

Annual Accounts

For the Year
Ended 31 March 2019

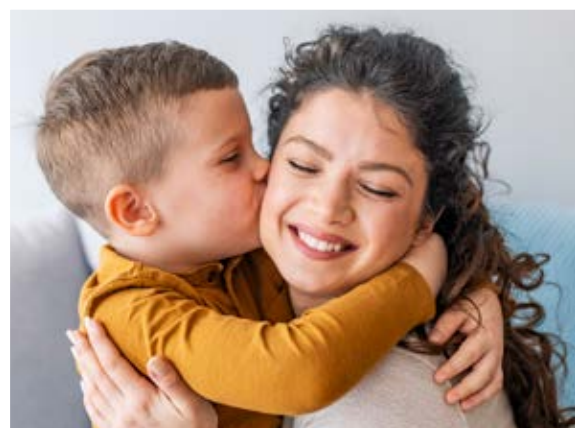


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MANAGEMENT COMMENTARY

Introduction

This publication contains the financial statements of Glasgow City Integration Joint Board ('the IJB') for the year ended 31 March 2019. The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2018/19 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

The Public Bodies (Joint Working) (Scotland) Act 2014 (the Act) requires Local Authorities and Health Boards to integrate the strategic planning of a substantial number of health services and functions and most social care functions. This way of working is referred to as 'Health and Social Care Integration.'

Integration is about transforming services. It is a fundamental rethink and significant change in how the strategic planning and delivery of services happens with a range of partners – individuals, local groups and networks, communities and organisations, including patients, service users, carers and the third and independent sectors.

Glasgow City Integration Joint Board (IJB) is a distinct legal body that was created by Scottish Ministers in February 2016. It is a joint venture between NHS Greater Glasgow and Clyde and Glasgow City Council. The functions delegated to the IJB are detailed in the [Integration Scheme](#), which was approved by the IJB on 21 March 2018 and in summary, include all community health and social care services provided to children, adults and older people, homelessness services, criminal justice and a number of housing functions.

The IJB is the city of Glasgow's 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 health and social care services based on the decisions made by the IJB and to try and make best use of available resources. 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 city of Glasgow has been transformed in recent years, developing remarkable business and tourism sectors and becoming one of Europe's top financial centres, whilst the physical enhancement of the city has been dramatic. However, challenges in addressing deprivation, ill health and inequality are significant and well documented. A lot of progress has been

MANAGEMENT COMMENTARY (continued)

made in addressing these issues, 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. Some of the key characteristics include the following:

POPULATION AND PROJECTIONS

Glasgow is expected to experience an increase in its demographic profile over the longer term, with the population forecast to increase by 7.1% to 659,000 by 2041.



GLASGOW CITY POPULATION

626,410

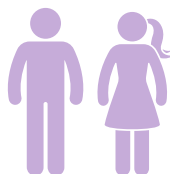
(2018 National Records of Scotland), which is **11.5%** of the population of Scotland



IT COMPRISES OF:



111,161 (17.8%)
children aged 0-17



430,984 (68.8%)
adults aged 18-64



84,265 (13.4%)
older people aged
65 and over



Estimated population growth of just under 24,600 by 2026

This is an increase of **4%** compared to a projected increase of **3.2%** for Scotland as a whole

LIFE EXPECTANCY

Life expectancy in Glasgow is lower than Scotland as a whole and residents of Glasgow will become unhealthy at a younger age and live longer with health issues, than the Scottish average. The earlier people become unhealthy, the sooner they are likely to access services from the IJB to support them to remain within their own homes and local communities.

73.3 YEARS



life expectancy for a Glasgow male

compared to **77.0** years for a Scottish male (a difference of **3.7** years)

78.7 YEARS



life expectancy for a Glasgow female

compared to **81.1** years for a Scottish female (a difference of **2.4** years)

POVERTY AND DEPRIVATION



Deprivation can have a detrimental impact on the health of our population and the services which they require to access from the IJB.



19.9% of Glasgow's population

more than **120,000** people, lives in an **income deprived area** compared to **12.2%** for Scotland



DEMOGRAPHIC PROFILE STATISTICS

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.

More than **170,000** adults live with a **limiting long-term illness or condition**

A similar level to Scotland's adults at **34%**



It is estimated that more than

100,000

people in Glasgow have a **physical disability**

17% of the population



DEMOGRAPHIC PROFILE STATISTICS

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.

21% of adults have common **mental health problems**

A **fifth** of Glasgow adults compared to **16%** of Scotland's adults



More than **8,000** people are estimated to be living with **dementia** in Glasgow



Around **3,700** people are recorded as having a **learning disability**

0.6% of Glasgow's population



Almost **13,000** people are reported as having a **learning difficulty**

2.1% of Glasgow's population



Glasgow has more than **13,000 problem drug users**

3.2% of the adult population - almost double the national average of **1.7%**



Over a fifth (**23%**) of Glasgow adults are estimated to drink **hazardous/harmful levels of alcohol**

slightly less than the national average of **25%**

MANAGEMENT COMMENTARY (continued)

All of these characteristics have an impact on the demand for services which are commissioned by the IJB, both now and in the future.

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.

Over the next 10 years we will do this by:

- focussing on being responsive to Glasgow's population, focussing on reducing health inequalities
- supporting and protecting vulnerable people and promoting their independence and social wellbeing
- working with others to improve physical, mental and social health and wellbeing, and treating people fairly
- designing and delivering services around the needs, talents, aspirations and contributions of individuals, carers and communities using evidence from what we know works
- showing transparency, equity and fairness in the allocation of resources and taking a balanced approach by positively allocating resources where health and social care needs are greatest. Decisions will be based on evidence of what works and innovative approaches, focussing on outcomes for individuals and risk accepted and managed rather than avoided, where this is in the best interests of the individual developing a competent, confident and valued workforce
- striving for innovation and trying new things, even if they are difficult and untested, including making the most of technology evaluating new and existing systems and services to ensure they are delivering the vision and priorities and meeting the needs of communities
- evaluating new and existing systems and services to ensure they are delivering the vision and priorities and meeting the needs of communities
- developing a strong identity, and
- focussing on continuous improvement, within a culture of performance management, openness and transparency.

