



**Item No. 7**

**Meeting Date Wednesday 9<sup>th</sup> June 2021**

**Glasgow City  
Integration Joint Board  
Finance, Audit and Scrutiny Committee**

**Report By: Sharon Wearing, Chief Officer, Finance and Resources**

**Contact: Sharon Wearing**

**Phone: 0141 287 8838**

**Unaudited Annual Accounts**

|                           |   |
|---------------------------|---|
| <b>Purpose of Report:</b> | To present to the IJB Finance, Audit and Scrutiny Committee the Unaudited Annual Accounts for the year ended 31 March 2021. |
|---------------------------|---|

|                               |  |
|-------------------------------|--|
| <b>Background/Engagement:</b> | The IJB prepares its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit their Accounts to the appointed auditor by 30 June. |
|-------------------------------|--|

|                         |   |
|-------------------------|---|
| <b>Recommendations:</b> | <p>The IJB Finance, Audit and Scrutiny Committee is asked to:</p> <ul style="list-style-type: none"><li>a) note the IJB's Unaudited Annual Accounts;</li><li>b) note the Annual Governance Statement included within the Unaudited Annual Accounts</li><li>c) approve the submission of the Unaudited Annual Accounts to the IJB for approval; and</li><li>d) approve the submission of the Annual Governance Statement to the IJB for approval</li><li>e) note the timetable for the sign-off the Annual Accounts in Appendix 1.</li></ul> |
|-------------------------|---|

**Relevance to Integration Joint Board Strategic Plan:**

The annual accounts identify the financial performance of the IJB. This includes the level of usable funds which are being held in reserve to manage unanticipated financial pressures from year to year which could otherwise impact on the ability to deliver the Strategic Plan.

**OFFICIAL**

**Implications for Health and Social Care Partnership:**

|  |  |
|--|--|
| <b>Reference to National Health &amp; Wellbeing Outcome:</b> | None   |
| <b>Personnel:</b>  | None   |
| <b>Carers:</b>   | None   |
| <b>Provider Organisations:</b>                               | None   |
| <b>Equalities:</b>   | None   |
| <b>Fairer Scotland Compliance:</b>                           | None   |
| <b>Financial:</b>  | These are the Unaudited Annual Accounts of the IJB for 2020/21.  |
| <b>Legal:</b>  | The Unaudited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014.               |
| <b>Economic Impact:</b>                                      | None   |
| <b>Sustainability:</b>                                       | None   |
| <b>Sustainable Procurement and Article 19:</b>               | None   |
| <b>Risk Implications:</b>                                    | The Annual Accounts identify the usable funds held in reserve to manage unanticipated pressures from year to year. |
| <b>Implications for Glasgow City Council:</b>                | None   |
| <b>Implications for NHS Greater Glasgow &amp; Clyde:</b>     | None   |

**1. Purpose**

- 1.1. The IJB prepares its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit these Accounts to the appointed auditor by 30 June of each year. The Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2021 provides the IJB with the option to postpone the publication of these Accounts. The IJB intends to submit the 2020/21 unaudited accounts to the external auditor following the timescales outlined in the 2014 regulations and not take the option to postpone.

## **OFFICIAL**

- 1.2. The 2020/21 Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirements of International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB's and therefore prescribes the format to be used in presenting income and expenditure information.
- 1.3. The Annual Accounts provide an overview of financial performance in 2020/21 for the IJB.

## **2. Financial Governance and Internal Control**

- 2.1. The regulations require the Annual Governance Statement to be approved by the IJB or a committee of the IJB whose remit includes audit and governance following an assessment of both the effectiveness of the internal audit function and the internal control procedures of the IJB.
- 2.2. The IJB Finance, Audit and Scrutiny Committee will consider the performance of internal audit and internal control procedures together with the Annual Governance Statement prior to inclusion in the unaudited annual accounts.
- 2.3. In order to comply with these regulations it is proposed that, in addition to consideration by the IJB Finance, Audit and Scrutiny Committee, the Annual Governance Statement and associated reports be referred to the IJB for approval prior to inclusion in the IJB's unaudited annual accounts.

## **3. Unaudited Accounts**

- 3.1 The regulations require that the unaudited accounts are submitted to the auditor no later than the 30 June immediately following the financial year to which they relate.
- 3.2 The IJB or committee whose remit includes audit and governance must meet to consider the unaudited annual accounts as submitted to the external auditor no later than 31 August immediately following the financial year to which the annual accounts relate.
- 3.3 Scottish Government guidance states that best practice would reflect that the IJB or committee whose remit includes audit and governance should consider the unaudited accounts prior to submission to the external auditor.
- 3.4 In line with best practice it is proposed the unaudited accounts be considered by the IJB Finance, Audit and Scrutiny Committee prior to submission to the external auditor by 30 June each year.

## **4. Right to Inspect and Object to Accounts**

- 4.1 Regulation 9 of the Local Authority Accounts (Scotland) Regulations 2014 provides the right to inspect and object to the accounts. The inspection period will commence no later than 1 July in the year the notice is published.

**OFFICIAL**

## OFFICIAL

### 5. Approval of Audited Accounts

- 5.1 The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by the 30 September immediately following the financial year to which the accounts relate. This has been extended to 31<sup>st</sup> October by the amended legislation. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB or committee of the IJB whose remit includes audit and governance.
- 5.2 The IJB Finance, Audit and Scrutiny Committee would normally consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts. Subsequently, the external auditor's Board Members Report and the audited annual accounts will be presented to the IJB for approval and referred to the IJB Finance, Audit and Scrutiny Committee for monitoring of the action plan.
- 5.3 In order to comply with the regulations, the ISA260 and Board Members Report, together with a copy of the audited annual accounts, would be considered by the IJB Finance, Audit and Scrutiny Committee and thereafter referred to the IJB for approval prior to the 30 September in the year immediately following the financial year to which they relate. The amended regulations have extended this to 31 October.
- 5.4 As a result of the considerable uncertainty around the impact of COVID-19, the IJB's external auditor have advised that the approach to the audit will require to be flexible this year. They will do their best to achieve the statutory deadlines, however at this stage they cannot give definitive commitments to meeting them at this early stage of the audit. They will continue with the ongoing and regular dialogue with the Finance Team to ensure that everyone remains sighted on the challenges.
- 5.5 The sequence of events to approve the IJB's annual accounts is given in Appendix 1, however at this stage a date cannot be provided for when the audited accounts will be available for consideration by the IJB.

### 6. Publication of Audited Accounts

- 6.1 The regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years together with any further reports provided by the external auditor that relate to the audited accounts.
- 6.2 The annual accounts of the IJB must be published by 15 November and any further reports by the external auditor by 31 December immediately following the year to which they relate. At this stage, the External Auditor is advising that this date might not be met.

### 7. Key Documents

- 7.1 The regulations require a number of key documents to be signed by the Chair of the IJB, the Chief Officer and the Proper Officer. These are detailed in Appendix 2.

OFFICIAL

## OFFICIAL

### 8. Recommendations

8.1 The IJB Finance, Audit and Scrutiny Committee is asked to:

- a) note the IJB's Unaudited Annual Accounts;
- b) note the Annual Governance Statement included within the Unaudited Annual Accounts
- c) approve the submission of the Unaudited Annual Accounts to the IJB for approval and;
- d) approve the submission of the Annual Governance Statement to the IJB for approval;
- e) note the timetable for the sign-off the Annual Accounts in Appendix 1.

**Approval Process and Timetable**

The proposed sequence of events for the sign-off of the IJB's Annual Accounts for the year ended 31 March 2021 is as follows:

*IJB at its meeting on 23 June 2021*

- Consider the performance of the Internal Audit function, internal control procedures and the Annual Governance statement for inclusion within the unaudited annual accounts
- Consider the unaudited annual accounts themselves
- Approve Annual Governance statement and associated reports for inclusion in the statutory accounts
- Approve the submission of the unaudited annual accounts to Audit Scotland

*IJB at its meeting after 30 November 2021 (date to be confirmed)*

- Consider the Report of the External Auditors, the Board Members' Report and the audited annual accounts
- Approve the audited annual accounts

**Documents within Annual Accounts for signing**

**Section**

**Signatory**

Management Commentary

Chair of the IJB  
Chief Officer  
Chief Officer, Finance & Resources

Statement of Responsibilities

Chair of the IJB  
Chief Officer, Finance & Resources

Remuneration Report

Chair of the IJB  
Chief Officer

Annual Governance Statement

Chair of the IJB  
Chief Officer

Balance Sheet

Chief Officer, Finance & Resources

Glasgow City  
**IJB**  
Integration Joint Board



# UNAUDITED ANNUAL ACCOUNTS

For the Year Ended  
31 March 2021

[www.glasgowcity.hscp.scot](http://www.glasgowcity.hscp.scot)

**NHS**  
Greater Glasgow  
and Clyde







# CONTENTS

---

|   |           |
|---|-----------|
| <b>INTRODUCTION</b>                                   | <b>4</b>  |
| <b>MANAGEMENT COMMENTARY</b>                          | <b>5</b>  |
| <b>STATEMENT OF RESPONSIBILITIES</b>                  | <b>34</b> |
| <b>REMUNERATION REPORT</b>                            | <b>36</b> |
| <b>ANNUAL GOVERNANCE STATEMENT</b>                    | <b>41</b> |
| <b>COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT</b> | <b>50</b> |
| <b>MOVEMENT IN RESERVES STATEMENT</b>                 | <b>52</b> |
| <b>BALANCE SHEET</b>                                  | <b>53</b> |
| <b>NOTES TO THE ANNUAL ACCOUNTS</b>                   | <b>54</b> |
| <b>INDEPENDENT AUDITOR’S REPORT</b>                   | <b>67</b> |



## INTRODUCTION

---

This publication contains the financial statements of Glasgow City Integration Joint Board ('the IJB') for the year ended 31 March 2021. The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year and how this has supported delivery of the IJB's priorities. This commentary also looks forward, outlining the IJB's future financial plans and the challenges and risks which we will face as we strive to meet the needs of the people of Glasgow.

[www.glasgowcity.hscp.scot](http://www.glasgowcity.hscp.scot)

# MANAGEMENT COMMENTARY

---

## (i) The Role and Remit of the IJB

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

The functions delegated to the IJB are detailed in the Integration Scheme, and in summary, include all community health and social care services provided to children, adults and older people, homelessness services, criminal justice and a number of housing functions.

