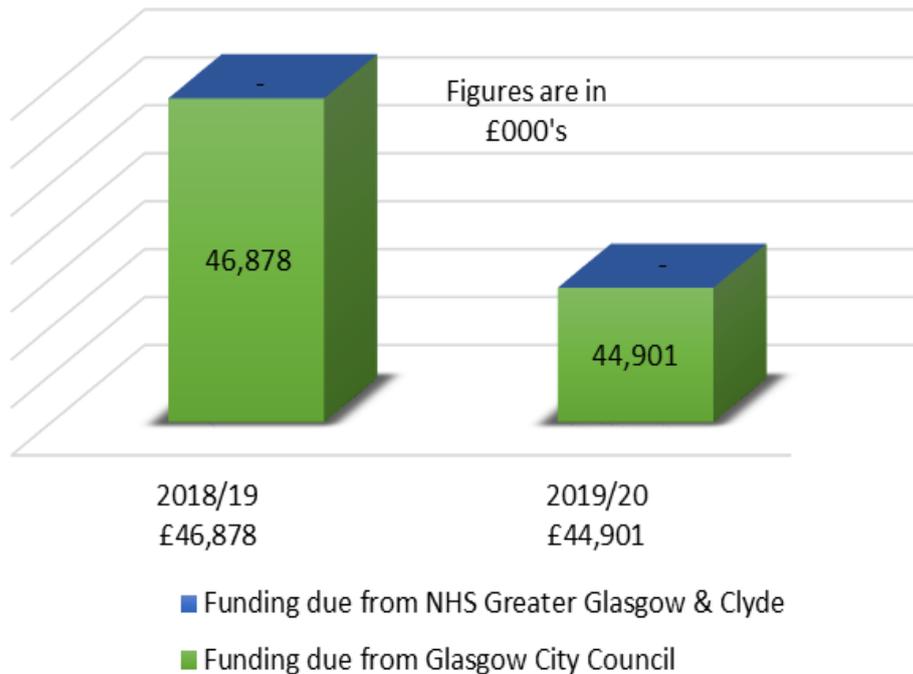


## NOTES (continued)

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The funding contribution from the NHS Board shown above includes £216,158,000 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



## NOTES (continued)

### 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.

2018/19					2019/20				
Balance at 1 April 2018	Transfers Out	Transfers In	Redistribution of Reserves	Balance at 31 March 2019		Transfers Out	Transfers In	Redistribution of Reserves	Balance at 31 March 2020
£000	£000	£000	£000	£000		£000	£000	£000	£000
23,946	(1,925)	13,214	(2,608)	32,627	Earmarked	(16,256)	14,279	701	<b>31,351</b>
7,429	(2,484)	6,698	2,608	14,251	Contingency	-	-	(701)	<b>13,550</b>
<b>31,375</b>	<b>(4,409)</b>	<b>19,912</b>	<b>-</b>	<b>46,878</b>	<b>General Fund</b>	<b>(16,256)</b>	<b>14,279</b>	<b>-</b>	<b>44,901</b>

### 8. Related party transactions

The IJB has related party relationships with the NHS Greater Glasgow & Clyde and Glasgow City Council. In particular the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's accounts are presented to provide additional information on the relationships. The table below shows the funding that has transferred from the NHS Board via the IJB to the Council. This amount includes Resource Transfer Funding.

## NOTES (continued)

2018/19 £000	Transactions with NHS Greater Glasgow & Clyde	2019/20 £000
804,952	Funding Contributions received from the NHS Board	917,644
(672,876)	Expenditure on Services Provided by the NHS Board	(786,896)
(628)	Key management personnel: non-voting board members	(692)
<b>131,448</b>	<b>Net Transactions with the NHS Board</b>	<b>130,054</b>

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 2020 (2019: nil).

2018/19 £000	Balance with NHS Greater Glasgow & Clyde	2019/20 £000
-	Debtor balances: amounts due from the NHS Board	-
<b>-</b>	<b>Net balance with the NHS Board</b>	<b>0</b>

2018/19 £000	Transactions with Glasgow City Council	2019/20 £000
402,367	Funding Contributions received from the Council	417,729
(514,530)	Expenditure on Services Provided by the Council	(549,330)
(492)	Key management personnel: non-voting board members	(481)
<b>(112,655)</b>	<b>Net Transactions with Glasgow City Council</b>	<b>(132,082)</b>

## NOTES (continued)

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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 2020 (2019: nil).

<b>2018/19</b>		<b>2019/20</b>
<b>£000</b>	<b>Balance with Glasgow City Council</b>	<b>£000</b>
42,469	Debtor balances: amounts due from the Glasgow City Council	44,901
<b>42,469</b>	<b>Net balance with Glasgow City Council</b>	<b>44,901</b>

### 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. The IJB considers that there are no such standards which would have significant impact on its annual accounts.