MANAGEMENT COMMENTARY (continued)

(ii) The IJB's Strategy and Business Model

Integration of health and social care presents the IJB with a number of opportunities, which we are working towards throughout the lifetime of the Strategic Plan. These include:

- Sustaining existing good quality services
- Removing artificial divisions between health and social care
- Minimising duplication and waste by improved coordination between health and social care services
- The ability for a range of non-health agencies to act together to prevent illness and promote better health
- A renewed focus on families and communities, as well as individuals
- Delivering transformational change in service provision, leading to positive health and wellbeing outcomes for Glasgow's citizens
- Improving connections between strategic and locality planning
- The opportunity to develop and embed a shared culture and identity across the Partnership, breaking down traditional organisational barriers
- Opportunities to engage with Primary Care and Acute Services to support effective service planning and delivery
- Joining up of information and communication technology systems and processes to improve business and intelligence reporting

The biggest priority for the Glasgow City 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 focussing on 5 key strategic priorities as outlined below:



MANAGEMENT COMMENTARY (continued)

The scale of the City of Glasgow and NHS Greater Glasgow and Clyde area is significant but this also creates the opportunity to work closely with the five other Health and Social Care Partnerships within the Health Board area to improve outcomes across all Partnerships.

As an IJB there are a number of key things we must do to enable effective integration.

- Across health and social care we have found ways to effectively share information, ensuring that it is safe, and we must continue to build on this. Sharing information will be key to providing effective joint services.
- A joint approach to service reform will create opportunities to ensure that transformational change can take place in a truly integrated way, taking account of impacts across health and social care services.
- We will use our property estate to encourage joint and flexible use of our accommodation.
- Information technology is crucially important in supporting our staff in their work and in sharing information. We want health and social care workers to be able to work from any building across the estate and we are developing a joint strategy to ensure that this can be achieved.

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 operational areas. These three operational areas are known as localities, to support service delivery. Those 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)

The purpose of locality plans is to show how the IJB's Strategic Plan is to be implemented in each locality and how the locality plans respond to local needs and issues.

Care Group level plans have also been developed by the IJB's six Strategic Planning Groups and appropriate planning structures within Children's Services, Criminal Justice and Health Improvement. As well as the development of Strategy Maps which outline how each care group will deliver the 9 National Outcomes (shown below) in the medium and long term, the individual Strategic Planning Groups have developed their own Action Plans which provide more details of the activities to be carried out over the lifetime of the plan.

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

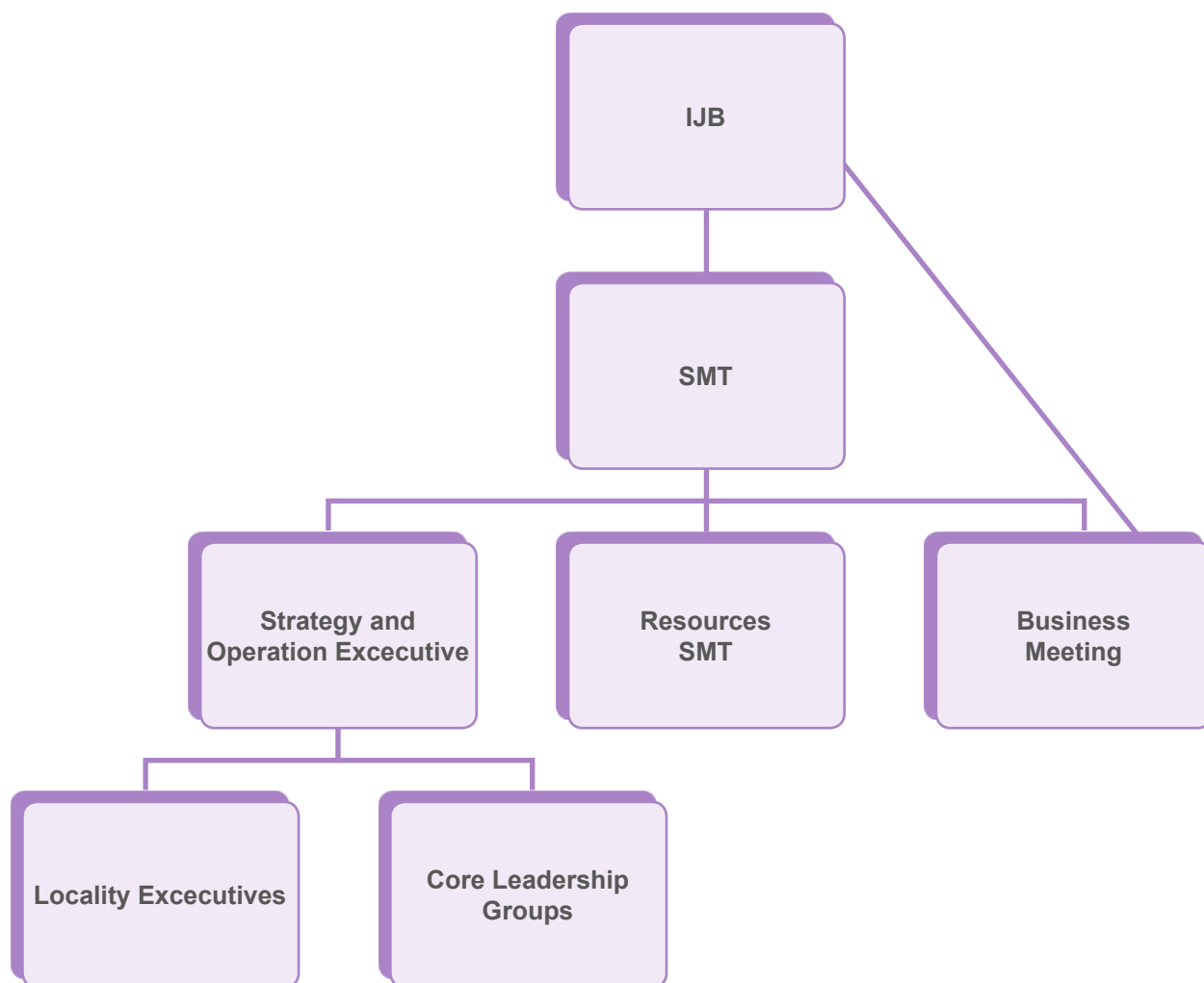
A Strategic Planning Forum, chaired by the Chief Officer, Planning, Strategy & Commissioning/Chief Social Work Officer, meets twice yearly to ensure that links are made across the strategic and planning related functions within the partnership. The purpose of which is to facilitate and co-ordinate activities 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.