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

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

# MANAGEMENT COMMENTARY (continued)



## Glasgow City Population

# 633,120

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

### Comprises of:



111,598 (17.6%)  
children aged 0-17

+



436,358 (68.9%)  
adults aged 18-64

+



85,164 (13.5%) older  
people aged 65 and over



Estimated population growth of 15,600 for Glasgow by 2031 or 2.5% compared to 1.7% for Scotland as a whole (2018 NRS projections compared to 2019 mid-year estimates of population)

### Poverty and Deprivation:

**19.3%** Of Glasgow's population more than 120,000 people, lives in an income deprived area compared to 12.1% for Scotland



### Life Expectancy:

# 73.6

years

Life Expectancy for a Glasgow male  
Compared to 77.2 years for a Scottish male  
(a difference of 3.6 years)



### Life Expectancy:

# 78.5

years

Life Expectancy for a Glasgow female  
Compared to 81.1 years for a Scottish female  
(a difference of 2.6 years)



# MANAGEMENT COMMENTARY (continued)

## Healthy Life Expectancy:

**54.6**  
years

Healthy Life Expectancy for a Glasgow male



Compared to 61.7 years for a Scottish male (a difference of 7.1 years)

## Healthy Life Expectancy:

**57.6**  
years

Healthy Life Expectancy for a Glasgow female



Compared to 61.9 years for a Scottish female (a difference of 4.3 years)

## Demographic Profile:

Around **3,700** people are recorded as having a learning disability - 0.6% of Glasgow's population



Almost **13,500** people are reported as having a learning difficulty - 2.1% of Glasgow's population



**23%** Of adults have common mental health problems - a fifth of Glasgow adults compared to 17% of Scotland's adults



It is estimated that Glasgow has around **12,000 to 18,000** problem drug users (depending on the definition used), representing 2.2% to 3.4% of the 15+ population and far higher than the Scotland rate of 1.2% to 1.9% (Public Health Scotland (formerly ISD Scotland) 2015-16)



It is estimated that more than **105,000** people in Glasgow have a physical disability (16.8% rate from GCC 2008 PD Estimates applied to 2019 population)



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



More than **185,000** Glasgow adults live with a limiting long-term illness or condition - 35% of 16+ population. Scotland rate is 33% (2016-19 SHeS)



**21%** Glasgow adults are estimated to drink hazardous/harmful levels of alcohol. Slightly less than the national average of **24%**



# MANAGEMENT COMMENTARY (continued)

## (ii) The IJB's Strategy and Business Model

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

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

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

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

The 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.

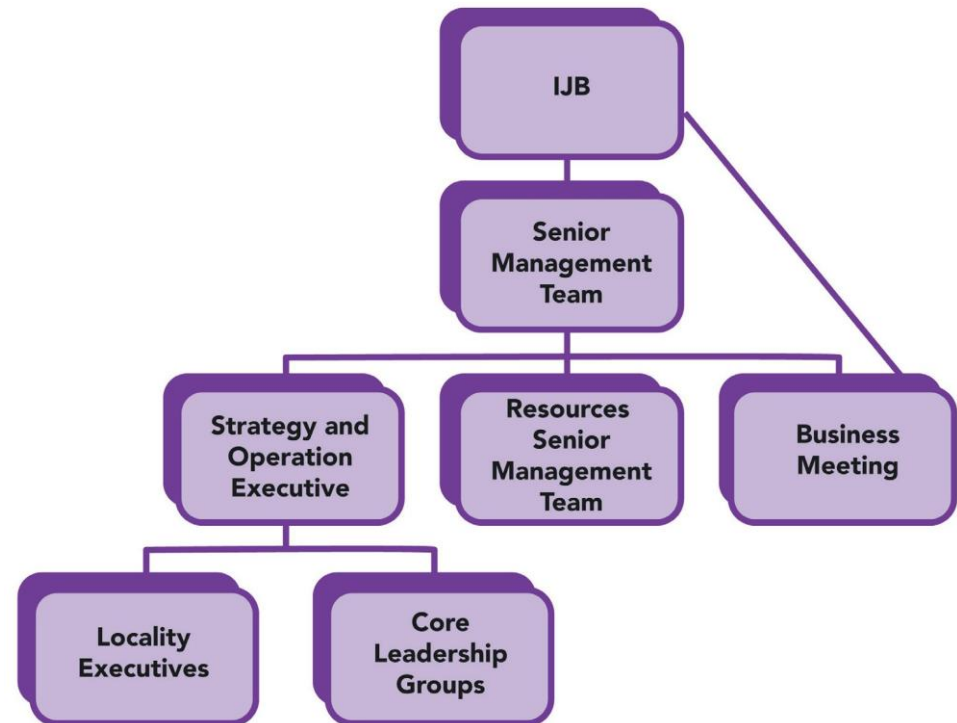


# MANAGEMENT COMMENTARY (continued)

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



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.





## MANAGEMENT COMMENTARY (continued)

---

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

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

Within the city of Glasgow, services are organised by care groups (children, adult, older people and primary care), with a strategic centre (including strategic planning and finance) and three locality areas. These localities are North West, North East and South and Locality Plans have been developed for each locality which supports delivery of the Strategic Plan.



## MANAGEMENT COMMENTARY (continued)

---

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

### Outcome 1:

People are able to look after and improve their own health and wellbeing and live in good health for longer

### Outcome 2:

People, including those with disabilities or long term conditions, or who are frail, are able to live as far as reasonably practicable, independently and at home or in a homely setting in their community

### Outcome 3:

People who use health and social care services have positive experiences of those services, and have their dignity respected

### Outcome 4:

Health and social care services are centered on helping to maintain or improve the quality of life of people who use those services

### Outcome 5:

Health and social care services contribute to reducing health inequalities

### Outcome 6:

People who provide unpaid care are supported to look after their own health and wellbeing, 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

## MANAGEMENT COMMENTARY (continued)

---

### (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.

Throughout the COVID-19 pandemic, Glasgow City IJB has had its own business continuity and governance arrangements in place, as well as assurance arrangements in place for Glasgow City Health and Social Care Partnership (HSCP) to operationally manage and respond to the impact of COVID-19 on its services and the health and social care needs of the City, including planning for the recovery / renewal of services. The HSCP has also linked into Glasgow City Council and NHS Greater Glasgow and Clyde planning structures, as required.

The IJB has been actively responding to the COVID-19 pandemic since February 2020.

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

Critical frontline services have continued to be delivered during this period and the IJB has been able to respond quickly in providing additional support to services, assisted by its strong financial position and the ability to access reserves, if needed, to meet financial commitments whilst national funding arrangements were put in place. In addition, the IJB has been required to deliver new services with partners to support the national response to the pandemic including:-

- Roll out of the COVID-19 vaccination programme
- Distribution of PPE and testing kits

to our own services and those delivered by the third, independent sector and unpaid carers

- New dedicated Community Assessment Centre to provide streamlined services to assess people presenting with COVID-19 symptoms
- Supporting staff and communities health and wellbeing during the pandemic
- Financial support to vulnerable children and families across the City, recognising the impact of poverty during the pandemic
- Optimising the use of the City's hotel accommodation to respond to the demand for homeless services
- Introduction of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments
- Additional financial support to third and independent social care providers and hospices who are key to our response to the pandemic

## MANAGEMENT COMMENTARY (continued)

---

Our performance this year has been affected by COVID-19. The pandemic has impacted in a number of ways:-

- Some activities stopped being undertaken (e.g. day care and residential respite).
- Some services/activities operated at a reduced capacity and were prioritised according to need with alternative service delivery models also being introduced such as telephone/online consultations (e.g. continence, podiatry, sexual health services, alcohol brief interventions, smoking quits).
- Other activities were given a lower priority given competing demands (e.g. home care reviews, anticipatory care plans, ready to learn assessments).
- Other services have continued but their ability to deliver against the targets were constrained by external factors linked to COVID-19 (e.g. transfer home from intermediate care, telecare, live homeless applications over 6 months, use of temporary furnished flats/B&Bs, subject access requests).

Despite this we have delivered some successes this year and the following represents some of our operational highlights for 2020/21 in our continued commitment to delivering on our Strategic Plan.

## MANAGEMENT COMMENTARY (continued)

---

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

- In July 2020, Glasgow City became the first local authority in Scotland, and the second in the UK, to achieve the Living Works Suicide Safer Community Designation in recognition of the progress that had been made in the city in respect to suicide prevention and awareness. This award required the submission of four years' worth of evidence (2014-2018) of multi-agency suicide prevention work, which has been led by the HSCP.
- The HSCP are members of the [Glasgow City's Food Policy Partnership](#) and have supported the development of the draft [Glasgow City Food Plan](#), which aims to improve the food system in Glasgow and make sustainable and healthy food available to everyone in an equitable way. This Plan was the subject of an extensive consultation over the last year, involving over 600 people, which had to be undertaken within the context of the pandemic and adopt methods of engagement which were safe and Covid secure.
- Within the South locality, a partnership programme 'Kick the Silence' was progressed in response to the number of young people reporting poor mental health within lockdown. This initiative was intended to raise awareness of mental health issues and supports available for young people and involved a number of initiatives including a Facebook live Q and A session on young people's mental health hosted by Kris Boyd (Ex Kilmarnock and Rangers Player) and life coach Ali Campbell; a football tournament involving 8 local youth football teams; and the creation of 'Kick the Silence' Facebook and Twitter pages (@SilenceKick). Health Improvement Teams also developed an online training calendar with a focus on mental health which proved very popular, leading to additional sessions being scheduled.
- Local Smoking cessation services worked in partnership with the Health Board wide Smoking Cessation Team and colleagues in NHS Lothian and NHS Lanarkshire to design and deliver the [Don't Wait](#) social media campaign which ran from January to March 2021. This aimed to increase public awareness of smoking harms and the support services available locally and encourage self-referrals into the service.