## NOTES (continued)

### 10. Hosted Services

The services which are hosted by Glasgow City IJB are identified in the table below. This also shows expenditure in 2018/19 and the value consumed by other IJBs within Greater Glasgow and Clyde.

2018/19				2019/20	
Actual Net Expenditure £000's	Consumed by other IJB's £000's	Host	Service	Actual Net Expenditure £000's	Consumed by other IJB's £000's
3,803	1,801	Glasgow	Continence	3,877	1,829
10,164	3,512	Glasgow	Sexual Health	10,171	3,531
6,027	2,774	Glasgow	Mental Health Central Services	6,872	3,165
11,346	4,592	Glasgow	Mental Health Specialist services	10,138	4,192
16,020	4,346	Glasgow	Alcohol and Drugs Hosted	16,113	4,386
6,905	2,569	Glasgow	Prison Healthcare	7,300	2,716
2,330	1,072	Glasgow	Healthcare In Police Custody	2,322	1,068
17,870	3,672	Glasgow	Old Age Psychiatry	16,545	3,337
37,675	8,008	Glasgow	General Psychiatry	40,075	8,985
<b>112,141</b>	<b>32,346</b>		<b>Total</b>	<b>113,412</b>	<b>33,210</b>

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 2018/19 and 2019/20 and the value consumed by Glasgow City IJB.

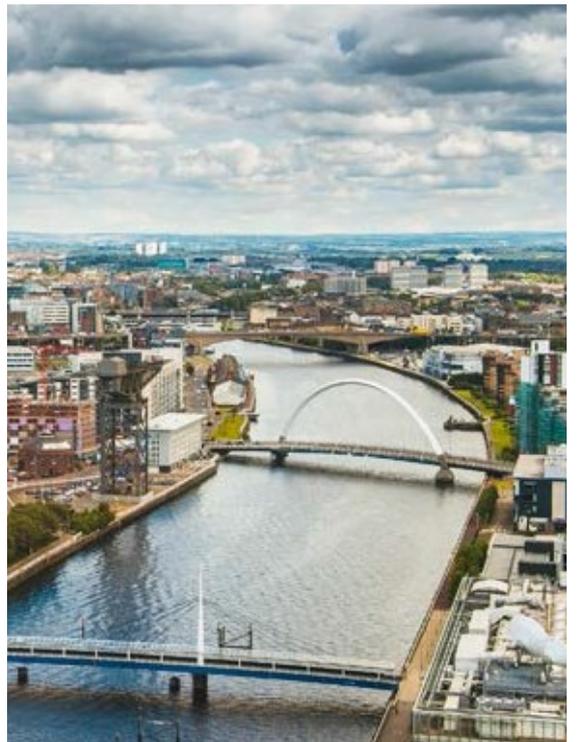
2018/19				2019/20	
Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's	Host	Service	Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's
9,719	5,471	East Dunbartonshire	Oral Health	9,835	5,536
<b>9,719</b>	<b>5,471</b>		<b>Total</b>	<b>9,835</b>	<b>5,536</b>
7,961	6,234	East Renfrewshire	Learning Disability	8,359	5,659
-	-	East Renfrewshire	Augmentative and Alternative Communication	119	72
<b>7,961</b>	<b>6,234</b>		<b>Total</b>	<b>8,478</b>	<b>5,730</b>
5,478	90	Inverclyde	General Psychiatry	6,142	117
3,153	16	Inverclyde	Old Age Psychiatry	3,595	2
<b>8,631</b>	<b>106</b>		<b>Total</b>	<b>9,737</b>	<b>120</b>
6,563	3,531	Renfrewshire	Podiatry	6,732	3,622
4,040	2,298	Renfrewshire	Primary Care support	4,145	2,357
6,938	85	Renfrewshire	General Psychiatry	7,480	198
6,331	53	Renfrewshire	Old Age Psychiatry	6,800	65
<b>23,872</b>	<b>5,967</b>		<b>Total</b>	<b>25,157</b>	<b>6,242</b>
5,864	3,169	West Dunbartonshire	Musculoskeletal Physio	6,370	3,440
752	400	West Dunbartonshire	Retinal Screening	815	458
1,108	36	West Dunbartonshire	Old Age Psychiatry	1,004	7
<b>7,724</b>	<b>3,605</b>		<b>Total</b>	<b>8,190</b>	<b>3,905</b>
<b>57,907</b>	<b>21,383</b>	<b>Total</b>		<b>61,396</b>	<b>21,533</b>

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## INDEPENDENT AUDITOR'S REPORT

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