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.

MANAGEMENT COMMENTARY (continued)

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.

(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.

Operational Highlights for 2018/19 include:

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

- Introduced the pilot 'Quit Your Way' Pregnancy Service incentives programme which involves the provision of store card vouchers to pregnant women at initial engagement, then following completion of successive smoking cessation milestones. This has evidenced increased referrals, engagement and successful quit outcomes.
- All localities have achieved the *UNICEF Baby Friendly Sustainability Gold Award* which are designed to help services to embed baby friendly care in their workplace for the long term and evidences that UNICEF standards are embedded within the culture of the organisation and that all the relevant structures are in place to support its ongoing maintenance and progression.
- Worked alongside partners to deliver the 'Weigh to Go Service', which targets 12-18 year olds, supporting them to manage their weight; increase their physical activity levels; develop knowledge and skills in preparing healthy nutritious meals; and build confidence and self-esteem. Over the last year, staff have worked with young people and their parents to co-produce a range of multi-purpose digital media resources which have been used as part of a pilot social media recruitment campaign. Participants have risen from 102 people to 127 over this period.
- Launched the [Heads Up](#) website which provides a range of information about mental health conditions, including what helps; how to live with them; and how to care for someone experiencing them. The design has been co-produced with inputs from staff and local user and community representatives and was taken forward as a Glasgow School of Art Centre for Design Innovation project.
- The new £17m Gorbals Health and Care Centre opened in January 2019 representing a significant investment in health and social care in this area of the City. It includes the transfer of seven General Practices, one Dental Practice and other primary and community care services from the previous health centre, as well as the introduction of new services, including specialist children's services, alcohol and drug recovery services and children and families' social work services.
- Glasgow IJB aims to provide the highest standard of care to vulnerable people and we have been pursuing a programme of new build developments within children's residential services. During 2018/19, there were 2 new build 8 bedroom houses completed and opened at Newlands Road (replacing 6 bed Newark) and Norse Road (replacing a 6 bed on the same site).

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

- Introduced Wi-Fi in Glasgow's provided residential children's houses, in response to feedback from young people about the inequalities associated with their lack of access. This has been supported by a Digital Resilience Group, which was established to ensure that as access is opened up, young people are 'digitally resilient', meaning they are able to make the most of the opportunities that technology offers, are aware of the risks and are able to recover from setbacks.
- Rolled out the Family Group Decision Making (FGDM) model across the city which supports families to work together to develop a realistic plan that meets children's needs and keeps them safe. This process transfers control from professionals to the family group, reducing the need for long term statutory social work intervention and for children to come into local authority care.
- Continued to extend Self Directed Support (SDS) services across the city and implemented the 2019 Framework for selected purchased social care supports. This will assist all those involved in SDS care planning by providing the HSCP, service users and legal representatives with a range of quality providers who can deliver supported living, day opportunities, employability services and respite/ short breaks.

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

- Introduced the Red Bag Scheme which involves the provision of a transportable red bag to care homes which is used to store information, medication and property for care home residents who require unplanned acute attendance and/or admission. This bag follows the resident through their journey into acute and back to the care home, with staff using it to provide key information on transfer, speeding up operational processes and supporting better decision making.
- Successfully piloted a new model through the Glasgow Together Consortium, which involves working alongside partners to interact with families when they are first referred to Social Work and agreeing which services would be most appropriate to help them. The aim is to support families at an early stage, preventing further deterioration in family relationships and potential crises developing, which may require statutory social work intervention and result in children being looked after away from home.
- Developed and implemented a 5 year [**Rapid Rehousing Transition Plan**](#) in response to the Scottish Government's Homelessness and Rough Sleeping Action Group (HARSAG) recommendations. This is underpinned by the aim of ensuring that Rapid Rehousing and Housing First become the default responses when homelessness cannot be avoided.
- Launched the Glasgow Alcohol Court, along with partners, which works with individuals appearing at Glasgow Sheriff Court where alcohol abuse has significantly contributed to their offending. It seeks to provide individuals with an alcohol assessment and immediate access to community based interventions, as part of a Community Payback Order (CPO) or Structured Deferred Sentence (SDS).