## MANAGEMENT COMMENTARY (continued)

---

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

- Personalisation, as outlined in the Social Care (Self-directed Support, SDS) (Scotland) Act 2013, aims to provide people with greater choice and control over the support they receive and continues to be offered to social work service users. At the end of March 2021: A total of 3,063 adult service users were in receipt of personalised social care services (a small decrease of just over 3% since March 2020 when was 3,163). Children with disabilities in receipt of personalised services rose by 7% over the same period (from 272 to 291). The proportion of service users who chose to receive their personalised budget as a direct payment increased from 17% to just under 19% overall. This varied between client groups with 36% of children with disabilities receiving a direct payment compared to 14% of adults.
- The Children's Rights Service (CRS) offers rights information, support and advocacy to children and young people from Glasgow who are looked after and accommodated, as well as to young people in continuing care and aftercare. The pandemic has limited the engagement opportunities available to young people this year but a number of activities have been progressed including consultation on the Glasgow Integrated Children's Services Plan with the CRS supporting 30 young people to give their views on what was important to them, for the new Plan and contributing to the Children's Rights Service Annual report.
- Social Workers use several tools to help children and young people to express their views and encourage participation. One such tool is Viewpoint which allows a child or young person to securely complete a questionnaire prior to a LAAC (Looked After and Accommodated Children) review or CP (Child Protection) review case conference. A working group is currently undertaking a consultation exercise with care experienced children and young people to gather their thoughts on the Viewpoint tool and inform a review of the questionnaires currently being used. The aim is to involve children and young people in developing shorter, strengths focused questionnaires that would be available via the Viewpoint MyView app on personal phones or other devices, for completion online.



## MANAGEMENT COMMENTARY (continued)

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

*Services are transformed to shift the balance of care away from institutional, hospital-led services towards services that are better able to support people in the community and promote recovery and greater independence wherever possible.*

- During the last year, a Discharge to Assess Pathway has been developed to alleviate pressure on acute hospitals. This involves social work staff working with acute ward staff, individuals and their families to gather essential information to support an immediate discharge plan which is followed up with a full social work assessment after hospital discharge. This results in a reduced hospital stay and a follow up assessment and care support in a homely setting. This pathway has proved successful and will be evaluated with the aim of informing future service delivery post pandemic.
- Consolidating the unscheduled care response to mental health and addictions needs, two [Mental Health Assessment Units](#) were established during the early phase of the pandemic. These divert people with mental health and distress issues away from hospital emergency departments and provide them with more appropriate specialist mental health services and supports. Building on the success of these, the business cases for a sustainable model for these units has been agreed by HSCPs and NHSGGC and they will become a part of mainstream service delivery going forward.
- Compassionate Distress Response Service was launched on 25th May 2020. It is operated by Glasgow Association for Mental Health on behalf of the HSCP and provides an immediate response to people experiencing emotional distress. Access is via general practice during the day, and first responders at night and weekends, adding a vital, non-clinical response in complement to the re-organisation of unscheduled care accelerated during the pandemic. It has been well received by both individuals using the service and those referring to it with over 1200 people being supported so far.
- A brand-new [multi-agency advice and support hub](#) for people who are homeless or at risk of homelessness was opened in September 2020 in Argyle Street. This initiative is expected to radically reshape the experience and impact for people at risk of, or experiencing, homelessness in Glasgow. People using the hub are able to access a wide range of support all 'under one roof' from expert providers. These include financial and legal advice, counselling and digital support, as well as health and wellbeing services. It is run by the Simon Community and was set up in partnership with the HSCP, Glasgow City Mission, Marie Trust and Turning Point Scotland.

## MANAGEMENT COMMENTARY (continued)

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

- Glasgow has been hailed as world leading and ranked second out of 30 cities across the world for dementia innovation in a report by the Global Coalition of Aging, Alzheimer's Disease International and the Lien Foundation. This [global study](#) highlights that [Glasgow's Dementia Strategy](#) 'offers a template for cities looking to improve early detection and diagnosis, recognising that a diagnosis is a gateway to support for people with dementia, their carers and families in terms of treatment and care planning'.
- A Carers Advice and Information Team has been established which has worked to increase the use of social media and communications to convey key messages to the general public e.g. in relation to shielding, carers allowances and grants and PPE. Work undertaken has included significant updating of 'Your Support Your Way Glasgow' website to include information on a range of available resources; and the development and launch of a series of online briefings accessible to GCHSCP staff '[Are You Carer Aware?](#)'
- One of the key priorities at both a national and local level is to tackle social isolation and loneliness and build stronger social connections. This is even more relevant due to the impact that COVID 19 and lockdown has had on individuals and communities. The HSCP has continued to support the Wellbeing for Longer Fund which through a range of projects, helps to support adults most at risk from social isolation and loneliness. The Wellbeing for Longer Winter Fund (previously the Festive Fund) also ran again this year to support local organisations that provide services to support individuals in Glasgow at risk of being isolated over the festive period. This ran from November 2020 to March 2021 and 67 applications were approved with £115,000 made available to successful applicants. It is estimated that there were 11,700 beneficiaries across the city.



## MANAGEMENT COMMENTARY (continued)

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

- Glasgow Community Justice Services received additional funding in May 2020 to bolster the use of bail supervision, diversion from prosecution and structured deferred sentences. SACRO have been commissioned to deliver additional support to enhance these options and provide courts with credible alternatives to remand. Sessions are being delivered to the Crown Office and Procurator Fiscals Service to encourage referrals and a test of change is underway with Police Scotland to influence police case marking and enhance the use of diversion from prosecution.
- Tomorrow's Women Glasgow is a partnership involving the HSCP, Scottish Prison Service and other third sector providers who work with women with complex lives who have been involved in offending or returning from custody and who have been assessed as being at high risk of reoffending, harm or custody. The service continues to evolve and in the last year commenced a test of change with Police Scotland to support the women's Police Custody Hub situated in Govan Police Station.
- The Positive Outcomes Project seeks to stabilise at risk drug and alcohol misusing offenders by supporting them into mainstream addiction services with the aim of reducing addiction related offending, improving their quality of life and supporting them into training and employment opportunities. Throughout the pandemic the Positive Outcomes Project has adopted an assertive outreach approach to engage with service users with multiple and complex needs. The service was enhanced in August 2020 with the recruitment of 2 additional mentors to provide a recovery focused in-reach service to the 3 Police Scotland Custody Hubs in Glasgow.

### Performance Management

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

## MANAGEMENT COMMENTARY (continued)

The range of mechanisms in place to scrutinise performance enables areas of good practice to be shared across the city and performance improvement plan to be developed in response to identified areas of underperformance, which are monitored on an ongoing basis.

### 2020-21 Performance Achievements

In addition to the quarterly reports, an Annual Performance Report (APR) is approved by the IJB and was published at the end of September, in line with statutory guidance. In this APR, we review our performance for 2020/21 against key strategic performance indicators and against the commitments within our Strategic Plan. Key areas where performance has shown the greatest improvement in our strategic performance indicators over the past 12 months include:

| Indicator  | 19/20   | 20/21        |
|--|---------|--------------|
| <b>Prevention, Early Intervention and Harm Reduction</b>   |         |              |
| Access to specialist Child and Adolescent Mental Health Services: % seen within 18 weeks                                     | 51.9%   | 60.8%        |
| Mumps, Measles and Rubella Vaccinations: % uptake in Children aged 24 months   | 93.2%   | 95.15%<br>Q3 |
| Women smoking in pregnancy (general population)  | 9.8%    | 8.2%         |
| Women smoking in pregnancy (most deprived quintile)  | 14.6%   | 12.4%        |
| <b>Providing Greater Self-Determination and Choice</b>   |         |              |
| Intermediate Care: % users transferred home  | 19%     | 25%          |
| % of young people currently receiving an aftercare service who are known to be in employment, education or training          | 68%     | 80%          |
| Number of children in out of authority placements  | 46      | 34           |
| <b>Shifting the Balance of Care</b>  |         |              |
| New Accident and Emergency attendances (18+) *(Apr-Jan 21)   | 159,916 | 94,743 *     |
| <b>Enabling Independent Living for Longer</b>  |         |              |
| Number of people in supported living services  | 789     | 813          |
| Percentage of service users who receive a reablement service following referral for a home care service: Hospital Discharges | 68.9%   | 76.5%        |
| <b>Public Protection</b>   |         |              |
| Number of households reassessed as homeless/ potentially homeless within 12 months.  | 437     | 297<br>(Q3)  |
| <b>Supporting Our Staff</b>  |         |              |
| NHS Sickness Absence rate % (*Quarter 3)   | 6.37%   | 5.1%*        |

# MANAGEMENT COMMENTARY (continued)

## 2020-21 Performance - Areas For Improvement

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

| Indicator  | Issues and Actions   |
|--|--|
| <b>Prevention, Early Intervention and Harm Reduction</b>   |  |
| <p>Access to specialist Child and Adolescent Mental Health Services (CAMHS)</p> <p>Target 100%<br/>Actual 60.8% (Mar 21)</p> | <p><b>Issues</b><br/>The restrictions associated with the pandemic has limited face to face appointments to those deemed essential and online/telephone contact is being offered to all other children and young people. In addition, teams have experienced increased numbers of emergency presentations, which can reduce the ability to allocate children with the longest waits.</p> <p><b>Actions</b><br/>Actions we will take to improve performance include:</p> <ul style="list-style-type: none"> <li>• Waiting List Initiative – this involves a comprehensive review and validation of current waiting lists; and appointment of additional staff on a fixed term basis</li> <li>• Work with referrers to improve referral processes and to increase understanding of what CAMHS is able to offer and what else is available may better meet the needs of children and young people.</li> <li>• Analysing learning from the service response during the pandemic to contribute to sustainable improvements</li> <li>• Building on a successful pilot of a digital group for parents of young children with anxiety, roll out to all parts of the service</li> </ul> |
| <p>Alcohol Brief Intervention delivery (ABI).</p> <p>Target 5,066<br/>Actual 4,269</p>                                       | <p><b>Issues</b><br/>ABIs are delivered in primary care and in wider community settings. There has been a progressive fall in primary care delivery since the new GP contract commenced. ABI face to face delivery has also been significantly impacted by COVID restrictions.</p> <p><b>Actions</b><br/>To improve performance as we move forward and COVID restrictions are relaxed we will re-establish face to face delivery, although the timescales for this remain unclear. We will also continue to work with HSCP staff and partners to maximise newly developed online approaches.</p> <p>The decline in primary care reporting is not expected to be reversed as it is no longer a requirement in the new GP contract. Requests have been made by NHSGGC to revise the target to reflect this, but this has not yet occurred.</p>   |

# MANAGEMENT COMMENTARY (continued)

| Indicator   | Issues and Actions   |
|---|--|
| <b>Providing Greater Self-Determination and Choice</b>  |  |
| <p>Number of Anticipatory Care Plan (ACP) conversations and summaries completed and shared with the patient's GP</p> <p>Target</p> <p>800 conversations<br/>200 summaries</p> <p>Actual</p> <p>227 conversations (Q3)<br/>58 summaries (Q3)</p> | <p><b>Issues</b></p> <p>The COVID-19 pandemic has limited staff capacity to engage with people on the topic of ACPs and future care planning. Negative perceptions of what an ACP is have also affected uptake.</p> <p><b>Actions</b></p> <p>Actions to be taken to improve performance include:</p> <ul style="list-style-type: none"> <li>• Continue to promote the dedicated <a href="#">website</a> which has been developed which provides information and resources to help people think about future planning</li> <li>• Refocus staff attention on ACPs within Older People &amp; Primary Care Teams as service recovery plans are progressed</li> <li>• Promote the use of ACPs within the context of new ways of working such as remote consultation</li> <li>• Continue to deliver the new MacMillan ACP Programme which has developed a number of resources to support managers, staff and the general public to promote ACPs</li> </ul> |
| <p>Intermediate Care: Percentage of users transferred home</p> <p>Target &gt;30%</p> <p>Actual 25%</p>  | <p><b>Issues</b></p> <p>COVID-19 restrictions continue to have an impact on the percentage of people returning home due to COVID infection control requirements, the frailty of individual service users and the impact of COVID on other services involved in discharge processes.</p> <p><b>Actions</b></p> <p>A recovery plan for intermediate care has been implemented with a focus on home discharge options. It is anticipated, however that we will continue to experience barriers while other services remain affected by the pandemic.</p>  |

# MANAGEMENT COMMENTARY (continued)

| Indicator  | Issues and Actions   |
|--|--|
| <b>Shifting the Balance of Care</b>  |  |
| <p>Total number of Bed Days Lost to Delays (All delays and all reasons 18+)</p> <p>Target Delays 0<br/>Bed Days 39,919</p> <p>Actual Delays 98 (Feb 21)<br/>Bed Days 40,546 (Apr 20 to Jan 21)</p> | <p><b>Issues</b></p> <p>A recent <a href="#">EHRC Judicial Review</a> decision means that patients who lack capacity are no longer discharged to off-site beds and this has resulted in an overall increase in delays and bed days lost. Adults With Incapacity (AWI) currently account for approximately half of all delays.</p> <p><b>Actions</b></p> <p>The NHSGGC wide Discharge to Assess policy has been introduced to speed up the discharge process, and a new action plan agreed by all 6 HSCPs and the Health Board was introduced in January 2021.</p> <p>Please see below for the actions being taken to address AWI delays</p>  |
| <p>Total number of Acute Bed Days lost to delayed discharge for Adults with Incapacity (AWI) (Older People 65+)</p> <p>Target 1,910</p> <p>Actual 9,986 (Apr 20 to Jan 21)</p>                     | <p><b>Issues</b></p> <p>As mentioned above a recent <a href="#">EHRC Judicial Review</a> decision means that patients who lack capacity are no longer discharged to off-site beds and this has resulted in an overall increase in delays and bed days lost.</p> <p><b>Actions</b></p> <p>In addition to implementation of the above Discharge to Assess policy, a whole-system peer review of medical and professional decision-making in relation to incapacity has been agreed and will take place later this year. This will include external peers from high performing HSCPs and Health Boards and lessons learned in respect of best practice will be applied across the entire Health Board area.</p> |

## MANAGEMENT COMMENTARY (continued)

| Indicator   | Issues and Actions   |
|---|--|
| <p>Total number of Adult Mental Health delays</p> <p>Target 0</p> <p>Actual 24 (Feb 21)</p>   | <p><b>Issues</b></p> <p>Admission routes and discharge relationships continued to be disrupted by issues linked to COVID including COVID- positive patients, community staff requiring to be redeployed to ward areas, and wards closing to admissions and patient movement as a result of infection prevention and control measures.</p> <p><b>Actions</b></p> <p>Actions to improve performance include:</p> <ul style="list-style-type: none"> <li>• Establishment of the Mental Health Assessment Units to divert individuals from A&amp;E</li> <li>• Establishment of the Compassionate Distress Response Hubs</li> <li>• Further establishing and developing the work of the Discharge Co-ordination Teams set up in each locality</li> <li>• Continual review of arrangements in respect of both admission to and discharge from hospital.</li> </ul> |
| <p><b>Enabling Independent Living for Longer</b></p>  |  |
| <p>Telecare (Standard)</p> <p>Target 2,750</p> <p>Actual 2,326</p> <p>Telecare (Advanced)</p> <p>Target 1,500</p> <p>Actual 444</p> | <p><b>Issues</b></p> <p>The risks associated with COVID continue to constrain the provision of telecare. The capacity of the HSCP's Telecare responder agencies and installation services increased over the year. However, the reintroduction of lockdown restrictions this year and the associated rise in risk levels have constrained any further capacity to increase equipment provided beyond emergency protocols.</p> <p><b>Actions</b></p> <p>Going forward, a review of the referral management system is planned to determine safe options available to restart the supply of enhanced telecare, and minimise risks of cross infection.</p>   |

# MANAGEMENT COMMENTARY (continued)

| Indicator   | Issues and Actions   |
|---|--|
| <b>Public Protection</b>  |  |
| <p>Percentage of Community Payback Order (CPO) unpaid work placements commenced within 7 days of sentence</p> <p>Target 80%</p> <p>Actual 76%</p>                     | <p><b>Issues</b></p> <p>Unpaid Work provision within the city has been suspended at various points throughout the year and when operating has done so at reduced capacity. When courts started making orders again, Covid restrictions prevented social workers attending courtrooms to reduce footfall which meant they were reliant on the clerk of court instructing the person to present to social work Fast Track on leaving court, which did not always happen.</p> <p><b>Actions</b></p> <p>Actions being taken to improve performance include:</p> <ul style="list-style-type: none"> <li>• Justice social work staff continuing to liaise with the courts/clerks to ensure that a consistent message is given to all service users that they must attend Fast Track post-sentence.</li> <li>• Recovery planning has been underway with UPW providers since summer 2020 to increase capacity in the system and once restrictions are lifted it is anticipated that placements can be offered within timescales.</li> <li>• Area team staff continue to proactively contact clients who do not present at Fast Track.</li> </ul> |
| <b>Supporting Our Staff</b>   |  |
| <p>Sickness absence rates (Health and Social Work)</p> <p>Target</p> <p>&lt;4% (NHS)</p> <p>&lt;10.2ADL (SW)</p> <p>Actual</p> <p>5.1% (NHS)</p> <p>15.9 ADL (SW)</p> | <p><b>Issues</b></p> <p>Issues around COVID-19 have continued to affect this indicator including COVID related absences, and high rates of Special Leave within the NHS.</p> <p><b>Actions</b></p> <p>Actions to improve performance will include:</p> <ul style="list-style-type: none"> <li>• Ensuring all assistance and guidance is made available to managers, including the ability to pay staff for leave if the services are struggling to meet statutory commitments</li> <li>• NHS HR COVID Team has been established which supports managers who have staff off with long term COVID related illness</li> <li>• Social Work HR support will be focused on staff groups showing a consistent upward trend in absence, with home care and residential a priority</li> <li>• A review of action plans will be undertaken which will involve reviewing processes and HR support to managers.</li> </ul>   |

More detailed performance information can be accessed in our Annual and Quarterly Performance Reports.

## MANAGEMENT COMMENTARY (continued)

### (iv) The IJB's Position at 31 March 2021

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 2021-22.

The Comprehensive Income and Expenditure Statement (see page 50) describes expenditure and income by care group across the IJB and shows that an underspend of £51,523,000 was generated in 2020/21. This is shown in the table opposite with notes provided below to explain each heading.

|   | Note | £ millions   |
|---|------|--------------|
| Underspends as a result of vacancies and staff turnover   | 1    | -9.2         |
| Underspend in services as a result of the impact of COVID-19 on demand  | 2a   | -3.3         |
| Reduction in purchased care home places as a result of COVID-19   | 2b   | -1.9         |
| Underspend on supplies and services and transport as a result of services operating at reduced capacity during the pandemic | 2c   | -1.2         |
| Delay in progressing the tender activity for Family Support Services, which has been impacted by responding to the pandemic | 2d   | -1.3         |
| Underspend in prescribing as a result of reduced prescriptions requested during the pandemic                                | 2d   | -2.3         |
| <b>Total Underspend</b>   |      | <b>-19.2</b> |
| Less  |      |              |
| Health Visitor regrading – currently unfunded   | 3    | 1.3          |
| <b>Net operational underspend related to 20/21 activity</b>   |      | <b>-17.9</b> |
| Local and national priorities which will not be completed until future financial years                                      | 4    | -37.3        |
| <b>Net underspend to be considered for earmarking</b>   |      | <b>-55.2</b> |
| Expenditure from prior years to be funded from earmarked reserves   | 5    | 3.7          |
| <b>Net underspend per Income and Expenditure Statement</b>  |      | <b>-51.5</b> |



# MANAGEMENT COMMENTARY (continued)

---

## Notes

1. Employee recruitment continues to represent a challenge both in terms of timescales to recruit and the availability of the skills mix required within the workforce market, especially in the current pandemic. A number of actions continue to be progressed including streamlining recruitment processes, aligning recruitment timescales with the availability of newly qualified professionals, development of targeted recruitment and training strategies to develop existing and new staff to meet the skills requirements of our services. In addition to this the HSCP has undertaken a recruitment campaign on TV and Radio this year to increase the profile of the HSCP and the range of jobs available. This has generated a high level of interest and it is anticipated that this will have a positive impact on recruitment. The pandemic has had an impact on our ability to keep pace with the recruitment of vacancies. Work continues and will continue to progress in 2021/22.
2. COVID-19 has had a significant impact on HSCP services both in terms of our ability to support the delivery of existing services and also the need for us to divert resources to the delivery of new services as part of the national response to the pandemic, some of which have been referenced in page 12. This has impacted on our financial performance in the following ways:-
  - a) The pandemic has impacted on the ability of the HSCP and our providers to respond to service demand during this period. Many services have been required to prioritise service delivery to emergency only, resulting in a back log of cases which were waiting to be assessed during lockdown. This has resulted in an underspend. However, as lockdown restrictions are eased and services respond to the back log, spend in these areas will start to increase and it will be crucial that as part of the IJB's financial planning that funding is held in reserves to meet this demand when it comes.
  - b) The pandemic has had a significant impact on care homes with a 13% decrease in admissions levels, but also a 46% increase in discharge levels being experienced this year. Admissions have seen an increase from June to December, with reductions in April to May and from January. Discharges experienced increases in April and May and from October to January.
  - c) With services operating at reduced capacity during the pandemic this has resulted in underspends in some direct service budgets such as transport and supplies and services.