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

- Established integrated health and social care older people's teams across all neighbourhoods in the city which include community nursing, social work and rehabilitation and enablement services. Alongside this, we have developed and introduced a single HSCP Hospital Discharge function to introduce consistent and streamlined citywide discharge processes.
- Successfully transferred care services from Cordia LLP into the HSCP, with the Partnership now responsible for the management and operational delivery of these services within the city.
- Participated in the 'Can Do' Challenge competition launched by the Scottish Government in association with Scottish Enterprise, and Innovate UK, which involves working with Small and Medium Enterprises (SMEs) with a view to developing products which ultimately can be marketed nationally. Locally, this involved working with the private sector to find innovative new telecare solutions. The Scottish Government have been very supportive and have advised that they will be seeking to use this project as an exemplar for future funding in this area.
- The programme of investment in our residential care homes also continues, with work commencing on a new £14m residential care home in Blawarthill and a £24m residential care home at Leithland, both of which are expected to be completed by July 2019. The development at Leithland will also include an integrated older people's day care centre, as will the new Woodside Health and Care Centre.
- During 2018/19 two learning disability day centres at Riddrie and Calton both benefited from significant investment to upgrade their accommodation.

Public Protection

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

- Undertook a joint multi-agency audit of Adult Support and Protection processes, interventions, policies and procedures. This demonstrated positive outcomes for both service users and carers.
- Piloted Block Profiling which has involved working with Police Scotland and Registered Social Landlords (RSLs) to share information with designated personnel within Police Scotland and Criminal Justice Social Work when a property in close proximity to a Registered Sexual Offender (RSO) becomes vacant. This has enabled more informed decisions to be taken in relation to whether or not a housing offer should be made to prospective tenants. The pilot has evaluated positively and will now be rolled out across all RSLs in Glasgow.
- Secured funding to set up a centralised team to deliver the Caledonian System, an accredited approach which represents a fundamentally different way of managing perpetrators of domestic abuse in the community. It involves a two year programme of intervention with men, as well as the provision of associated services to women partners, ex partners and children.
- Plans have continued to be developed in relation to the Heroin Assisted Treatment facility. A site has been identified and staff appointed and once operational this service will operate daily, 365 days per year. Plans have also continued to be progressed in relation to Safer Drug Consumption Facilities, although UK government legislative changes are required before these can be implemented.

Engaging and Developing Our Staff

(National Health and Wellbeing Outcomes 1 & 8)

- Developed the HSCP's [Website](#) to improve information on health and social care Integration. During 2018/19 there were **32,079** visitors to this website with **155,361** page views.
- Developed and delivered a communications and engagement strategy for the production of the new Strategic Plan 2019-22; and the transfer of Cordia services into the HSCP.
- Rolled out the Team Effectiveness Framework process to all Core Leadership teams in the HSCP following an earlier successful pilot. This has been developed to support managers to review their team purpose; roles and objectives; and opportunities for reflection; with the aim of agreeing priorities and achieving a clearer sense of identity and link to the broader organisational objectives and priorities.

MANAGEMENT COMMENTARY (continued)

Transformation Programme

Operationally, work continued during 2018/19 on the delivery of the IJB's Transformation Programme in support of integration and the Strategic Plan within Adult, Older People and Children Services which will be delivered between 2018 and 2021. These programmes will deliver a focus on early intervention, prevention and harm reduction, deliver care which enables choice, supports independent living and shifts the balance of care from hospital to a community based setting where appropriate.

The Transformation Programme consists of a range of activities across the entirety of the business of the IJB which are delivered in support of the strategic plan. The Transformation Programme Board, chaired by the Chief Officer, has oversight of the delivery of these programmes, the aims of which are to:

- Deliver transformational change in health and social care services in Glasgow in line with the Integration Joint Board's vision and Strategic Plan, and the National Health and Wellbeing Outcomes.
- Monitor and evaluate the short, medium and long term impacts of the transformational change programme.
- Monitor and realise financial savings arising from transformational change programmes.
- Engage with stakeholders and promote innovation within and beyond the Glasgow City Health and Social Care Partnership.

Delivery of the Transformation Programme is closely monitored by the Transformation Board and delivery of associated savings is reported regularly to the IJB and IJB Finance, Audit and Scrutiny Committee through budget monitoring reporting. In respect of the IJB's Transformation Programme, 82% (£13.895m) of budgeted savings targets were achieved in 2018/19 and reflects the challenges which have been experienced in delivery savings in areas where the IJB continues to see high demand for services.

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.

Routine performance management arrangements are in place, with regular performance reports 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, with relevant strategic leads invited to attend and discuss their respective areas. 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 IJB's Finance, Audit and Scrutiny Committee also receives updates on and scrutinises progress with key pieces of work across the Health and Social Care system. This includes reviewing reports of external inspections and maintaining an oversight of performance of statutory functions.

The range of mechanisms in place to scrutinise performance at city-wide and locality levels, as well as by the IJB enables areas of good practice 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.

2018-19 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 2018/19 against key strategic performance indicators and against the commitments within our Strategic Plan. Key areas where performance has shown the greatest improvement over the past 12 months include:

INDICATOR	BASELINE (17/18 YEAR END)	YEAR END (18/19)
Older People		
Number of community service led Anticipatory Care Plans in place.	824	989
Number of people in supported living services	734	842

MANAGEMENT COMMENTARY (continued)

INDICATOR	BASELINE (17/18 YEAR END)	YEAR END (18/19)
Carers		
Number of New Carers identified during the year that have gone on to receive a Carers Support Plan or Young Carer Statement	1942	1984
Children's Services		
Percentage of young people currently receiving an aftercare service who are known to be in employment, education or training.	67%	74%
Number of children in high cost placements	67	51
Alcohol and Drugs		
Percentage of clients commencing alcohol or drug treatment within 3 weeks of referral.	92%	98%
Health Improvement		
Breastfeeding at 6-8 weeks	26.9% (General)	30.4% (General)
	15.1% (Deprived)	21.2% (Deprived)