## MANAGEMENT COMMENTARY (continued)

---

- d) With resources focused on the response to the pandemic, tender activity for Family Support Services was delayed impacting on the commencement of this new investment area. This new contract will now go live in July 2021.
  - e) Prescribing volumes have been 4.6% lower than last year, with demand for prescriptions being lower during the pandemic. This has negated the impact of higher prices due to short-supply; in addition, there are one-off windfalls from discount rebates and tariff swap reduction.
3. There is a funding gap in relation to Health Visitors following a national regrading which took place a number of years ago. This has resulted in an overspend of £1.3m, for which no funding has been made available nationally.
4. A number of commitments made in 2020/21 in relation to local and national priorities will not complete until future years (£37.3m). This is higher than normal and is reflective of the scale and timing of the funding received which made it difficult to secure full spend before the financial year end. These include funding for expenditure linked to responding to the pandemic, primary care plans and alcohol and drug partnership funding. This relates to

ring-fenced funding which has been received to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of this funding.

5. Each year an element of expenditure is planned to be met from earmarked reserves and is funded from the balances we hold in reserves. In 2020/21 £3.699m of earmarked reserves have been drawn down to meet this expenditure.

The 2020/21 accounts include £45.8m of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government and these accounts have been prepared on the assumption that this will continue to be the case moving forward into 2021/22. Set Aside costs also include £20.7m of COVID costs, again this has been fully funded by the Scottish Government.

The 2020/21 accounts also include the £500 payment to NHS employees funded by the Scottish Government. The payment to Council employees and external providers will appear in the 2021/22 accounts and is reflective of when this was instructed for payment.

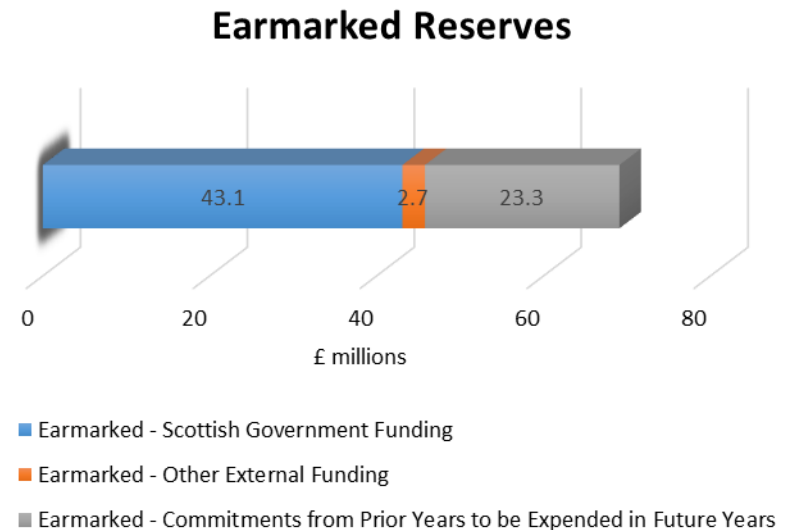
## MANAGEMENT COMMENTARY (continued)

The IJB elected to transfer £55.2m for specific earmarked commitments in 2020/21 and to increase general reserves to the 2% target.

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

The IJB has a cumulative general reserve of £27.8m at 31 March 2021, which is 2.0% of net expenditure and is the target set to be held in uncommitted reserves.

This is recognised as best practice and provides the IJB with the financial capacity to manage financial risks from year to year. It also has a cumulative earmarked reserve of £69.1m. This is earmarked to deliver specific projects and government priorities which are supported by additional funding which has been provided to the IJB and is required to fund these commitments. It also supports delivery of commitments which span financial years in a way that represents best value for the IJB.



These reserves are considered appropriate to the level of risk faced by the organisation and details of this can be found in the Outturn Report and was reported to the IJB on 23 June 2021.

# MANAGEMENT COMMENTARY (continued)

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

The IJB approved its Risk Management Strategy in February 2016, and the most recent update of this was carried out in February 2021. The IJBs Risk Register, and the separate registers which currently remain in place for social care and NHS services, are reviewed regularly by the Senior Management Team and by the IJB Finance, Audit and Scrutiny Committee. The full IJB also reviews its own risk register on a quarterly basis, with the latest review completed in January 2021.

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

| Key Strategic Risks   | Key Mitigating Actions  |
|---|---|
| <p>Unable to deliver 2020-21 savings targets due to increase in demand for services and key resources being diverted as a result of COVID-19.</p> | <ul style="list-style-type: none"> <li>• Financial position monitored on ongoing basis by Senior Management Team (SMT), Integration Transformation Board (ITB), IJB Finance and Audit committee and full IJB</li> <li>• Delivery of savings will continue to be tracked and monitored by the Transformation Programme Board</li> <li>• HSCP will actively engage with the Scottish Government on the impact of responding to COVID-19</li> <li>• Impact of responding to COVID-19 on plans for savings and delivery of transformation programmes will continue to be monitored</li> </ul>   |
| <p>Unable to budget within allocated resources and impact on service delivery due to required level of savings for 2019/20 and beyond.</p>        | <ul style="list-style-type: none"> <li>• Transformation Programme for the HSCP in place, with a range of programmes identified to support delivery of Strategic Plan within allocated budgets</li> <li>• Financial position monitored on ongoing basis by SMT, IJB Finance and Audit committee and full IJB</li> <li>• The impact of responding to COVID-19 on delivery of the Strategic Plan, savings and transformation programmes will continue to be assessed.</li> <li>• The HSCP has established additional COVID-19 governance arrangements to ensure senior management retain appropriate oversight and decision making capacity.</li> <li>• HSCP will actively engage with Partner Bodies in budget planning process for 2019-20 and beyond identifying dependencies and risks associated with any proposals.</li> </ul> |

## MANAGEMENT COMMENTARY (continued)

| Key Strategic Risks   | Mitigating Actions   |
|---|--|
| <p>Inability to deliver appropriate level of essential services due to required level of savings resulting in the IJB being unable to meet demand for services, failing to ensure safety and prevent harm to service user, failing to meet statutory requirements, failing to deliver part or all of the Strategic Plan</p> | <ul style="list-style-type: none"> <li>• Unable to deliver 2020- 21 savings targets due to increase in demand for services and key resources being diverted as a result of COVID-19.</li> <li>• Financial position monitored on ongoing basis by SMT, ITB, IJB Finance and Audit committee and full IJB</li> <li>• Delivery of savings will continue to be tracked and monitored by the Transformation Programme Board</li> <li>• HSCP will actively engage with the Scottish Government on the impact of responding to COVID-19</li> <li>• Impact of responding to COVID-19 on plans for savings and delivery of transformation programmes will continue to be monitored</li> </ul> |
| <p>The organisation does not receive sufficient funding to fully meet the costs of responding to COVID-19.</p>  | <ul style="list-style-type: none"> <li>• All costs associated with responding to COVID-19 are being tracked</li> <li>• IJB is actively engaging with Scottish Government and providing regular updates on the associated costs</li> <li>• Governance arrangements are in place re approval and monitoring of costs</li> <li>• IJB is actively engaging with third and independent sector in relation to their associated costs.</li> <li>• A financial tracker on covid-19 related expenditure (as part of the Local Mobilisation Plan) is updated on a 4 weekly basis and submitted to the Scottish Government every 4 weeks.</li> </ul>  |

## MANAGEMENT COMMENTARY (continued)

---

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

The Annual Governance Statement on page 41 outlines the governance arrangements which are in place during this challenging time. The Scottish Government have fully met costs associated with responding to the pandemic in 2020-21. These accounts have been prepared on the assumption that the Scottish Government will continue to meet these costs moving forward into 2021/22.

In March 2021, the IJB conditionally approved its budget for 2021/22, subject to receipt of a final funding offer from NHS Greater Glasgow and Clyde in the new financial year.

The receipt of a draft budget offer from NHS Greater Glasgow and Clyde has prevented the IJB from approving a final budget by the statutory deadline of 31 March 2021. The IJB will be required to further consider its budget later in the financial year once a final funding offer is known.

This draft budget identified a potential funding gap of £5.9m which will be addressed through a wide range of service reforms and efficiencies to address budget pressures in 2021/22 and support achievement of the National Health and Wellbeing Outcomes. Progress on achievement of this programme will be reported during the year to the IJB and the IJB Finance, Audit and Scrutiny Committee and in the 2021/22 Annual Performance Report.

Work continues to be progressed in relation to the sum set aside for hospital services, however arrangements under the control of

IJBs are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and IJB, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. The Unscheduled Care Commissioning Plan continues to be developed and a final plan will be presented to the IJB during 2021/22 and represents the first steps in developing strategic plans for the unscheduled care pathway (set aside) as set out in legislation.

A Medium Term Financial Outlook was reported to the IJB on the 24 March 2021. This considers a range of pressures and uncertainties to assess the likely impact on the IJB's financial position over the medium term.



## MANAGEMENT COMMENTARY (continued)

---

Examples include:

- National commitments such as Scottish Living Wage and policy commitments in relation to Primary Care, Mental Health, Carers, Alcohol and Drug Partnership
- Inflationary pressures linked to pay and contractual commitments
- Impacts of Brexit, such as uncertainty regarding the future employment rights of health and social care staff from EU countries
- Local pressures linked to demand as a result of demographic, deprivation and health
- Financial cost of responding to the pandemic and the impact of delivery on our transformation programme.

This looks forward to 2023-24 and identifies the need for a further £52m of savings to deliver a balanced budget in 2022/23 and 2023/24.

The IJB is operating in an increasingly challenging environment with funding not keeping pace with increasing demand for services and increasing costs linked to delivery. Delivery of effective and lasting transformation of health and social care services is central to the vision of the IJB. The IJB's Strategic Plan 2019 – 2022 outlines its ambitions over the medium term and the transformation programme which supports delivery.

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

In June 2019 the IJB approved the development of a Maximising Independence Programme for Glasgow City. This programme will seek to deliver a sustainable health and social care service for the City with a focus on prevention and early intervention approaches which will encourage individuals and communities to support each other. This is a new approach which will cover all care groups and recognises that the best health and social care outcomes are associated with the highest possible levels of self-management and independence.

This programme was paused in March 2020 in response to the COVID pandemic. Activity did resume in June and Partners agreed that the programme should be reframed and be informed by the combined learning from the recovery planning processes throughout the system including Acute, third, independent and housing sectors.

## MANAGEMENT COMMENTARY (continued)

---

Delivery of this programme is supported by £8.5m of funding. This includes investment in a community investment fund to build community capacity in our localities, expansion of the rehabilitation and enablement resource and development of family support models which will build on the successful use of this within Children and Families.

The IJB has a clear strategy to support delivery of the Strategic Plan and also to ensure the IJB remains financially sustainable over the medium term. The IJB also understands the key risks and uncertainties linked to delivery and has clear actions in place to mitigate these. The current pandemic is impacting on the IJB's ability to support full delivery of the Strategic Plan, but it is also providing opportunities for us to consider new ways of working which could influence delivery of the Strategic Plan over the longer term. We will continue to work closely with all our partners and stakeholders to secure a future which is sustainable and meets the needs of our communities and we remain committed to this as we move forward into 2021/22.

**Susanne Millar**  
Chief Officer

**Simon Carr**  
Chair

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



# STATEMENT OF RESPONSIBILITIES

---

## Responsibilities of the Integration Joint Board

The Integration Joint Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this Integration Joint Board, that officer is the Chief Officer, Finance & Resources;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014, and so far, as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland act 2003); and
- approve the Annual Accounts for signature.

I can confirm that these Annual Accounts were approved for signature at a meeting of the Glasgow City Integration Joint Board on xx xxxxxxxxxx xxxx.

**Simon Carr**  
Chair

## 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 2021 and the transactions for the year then ended.

**Sharon Wearing**

Chief Officer, Finance & Resources

23 June 2021

# 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 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 2020/21<br>£ | Taxable Expenses 2019/20<br>£ |
|-----------|---|-----------------------------|-------------------------------|-------------------------------|
| S. Carr   | Chair<br>From February 2021                       | NHS Greater Glasgow & Clyde | -                             | -                             |
|           | Vice Chair<br>From February 2020 to February 2021 |                             |                               |                               |
| M. Hunter | Vice Chair<br>From February 2021                  | Glasgow City Council        | -                             | -                             |
|           | Chair<br>From February 2020 to February 2021      |                             |                               |                               |
| 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.

## REMUNERATION REPORT (continued)

### 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<br>2019/20<br>£                      | Senior Employees   | Salary, Fees &<br>Allowances<br>£ | Compensation<br>for Loss of<br>Office<br>£ | Total<br>2020/21<br>£ |
|--|--|-----------------------------------|--|-----------------------|
| 111,030<br>(full year equivalent £131,087) | S. Millar<br>Interim Chief Officer<br>27 May 2019 to date              | 140,984                           | -  | 140,984               |
| 106,863                                    | S. Wearing<br>Chief Officer, Finance & Resources<br>April 2016 to date | 109,827                           | -  | 109,827               |
| 217,893                                    |  | 250,811                           | -  | 250,811               |

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.

## REMUNERATION REPORT (continued)

| Senior Employee   | In Year Pension Contribution         |                                      |          | Accrued Pension Benefits       |  |
|---|--------------------------------------|--------------------------------------|----------|--------------------------------|--|
|   | For Year to<br>31 March<br>2021<br>£ | For Year to<br>31 March<br>2020<br>£ |          | As at 31 March<br>2021<br>£000 | Difference from<br>31 March 2020<br>£000 |
| S. Millar<br>Interim Chief Officer<br>27 May 2019 to date                 | 27,210                               | 24,713                               | Pension  | 54                             | 15                                       |
|   |                                      |                                      | Lump Sum | 68                             | 16                                       |
| S. Wearing<br>Chief Officer, Finance &<br>Resources<br>April 2016 to date | 21,197                               | 20,769                               | Pension  | 57                             | 6  |
|   |                                      |                                      | Lump Sum | 93                             | 2  |
| Total   | 48,407                               | 45,482                               | Pension  | 111                            | 21                                       |
|   |                                      |                                      | Lump Sum | 161                            | 18                                       |

## 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 and other expenses, such as the cost of replacement care where they have caring responsibilities. During the year to 31 March 2021, 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**  
Chief Officer

**Simon Carr**  
Chair

# ANNUAL GOVERNANCE STATEMENT

---

## 1. Scope of responsibility

- 1.1 The Integration Joint Board (IJB) is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The IJB also aims to foster a culture of continuous improvement in the performance of the IJB's functions and to make arrangements to secure best value.
- 1.2 In discharging these responsibilities, the Chief Officer has a reliance on the NHS and Local Authority's systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB.
- 1.3 The IJB has adopted governance arrangements consistent where appropriate with the six principles

of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government". This statement explains how the IJB has complied with the governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.

## 2. Purpose of the governance framework

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

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

## 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



## ANNUAL GOVERNANCE STATEMENT (continued)

---

Resources. The IJB, via a process of delegation from NHS Greater Glasgow and Clyde and Glasgow City Council, and its Chief Officer have 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 are supported by the formal submission of reports, findings and recommendations by the external auditors, Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Finance, Audit and Scrutiny Committee.
  - The IJB follows the principles set out in COSLA's Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its local authority and health service partners.
  - Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Officer, Finance and Resources. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the 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.
  - The IJB's approach to managing its obligations with regards public records as set out in the Public Records (Scotland) Act 2011 is outlined in the IJB Records Management Plan.
  - Staff are made aware of their obligations to protect client, patient and staff data. The NHS Scotland Code of Practice on Protecting Patient Confidentiality has been issued to all staff.
  - Staff are also required to undertake annual mandatory training on information security.
- #### 4. Compliance with best practice
- 4.1 The IJB complies with the CIPFA Statement on "*The Role of the Chief Financial Officer in Local Government 2016*". The IJB's Chief Officer, Finance & Resources has overall responsibility for the IJB's

# ANNUAL GOVERNANCE STATEMENT (continued)

---

financial arrangement and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

4.2 The IJB complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service has been subject to external verification of its compliance with the CIPFA "Public Sector Internal Audit Standards 2017" during 2020/21. It was confirmed that the Internal Audit service conforms with the requirements of the Public Sector Internal Audit Standards.

4.3 The IJB's Finance, Audit and Scrutiny Committee operates in accordance with CIPFA's *Audit*

*Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.*

## 5. Review of Adequacy and Effectiveness

5.1 The IJB has responsibility for conducting, at least annually, a review of effectiveness of the system of internal control and the quality of data used throughout the organisation. The review is informed by the work of the Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the Internal Auditors and the Chief Internal Auditor's annual report, and reports from External Auditors and other review agencies and inspectorates.

5.2 The review of the IJB's governance framework is supported by processes within Glasgow City Council and

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

5.3 Due to the nature of IJB Board Membership, a conflict of interest can arise between an IJB Board Member's responsibilities to the IJB and other responsibilities that they may have. The IJB has arrangements in place to deal with any conflicts of interest that may arise. It is the responsibility of Board and

# ANNUAL GOVERNANCE STATEMENT (continued)

---

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.

## 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 2020/21 taking into consideration the views of the Chief Internal Auditor and other assurance checks which are completed.

6.2 The governance context in which the IJB operates has been impacted by the need to

implement business continuity processes in response to the significant public health challenge presented by the Covid-19 Pandemic. In order to adapt to the challenge of planning and delivering health and social care services during the pandemic the IJB has had to adapt its governance structures accordingly.

6.3 In response to the pandemic and the requirement to move quickly and decisively to manage the subsequent pressures on health and social care services in the City, the IJB approved and initiated temporary decision making arrangements at its meeting on Wednesday 25 March 2020. The temporary arrangements were in place until September 2020.

6.4 Under these temporary arrangements authority was delegated, if required to meet immediate operational demand, to

the Interim Chief Officer and the Chief Officer, Finance and Resources in consultation with the Chair and Vice Chair of the IJB and the Chair and Vice Chair of the Finance, Audit and Scrutiny Committee.

6.5 All decisions made under temporary delegated authority were recorded in a Log that captured the approval timeline, with reports shared with IJB Members for information. All final reports were published on the IJB website following approval for transparency.

6.6 A further period of temporary changes to the IJB's governance arrangements was approved by the IJB in January 2021 and ran until March 2021, to recognise the increased prevalence of the virus within the community and the subsequent increase in operational pressures facing staff. The temporary changes during that period did not affect the IJB meeting frequency or decision making process but rather focused on reduced agendas featuring business critical or time sensitive items only.

## ANNUAL GOVERNANCE STATEMENT (continued)

---

6.7 Glasgow City IJB continues to work with partners to participate in the wider response to the pandemic at Health Board and national level and is a key participant in the Council family and Greater Glasgow and Clyde governance structures working with other HSCPs to manage the impact of the pandemic.

6.8 The HSCP has implemented new service areas in response to the pandemic. Examples have included the establishment of community assessment centres, the creation of a hub to support the distribution of Personal Protective Equipment to our social care services and those delivered by the third and independent sector and personal assistants and carers, mental health assessment units, and teams to support the ongoing vaccination programme.

6.9 The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) continues to be significant and evolving. A detailed approval/decision tracker log is being maintained internally and scrutinised by senior management to record the details, including approval routes, of any decisions with financial implications for the IJB. This is supported by a mobilisation plan which has been approved by the Scottish Government, with discussions in relation to funding ongoing.