2018-19 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 the last 12 months, specific areas we would like to improve going forward include the following:

MANAGEMENT COMMENTARY (continued)

	TARGET	YEAR END ACTUAL (18/19)
Older People		
Number of Older People Mental Health patients delayed (excluding AWI).	0	9
Intermediate Care: Percentage of users transferred home.	30%	24%
Unscheduled Care		
New Accident and Emergency (A&E) attendances (All ages).	197,542	212,516
Number of Acute Delays	20	59
Acute Bed Days Lost to Delayed Discharge (Older People 65+).	10,000	15,288
Children's Services		
Access to Child and Adolescent Mental Health Services (CAMHS)	100%	86.4%
Adult Mental Health		
Number of Adult Mental Health delays	0	13
Criminal Justice		
Percentage of Community Payback Order (CPO) unpaid work placements commenced within 7 days of sentence	80%	66%
Percentage of Community Payback Orders (CPO) with a Case Management Plan within 20 days	85%	76%

	TARGET	YEAR END ACTUAL (18/19)
Human Resources		
Sickness absence rates % (NHS)	4%	6.23%
Sickness absence rates (Social Work) (ADL – average days lost)	2.53	3.9 (7.8%)

MANAGEMENT COMMENTARY (continued)

More detailed performance information can be accessed in our **Annual and Quarterly Performance Reports** which were last reported to our IJB on the 21 March 2019 and 20 June 2019.

(iv) The IJB's Position at 31 March 2019

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 2019-20.

The Comprehensive Income and Expenditure Statement (see page 39) describes expenditure and income by care group across the IJB, and shows that an underspend of £15,503,000 was generated in 2018/19. In year underspends occur as a result of a variety reasons including early delivery of savings, timing delays in delivering programmed spend and staff vacancies.

The table below provides a high level overview of this underspend with associated notes.

	Note	2018/19 Underspend
Underspend due to robust financial management arrangements	1	6,999,000
Local and national priorities which will not be completed until future financial years	2	12,913,000
Expenditure which was funded from earmarked reserves carried forward from 2017/18		(4,409,000)
		15,503,000

Note 1

Budget Monitoring throughout 2018-19 has forecast an underspend of £2.046m. The final position secured was an underspend of £6.999m. The main broad themes are:-

- An underspend within Children Services, mainly as a result of early delivery of future year savings (£3.560m)
- Budgeted contingency in Prescribing not required to be utilised in 2018/19 mainly as a result of the delay to Brexit and the risk associated with global prices (£3.213m)
- An underspend across a range of services due to vacancies as a result of staff turnover and delays in recruitment, and maternity leave. This was partially offset by overspends in overtime and agency costs (£8.667m). A number of factors have contributed to this underspend and include services experiencing an average wait of 7 months from starting recruitment to securing people in posts, skill shortages in some service areas and high turnover levels within existing employees. A number of actions are being progressed including streamlining the recruitment process, aligning recruitment timescales with the availability of newly qualified professionals and developing programmes of targeted recruitment.
- An underspend in traditional Supported Living and Older People Purchased Day Care Services (£2.045m), which is as a consequence of the introduction of personalisation and partially off-sets the overspend being experienced in this area.

This has been off-set by overspends, the main areas being attributable to unachieved savings from 2018/19 (£3.069m) and demand within Adult Services and Older People Services (£6.588m) both of which are linked to the demand being experienced for care homes and care packages. The Transformation Programme Board continues to monitor these savings to ensure these are secured moving forward or alternative plans are put in place.

MANAGEMENT COMMENTARY (continued)

Note 2

A number of commitments made in 2018/19 in relation to local and national priorities will not complete until future years. These are:-

- Funding received for the delivery of national and local priorities including Primary Care and Mental Health Transformation which is required to meet future year commitments (£9.698m). 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;
- Commitments which were made in 2018/19, where implementation has been delayed until 2019/20 (£3.215m).

The IJB elected to transfer £19.912m to both general reserves and for specific earmarked commitments in 2019/20.

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

The IJB has a cumulative general reserve of £14.251m at 31 March 2019, which is 1.2% of net expenditure and below the target of 2% set by the IJB. It also has a cumulative earmarked reserve of £32.627m, £16.020m of which is earmarked to deliver specific projects and government priorities supported by additional funding which has been provided to the IJB. The balance of £16.607m is in relation to commitments which will be delivered in future financial years and earmarking enables this to be delivered 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 20 June 2019.

(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 September 2018. 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 twice-yearly basis, with the latest review completed in October 2018.

The key risks identified within the IJB Risk Register are:

- Loss of resources due to timing and/or value of the equal pay settlement
- Inadequate level of resources and reduced ability to forecast financial position as a result of transfer of services from Cordia
- Unable to budget within allocated resources and impact on service delivery due to required level of savings

In March 2019, the IJB conditionally approved its budget for 2019/20, subject to approval of Health Board funding by NHS Greater Glasgow and Clyde and discussion with Glasgow City Council in relation to the joint development of a financially sustainable solution for both Homecare and Housing First.

This budget identified a funding gap of £23m which will be addressed through a wide range of service reforms, efficiencies and the use of reserves to address budget pressures in 2019/20 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 and Audit Committee and in the 2019/20 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. These arrangements must be in place in time for IJBs to plan their use of their budgets in 2019/20. To date work has focused on the collation of data in relation to costs and activity. Moving forward work has commenced on the development of commissioning plans to support the implementation of set aside arrangements.