6.10 A vital element of the recovery planning activity being undertaken is learning from the interim changes put in place. The HSCP are actively seeking to understand the impact of the measures implemented and are engaging with service users to understand which could be retained or adapted to improve services and continue to meet individuals' outcomes. The IJB considers the innovative approaches and service alterations put in place out of necessity may present opportunities as we seek to re-start services within the new context in which health and social care services need to be delivered. In doing so the IJB will continue to follow appropriate governance structures and consider equalities and human rights requirements to ensure that from the current crisis emerges a more efficient and effective health and social care system that delivers on the priorities set out in the Strategic Plan.



# ANNUAL GOVERNANCE STATEMENT (continued)

---

## 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 continues to note concerns in relation to the ongoing funding allocation process to the IJB. At its meeting in March 2021, the Board accepted the funding offer from Glasgow City Council. The indicative funding offer from NHS Greater Glasgow and Clyde was conditionally accepted subject to confirmation when outturn figures are known.

## 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.

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. These 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.

# ANNUAL GOVERNANCE STATEMENT (continued)

---

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 was required in the review of progress proposals made by the Ministerial Steering Group.

8.4 The IJB continue to progress the Improvement Action Plan developed jointly with and approved by the IJB, Glasgow City Council and NHS Greater Glasgow and Clyde to take forward the development areas identified in the self-evaluation exercise.

8.5 Following the Independent Review of Adult Social Care published in February 2021, the IJB/HSCP are actively engaged with partners at a regional and national level to understand the recommendations of the report and potential impact

on the governance framework within which the IJB operates in the planning and delivery of health and social care.

## 9. Internal audit opinion

9.1 Internal Audit has completed the majority of the fieldwork in relation to the 2020/21 annual audit plan. Elements of audit work are ongoing in relation to delayed discharges and ICT governance. Based on the work undertaken to date, no unsatisfactory audit opinions have been identified. As part of the work undertaken, Internal Audit identified improvements to the internal control environment, which have been accepted by management. Internal Audit will monitor the implementation of these improvements through future follow up audits.

The impact of Covid-19 from March 2020 was a significant event, impacting normal business operations and risk assessments. As a result of the changes to the working arrangements arising from the pandemic response, many of the expected systems and controls will have been subject to change. Internal Audit continues to monitor these changes.

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 2020/21 within the IJB, taking into account the governance changes as a result of the Covid-19 pandemic.

# ANNUAL GOVERNANCE STATEMENT (continued)

---

## 10. Internal audit opinion

10.1 Internal Audit has completed the majority of the fieldwork in relation to the 2020/21 annual audit plan. Elements of audit work are ongoing in relation to delayed discharges and ICT governance. Based on the work undertaken to date, no unsatisfactory audit opinions have been identified. As part of the work undertaken, Internal Audit identified improvements to the internal control environment, which have been accepted by management. Internal Audit will monitor the implementation of these improvements through future follow up audits.

The impact of Covid-19 from March 2020 was a significant event, impacting normal business operations and risk assessments. As a result of the changes to the working arrangements arising from the pandemic response, many of the expected systems and controls will have been subject to change. Internal Audit continues to monitor these changes.

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 2020/21 within the IJB, taking into account the governance changes as a result of the Covid-19 pandemic.

## 11. Certification

11.1 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**  
Chief Officer

**Simon Carr**  
Chair



# COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

for the year ended 31 March 2021

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.

| 2019/20                   |                      |                         | 2020/21  |                           |                      |                         |
|---------------------------|----------------------|-------------------------|--|---------------------------|----------------------|-------------------------|
| Gross Expenditure<br>£000 | Gross Income<br>£000 | Net Expenditure<br>£000 | Notes  | Gross Expenditure<br>£000 | Gross Income<br>£000 | Net Expenditure<br>£000 |
| 153,896                   | (6,442)              | 147,454                 | Children and Families  | 168,530                   | (15,929)             | 152,601                 |
| 342,287                   | (53,356)             | 288,931                 | Adult Services   | 373,093                   | (64,499)             | 308,594                 |
| 342,110                   | (49,132)             | 292,978                 | Older People Services  | 334,296                   | (31,737)             | 302,559                 |
| 65,583                    | (17,430)             | 48,153                  | Resources  | 76,111                    | (38,378)             | 37,733                  |
| 18,340                    | (19,004)             | (664)                   | Criminal Justice   | 18,762                    | (19,871)             | (1,109)                 |
| 351,103                   | (9,211)              | 341,892                 | Primary Care   | 373,057                   | (1,222)              | 371,835                 |
| -                         | -                    | -                       | - COVID-19   | 45,810                    | 0                    | 45,810                  |
| 1,273,319                 | (154,575)            | 1,118,744               | Cost of services directly managed by Glasgow City IJB  | 1,389,659                 | (171,636)            | 1,218,023               |
| 216,158                   | -                    | 216,158                 | Set-aside for delegated services provided in large hospitals                                   | 237,370                   | -                    | 237,370                 |
| 2,000                     | -                    | 2,000                   | Assisted garden maintenance and Aids and Adaptations   | 2,000                     | -                    | 2,000                   |
| 1,491,477                 | (154,575)            | 1,336,902               | Total cost of services to Glasgow City IJB   | 1,629,029                 | (171,636)            | 1,457,393               |
|                           |                      | (1,335,373)             | Taxation and Non-Specific Grant Income   | 5                         |                      | (1,508,916)             |
|                           |                      | 1,529                   | (Surplus) or deficit on provision of services and total comprehensive (income) and expenditure |                           |                      | (51,523)                |

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (continued)

---

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 Reserve                                  | General Fund Balance<br>£000 |
|---|------------------------------|
| Balance at 31 March 2019                              | 46,878                       |
| Total Comprehensive Income and Expenditure 2019/20    | (1,529)                      |
| Decrease in 2019/20                                   | (1,529)                      |
| Balance at 31 March 2020                              | 45,349                       |
| Total Comprehensive Income and Expenditure in 2020/21 | 51,523                       |
| Increase in 2020/21                                   | 51,523                       |
| Closing Balance at 31 March 2021                      | 96,872                       |

# BALANCE SHEET

---

as at 31 March 2021

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2021. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

| 31 March<br>2020<br>£000 |                              | Notes | 31 March<br>2021<br>£000 |
|--------------------------|------------------------------|-------|--------------------------|
| 45,349                   | Short term Debtors           | 6     | 96,872                   |
| 45,349                   | <b>Current Assets</b>        |       | <b>96,872</b>            |
| 45,349                   | <b>Net Assets</b>            |       | <b>96,872</b>            |
| 45,349                   | Usable Reserve: General Fund | 7     | 96,872                   |
| 45,349                   | <b>Total Reserves</b>        |       | <b>96,872</b>            |

The Annual Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2021 and its income and expenditure for the year then ended.

The unaudited accounts were authorised for issue on 23 June 2021.

**Sharon Wearing**

Chief Officer, Finance & Resources

23 June 2021

# 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 2020/21 financial year and its position at 31 March 2021.

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 2020/21, 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

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

in there being no requirement for the IJB to produce a cash flow statement. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

### **(E) Employee Benefits**

The IJB does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability on its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

Charges from funding partners for other staff are treated as administration costs.

### **(F) Provisions, Contingent Liabilities and Contingent Assets**

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in

the IJB's Balance Sheet but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet but is disclosed in a note only if it is probable to arise and can be reliably measured.

### **(G) Reserves**

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

The IJB's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision. Within usable reserves the IJB holds earmarked funds to meet specific service commitments and a contingency reserve which is held to assist the IJB to deal with unforeseen events or

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

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 certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- Within Greater Glasgow and Clyde, each IJB has

responsibility for services which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal', and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which Glasgow City IJB accounts have been prepared.

- In responding to COVID the IJB has been required to act as both principal and agent. An assessment of all COVID expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the payments made to Hospices at the request of the Scottish Government. In line with the Code, this expenditure has been excluded from the accounts.

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

The Annual Accounts contain estimated figures that are based on assumptions made by Glasgow City IJB about the future or that which are otherwise uncertain. Estimates are made taking into account historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the IJB has no areas where actual results are expected to be materially different from the estimates used.

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

The Annual Accounts were authorised for issue by the Chief Officer, Finance & Resources on 22 September 2021. 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 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.



## NOTES TO THE ANNUAL ACCOUNTS (continued)

### 3. Expenditure and income analysis by nature

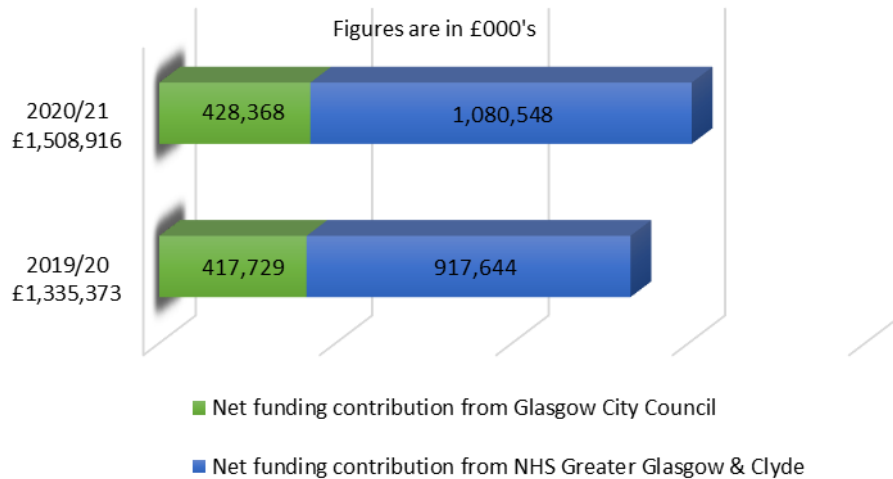
| 2019/20<br>£000 |  | 2020/21<br>£000 |
|-----------------|--|-----------------|
| (1,335,373)     | Partners' funding contributions and non-specific grant income        | (1,508,916)     |
| (154,575)       | Fees, charges and other service income                               | (171,636)       |
| 447,586         | Employee costs   | 508,506         |
| 26,652          | Premises costs   | 29,919          |
| 6,753           | Transport costs  | 5,811           |
| 86,428          | Supplies and services  | 87,962          |
| 338,781         | Third party costs  | 374,829         |
| 34,804          | Transfer payments  | 43,508          |
| 821             | Capital financing costs  | 857             |
| 125,728         | Prescribing  | 122,302         |
| 207,739         | Family health services   | 217,938         |
| 216,158         | Set-aside for delegated services provided in large hospitals         | 237,371         |
| 27              | Fees payable to Audit Scotland in respect of external audit services | 27              |
| <b>1,529</b>    | <b>(Surplus) or deficit on provision of services</b>                 | <b>(51,523)</b> |

No other services have been provided by the appointed auditor

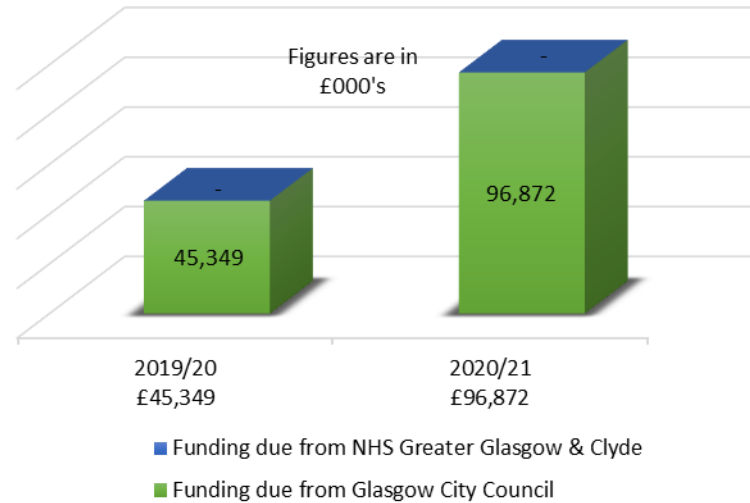
# NOTES TO THE ANNUAL ACCOUNTS (continued)

## 4. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Board shown below includes £237,371,000 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.



## 5. Debtors



## NOTES TO THE ANNUAL ACCOUNTS (continued)

### 6. 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.

| Balance at 1 April 2019<br>£000 | Transfers Out<br>£000 | Transfers In<br>£000 | Redistribution of Reserves<br>£000 | Balance at 31 March 2020<br>£000 |                     | Transfers Out<br>£000 | Transfers In<br>£000 | Redistribution of Reserves<br>£000 | Balance at 31 March 2021<br>£000 |
|---------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|---------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
| 32,627                          | (16,256)              | 14,727               | 253                                | 31,351                           | Earmarked           | (3,699)               | 41,719               | (318)                              | <b>69,053</b>                    |
| 14,251                          | -                     | -                    | (253)                              | 13,998                           | Contingency         | -                     | 13,503               | 318                                | <b>27,819</b>                    |
| 46,878                          | (16,256)              | 14,727               | -                                  | <b>45,349</b>                    | <b>General Fund</b> | (3,699)               | 55,222               | -                                  | <b>96,872</b>                    |

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

The table below provides details of the earmarked funds held.

| <b>Earmarked Reserves</b>                          | <b>Balance at 31<br/>March 2021<br/>£000</b> |
|--|--|
| Scottish Government Funding: COVID                 | 17,125                                       |
| Scottish Government Funding: Adult Services        | 10,719                                       |
| Scottish Government Funding: Primary Care          | 6,441  |
| Scottish Government Funding: Children and Families | 2,963  |
| Scottish Government Funding: Older People          | 1,482  |
| Other External Funding: All Client Groups          | 2,720  |
| Investment in Infrastructure                       | 15,287                                       |
| Maximising Independence                            | 7,256  |
| Prescribing Contingency                            | 2,962  |
| Investment in Service Provision                    | 2,098  |
| <b>Total</b>                                       | <b>69,053</b>                                |

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

### 7. 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.

| <b>2019/20</b> | <b>Transactions with NHS Greater Glasgow &amp; Clyde</b> | <b>2020/21</b> |
|----------------|--|----------------|
| <b>£000</b>    |  | <b>£000</b>    |
| 917,644        | Funding Contributions received from the NHS Board        | 1,080,548      |
| (786,846)      | Expenditure on Services Provided by the NHS Board        | (867,124)      |
| (692)          | Key management personnel: non-voting board members       | (634)          |
| <b>130,106</b> | <b>Net Transactions with the NHS Board</b>               | <b>212,792</b> |

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

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 2021 (2020: nil).

| <b>2019/20 Balance with the NHS Board</b>         | <b>2020/21</b> |
|---|----------------|
| <b>£000</b>                                       | <b>£000</b>    |
| - Debtor balances: amounts due from the NHS Board | -              |
| <b>- Net balance with the NHS Board</b>           | <b>-</b>       |

| <b>2019/20 Transactions with Glasgow City Council</b>       | <b>2020/21</b>   |
|---|------------------|
| <b>£000</b>   | <b>£000</b>      |
| 417,729 Funding Contributions received from the Council     | 428,368          |
| (548,882) Expenditure on Services Provided by the Council   | (589,129)        |
| (481) Key management personnel: non-voting board members    | (507)            |
| <b>(131,634) Net Transactions with Glasgow City Council</b> | <b>(161,268)</b> |

## NOTES TO THE ANNUAL ACCOUNTS (continued)

---

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 2021 (2020: nil).

| <b>2019/20 Balance with Glasgow City Council</b>                  | <b>2020/21</b> |
|---|----------------|
| <b>£000</b>   | <b>£000</b>    |
| 45,349 Debtor balances: amounts due from the Glasgow City Council | 96,872         |
| <b>45,349 Net balance with Glasgow City Council</b>               | <b>96,872</b>  |

### 8. New standards issued but not yet adopted

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

## NOTES TO THE ANNUAL ACCOUNTS (continued)

### 9. Hosted Services

The services which are hosted by Glasgow City IJB are identified in the table below. This also shows expenditure in 2019/20 and the value consumed by other IJBs within Greater Glasgow and Clyde.

| Actual Net Expenditure<br>£000's | 2019/20                          |         | Service                           | 2020/21                          |                                   |
|----------------------------------|----------------------------------|---------|-----------------------------------|----------------------------------|-----------------------------------|
|                                  | Consumed by other IJBs<br>£000's | Host    |                                   | Actual Net Expenditure<br>£000's | Consumed by other IJB's<br>£000's |
| 3,877                            | 1,829                            | Glasgow | Continence                        | 4,102                            | 1,932                             |
| 10,171                           | 3,531                            | Glasgow | Sexual Health                     | 11,130                           | 3,716                             |
| 6,872                            | 3,165                            | Glasgow | Mental Health Central Services    | 7,325                            | 3,375                             |
| 10,138                           | 4,192                            | Glasgow | Mental Health Specialist Services | 12,472                           | 5,350                             |
| 16,113                           | 4,386                            | Glasgow | Alcohol and Drugs Hosted          | 16,003                           | 4,357                             |
| 7,300                            | 2,716                            | Glasgow | Prison Healthcare                 | 7,407                            | 2,756                             |
| 2,322                            | 1,068                            | Glasgow | Healthcare In Police Custody      | 2,256                            | 1,038                             |
| 16,545                           | 3,337                            | Glasgow | Old Age Psychiatry                | 15,121                           | 2,837                             |
| 40,075                           | 8,985                            | Glasgow | General Psychiatry                | 45,150                           | 9,996                             |
| <b>113,413</b>                   | <b>33,209</b>                    |         | <b>Total</b>                      | <b>120,966</b>                   | <b>35,357</b>                     |



## NOTES TO THE ANNUAL ACCOUNTS (continued)

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 2019/20 and 2020/21 and the value consumed by Glasgow City IJB.

| Actual Net Expenditure<br>£000's | Consumed by Glasgow City IJB<br>£000's | Host                | Service                                    | Actual Net Expenditure<br>£000's | Consumed by Glasgow City IJB<br>£000's |
|----------------------------------|--|---------------------|--|----------------------------------|--|
| 9,835                            | 5,536                                  | East Dunbartonshire | Oral Health                                | 9,820                            | 5,528                                  |
| <b>9,835</b>                     | <b>5,536</b>                           |                     | <b>Total</b>                               | <b>9,820</b>                     | <b>5,528</b>                           |
| 8,359                            | 5,659                                  | East Renfrewshire   | Learning Disability                        | 9,295                            | 4,754                                  |
| 119                              | 72                                     | East Renfrewshire   | Augmentative and Alternative Communication | 166                              | 89                                     |
| <b>8,478</b>                     | <b>5,731</b>                           |                     | <b>Total</b>                               | <b>9,461</b>                     | <b>4,843</b>                           |
| 6,142                            | 117                                    | Inverclyde          | General Psychiatry                         | 6,542                            | 60                                     |
| 3,595                            | 2                                      | Inverclyde          | Old Age Psychiatry                         | 4,065                            | -                                      |
| <b>9,737</b>                     | <b>119</b>                             |                     | <b>Total</b>                               | <b>10,607</b>                    | <b>60</b>                              |
| 6,732                            | 3,622                                  | Renfrewshire        | Podiatry                                   | 6,906                            | 4,033                                  |
| 4,145                            | 2,357                                  | Renfrewshire        | Primary Care Support                       | 3,903                            | 2,229                                  |
| 7,480                            | 198                                    | Renfrewshire        | General Psychiatry                         | 8,931                            | 197                                    |
| 6,800                            | 65                                     | Renfrewshire        | Old Age Psychiatry                         | 7,386                            | 99                                     |
| <b>25,157</b>                    | <b>6,242</b>                           |                     | <b>Total</b>                               | <b>27,126</b>                    | <b>6,558</b>                           |
| 6,370                            | 3,440                                  | West Dunbartonshire | Musculoskeletal Physio                     | 6,247                            | 3,373                                  |
| 815                              | 458                                    | West Dunbartonshire | Retinal Screening                          | 719                              | 404                                    |
| 1,004                            | 7                                      | West Dunbartonshire | Old Age Psychiatry                         | 1,037                            | -                                      |
| <b>8,189</b>                     | <b>3,905</b>                           |                     | <b>Total</b>                               | <b>8,003</b>                     | <b>3,777</b>                           |
| <b>61,396</b>                    | <b>21,533</b>                          |                     | <b>Total</b>                               | <b>65,017</b>                    | <b>20,766</b>                          |

# INDEPENDENT AUDITOR'S REPORT

---

THIS PAGE IS INTENTIONALLY BLANK







[www.glasgowcity.hscp.scot](http://www.glasgowcity.hscp.scot)