MANAGEMENT COMMENTARY (continued)

A **Medium Term Financial Outlook** was reported to the IJB on the 27 March 2019. 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 2021-22 and identifies the need for a further £65m of savings to deliver a balanced budget in 2020/21 and 2021/22.

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.

A clear strategy is required to ensure the IJB remains financially sustainable over the medium term. This will require services to be re-imagined and a new social care contract to be discussed with the citizens of Glasgow. This will represent a significant change to the IJB, our partners and the citizens of Glasgow and will require us all to work together to focus our finite resources on offering services which are sustainable over the longer term and are targeted to those with the greatest need.

(vi) Financial Position

The Comprehensive Income and Expenditure Statement (see page 39) describes expenditure and income by care group across the IJB, and shows that, from a net funding allocation from NHS Greater Glasgow and Clyde, and Glasgow City Council of £1,207,319,000 an underspend of £15,503,000 was generated in 2018/19 which was earmarked for specific commitments in future years.

Susanne Millar
Interim Chief Officer
18 September 2019

Simon Carr
Chair
18 September 2019

Sharon Wearing
Chief Officer, Finance & Resources
18 September 2019

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.

I confirm that these Annual Accounts were approved for signature at a meeting of the Glasgow City Integration Joint Board on 18 September 2019.

Simon Carr
Chair
18 September 2019

STATEMENT OF RESPONSIBILITIES (continued)

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

18 September 2019

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 2018/19 £	Taxable Expenses 2017/18 £
S Carr	Vice Chair September 2018 to February 2019 Chair From February 2019	NHS Greater Glasgow & Clyde	-	-
M Hunter	Chair February 2018 to February 2019 Vice Chair May 2017 to February 2018, From February 2019	Glasgow City Council	-	-
T McAuley	Chair February 2017 to February 2018 Vice Chair February 2018 to August 2018	NHS Greater Glasgow & Clyde	-	-
Total			-	-

REMUNERATION REPORT (continued)

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 2017/18 £	Senior Employees	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total 2018/19 £
139,170	D Williams Chief Officer April 2016 to date	140,869		140,869
98,740	S Wearing Chief Officer, Finance & Resources April 2016 to date	103,198		103,198
237,910		244,067	-	244,067

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 2019 £	For Year to 31 March 2018 £		As at 31 March 2019 £000	Difference from 31 March 2018 £000
D Williams Chief Officer	27,048	26,860	Pension	26	4
			Lump Sum	-	-
S Wearing Chief Officer, Finance & Resources	19,805	19,057	Pension	48	4
			Lump Sum	88	4
Total	46,853	45,917	Pension	74	8
			Lump Sum	88	4

REMUNERATION REPORT (continued)

(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 expenses. 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
18 September 2019

Simon Carr
Chair
18 September 2019

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)

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)

- 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 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)

- 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 were 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 considered the completed evaluations and provided a Certificate of Assurance for their services.
- 5.3 Due to the nature of IJB Board Membership, a conflict of interest can arise between an IJB Board Members' responsibilities to the IJB and other responsibilities that they may have. The IJB has arrangements in place to deal with any conflicts of interest that may arise. It is the responsibility of Board and Committee Members to declare any potential conflicts of interest, and it is the responsibility of the Chair of the relevant Board or Committee to ensure such declarations are appropriately considered and acted upon.
- 5.4 The arrangements continue to be regarded as fit for purpose in accordance with the 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 2018/19 taking into consideration the views of the Chief Internal Auditor and other assurance checks which are completed.

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. The IJB had significant uncertainty over its budget for 2017/18. This improved slightly for 2018/19 with the Board accepting the Chief Officer, Finance and Resources, recommendation to conditionally accept the interim budget allocations from NHS Greater Glasgow and Clyde and Glasgow City Council, subject to formal letters being issued and clarification of savings being received from Glasgow City Council. However, the Chief Officer, Finance and Resources, did not receive a confirmed position until May 2018.
- 7.2 A similar situation has arisen for 2019/20. At its meeting in March 2019, the Board was provided with a report on the financial allocations and budget for 2019/20. The Board accepted the Chief Officer, Finance and Resources, recommendation 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.

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)

- 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, with an improvement plan of actions developed to take forward. The self-evaluation consisted of a survey for IJB Members, the Council and Health Board, and was the focus of discussion at the IJB's April 2019 development session with further work to develop the improvement actions.
- 8.5 The Scottish Government has indicated that it is expected that the Set Aside arrangements will be fully implemented during 2019/20. Health Boards are awaiting guidance on the mechanism for implementation. Following this an updated Set Aside allocation will be formally issued. An internal audit review of set aside is planned for 2019/20.

ANNUAL GOVERNANCE STATEMENT (continued)

9. Internal audit opinion

- 9.1 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 2018/19.

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
18 September 2019

Simon Carr
Chair
18 September 2019

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

for the year ended 31 March 2019

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.

2017/18			Notes	2018/19		
Gross Expenditure (Restated)	Gross Income (Restated)	Net Expenditure (Restated)		Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000		£000	£000	£000
152,983	(3,054)	149,929	Children and Families	147,532	(4,459)	143,073
316,829	(48,012)	268,817	Adult Services	328,467	(49,753)	278,714
314,143	(45,556)	268,587	Older People Services	313,576	(42,377)	271,199
48,258	(11,954)	36,304	Resources	66,643	(18,711)	47,932
16,773	(18,359)	(1,586)	Criminal Justice	17,698	(18,551)	(853)
129,469	-	129,469	GP Prescribing	125,487	-	125,487
182,404	(8,787)	173,617	Family Health Service	190,078	(9,264)	185,814
7,109	(315)	6,794	Other Services	8,058	(192)	7,866
1,167,968	(136,037)	1,031,931	Cost of services directly managed by Glasgow City IJB	1,202,539	(143,307)	1,059,232
120,803	-	120,803	Set-aside for delegated services provided in large hospitals	129,294	-	129,294
3,290	-	3,290	Assisted garden maintenance and Aids and Adaptations	3,290	-	3,290
1,292,059	(136,037)	1,156,023	Total cost of services to Glasgow City IJB	1,335,123	(143,307)	1,191,816
		(1,168,090)	Taxation and Non-Specific Grant Income	5		(1,207,319)
		(12,066)	(Surplus) or deficit on provision of services and total comprehensive (income) and expenditure			(15,503)

The income and expenditure statement has been restated in 2017/18 to reflect the revised segmental reporting which reflects the IJB's internal management arrangements. 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.

Movements in Reserves	General Fund Balance £000
Balance at 31 March 2017	19,309
Total Comprehensive Income and Expenditure 2017/18	12,066
Increase in 2017/18	12,066
Balance at 31 March 2018	31,375
Total Comprehensive Income and Expenditure 2018/19	15,503
Increase in 2018/19	15,503
Closing Balance at 31 March 2019	46,878

BALANCE SHEET

as at 31 March 2019

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2019. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2018 £000		Notes	31 March 2019 £000
31,375	Short term Debtors	6	46,878
31,375	Current Assets		46,878
31,375	Net Assets		46,878
31,375	Usable Reserve: General Fund	7	46,878
31,375	Total Reserves		46,878

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2019 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 26 June 2019 and the audited annual accounts were authorised for issue on 18 September 2019.

Sharon Wearing
 Chief Officer, Finance & Resources
 18 September 2019

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 2018/19 financial year and its position at 31 March 2019.

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 2018/19, 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.

(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)

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 had to make a critical judgement relating to the values included for set aside services. The set-aside figure included in the IJB accounts is based on acute hospital activity data provided in September

2018 and is based on 3 year average activity and cost data to 2016/17. As such, the sum set aside included in the accounts will not reflect actual hospital usage in 2018-19.

(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 2018-19 the IJB changed its segment reporting to reflect the IJB's internal management arrangements 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 reflects how services are managed across our three main client groups which are Children and Families, Older People and Adult Services. The annual accounts have been produced using this segmental reporting providing a consistent basis of reporting for all financial information and resulted in a number of services being allocated to a specific client group. The 2017-18 figures have also been restated on this basis. This has had no impact on the total expenditure and income reported for 2017-18.

3. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Officer, Finance & Resources on 18 September 2019. 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 2019, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

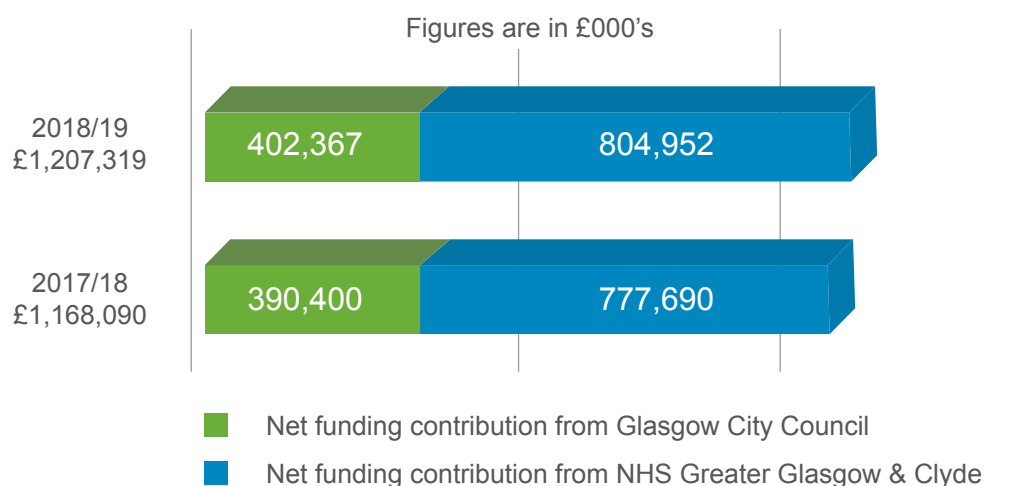
NOTES (continued)

4. Expenditure and income analysis by nature

2017/18 £000		2018/19 £000
(1,168,090)	Partners' funding contributions and non-specific grant income	(1,207,319)
(136,036)	Fees, charges and other service income	(143,307)
332,992	Employee costs	378,430
25,510	Premises costs	27,426
6,208	Transport costs	6,405
73,224	Supplies and services	86,257
388,569	Third party costs	358,599
25,919	Transfer payments	27,328
810	Capital financing costs	794
135,733	Prescribing	125,487
182,267	Family health services	195,078
120,803	Set-aside for delegated services provided in large hospitals	129,294
24	Fees payable to Audit Scotland in respect of external audit services	25
(12,066)	Surplus on the provision of services	(15,503)

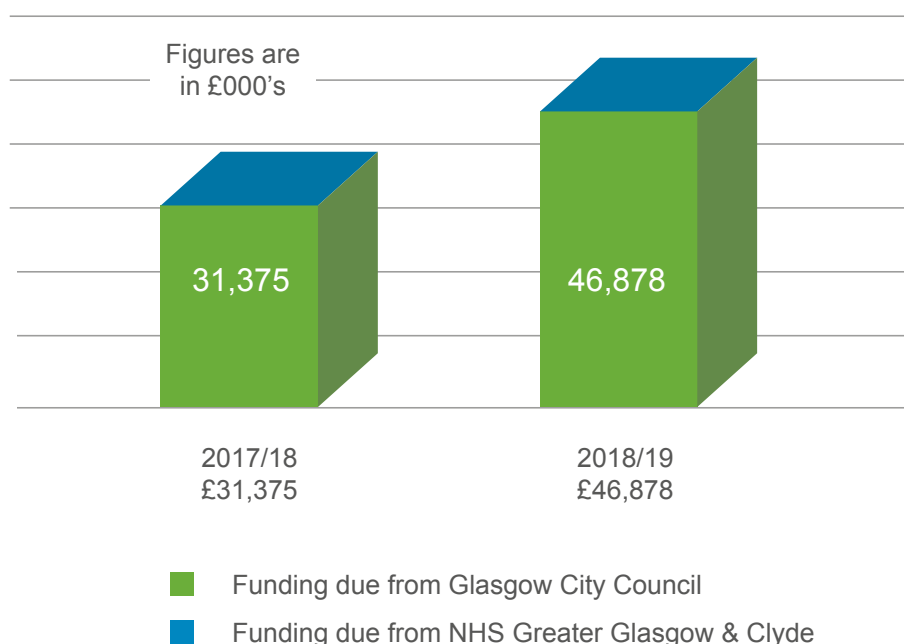
No fees were payable in respect of other services provided by the appointed auditor.

5. Taxation and Non-Specific Grant Income



The funding contribution from the NHS Board shown above includes £129,294,000 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.

2017/18					2018/19			
Balance at 1 April 2017 £000	Transfers Out £000	Transfers In £000	Balance at 31 March 2018 £000		Transfers Out £000	Transfers In £000	Redistribution of Reserves £000	Balance at 31 March 2019 £000
11,880	(7,551)	19,617	23,946	Earmarked	(1,925)	13,214	(2,608)	32,627
7,429	-	-	7,429	Contingency	(2,484)	6,698	2,608	14,251
19,309	(7,551)	19,617	31,375	General Fund	(4,409)	19,912	-	46,878

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.

2017/18 £000	Transactions with NHS Greater Glasgow & Clyde	2018/19 £000
777,690	Funding Contributions received from the NHS Board	804,952
(653,990)	Expenditure on Services Provided by the NHS Board	(672,876)
(567)	Key management personnel: non-voting board members	(628)
123,133	Net Transactions with the NHS Board	131,448

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 2019 (2018: nil).

2017/18 £000	Balance with NHS Greater Glasgow and Clyde	2018/19 £000
-	Debtor balances: amounts due from the NHS Board	-
-	Net balance with the NHS Board	0

NOTES (continued)

2017/18 £000	Transactions with Glasgow City Council	2018/19 £000
390,400	Funding Contributions received from the Council	402,367
(500,986)	Expenditure on Services Provided by the Council	(517,820)
(480)	Key management personnel: non-voting board members	(492)
(111,066)	Net Transactions with Glasgow City Council	(115,945)

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 2019 (2018: nil).

2017/18 £000	Balance with Glasgow City Council	2018/19 £000
31,375	Debtor balances: amounts due from the Glasgow City Council	46,878
31,375	Net balance with Glasgow City Council	46,878

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.

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.

2017/18		Host	Service	2018/19	
Actual Net Expenditure £000's	Consumed by other IJB's £000's			Actual Net Expenditure £000's	Consumed by other IJB's £000's
3,683	1,745	Glasgow	Continence	3,803	1,801
9,698	3,467	Glasgow	Sexual Health	10,164	3,512
7,708	3,584	Glasgow	Mental Health Central Services	6,027	2,774
11,518	5,306	Glasgow	Mental Health Specialist services	11,346	4,592
16,586	4,500	Glasgow	Alcohol and Drugs Hosted	16,020	4,346
7,177	2,671	Glasgow	Prison Healthcare	6,905	2,569
2,274	1,046	Glasgow	Healthcare In Police Custody	2,330	1,072
20,948	4,744	Glasgow	Old Age Psychiatry	17,870	3,672
36,885	8,707	Glasgow	General Psychiatry	37,675	8,008
116,477	35,769	Total		112,141	32,346

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 the value consumed by Glasgow City IJB.

Host	Service	Actual Net Expenditure £000's	Consumed by Glasgow City IJB £000's
East Dunbartonshire	Oral Health	9,719	5,471
Total		9,719	5,471
East Renfrewshire	Learning Disability	7,961	6,234
Total		7,961	6,234
Inverclyde	General Psychiatry	5,478	90
Inverclyde	Old Age Psychiatry	3,153	16
Total		8,631	106
Renfrewshire	Podiatry	6,563	3,531
Renfrewshire	Primary Care support	4,040	2,298
Renfrewshire	General Psychiatry	6,938	85
Renfrewshire	Old Age Psychiatry	6,331	53
Total		23,872	5,967
West Dunbartonshire	Musculoskeletal Physio	5,864	3,169
West Dunbartonshire	Retinal Screening	752	400
West Dunbartonshire	Old Age Psychiatry	1,108	36
Total		7,724	3,605
Total		57,907	21,383

INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the members of Glasgow City Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Glasgow City Integration Joint Board for the year ended 31 March 2019 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (the 2018/19 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state of affairs of Glasgow City Integration Joint Board as at 31 March 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 7 January 2019. This is my first year of audit appointment. I am independent of Glasgow City Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided

INDEPENDENT AUDITOR'S REPORT (continued)

to Glasgow City Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Officer (Finance and Resources) has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about Glasgow City Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

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

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

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

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

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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

Other information in the annual accounts

The Chief Officer (Finance and Resources) is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

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

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

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

INDEPENDENT AUDITOR'S REPORT (continued)

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

John Cornett

Audit Director

4th Floor

8 Nelson Mandela Place

Glasgow

G2 1BT

19 September 2019







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